



City of Melissa

Fiscal Year
2014
Annual Budget

October 1, 2013



CITY OF MELISSA, TEXAS

S.B. 656 Notice

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$236,676, which is a 11% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$156,120.”

On September 10, 2013, the members of the governing body voted on the Fiscal Year 2013-14 Budget as follows:

FOR:	REED GREER JULIE ANDERSON JASON KAISER NICCO WARREN	SHARON WEIDEMAN DICK HAYDEN DAVID KASSON
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AGAINST:	NONE
PRESENT and not voting:	NONE
ABSENT:	NONE

Tax Rate Comparison

	FY 12-13	FY 13-14
Total Property Tax Rate:	\$0.6100	\$0.6100
Effective Tax Rate:	\$0.607247	\$0.587681
Effective M&O Tax Rate:	\$0.429987	\$0.421725
Rollback Tax Rate:	\$0.644755	\$0.623732
Debt Tax Rate:	\$0.17226	\$0.168269
Total Municipal Debt Obligations (secured by property taxes):	\$614,453	\$649,672

CITY OF MELISSA, TEXAS



OPERATING BUDGET

FISCAL YEAR 2014
OCTOBER 1, 2013- SEPTEMBER 30, 2014

As Approved by
THE MAYOR AND THE CITY COUNCIL

**MAYOR
REED GREER**

**MAYOR PRO TEM
SHARON WEIDEMAN**

CITY COUNCIL MEMBERS
JULIE ANDERSON
DICK HAYDEN
JASON KAISER
DAVID KASSON
NICCO WARREN

STAFF:

City Manager – Jason Little
Finance Director – Gail Dansby
City Secretary – Linda Bannister
Police Chief – Duane Smith
Fire Chief – Harold Watkins
Development & Neighborhood Services Director – Dana Nixon
City Librarian – Lorelei Perkins
Public Works Director – Jeff Cartwright
Human Resources Coordinator – Mitzi McCabe
Assistant to the City Manager – Erin Mynatt

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Melissa
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morrell *Jeffrey P. Evans*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Melissa, Texas for the Annual Budget beginning October 01, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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OVERVIEW





July 9, 2013

Honorable Mayor and City Council,

Enclosed is the proposed Fiscal Year 2014 General Fund budget. This budget is a balanced budget and is prioritized by the following priorities:

- Debt
- Maintenance & Operations
- Personnel/Benefits Adjustments
- Capital
- Reserves

Revenues

As with every budget, there are assumptions that have to be made in regards to revenues. This budget conservatively estimates our revenue projections based on historical knowledge and information about our current fiscal environment. The City has experienced strong growth in sales tax and permitting over the past year and there are no indications that these revenue fluctuations are going to go away. Therefore, both sales tax and permitting revenues are anticipated to be higher than FY 13. Listed below are the major revenue assumptions for the Fiscal Year 2014 budget:

General Fund – 8.9% increase over FY 13

- * Tax Rate remains at \$.61 per \$100 of valuation
- * Taxable value increased from \$365M to \$402M
- * Property Tax collection rate of 99%
- * Sales tax increased due to current trends

Expenditures

As in every budget, the organization's needs and wants outpace the City's ability to provide. However, the anticipated revenue for FY 14 will allow the City to fund some much needed purchases, including addressing a few much needed personnel adjustments. All line items were scrutinized and all expenditures were reviewed thoroughly. Departments did an excellent job of starting at zero and creating a budget that primarily focuses on enhancing responsible service levels to the Melissa community.

The proposed budget total \$4,633,897.

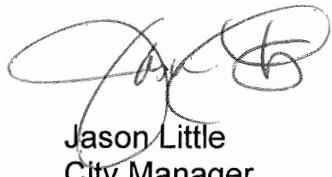
Significant cuts to balance proposed budget include:

- Personnel requests in Police, Fire, Admin and Permit Departments;
- Vehicle purchases in Parks, and fire engine in Fire Department;
- Park enhancements (shade structures, trash cans)

Throughout the seven budgets I have been a part of in Melissa, I have kept my commitment to the organization that significant cuts (those that are not only larger expenditures but those that also impact service levels) will be shown to the City Council so that you as a policy making body are aware of the requests being made by the organization. In creating this list, or "Unfunded Needs," we have the ability to build any items back into the budget based on the Council's policy direction and available funds.

This transmittal letter is the basis for what will be proposed. At the meeting, a power point presentation will go into the details of what has been communicated through this letter. If you have any questions prior to the session, please do not hesitate to contact Gail or me. We look forward to working with you.

Respectfully submitted,



Jason Little
City Manager



Gail Dansby
Finance Director



Vision

Leveraging our community spirit, our passion for service and our beauty to grow a unique community that welcomes your future with us.

Mission

Invite, encourage and grow collaborative participation in the development of Melissa by:

- promoting community involvement,
- expanding infrastructure,
- attracting quality commercial and residential development, and
- delivering open space options with a focus on beautification while keeping Melissa safe for all.

Principles

Pride in our community

- Friday night lights

Passion for our schools

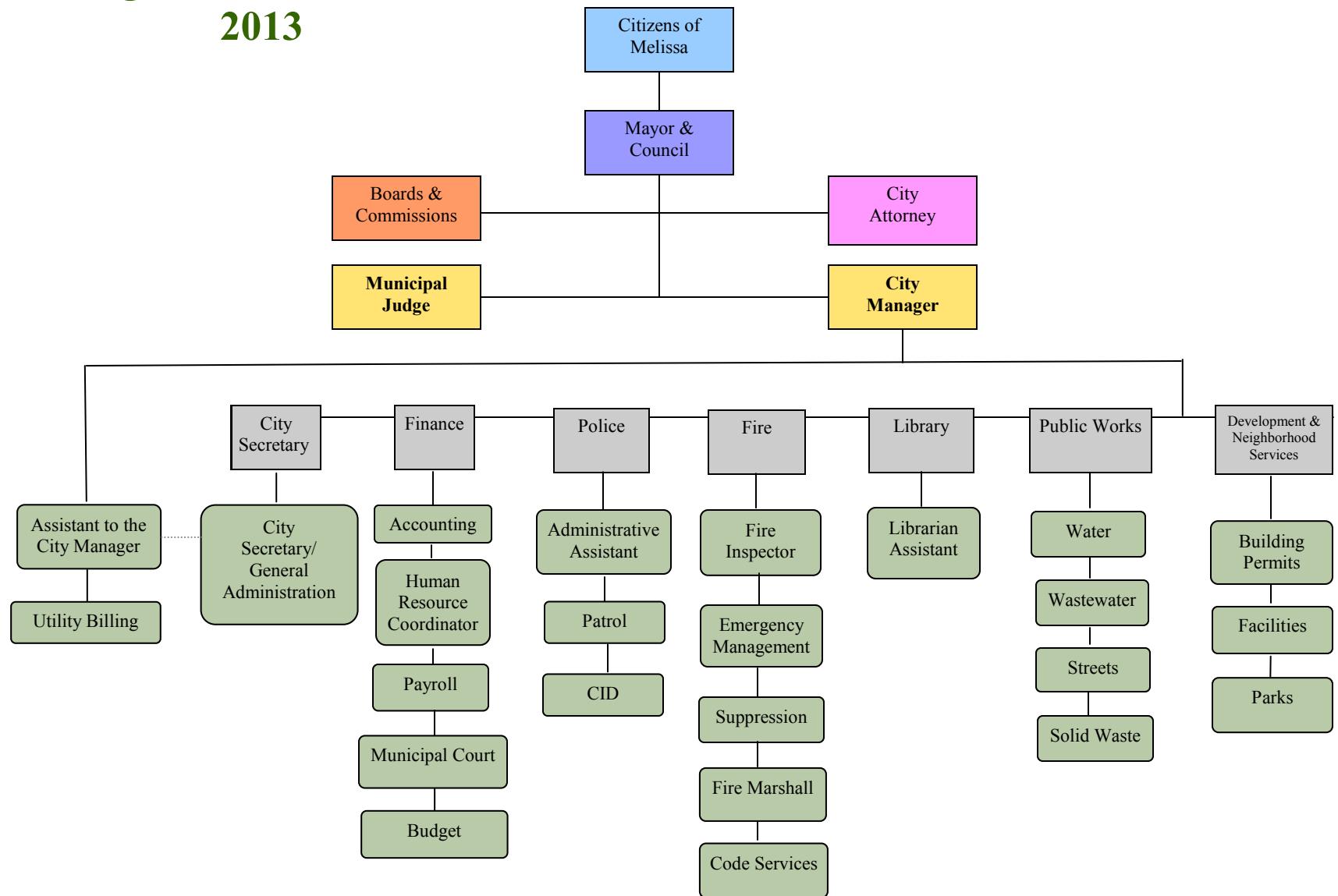
Service for others

- Volunteerism
- Supporting those in need
- Participation in community events

Quality development

- Delivering industry, commercial, and retail that best fit our vision
- Ensuring quality standards for residential development

City of Melissa Organizational Chart 2013



BUDGET PROCESS



Budget Process

City of Melissa Budget Calendar

2013

April

April 23
Council Work Session –
Revenue Projections

April 20
Preliminary Property Values
Collin County Appraisal District

May

May 8
Budget Kick off Meeting
with Department Heads

June

June 10-11
Department Head deadline
to submit draft budgets & present

June 14-July 3
Administration Conducts
Budget Reviews

July

July 5
Draft Budget Distributed for
Work Sessions

July 9, 17, 22 & 30
Budget Work Sessions

Week of July 22
Receipt of Certified Tax Roll
Collin County Appraisal District

August-September

August 13
Setting Public Hearing
Accepting Certified Appraisal Roll,
Effective & Rollback Tax Rates, Discuss
Proposed Tax Rate & Take Record Vote

August 27-Sept 3
Budget Public Hearing
Tax Rate Public Hearings (2)

September 10
Budget & Tax Rate Adopted

Budget Preparation Procedures and Policies

The Budget Process began this year with a Council Work Session presenting Revenue Projections along with current Revenue performance on April 23, 2013. Preliminary Property Values were received on April 29, 2013.

The Budget Kick Off Meeting was held with Department Heads on May 8, 2013. The City utilizes the web-based budgeting software, mBudget. The web-based budgeting software adds new dimensions of input, notes, justifications and feedback from both department heads and the City Manager.

The Administrative Staff reviews the action plans of the Comprehensive Plan each year to determine if any items should be addressed in that budget year. None were found for FY14 except the commitment to update the plan in the future. The Capital Improvement Plans for water, wastewater and transportation were also reviewed to examine the triggers and future projects that would need to be addressed in a budget year.

The Council has built in the FY14 budget capital improvement projects for required utility relocations on SH 121 and a sewer project expansion to enhance opportunities for future economic development.

Basis of Budgeting: Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursement are made at the time or not). Modified Accrual is the method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The City of Melissa accounting records for all Governmental Funds are accounted for and budgeted for using the modified accrual basis and the Enterprise Funds are accounted for and budgeted for using the accrual basis of the accounting in accordance with generally accepted accounting principals.

Each department director submitted to the City Manager a budget of estimated expenditures for the coming fiscal year. These expenditure projections were reviewed extensively for accuracy, justification, and cost-effectiveness. The City Manager also reviewed the key indicators of performance, benchmarks and objectives on all budgets submitted.

The City Manager, upon completing all necessary reviews of the budget, submitted the preliminary document to the City Council during the Budget Work Sessions on July 9, 17, 22 and 30, 2013. Key points of FY 13-14 programs of services were presented by the City Manager and staff. An overview of funds and major revenue sources were discussed, as well as the results of the annual Water Rate study.

Budget Preparation Procedures and Policies

Three public hearings concerning the budget and proposed tax rate were conducted on August 27 and September 3, 2013 before adoption. Prior to the public hearing, a draft copy of the budget was placed for public review with the City Secretary. Information about the budget ordinance is published in the newspaper of record. The budget was presented for adoption September 10, 2013 and was approved by Ordinance.

During the fiscal year, the Finance Director is responsible for overall budgetary control while the management team retains responsibility for departmental budgetary performance.

Departmental appropriations that have not been expended by the end of the fiscal year shall become part of the undesignated fund balance. The City Manager is authorized to transfer budgeted amounts within and among departments at the fund level. Any revisions that alter total expenditures must be approved by the City Council.

City of Melissa

Summary of Financial Policies

2013-14 Budget

Financial Planning Policies

- 1. Balanced Budget** – Each year the budget for each fund shall be balanced. Total resources available, including fund balances plus projected revenue, shall be equal to or greater than the projected expenditures for the coming year. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required including the factors affecting the budget such as economic factors or emergency capital expenditures.
- 2. Long-Range Planning** – The City will strive to annually prepare a Five-Year Forecast for each fund. The forecast will include estimated operating costs and revenues of future capital improvements included in the capital budget.
- 3. Asset Inventory** – Fixed assets include equipment, computers, furniture and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed. All vehicles are maintained for maximum life and use through each department's fleet management and maintenance programs.

Revenue Policies

- 1. Revenue Diversification** - The City will strive to identify new revenue streams for the organization. These fees will be reviewed by the City Council in conjunction with the budget process.
- 2. Fees and Charges** - In conjunction with the annual budget process, departments will review the cost of providing services against the fee charged. For those services which the costs exceed the fees collected, the City Council will be presented analysis for each proposed fee increase. The City Council will be the determinate of if the fees are amended, but the responsibility for the identification of these fees will be with the organization.
- 3. Use of One-time Revenues** – Use of one-time revenues will be reserved for the highest priorities of the current budget to include any revenue shortfalls impacting current budget, reducing and managing debt, use in considering one-time capital purchases and fund balance reserves. One-time revenues are discouraged from being used to maintain or establish ongoing expenditures.
- 4. Revenue Collections** – The City will maintain an aggressive policy of collecting all moneys due to the City.

Expenditure Policies

- 1. Debt Capacity, Issuance, and Management** - The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing communities needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- 2. Reserve or Stabilization Accounts** – Unreserved, undesignated fund balance equal to three months annually budgeted expenditures of General Fund and Enterprise Fund maintained for the purpose of providing for emergency and other unplanned expenditures and revenue shortfalls.
- 3. Operating/Capital Expenditure Accountability** - The City of Melissa will review expenditures monthly and align City's adopted Fiscal Management Plan that outlines appropriate budget strategies in light of the economic conditions. In addition, the City Council will be presented quarterly reports and an annual alignment action item.

Financial Reporting

- 1. GFOA Distinguished Budget Award** - The City of Melissa will annually submit the Operating Budget to the Government Finance Officers Association of America's (GFOA) Distinguished Budget Award Program. The budget document will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the budget document.
- 2. GFOA Certificate of Achievement for Excellence in Financial Reporting** - The City of Melissa will annually submit the comprehensive annual financial report (CAFR) to the Government Finance Officers Association of America's (GFOA) Achievement for Excellence in Financial Reporting Program. The CAFR will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the annual report document.

Investment Policies

- 1. City of Melissa, Texas Investment Policy** - It is the policy of the City of Melissa that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return. The City is required under the Public Funds Investment Act (Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds.

Purchasing Policies

1. Purchasing Policies and Procedures – It is the policy of the City of Melissa to assure fair and competitive access by responsible vendors/contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to foster public confidence in the integrity of the City of Melissa. The City of Melissa adheres to all State of Texas laws and regulations as set forth in the State of Texas Local Government Code (“LGC”), as amended, and as published in the City’s Purchasing Manual and as approved by the City Council of the City of Melissa, Texas.

Donation Policies

1. Donation Policies and Procedures – It is the policy of the City of Melissa to establish this policy in order to make certain that the decisions on acceptance of a financial gift for capital projects are made in a consistent manner, and are appropriate for the purposes of the City of Melissa. This policy is directed for donations that exceed \$50,000.00 designated for transportation projects, wastewater projects or water projects. Should the City of Melissa be notified that an outside entity/person/firm, etc, is willing to donate funds for a particular capital improvement project, said donation will be made the subject of a Developers Agreement to outline the purpose and terms for the use of said donation and will be subject to City Council approval. The Melissa City Council reserves the right to accept or decline any financial donation for any reason.

FUND OVERVIEW



Fund Overview

Fund Descriptions

In governmental accounting, the resources of the government are accounted for in “funds.” The City of Melissa uses a general fund, debt service funds, capital projects funds, an enterprise fund and a special financing fund (TIF). A general description of each fund is as follows:

General Fund: The General Fund is the principal fund of the City. The General Fund accounts for the normal recurring operating activities of the City (i.e. public safety, fire services, neighborhood and development services, municipal courts and general government). Principally user fees, property, sales, and franchise taxes fund these activities.

Accounting records and budgets for governmental fund types are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

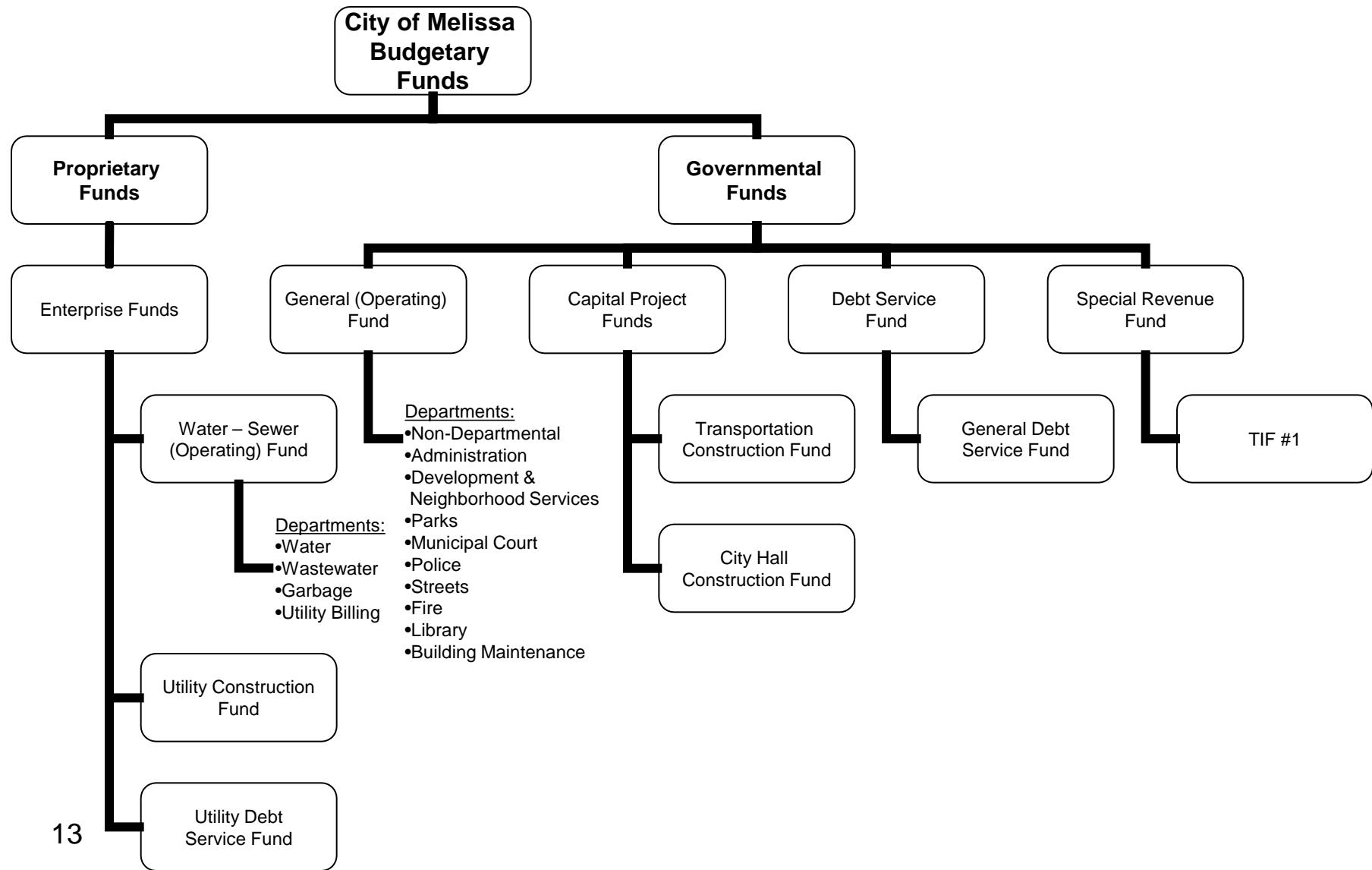
Enterprise Fund: The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for proprietary fund types are maintained on an accrual basis. That is, their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Budget for the Enterprise Fund is prepared on a modified accrual basis. In Melissa, the Enterprise Fund is referred to as the Water Fund and is used for the operation and maintenance of the water, wastewater, and drainage systems.

Debt Service Funds: Debt Service Funds account for the payment of long-term principal and interest, as well as the accumulation of money for the repayment of debt payable in installments. For the General Debt Service Fund, the revenue sources are general taxes, 4A and 4B contributions, and transfers in from the Tax Increment Financing District #1 Fund. For the Utility Debt Service Fund, user fees related to utility services and 4A and 4B contributions are the revenue sources for debt associated with water, wastewater, and drainage improvements. Accounting records and budgeting for the Debt Service Funds are maintained on the modified accrual basis.

Capital Project Funds: The Capital Project Funds are used to account for the construction of major capital projects. The City has three Capital Project Funds: Transportation Construction Fund, Utility Construction Fund and City Hall Construction Fund. The City has undertaken a major prioritization process for its Capital Improvements Program (CIP) projects. This budget reflects that prioritization. Accounting records and budgeting for the Capital Project Funds are maintained on the modified accrual basis.

Special Financing Fund: The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2006 and 2009 Bonds payable in installments through 2034. The principal source of revenue is levying the property tax on the properties located within the TIF which includes the 50% participation of Collin County property taxes within the TIF zone. Accounting records and budgeting for the Special Financing Fund are maintained on the modified accrual basis.

City of Melissa Fund Structure 2014



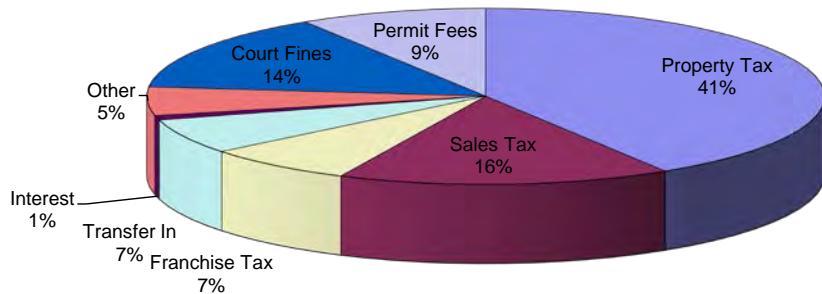
General Fund

Revenue Projections

The City receives revenues from many sources, most of which must be accounted for separately and their identity kept intact. Revenue projections in the FY 14 budget are estimated using historical information, data collected from various sources including the State Comptroller, and numerous financial advisors. Trends in sales taxes, home prices, and interest rates are examined. The City utilizes historical data plus a general sense of the economic status of the local community to help predict future revenues. When combined with various data and other indicators noted above, the City normally produces a reasonably good but financially conservative picture of the near future.

General Fund revenue estimates are higher than the previous year primarily due to an increase in overall assessed property value and increase in sales tax. Staff has been charged with concentrating on operational efficiencies where applicable and to develop cost saving measures that do not impact services to the Melissa residents.

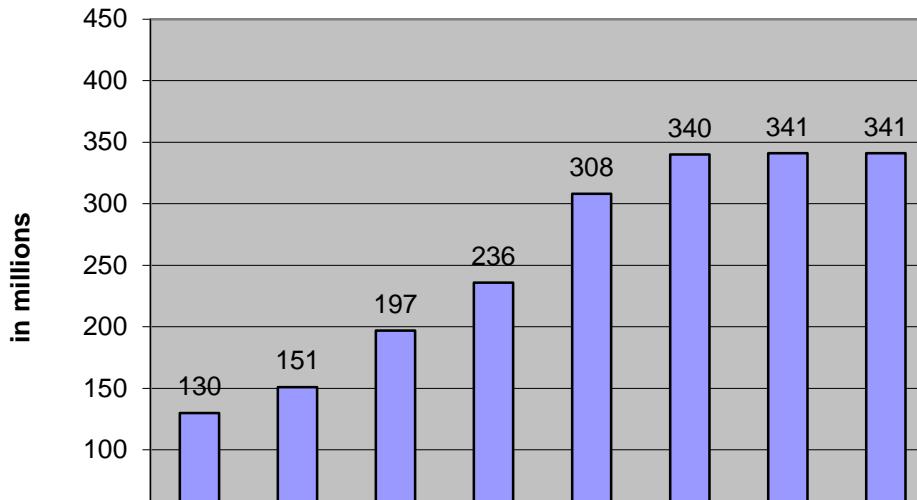
Where the Money Comes From



Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$402 million, an overall increase of \$39 million or 11 percent from the preceding year. From a historical perspective, assessed property values have increased \$286 million since 2003, as illustrated in the following chart:

Property Values



Proposed Tax Rate

Property Tax is by far the largest source of revenue in the City of Melissa General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is proposed to remain at the rate of \$.61 for 2013. The average single family home value is estimated at \$185,038, an increase from \$181,900 in the previous year. The City experienced a 4.53% increase in existing property values, reversing the trend of the past few years. Listed below is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

Tax Year	Tax Rate	Valuation (\$)
2004	0.49	151,000,000
2005	0.52	197,000,000
2006	0.52	236,000,000
2007	0.52	308,000,000
2008	0.61	340,000,000
2009	0.61	341,000,000
2010	0.61	341,000,000
2011	0.61	352,000,000
2012	0.61	363,000,000
2013	0.61	402,000,000

Table of Typical City Tax Bill

	Ave Home Value	City Tax	Difference Annually
FY 2013	\$ 182,000	\$ 1,110.20	
FY 2014	\$ 185,000	\$ 1,128.50	\$18.30

As you can see in the chart below, Melissa's tax rate is very competitive in comparison to other cities within the area.

Fiscal Year 2013 Tax Rates

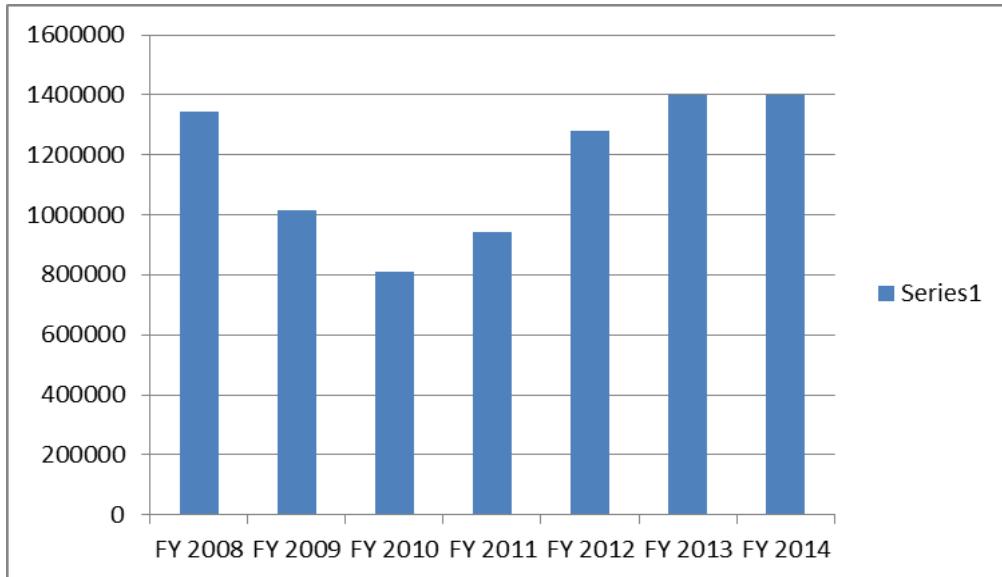
City	O&M	I&S	Total
Anna	0.559367	0.090965	0.650332
Celina	0.475541	0.169459	0.645
Melissa	0.431442	0.178558	0.61
McKinney	0.412200	0.173300	0.5855
Prosper	0.316914	0.203086	0.52
Sunnyvale	0.307408	0.100540	0.407962
Fairview	0.199606	0.160394	0.36

Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$700,000 or 17% of total revenues. The City's portion of sales tax is actually split between the 4A and 4B corporations, making the total projected sales tax collected by the City approximately \$1,400,000.

Sales tax, by its very nature, is a volatile revenue source, and the City understands the importance of not being too reliant on a volatile revenue source. There is a balancing act that is difficult to predict in revenue estimation, but the collective financial picture from the City is a stable one and we are experiencing growth in our sales tax. During the past years of strong collections, the City has been able to build a working reserve to help weather downturns. These sound financial policies enacted by the City Council have been validated by the financial institutions through the recent increases in the City's bond rating by both Moody's and Standard and Poor's.

GENERAL FUND
Sales Tax Receipts
 Comparison to Previous Year



General Fund Expenditures

The General Fund budget, \$4,015,519 for FY 14, is approximately 10% more than the original FY 13 budget and is prioritized as follows:

Function	General Fund Budget Total	Percentage of Total
Police	\$734,553	21%
Non Departmental	\$560,642	17%
Administration	\$485,404	12%
Fire	\$503,049	14%
Municipal Court	\$365,382	8%
Dev & Neighborhood Services	\$335,805	10%
Parks	\$230,745	6%
Streets	\$244,329	6%
Library	\$132,506	4%
Building Maintenance	\$49,557	2%

Personnel Services Overview

The total Personnel Services account for 45% of the General Fund budget. Since FY08, the City's personnel schedule has remained very stable, with a few positive changes in employees. We are proposing an additional Police Officer, Part time Library Clerk, additional hours for part time Firefighter, additional hours for Library Director and the beginning of a Volunteer Incentive Program for our Volunteer Firefighters. It is the collective direction that the City offers services to which this personnel schedule can provide and look to alternative service delivery methods (i.e. contracting, regional opportunities) to expand the services offered.

General Fund	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Administration	4.0	4.0	4.0	4.0	4.5	4.5
Building Maintenance	.5	0	0	0	0	0
Dev & Neighborhood Services	3.0	3.0	3.0	3.0	2.0	2.0
Fire	1.5	1.5	2.0	2.0	3.0	3.5
Library	2.5	2.0	2.0	2.0	2.0	3.0
Municipal Court	2.5	2.5	2.0	2.0	2.5	2.5
Parks	1.0	1.0	1.0	1.0	1.0	1.0
Police	13.0	13.5	13.5	13.5	14	15
Streets	1.0	1.0	1.0	1.0	.5	.5
General Fund Total	29	28.5	28.5	28.5	29.5	32

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 51% of the General Fund budget, an equivalent level with the previous year. Several service and personnel expansions are proposed in the FY14 budget, mainly those related to beautification and cleanliness, safety and community engagement within the community are being proposed this year to help meet City Council's priorities.

Capital Overview

Capital line items cover large, one time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY14, 3% of the General Fund budget is allocated to routine capital purchases, consisting of annual payments for equipment such as patrol cars and fire apparatus. Exclusive of the continual cost for previous purchases, the FY13 budget is proposing one replacement Police Patrol Vehicle, CID vehicle, and replacement of Code Enforcement vehicle for a Multi-use vehicle.

The Capital Improvement Plans for City infrastructure are designed to allow the City the opportunity to get ahead of the infrastructure demand and place itself in a positive position to begin the planning and installation of infrastructure that helps facilitate advanced economic development for Melissa. The FY14 budget did not anticipate any new capital projects being initiated due to the triggers in the individual plans not being met, and thus no budgetary impacts are contemplated at this point.

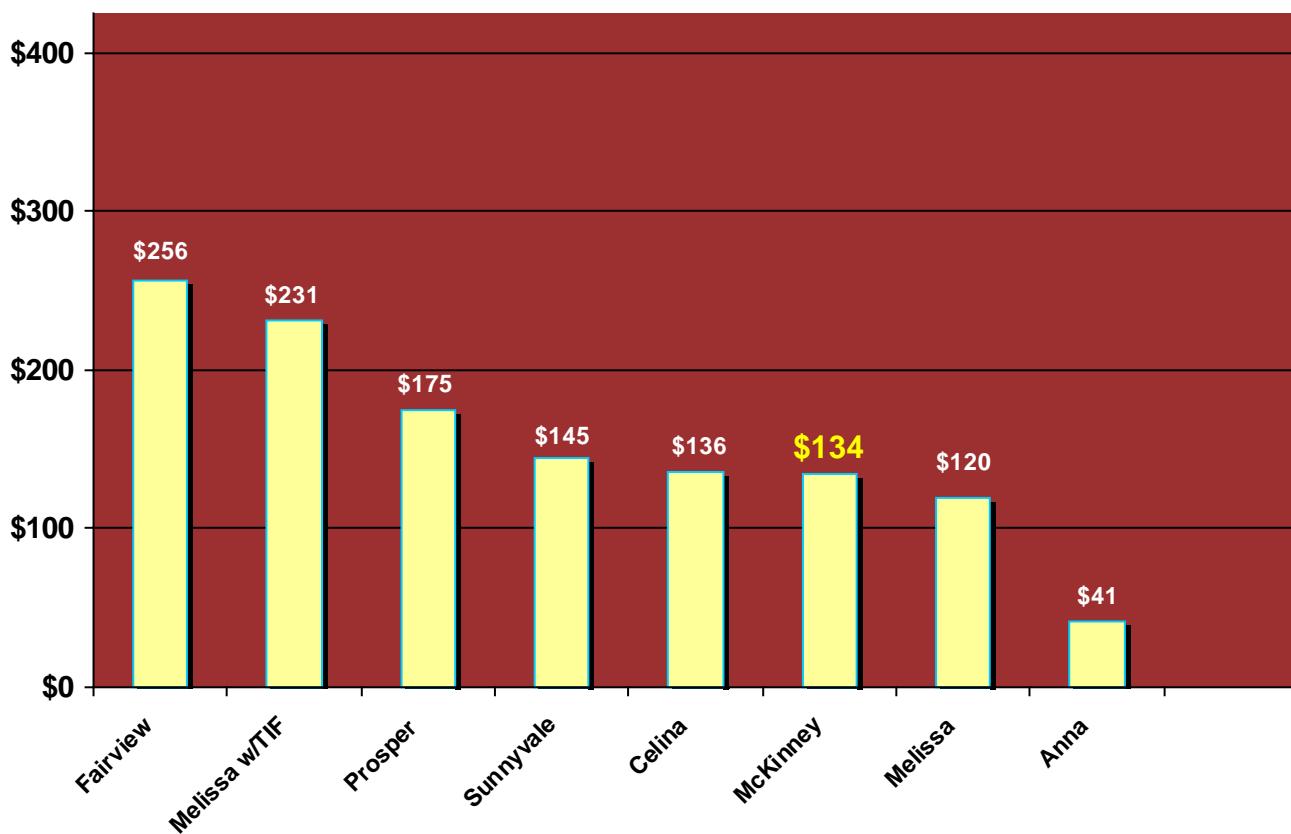
Debt Management

The City has adopted debt management policies and reviews them in conjunction with the budget process. They are included in the policy section of this document.

The City's debt consists of certificates of obligations and general obligations to fund a variety of city projects. The dollars associated with covering the City's debt payment constitutes \$1,537,021 in the General Debt Services Fund budget. Funding sources include general taxes, 4A and 4B contributions, Road Escrow and TIF Fund.

It is again important to note how Melissa stands in comparison with area cities on the debt rate. The chart below illustrates how the City of Melissa compares to area cities in the debt per capita calculation*. (*less City Hall debt)

2012 Annual Debt Per Capita Cost



Reserve Funds

The City will end FY14 with approximately 117 days of operating Undesignated Fund Balance (UFB). In FY 14, it is recommended that the contribution to the reserve fund be continued as a buffer for future financial needs, and the proposed budget allocates approximately \$10,000 to this fund. The City's improved bond rating is a direct result of the growth of UFB and is important to protect.

Fund	Estimated Beginning Fund Balance	Projected Revenues	Projected Expenditures	Estimated Ending Fund Balance
General Fund	\$ 1,492,103	\$ 4,015,519	\$ 4,005,519	\$ 1,502,103

TIF Transfer

The policy decision to begin construction of the new City Hall facility was approved by the City Council with the understanding that the General Fund would need to help support the TIF district in the beginning years. The proforma for the facility was created with an annual allocation from the General Fund to the TIF fund when necessary. The TIF board then approved a reimbursement resolution that will reimburse the General Fund any and all funds contributed at such point in time as the TIF fund is self sustaining. For FY 14, the City will transfer approximately \$200,000 to the TIF fund. Any additional funds contributed to the TIF fund helps the City minimize the risk the City Hall project has on the future tax rate, and thus this philosophy is highly recommended to continue when appropriate and possible.

Water Fund

Revenue Projections

The City of Melissa's enterprise fund is commonly referred to as the Water Fund. The revenues derived from any enterprise fund are designed to cover the cost of providing these services to the residents and businesses located in Melissa. In FY 14, water sales are estimated to be approximately \$2,898,401 and wastewater revenues are estimated at \$1,073,912. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates for water and sewer will be increased by NTMWD, and these increases will be passed on to the customer to cover the delivery and treatment charges. Due to the fluidity in sales and costs paid by Melissa, water and wastewater rates are reviewed annually through a water rate study to ensure the rates generate the needed revenue to cover the costs of both the water and wastewater system.

Overall, the City anticipates steady growth in meters in FY14 and assumes no increase in per meter usage.

Expenditures

The FY 14 budget reflects an increase in water costs due to an anticipated volume of water consumed, as well as the increased wholesale cost and wastewater treatment costs from the District.

The Water Fund Budget is distributed as follows:

Function	Enterprise Fund Budget Total	Percentage of Total
Water	\$1,596,574	38%
Debt	\$1,641,366	39%
Wastewater	\$503,773	12%
Utility Billing	\$267,029	6%
Garbage	\$247,000	5%

Personnel Services Overview

Personnel Services account for 10% of the Enterprise Fund budget. The FY 14 budget proposes an additional part time Utility Billing Clerk to handle day to day Utility Billing customer service responsibilities. That will allow a restructuring of one Full Time Employee as a support person for Utility Billing, Code Enforcement, Permits and assisting Administrative projects.

Enterprise Fund	FY 10	FY 11	FY 12	FY 13	FY 14
Water	3.0	3.0	3.0	3.5	3.5
Wastewater	1.0	1.0	1.0	1.0	1.0
Utility Billing	3.0	3.0	3.0	3.0	3.5
Enterprise Fund Total	7.0	7.0	7.0	7.5	8.0

Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 49% of the Water Fund budget, a slight increase over the previous year. No expansion of services or programs is proposed in the budget, and an emphasis of efficiencies will be the focus for departments in the FY 14 budget.

Capital Purchases/Improvements

Capital line items cover large, one time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY 14, 2% of the Enterprise Fund budget is allocated to routine capital purchases.

This year represents the sixth year of the City's Capital Improvement Program. The ten year planning program will look over time and anticipated, plan, and construct the necessary improvements for the water and wastewater system.

The Council has built into the FY14 budget capital improvement projects for required utility relocations on SH 121 and a sewer project expansion to enhance opportunities for future economic development. The debt service cost for this project was contemplated and incorporated into the approved water rate for FY14.

FINANCIAL SUMMARY



CITY OF MELISSA
TOTAL FUNDS BUDGET OVERVIEW

	ACTUAL FY093	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	REVISED FY13	ESTIMATED FY13	ADOPTED FY14
REVENUES by Fund							
General Fund	3,356,815	3,373,862	3,339,267	3,921,511	4,482,231	4,548,321	4,015,519
Water Fund	2,521,019	3,008,638	3,201,611	3,409,512	3,542,164	3,411,894	4,517,326
TIF #1	1,005,485	298,360	241,209	315,000	290,543	291,828	409,241
General Debt Svc Fund	878,593	1,484,158	1,308,264	1,214,003	1,501,844	1,536,600	1,537,295
Utility Debt Svc Fund	795,016	863,183	948,707	1,014,839	1,215,931	1,187,713	1,664,527
Transportation Construction Fund	1,450,000	3,625,581	13,163		234,270	823,126	216,000
Utility Construction Fund	22,602	2,500,000	260,178	604,172	216,000	426,592	-
City Hall Construction Fund							-
Total Revenues	10,029,530	15,153,782	9,312,399	10,479,037	11,482,983	12,226,075	12,359,908
Bond Proceeds	9,840,000				4,500,000	7,845,746	2,100,000
Grant Proceeds	-	1,006,000			963,581		-
Other							-
TOTAL	19,869,530	16,159,782	9,312,399	11,442,618	15,982,983	20,071,821	14,459,908
APPROPRIATIONS by Fund							
General Fund	3,847,199	3,212,211	3,335,107	3,871,644	4,466,931	4,545,812	4,005,519
Water Fund	2,474,613	3,089,422	2,847,323	3,165,283	3,473,517	3,169,307	4,262,619
TIF #1	63,230	674,647	440,114	443,364	341,645	341,645	436,583
General Debt Svc Fund	870,073	1,484,158	1,282,243	1,194,716	1,501,843	1,511,011	1,501,844
Utility Debt Svc Fund	789,534	863,183	948,707	1,023,713	1,192,025	1,150,330	1,641,365
Transportation Construction Fund	2,008,677	6,576,003	627,520	1,547,743	1,069,217	1,796,014	1,589,790
Utility Construction Fund	2,052,367	2,444,905	396,242	1,407,959	4,600,822	456,238	7,195,785
City Hall Construction Fund	3,756,198	7,226,334	48,494	5,071		889	-
Total Appropriations	15,861,891	25,570,863	9,925,750	12,659,493	16,645,999	12,971,246	20,633,505
Estimated Fund Balances**							
General Fund					\$ 1,492,103	\$ 1,502,103	
Water Fund					\$ 1,162,790	\$ 1,417,496	
TIF #1					\$ 201,692	\$ 174,350	
General Debt Svc Fund					\$ 167,615	\$ 202,606	
Utility Debt Svc Fund					\$ -	\$ -	
Transportation Construction Fund					\$ 1,464,639	\$ 554,630	
Road Escrow Funds					\$ 1,438,145	\$ 1,113,364	
Road Impact Funds					\$ 1,022,242	\$ 667,242	
Utility Construction Fund					\$ 4,587,439	\$ 219,246	
Capital Improvement Funds					\$ 1,310,163	\$ 798,571	
Water/Wastewater Impact Fee Funds					\$ 203,355	\$ 203,355	
City Hall Construction Fund					\$ 24,716	\$ 24,716	

**Detailed Fund Balances with changes on page 30

CITY OF MELISSA
GENERAL FUND SUMMARY - By Dept.

	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	Actual FY12	REVISED FY13	ESTIMATED FY13	ADOPTED FY14
REVENUES							
Current Property Taxes	1,416,340	1,368,062	1,380,508	1,398,423	1,478,260	1,479,059	1,611,773
Delinquent Property Taxes	39,850	39,941	15,971	14,098	47,500	47,451	40,000
Penalties & Interest	22,123	19,093	16,492	16,038	20,500	20,328	20,000
Fines	427,290	376,881	521,125	567,255	450,000	443,317	500,000
Sales Tax	506,854	406,061	471,926	640,758	700,000	703,708	700,000
Franchise Fees/Taxes	146,387	192,874	216,624	246,857	255,000	254,621	240,000
Licenses & Permits	206,102	220,011	232,417	390,024	366,000	406,478	227,500
Fire Department Insurance Reimbursement	7,670	1,500		-			15,000
Platting & Development		25,167	2,056	27,035	138,950	142,844	186,150
Lease Revenue	43,913	47,913	68,700	73,789	81,243	83,363	81,243
Transfer In	193,961	203,329	213,564	218,892	236,474	236,474	243,000
Interest	225,854	221,621	30,158	29,486	18,000	18,214	30,000
Park Maintenance/Support	43,033	43,945	44,921	46,260	47,082	45,905	47,082
Fire Dept/Collin County	32,756	43,768	22,256	31,136	31,900	31,902	42,776
Misc Income	7,176				117,000	120,016	
Collin County/ Library	15,907	17,675	16,018	18,295	15,463	15,539	15,995
Library Donations			2,595	1,595	2,315	2,315	
Lone Star Grant/Library	4,173	5,534	4,501				-
Library Grant							-
Lease Purchase Proceeds							-
Grant Proceeds		67,000	4,500		28,685	28,671	-
Bond Proceeds				108,515			-
Road Escrow Funds					400,219	400,219	
Other Revenue	17,426	73,488	74,936	93,054	47,640	67,898	15,000
Total Revenues	3,356,815	3,373,863	3,339,268	3,921,511	4,482,231	4,548,321	4,015,519
APPROPRIATIONS							
Administration	533,536	708,319	549,311	547,291	576,698	628,572	496,318
Non-Departmental	1,256,786	324,002	428,807	562,717	1,067,899	1,052,384	661,701
Development & Neighborhood Services	349,804	351,119	302,671	383,688	463,115	493,025	394,417
Parks	167,603	189,542	240,816	241,709	235,033	244,587	255,988
Municipal Court	325,923	290,555	358,655	357,495	316,433	304,688	335,544
Police	655,045	729,759	690,985	839,802	764,240	780,073	829,022
Streets	125,836	143,530	219,289	279,310	242,040	229,884	242,955
Fire	292,289	425,844	383,741	494,668	569,597	574,065	575,887
Library	112,778	48,823	113,660	114,253	159,319	138,640	151,554
Building Maintenance	27,599	718	47,173	50,711	72,557	74,100	62,133
Total	3,847,199	3,212,211	3,335,108	3,871,644	4,466,931	4,520,018	4,005,519

CITY OF MELISSA
GENERAL FUND SUMMARY- By Category

	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	Actual FY12	REVISED FY13	ESTIMATED FY13	ADOPTED FY14
REVENUES							
Current Property Taxes	1,416,340	1,368,062	1,380,508	1,398,423	1,478,260	1,479,059	1,611,773
Delinquent Property Taxes	39,850	39,941	15,971	14,098	47,500	47,451	40,000
Penalties & Interest	22,123	19,093	16,492	16,038	20,500	20,328	20,000
Fines	427,290	376,881	521,125	567,255	450,000	443,317	500,000
Sales Tax	506,854	406,061	471,926	640,758	700,000	703,708	700,000
Franchise Fees/Taxes	146,387	192,874	216,624	246,857	255,000	254,621	240,000
Licenses & Permits	206,102	220,011	232,417	390,024	366,000	406,478	227,500
Fire Department Insurance Reimbursement	7,670	1,500	-	-	-	-	15,000
Platting & Development		25,167	2,056	27,035	138,950	142,844	186,150
Lease Revenue	43,913	47,913	68,700	73,789	81,243	83,363	81,243
Transfer In	193,961	203,329	213,564	218,892	236,474	236,474	243,000
Interest	225,854	221,621	30,158	29,486	18,000	18,214	30,000
Park Maintenance/Support	43,033	43,945	44,921	46,260	47,082	45,905	47,082
Fire Dept/Collin County	32,756	43,768	22,256	31,136	31,900	31,902	42,776
Misc Income	7,176				117,000	120,016	
Collin County/ Library	15,907	17,675	16,018	18,295	15,463	15,539	15,995
Library Donations			2,595	1,595	2,315	2,315	
Lone Star Grant/Library	4,173	5,534	4,501				-
Library Grant							-
Lease Purchase Proceeds							-
Grant Proceeds		67,000	4,500		28,685	28,671	-
Bond Proceeds				108,515			-
Road Escrow Funds					400,219	400,219	
Other Revenue	17,426	73,488	74,936	93,054	47,640	67,898	15,000
Fund Balance Contribution							-
Total Revenues	3,356,815	3,373,863	3,339,268	3,921,511	4,482,231	4,548,321	4,015,519
APPROPRIATIONS							
Personnel Services	1,450,213	1,400,668	1,468,673	1,577,497	1,631,424	1,634,686	1,808,702
Operations	2,300,378	1,576,625	1,710,531	2,069,593	2,685,889	2,731,401	2,067,723
Capital	96,607	234,918	155,903	212,789	127,319	131,632	107,530
IT Computer Replacement	-			11,766	22,299	22,299	21,564
Total	3,847,198	3,212,211	3,335,107	3,871,645	4,466,931	4,520,018	4,005,519

CITY OF MELISSA
WATER FUND SUMMARY-By Division

	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	REVISED FY13	ESTIMATED FY13	ADOPTED FY14
REVENUES							
Water Sales	1,187,779	1,427,711	1,972,265	2,081,839	2,377,676	2,357,982	2,898,401
Meter Installation Fee	3,400	350	1,550	3,000	6,650	6,850	-
Penalties & Reconnects	56,681	52,825	49,500	48,221	50,000	56,508	45,000
Water Tap Fees	96,000	228,000	160,000				
Meter Sales	320	933					
Sewer Sales	399,080	460,111	590,184	687,679	846,124	857,450	1,073,912
Sewer Use - City of Anna		133,857	203,534	316,077	125,594	125,593	
Sewer Tap Fees	93,675	226,000					
Garbage Sales	153,030	158,303	165,462	175,904	192,000	194,132	190,000
Garbage Administration	39,273	44,770	49,238	52,398	53,000	57,888	57,000
Bond Proceeds	-						
Interest	50,209	39,018	4,349	22,514	5,000	5,567	5,000
Franchise fees	6,331	6,522	5,189	6,163	8,500	8,487	
Misc Income	3,035	250	341	15,718	19,040	9,394	20,000
Transfer In	432,207						
Total Revenues	2,521,020	2,778,650	3,201,612	3,409,512	3,683,584	3,679,851	4,289,313
APPROPRIATIONS							
Water	1,539,720	1,624,789	1,647,852	1,274,782	1,372,821	1,464,953	1,596,574
Wastewater	608,882	834,050	758,400	672,167	650,387	603,130	503,773
Garbage	154,660	209,752	224,373	219,175	245,000	246,833	247,000
Utility Billing	171,351	186,454	217,150	221,520	235,832	218,035	267,029
Debt				777,639	960,117	960,117	1,413,354
Total	2,474,613	2,855,045	2,847,775	3,165,283	3,464,157	3,493,068	4,027,730

CITY OF MELISSA
FUND BALANCE OVERVIEW

	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	REVISED FY13	ESTIMATED FY13	ADOPTED FY14
General Fund							
Beginning Fund Balance	1,096,671	1,287,250	1,391,503	1,395,664	1,457,296	1,457,296	1,492,103
Appropriations to Operating Budget	-	-	-	-	-	-	-
Undesignated Funds	190,579	104,253	4,161	61,632	30,928	34,807	10,000
ENDING FUND BALANCE	1,287,250	1,391,503	1,395,664	1,457,296	1,488,224	1,492,103	1,502,103
# of Days of Operating Funds	121	128	127	120	120	120	117
includes:							
Court Building Security Fund	13,185	18,704	24,251	31,124	35,339	35,339	
Court Technology Fund	17,561	19,849	24,083	33,243	38,059	38,059	
Designated IT Replacement Fund				57,121	53,627	53,627	
City Hall R&R Fund					10,000	10,000	25,000
Water Fund							
Beginning Fund Balance	520,362	526,608	446,851	741,935	976,007	976,007	1,162,790
Appropriations to Operating Budget	-	79,757	-	-	-	-	-
Undesignated Funds	6,246	-	295,084	234,072	219,427	186,783	254,706
ENDING FUND BALANCE	526,608	446,851	741,935	976,007	1,195,434	1,162,790	1,417,496
# of Days of Operating Funds	79	57	88	104	122	118	121
TIF Fund							
Beginning Fund Balance	23,974	948,136	578,776	379,872	251,509	251,509	201,692
Appropriations	-	369,360	198,904	128,363	71,102	49,817	27,342
Additions to Fund	924,162	-	-	-	-	-	-
ENDING FUND BALANCE	948,136	578,776	379,872	251,509	180,407	201,692	174,350
Transportation Construction Fund							
Beginning Fund Balance	-	-	-	-	-	-	1,464,639
Appropriations	-	-	-	-	-	-	910,009
Undesignated Funds	-	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-	554,630
Road Impact Fee Funds							
Beginning Fund Balance	-	-	41,320	241,989	-	704,929	1,022,242
Appropriations	-	-	-	-	-	-	355,000
Additions to Fund	-	41,320	200,669	462,940	-	317,313	
ENDING FUND BALANCE	-	41,320	241,989	704,929	-	1,022,242	667,242
Road Escrow Funds							
Beginning Fund Balance	1,395,387	1,892,500	1,870,732	1,838,364	-	1,838,364	1,438,145
Appropriations	-	21,768	32,368	-	-	400,219	324,781
Additions to Fund	497,113	-	-	-	-	-	-
ENDING FUND BALANCE	1,892,500	1,870,732	1,838,364	1,838,364	-	1,438,145	1,113,364
Utility Construction Fund							
Beginning Fund Balance	-	-	-	-	-	-	4,587,439
Appropriations	-	-	-	-	-	-	6,468,193
Additions to Fund	-	-	-	-	-	-	2,100,000
ENDING FUND BALANCE	-	-	-	-	-	-	219,246
Capital Improvement Funds							
Beginning Fund Balance	-	-	-	-	-	-	1,310,163
Appropriations	-	-	-	-	-	-	660,392
Additions to Fund	-	-	-	-	-	-	148,800
ENDING FUND BALANCE	-	-	-	-	-	-	798,571
Water/Wastewater Impact Fee Funds							
Beginning Fund Balance	-	-	23,900	77,015	-	159,234	203,355
Appropriations	-	-	-	-	-	-	-
Additions to Fund	-	23,900	53,115	82,219	-	44,121	-
ENDING FUND BALANCE	-	23,900	77,015	159,234	-	203,355	203,355

**2012 TOTAL TAX RATE FOR MELISSA
COMPARED TO TOTAL TAX RATES FOR OTHER AREA CITIES
(PER \$100)**

City of Fairview.....	\$ 0.360000
City of Roanoke	\$ 0.375120
City of Sunnyvale	\$ 0.407962
Town of Prosper.....	\$ 0.520000
City of McKinney.....	\$ 0.585500
City of Melissa.....	\$ 0.610000
City of Celina.....	\$ 0.645000
City of Anna.....	\$ 0.650332

Entity	2011 Tax Rate	2012 Tax Rate	2012 M & O (Operations)	2012 I & S (Debt)
City of Anna	0.650332	0.650332	0.559376	0.090956
City of Celina	0.645000	0.645000	0.565174	0.079826
City of Melissa	0.610000	0.610000	0.431442	0.178558
City of McKinney	0.585500	0.585500	0.405060	0.180440
Town of Prosper	0.520000	0.520000	0.316937	0.203063
City of Sunnyvale	0.407962	0.407962	0.307408	0.100554
City of Roanoke	0.375120	0.375120	0.149130	0.225990
City of Fairview	0.360000	0.360000	0.199606	0.160394

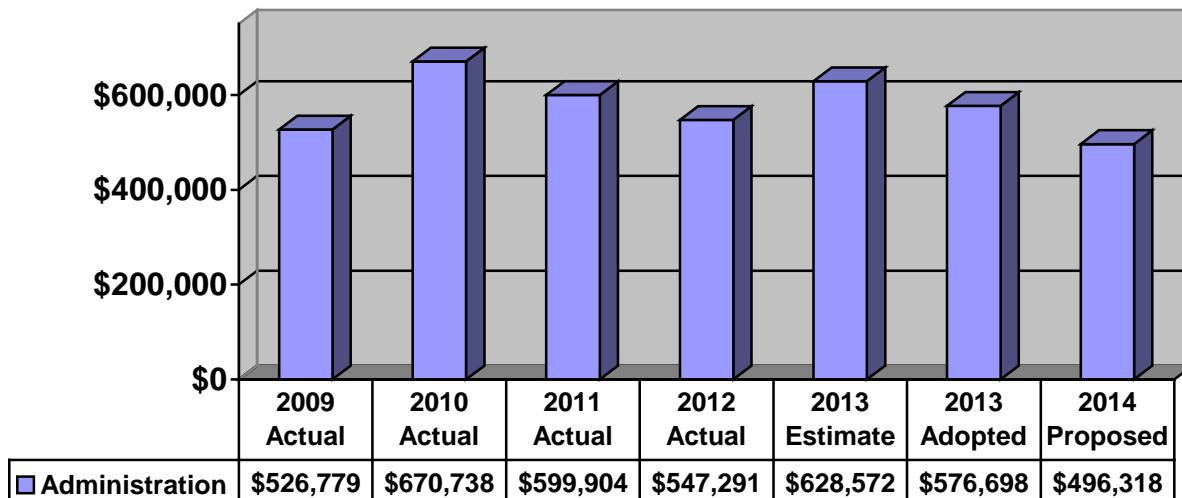
OPERATING BUDGET



ADMINISTRATION SUMMARY

2013-2014

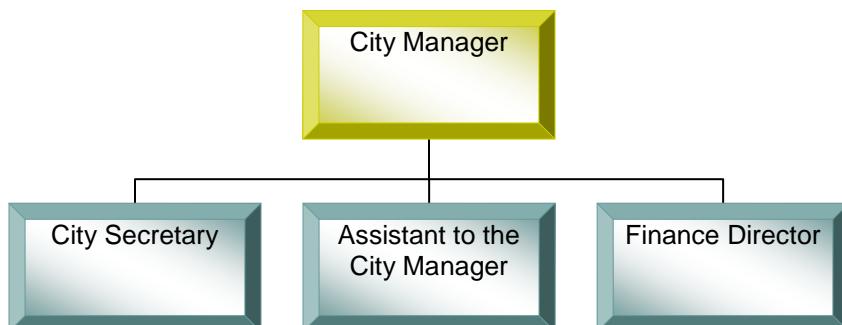
Administration Budget Summary



SERVICE OVERVIEW:

The Administration Department Staff coordinates the operational aspects of the City and facilitates the efforts of the City Manager, City Council, and support roles in responding to the needs of the residents of Melissa. The City Secretary's office is responsible for the administration of City elections, the city wide Records Management program, and the annual Boards and Commissions appointment process. The overall Administration Budget reflects no change in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. The Finance Department provides planning and direction for the City's financial activities, including accounting, budgeting, payroll, accounts payable, utility billing, financial reporting, and debt administration. The Finance Department coordinates with the external auditor, hired by City Council, to monitor internal controls and provides financial reporting to the citizens of Melissa, the Council, the City Manager, City Department heads, bond holders, MIEDC, MCEDC and other Boards and Commissions.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Administration	01

PURPOSE STATEMENT:

It is the mission of the Administration Office to implement the policies established by the City Council, recommend cost effective alternatives for providing City services and meeting Community needs, and provide general management and oversight for the operation of all other City departments. It is the further mission of the Administration Office to provide financial accountability to the City Council and the residents of the City of Melissa.

DEPARTMENT GOALS & OBJECTIVES

- To monitor effectiveness of all City Operations.
- To provide Mayor and City Council with administrative support necessary to implement policy.
- To respond to citizen's concerns in a timely manner.
- To communicate clearly and effectively with the City Council and to communicate with the organization on Council policy and direction.
- Continue training of newly elected/appointed officers as required by the Texas Open Meetings Act.
- To finalize all scanning and filing of documents, organize filed documents so that they are readily available if needed.
- Provide financial reporting with generally accepted accounting principles that receives the Government Finance Officer's Association (GFOA) Certificate of Achievement.

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12 Actual</u>	<u>FY13 Estimate</u>	<u>FY14 Projection</u>
Successful completion of budget, strategic planning, and comprehensive plan implementation.	yes	yes	yes
% of General Fund Budgeted Revenues realized	108%	108%	100%
Fund Balance objectives (General Fund) achieved	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes
GFOA Excellence in Financial Reporting (CAFR) Award	Yes	Yes	Yes

FUND
General

DEPARTMENT
Administration

NUMBER
01

<u>ITEM</u>	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$384,214	\$426,948	\$417,277
Operations	\$161,377	\$146,883	\$ 77,308
IT Computer Replacement Program	\$1,700	\$ 2,867	\$ 1,733
<hr/>			
Total	\$547,291	\$576,698	\$496,318

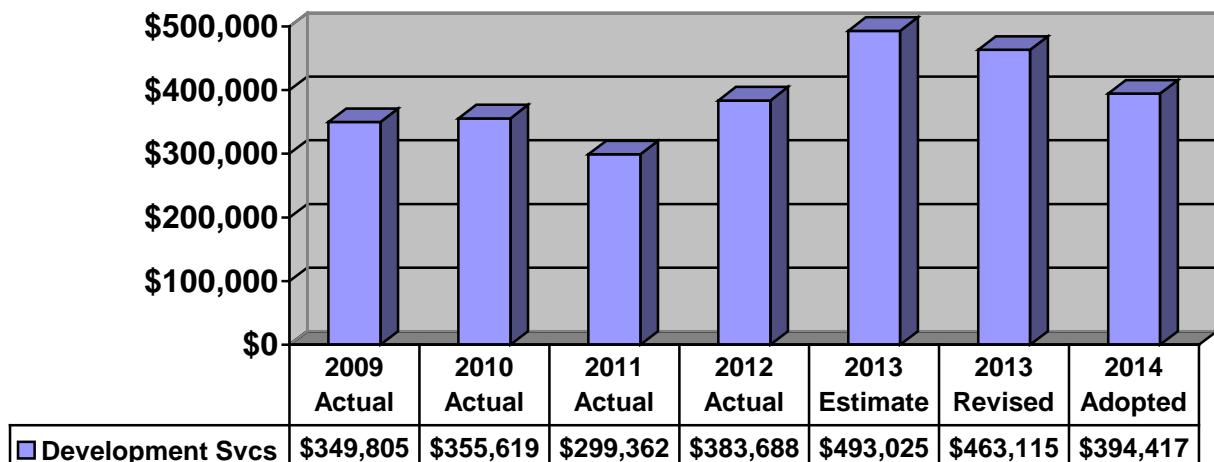
PERSONNEL SCHEDULE:

Title	FY 12	FY 13	FY 14
City Manager	1	1	1
City Secretary	1	1	1
Finance Director	1	1	1
Assistant to the City Manager	1	1	1
Part Time Clerical Asst.	0	1	1

FY 14
Full Time – 4
Part Time – 1

DEVELOPMENT AND NEIGHBORHOOD SERVICES SUMMARY 2013-2014

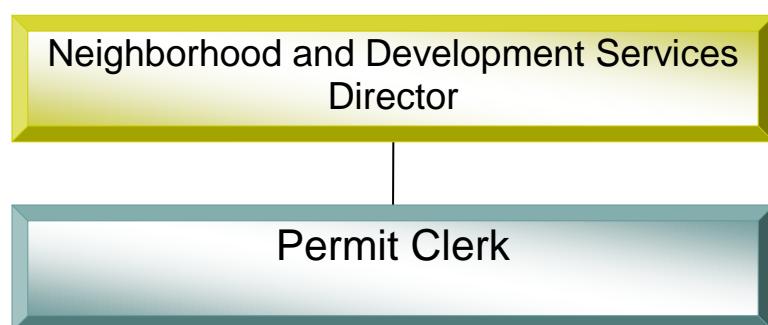
Development and Neighborhood Services Budget Summary



SERVICE OVERVIEW:

The Development and Neighborhood Services Staff coordinates the planning, zoning, permitting of the City. The overall Development and Neighborhood Services Budget reflects the line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. Development and Neighborhood Services provides project assistance to citizens, builders and developers.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Development and Neighborhood Services	02

PURPOSE STATEMENT:

It is the mission of the Development and Neighborhood Services Department to provide planning, zoning and permitting services ensuring quality development and construction in the City of Melissa.

DEPARTMENT GOALS & OBJECTIVES:

- To provide quality customer service at every level.
- To maintain strong relationships with applicable boards and commissions.
- To respond to citizen's concerns in a timely manner.

KEY INDICATORS OF PERFORMANCE:

% of Inspections Performed Within 24 hours of Request

	<u>FY 11 Actual</u>	<u>FY12 Estimate</u>	<u>FY13 Projection</u>
	100%	100%	100%

ACTIVITY WORKLOAD:

Number of Permits Issued	187	158	160
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<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Development and Neighborhood Services	02
ITEM	2011-12 Actual	2012-13 Revised Budget

EXPENDITURES:

Personnel	\$152,139	\$108,425	\$110,583
Operations	\$230,482	\$353,190	\$282,434
IT Computer Replacement Program	<u>\$ 1,067</u>	<u>\$ 1,500</u>	<u>\$ 1,400</u>
Total	\$383,688	\$463,115	\$394,417

PERSONNEL SCHEDULE:

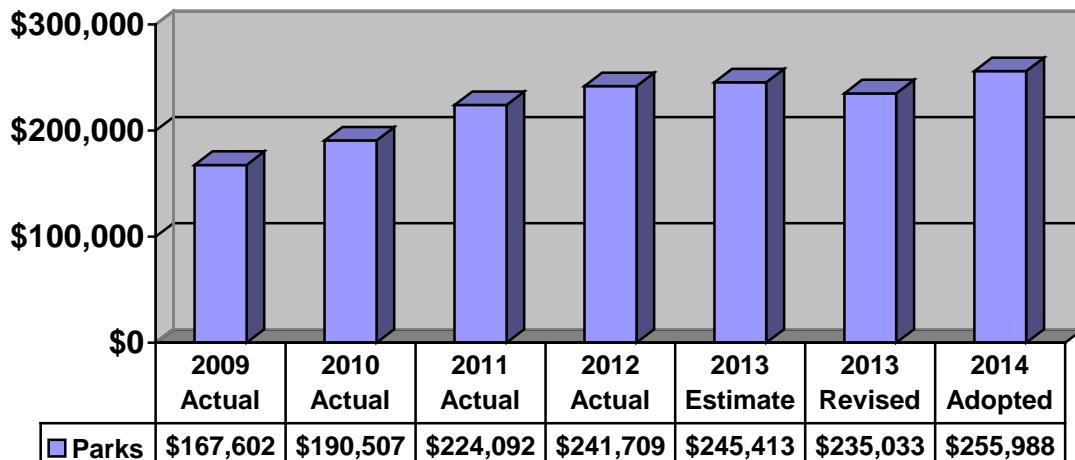
Title	FY 12	FY 13	FY 14
Development and Neighborhood Services Director	1	1	1
Code Enforcement Officer	1	0*	0
Permit Clerk	1	1	1
FY 14			
Full Time – 2			
Part Time – 0			

*Code Enforcement Officer reorganized into Fire Department.

PARKS SUMMARY

2013-2014

Parks Budget Summary



SERVICE OVERVIEW:

The Parks Department maintains the grounds, playground equipment, and city recreation facilities. The Parks Department works as a liaison between the city and maintenance contractors. The overall Parks budget reflects no change in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Parks	04

PURPOSE STATEMENT:

The Parks Department strives to provide a safe, well-maintained environment at each park location for the public to enjoy.

GOALS & OBJECTIVES:

- To provide safe and well maintained parks and public recreation facilities.
- To respond to citizen's concerns in a timely manner.
- To have open communication with the Park Board through the Development Services Coordinator.

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12 Actual</u>	<u>FY 13 Estimate</u>	<u>FY 14 Projection</u>
% of Park Maintenance Completed On-Schedule	95%	95%	95%
% of Time Spent on Special Projects (not maintenance related)	20%	20%	20%

ACTIVITY WORKLOAD:

Acres of Parks/Grounds Maintained	31	31	31
Hours Spent Maintaining Existing Parks/Recreation Facilities	4,000	4,000	4,000

<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Parks	04

ITEM	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$43,463	\$46,264	\$47,723
Operations	\$197,713	\$188,236	\$207,965
IT Computer Replacement Program	\$533	\$533	\$300
Capital	--	--	--
Total	\$241,708	\$235,033	\$255,988

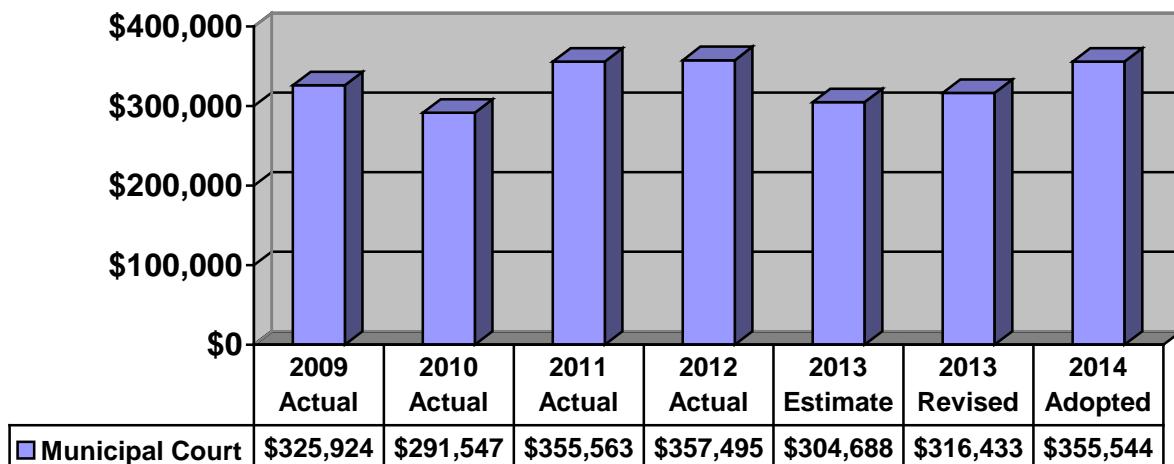
PERSONNEL SCHEDULE:

Title	FY 12	FY 13	FY 14
Maintenance Worker	1	1	1
		FY 13	
		Full Time – 1	
		Part Time – 0	

MUNICIPAL COURT SUMMARY

2013-14

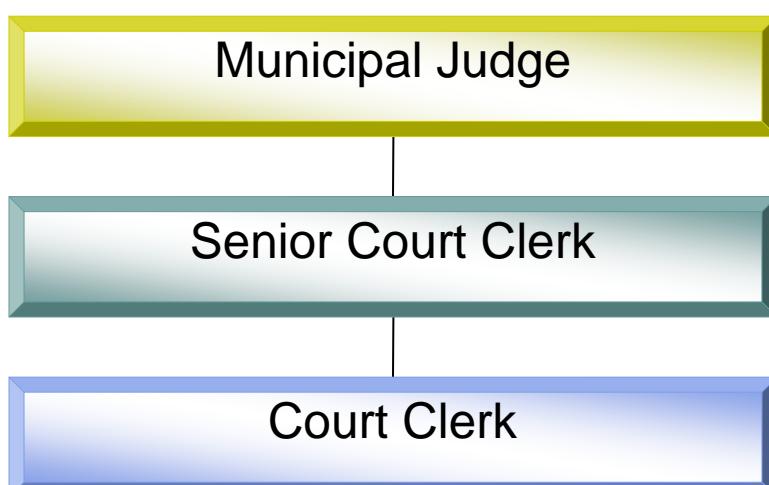
Municipal Court Budget Summary



SERVICE OVERVIEW:

The Municipal Court division is responsible for the judicial processing of Class C misdemeanors that originate from traffic citations, citizen complaints, code violations, and misdemeanor arrests, occurring within the jurisdiction of the City of Melissa. Municipal Court processing is governed by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. The Court prepares dockets, schedules trials, records and collects fine payments and issues warrants for Violation of Promise to Appear and Failure to Appear. The Municipal Court Judge is appointed by the City Council and is responsible for holding arraignments, juvenile, show cause and trial dockets.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Municipal Court	05

PURPOSE STATEMENT:

The purpose of the Municipal Court is to provide the public with a fair, impartial and unbiased court system for the person charged with the offenses, in accordance with the Code of Criminal Procedures and the Rules of Criminal Evidence. The City of Melissa Municipal Court strives to courteously respond to requests for information from the public; and to perform responsible collection of assessed fines and fees and efficient docketing of cases for adjudication.

GOALS & OBJECTIVES:

- ✚ Develop a policy and procedure handbook to improve employee training and ensure consistency in managing court processes.
- ✚ Development of Court Clerks through pursuing certification through the Court Clerk Certification Program.
- ✚ To continue to participate in area and state-wide Warrant Round Ups.
- ✚ To more actively pursue outstanding warrants.
- ✚ Processing of citations with efficiency and without delay.

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12 Actual</u>	<u>FY 13 Estimate</u>	<u>FY 14 Projection</u>
Number of Warrants cleared	668	500	800
Warrants cleared through Warrant Round Up	124	56	100
Warrant fine revenue collected during Warrant Round Ups	\$23,664	\$21,944	\$40,000

ACTIVITY WORKLOAD:

Number of cases filed	3,188	2,270	3,100
Number of cases scheduled for court appearance	1,314	1,200	1,550
Number of warrants issued	832	572	900
Municipal Court fine revenue retained by City	\$285,434	\$285,434	\$290,000

FUND
General

DEPARTMENT
Municipal Court

NUMBER
05

<u>ITEM</u>	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$128,340	\$133,090	\$136,411
Operations	\$227,456	\$181,643	\$199,133
IT Computer Replacement Program	\$1,700	\$ 1,700	\$ 0
Capital	_____	_____	_____
Total	\$357,496	\$316,433	\$355,544

PERSONNEL SCHEDULE:

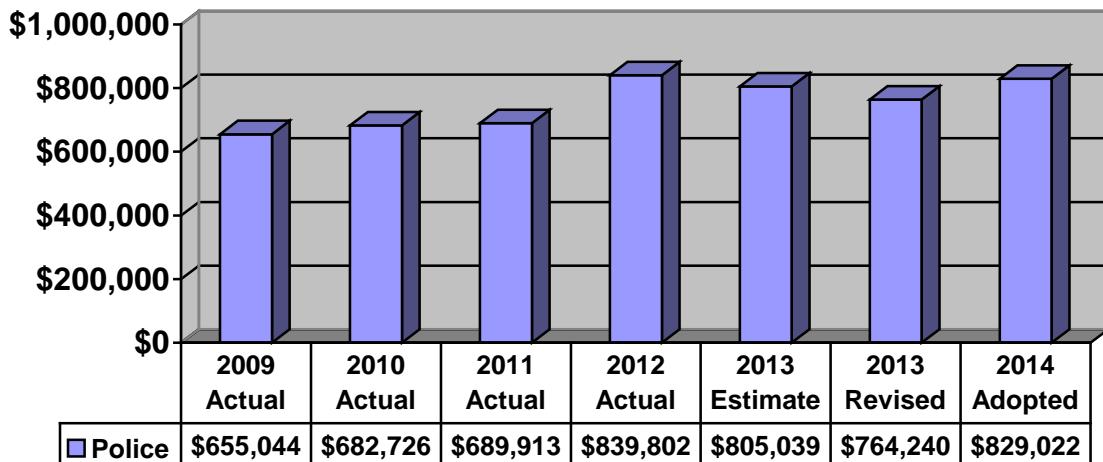
Title	FY 12	FY 13	FY 14
Senior Court Clerk	1	1	1
Court Clerk (PT)	1	1	1
Municipal Court Judge (PT)	1	1	1
Warrant Officer (PT)	0	1	1

FY 14
Full Time – 1
Part Time – 3

POLICE SUMMARY

2013-2014

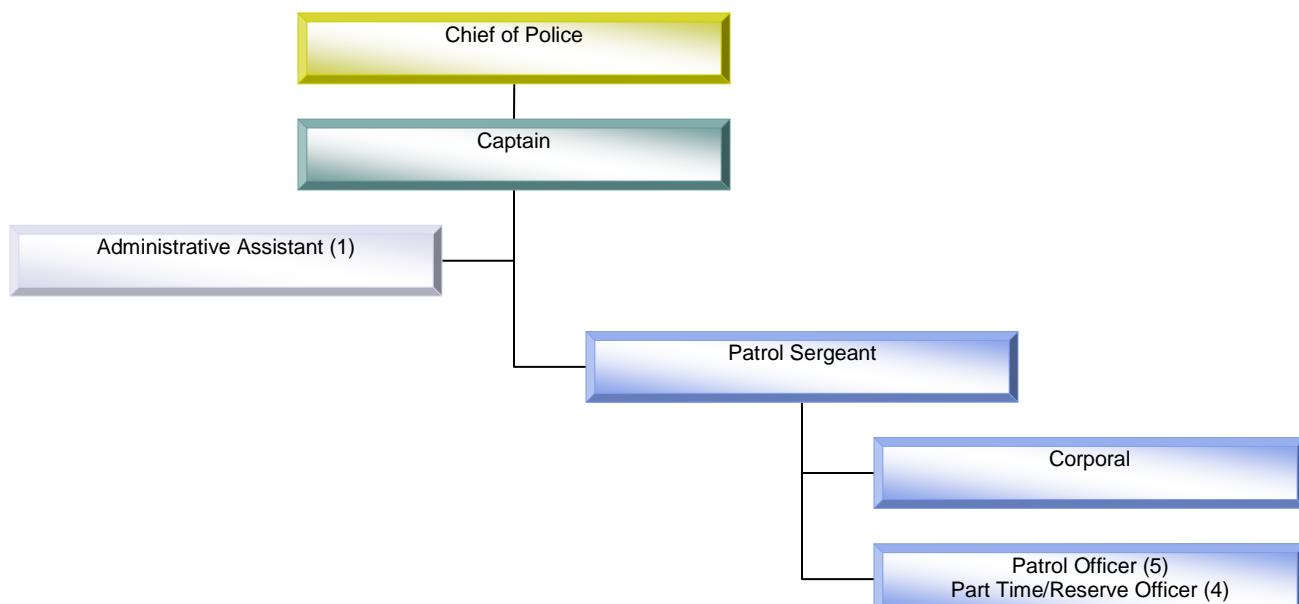
Police Budget Summary



SERVICE OVERVIEW:

The Police Department Service provides protection of life and property to the citizens of Melissa. The Budget reflects a continuation of the personnel schedule. The line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Police	06

PURPOSE STATEMENT: The Police Department, in serving the people of Melissa, strives to reduce crime and provide a safe city by:

Recognizing that its goal is to help people and provide assistance at every opportunity;

Increasing citizen satisfaction with public safety and obtaining community cooperation through the Department's training, skills, and efforts; and

Realizing that the Police Department alone cannot control crime, but must act in concert with the community and the rest of the Criminal Justice System.

GOALS & OBJECTIVES:

- To protect the Citizens of Melissa and their property.
- To continue to foster relationships with the community through special programs such as National Night Out.
- To provide the Citizens of Melissa with the most professional police services available.
- To increase needed resources to ensure all service calls are answered in a safe, timely manner.

<u>KEY INDICATORS OF PERFORMANCE:</u>	FY 12 Actual	FY 13 Actual	FY 14 Projection
Average Number Officer Initiated Calls as a % of Total Calls	72%	72%	70%
Cases Received/Cleared	198/112 - 57%	190/84 -44%	194/108 -56%

ACTIVITY WORKLOAD:

Calls for Service	3,492	3,128	3,414
Traffic Stops	3,556	2,362	2,928
Citations Issued	2,889	2,274	2,178

FUND
General

DEPARTMENT
Police

NUMBER
06

<u>ITEM</u>	2011-12 Actual	2012-13 Revised	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$599,150	\$591,486	\$655,621
Operations	\$121,995	\$115,764	\$112,568
IT Computer Replacement Program	\$2,700	\$3,833	\$6,971
Capital	<u>\$115,957</u>	<u>\$53,157</u>	<u>\$53,862</u>
Total	\$837,102	\$764,240	\$829,022

PERSONNEL SCHEDULE:

Title	FY 12	FY 13	FY 14
Chief of Police	1	1	1
Captain	1	1	1
Sergeant	1	1	1
Corporal	0	0	1
Patrol Officer	6.5	6	5
Administrative Assistant	1	1	1
Reserve Officer	4	4	4

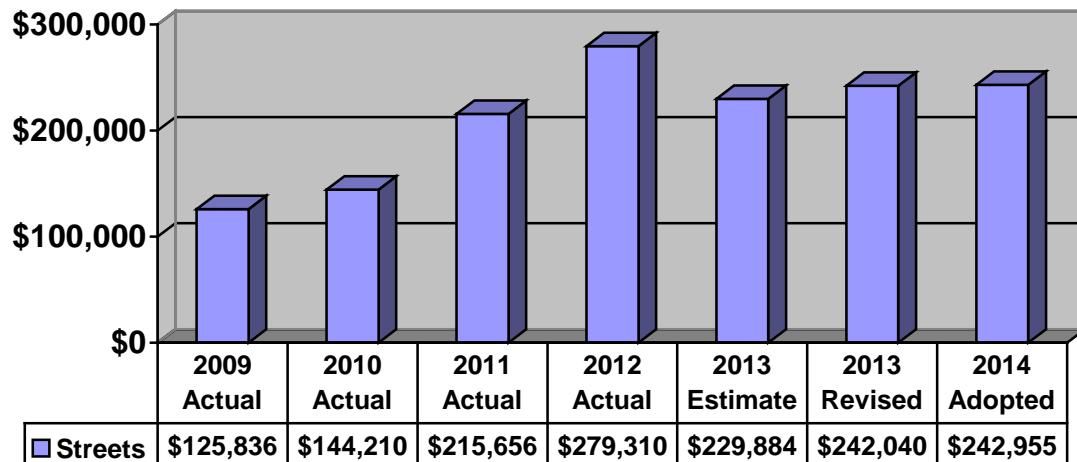
FY 13

Full Time Officer – 9
Full Time Civilian – 1
Part Time Officer – 0
Part Time Civilian – 0
Reserve Officer -4

STREETS SUMMARY

2013-2014

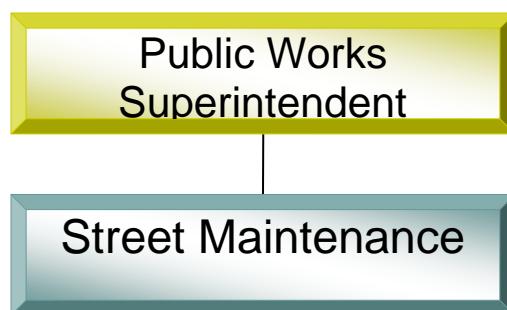
Streets Budget Summary



SERVICE OVERVIEW:

The Street Department maintains all the streets and drainage within the city limits. The overall street budget reflects no change in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Streets	07

PURPOSE STATEMENT:

The Street Department is committed to maintaining streets and roads that are smooth, pot-hole free, and safe for the citizens of Melissa and all who pass through.

GOALS & OBJECTIVES:

- ✚ Respond to citizen's concern in a timely manner.
- ✚ Start up the 'Chip Seal' program for asphalt streets.
- ✚ Start up the 'Street Sign Replacement' program (pending new MUTCD rules for 2014)
- ✚ Initiated Street Sweeping Program 3/2012
- ✚ Extend contract mowing of TxDot ROWs inside the City's jurisdiction.
- ✚ Continue to maintain drainage and pothole repair through constant monitoring.
- ✚ Maintain ALL asphalt and concrete streets with repairs in a timely manner.

STRATEGIC PLAN GOALS & OBJECTIVES:

- ✚ Repair or Reconstruct asphalt streets within 3 years
- ✚ Establish and Maintain a high standard of uniformity of all streets, signage, and drainage

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12</u> Actual	<u>FY 13</u> Estimate	<u>FY 14</u> Projection
% of Annual Line Mile Scheduled Maintenance Completed	90%	90%	90%
% of Emergency Calls Responded to Within 4 Hours	95%	95%	95%

ACTIVITY WORKLOAD:

Number of Street Signs Installed	12	50	185
Number of Sign Poles installed or replaced	5	20	20
Tons of Hot Mix Asphalt Concrete Used	45	50	50
Tons of HMAC Used for Street Failure Patches	4	8	10
Tons of Flex Base rock and rip rap rock	30	80	60

FUND
General

DEPARTMENT
Streets

NUMBER
07

<u>ITEM</u>	2011-12 Actual	2012-13 Revised	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$44,861	\$21,340	\$30,155
Operations	\$234,449	\$220,700	\$212,800
IT Computer Replacement Program	_____	_____	_____
Total	\$279,310	\$242,040	\$242,955

PERSONNEL SCHEDULE:

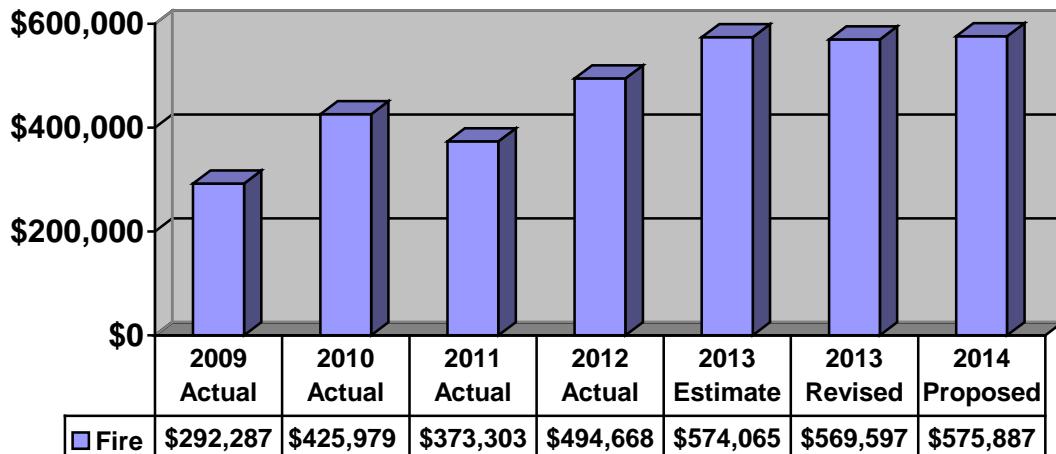
Title	FY 12	FY 13	FY 14
Maintenance Technician	1	.5*	.5

*1/2 of Street Maintenance worker expense shared with Water Department beginning with 12-13 Budget

FY 13
Full Time – .5
Part Time – 0

FIRE SUMMARY 2013-2014

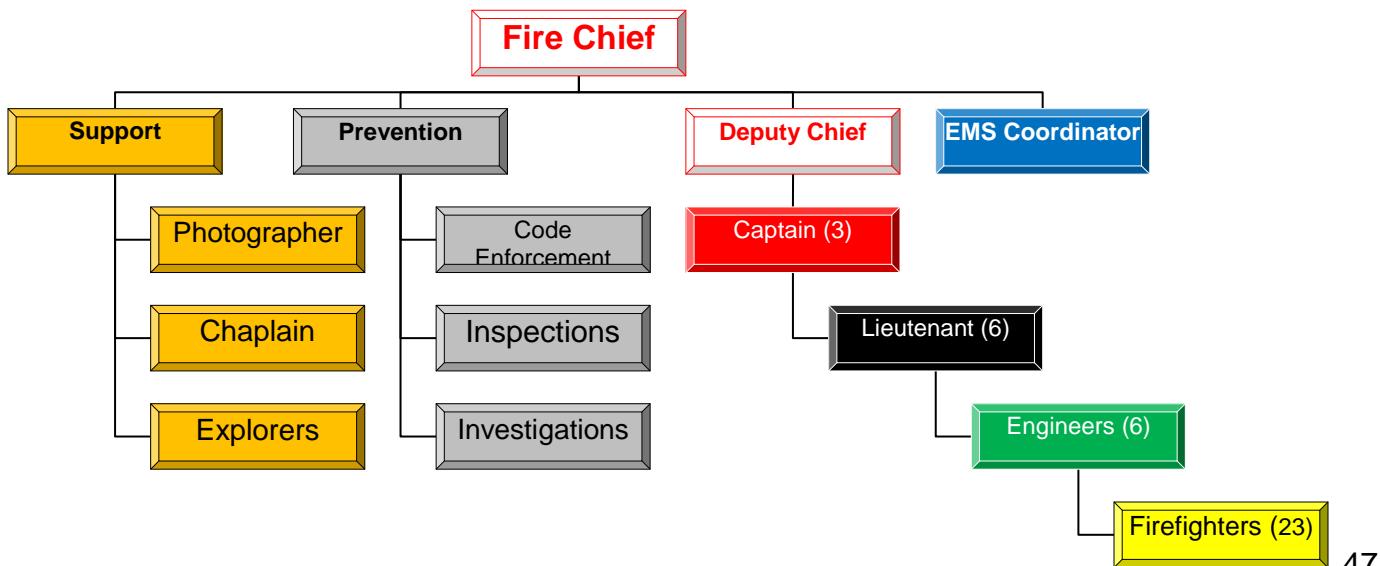
Fire Budget Summary



SERVICE OVERVIEW:

The Melissa Fire Department responds to all fire, rescue, medical, hazmat, and other miscellaneous emergency events within the fire district as well as automatic and mutual aid emergency events for our neighboring communities. The Melissa Fire Department ensures the fire codes and ordinances are enforced through proper plan reviews, inspection process, and code enforcement. The Melissa Fire Department promotes fire safety for the citizens of Melissa through public interaction and programs in the schools and community groups. The Melissa Fire Department budget reflects the personnel, training and equipment that are necessary for the resolution of potential emergency events; whether by man-made or natural events, that are plausible in a fast growing community. The Melissa Fire Department staff includes a full-time Fire Chief, full-time Deputy Chief, five part-time personnel, and dedicated volunteers serving in firefighting and support capacities.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Fire	08

PURPOSE STATEMENT:

Collaboration with our unique community to equip personnel to respond with dedicated, compassionate, and enthusiastic leaders for today and tomorrow.

We are and will continue to be a premiere organization and this can only be accomplished with building leaders. Our vision will be accomplished by collaborating with our community, with our city leaders, and with neighboring communities.

DEPARTMENT GOALS & OBJECTIVES:

- To provide the appropriate resolution to all emergency events within the fire district.
- To minimize loss of life, property and environmental impact for the citizens of Melissa.
- To follow and enforce fire codes and ordinances that have been established by the City Council of Melissa.
- To provide the highest quality training for the Melissa Fire Department personnel.
- To help ensure the lowest insurance rating for the citizens and business owners of Melissa.
- Meet Federal mandated guidelines required by the Department of Homeland Security.
- To ensure property values and safety among dilapidated structures.
- To equip the fire personnel with highest quality and most appropriate equipment possible.
- To ensure all Melissa Fire Department firefighters return home safely after every call.
- To provide genuine compassionate care for the citizens of Melissa in their time of need.

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
	<u>Actual</u>	<u>Estimate</u>	<u>Projection</u>
<u>Fire Suppression:</u>			
Total Runs per year:	775	825	950
Total Training hours per year	36,350	44,755	50,000
Certifications earned by firefighters	90	80	50
Volunteer Staffing Hours	-	27,500	30,000
<u>Fire Prevention:</u>			
ISO Rank	3	2	2
Certificate of Occupancies issued:	10	15	15
Total structures condemned	10	5	5
Fire Inspections	50	75	150
Nuisance complaints investigated	225	195	200
% of Complaints investigated within 24 hours of receipt	95	95	95

FUND
General

DEPARTMENT
Fire

NUMBER
08

<u>ITEM</u>	2011-12 Actual	2012-13 Revised	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$143,330	\$216,236	\$270,648
Operations	\$253,373	\$275,966	\$249,628
IT Computer Replacement Program	\$1,133	\$3,233	\$1,943
Capital	<u>\$96,832</u>	<u>\$ 74,162</u>	<u>\$53,668</u>
Total	\$494,668	\$569,597	\$575,887

PERSONNEL SCHEDULE:

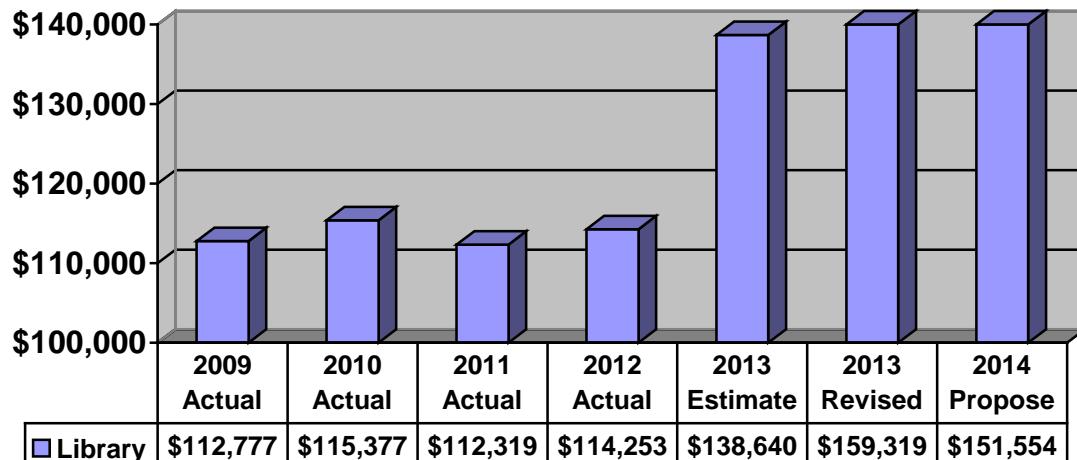
Title	FY 11	FY 12	FY 13
Fire Chief	1	1	1
Deputy Chief	0	1	1
Fire Inspector	3	3	5
Fire Investigator	1	2	3
Code Enforcement Officer	4	4	4
Firefighter/Paramedic	8	8	13
Firefighter/EMT	5	6	16
Firefighter 1 or 2	30	36	38
Explorers	10	10	8

FY 13	
Full Time	2
Part Time	5
Volunteers	33
Support	2

LIBRARY SUMMARY

2013-2014

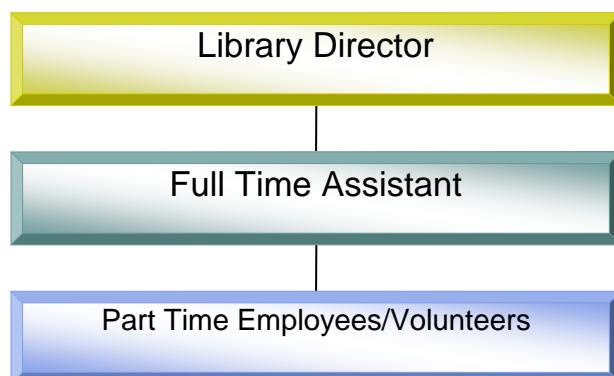
Library Budget Summary



SERVICE OVERVIEW:

The Melissa Public Library will be a reliable resource center for the community providing free and equal access to information, materials, services and programs, and an advocate of intellectual freedom. It will acquire, organize and circulate books, non-print materials and services that help educate, enrich, entertain and inform individuals of all ages. It will promote and encourage the maximum use of its services and materials by the greatest number of people in its service area. (vision statement) The Melissa Public Library adheres to its logo—a global reach with local touch. The Melissa Public Library Budget reflects the addition of one part-time library clerk to assist with the increase of traffic and circulation.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Library	10

PURPOSE STATEMENT:

The Melissa Public Library mission is to foster life-long learning through diverse media and services that enrich and satisfy the needs of the community.

DEPARTMENT GOALS & OBJECTIVES:

- Ensure that communication of library information and services is available to all using a variety of sources; newspapers, web page and electronic means and signage
- Promote high quality programs and services for all ages and diverse populations and various levels of literacy;
- Provide public access to information technology; desktop computing, wi-fi, basic skills
- Increase professional staffing to include a part-time children's librarian and dedicated tech/materials librarian, both of which would cover the circulation desk, also.
- Continue to develop the volunteer opportunities in the library; general volunteers, community service volunteers, library advisory board and Friends of the Melissa Public Library
- Promote the library as the community center and resource center to the public and organizations through involvement with Rotary Club, Melissa Chamber of Commerce, Melissa ISD, business classes and the Melissa Food Pantry

KEY INDICATORS OF PERFORMANCE:

	FY 10, Pre-move	FY 12 Actual	FY 13 Estimate	FY 14 Projection
Rate of Collection Turnover	1.0	1.55	1.75/1.84	1.88
Circulation Per Capita	2.8	4.05	5.50/5.79	5.9

ACTIVITY WORKLOAD:

Number of Items Circulated	14,000	20,000	20,228/30,088	33,000
Number of Library Visitors	11,000	10,500	13,465/19,936	20,000
Library Program Attendance	250	1,000	1,032/2,073	2,200

FUND
General

DEPARTMENT
Library

NUMBER
10

<u>ITEM</u>	2011-12 Actual	2012-13 Revised	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$82,001	\$87,635	\$110,785
Operations	\$30,119	\$64,351	\$38,136
IT Computer Replacement Program	\$2,133	\$7,333	\$3,133
Capital	_____	_____	_____
Total	\$114,253	\$159,319	\$151,554

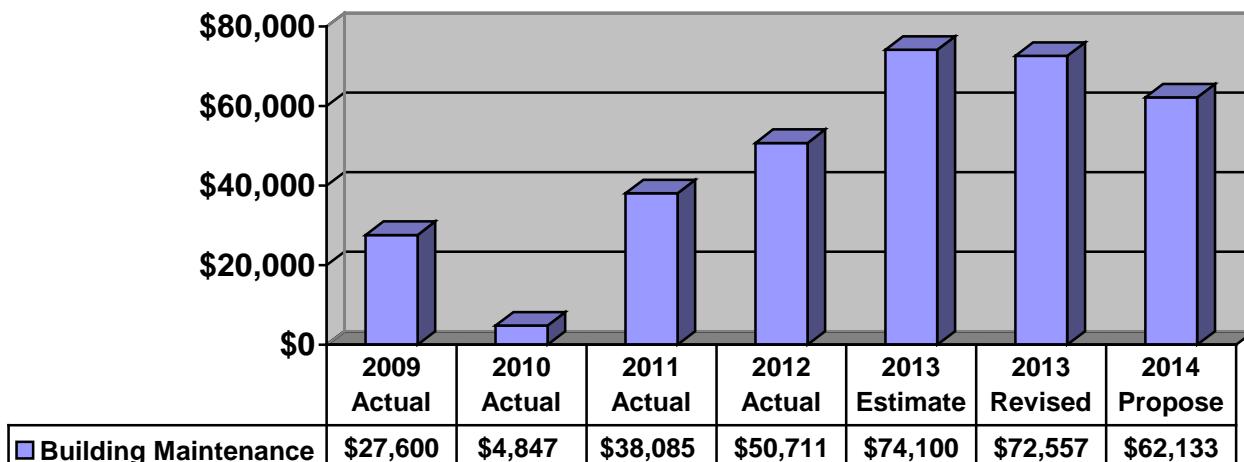
PERSONNEL SCHEDULE:

Title	FY 12	FY 13	FY 14
Library Director (PT)	1	1	1
Part Time Assistant	1	2	3
Full Time Assistant	1	1	1

FY 13
Full Time – 1
Part Time – 4

BUILDING MAINTENANCE SUMMARY 2013-2014

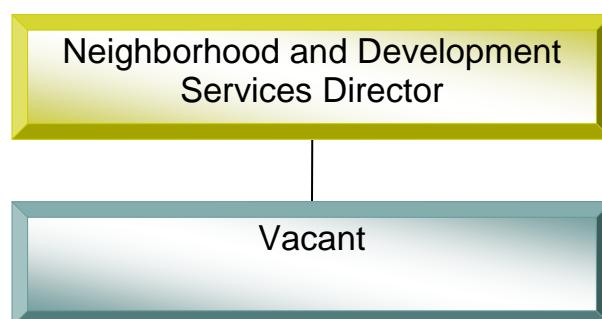
Building Maintenance Budget Summary



SERVICE OVERVIEW:

The Building Maintenance department oversees all the maintenance and repairs for eight city facilities. The overall Building Maintenance Budget reflects a vacancy in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa. The increase in operating expenses is due to the increase of janitorial services associated with the move to the new City Hall facilities.

DEPARTMENTAL STRUCTURE:



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
General	Building Maintenance	11

PURPOSE STATEMENT:

The mission of Building Maintenance is to provide a service for the employees of the City of Melissa to ensure a safe, comfortable, and accommodating work place.

DEPARTMENT GOALS & OBJECTIVES:

- To maintain city facilities insuring a safe, comfortable environment for citizens and staff..
- To respond to citizen's and employee's concerns in a timely manner.

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12</u> Actual	<u>FY 13</u> Estimate	<u>FY 14</u> Projection
% of Non-Emergency Service Calls Responded to Within 3 Days	85%	90%	90%
% of Emergency Service Calls Responded to Within 24 Hours	100%	100%	100%

ACTIVITY WORKLOAD:

Number of Request for Service (Work Orders)	150	150	150
Total Square Footage of Buildings and Facilities Maintained	56,219	56,219	56,219
Number of Building and Facilities Maintained	7	7	7

FUND
General

DEPARTMENT
Building Maintenance

NUMBER
11

ITEM	2011-12 Actual	2012-13 Revised	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$0	\$0	\$0
Operations	\$50,711	\$72,557	\$62,133
Capital	_____	_____	_____
Total	\$50,711	\$72,557	\$62,133

PERSONNEL SCHEDULE:

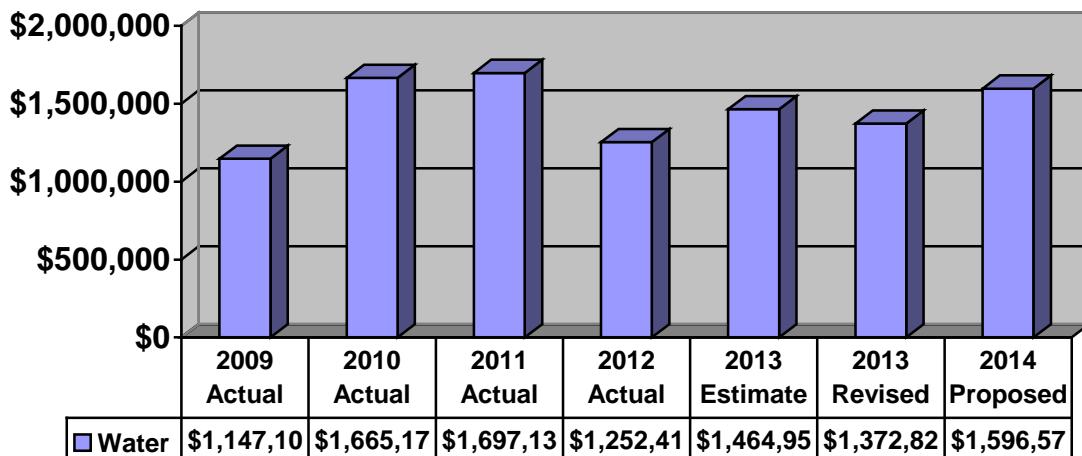
Title	FY 12	FY 13	FY 14
Vacant Position	0	0	0

FY 13
Full Time – 0
Part Time – 0

WATER SUMMARY

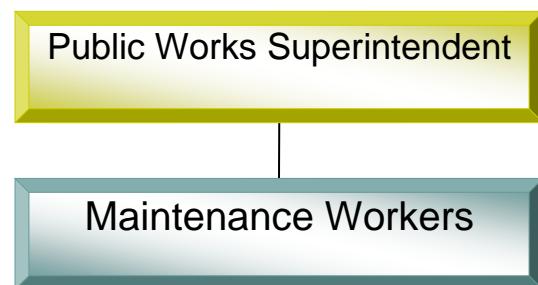
2013-14

Water Budget Summary



SERVICE OVERVIEW:

The Water Department is responsible for providing clean, safe water to the citizens and visitors of Melissa. The Water Department maintains and repairs a complex water system of valves, fire hydrants and customer service meters while regulating system pressure and water volume through calculated pump efficiencies, tower elevations and electronic controls. The Water department maintains adequate pressure and volume with as little interruption in service as possible. The Water Department meets or exceeds regulations set by TCEQ. The City of Melissa Water Department maintains the highest water quality possible. The Water Department budget reflects no change in the personnel schedule and line item/categorical increases reflect the maintenance of the services currently offered by the City of Melissa.



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
Water	Water	14

PURPOSE STATEMENT:

To provide the highest quality product as possible while maintaining a superior infrastructure to provide continuous service without interruptions, guaranteeing a clean and safe environment as well as sustaining a high quality of life.

GOALS & OBJECTIVES:

- Continue to have no positive E-coli samples.
- Respond to customer complaints in a timely matter
- Continue to develop and implement a valve and hydrant maintenance program working with the Fire Department
- Research AMR systems for replacement of current outdated system along with other alternatives
- Develop and implement an inventory control plan
- Obtain a 'Superior Water System' certification from TCEQ
- Proactive approach on water loss and water leaks accountability

STRATEGIC PLAN GOALS & OBJECTIVES:

- Public Education on Water Conservation tips and methods

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
	<u>Actual</u>	<u>Estimate</u>	<u>Projection</u>
All meter have been installed with in 72 hours	95%	95%	95%
Customer complaints have been addressed with in 24-48 hours or less	100%	100%	100%
Repaired leaks with in 24 hours or less of notification	95%	95%	95%

ACTIVITY WORKLOAD:

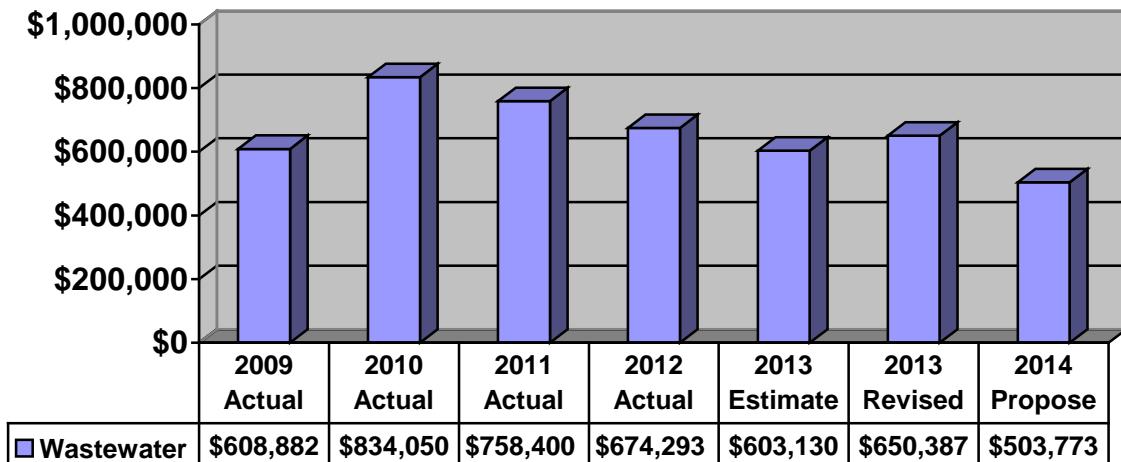
Meters installed	104	180	200
Work orders completed	905	867	1,000
Line locates	836	862	1,100
Water Leaks Repaired	43	30	30

<u>FUND</u> Water	<u>DEPARTMENT</u> Water			<u>NUMBER</u> 14
<u>ITEM</u>	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	
			Adopted	
<u>EXPENDITURES:</u>				
Personnel	\$225,768	\$251,917	\$272,674	
Operations	\$1,021,439	\$1,078,444	\$1,263,343	
Capital	\$21,972	\$40,960	\$60,557	
Debt Service	<u>\$612,567</u>	<u>\$743,838</u>	<u>\$1,112,633</u>	
Total	\$1,881,746	\$2,115,159	\$2,709,207	
<u>PERSONNEL SCHEDULE:</u>				
Title		FY 12	FY 13	FY 14
Public Works Superintendent		1	1	1
Maintenance Worker		3	3.5	3.5
*The Water Department will share costs for the Street Maintenance Worker.				
<u>FY 14</u> Full Time – 4.5				

WASTEWATER SUMMARY

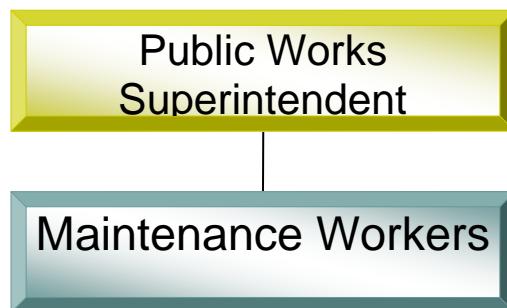
2013-2014

Wastewater Budget Summary



SERVICE OVERVIEW:

The Wastewater Department maintains and repairs the City's wastewater lines and lift stations through constant electronic monitoring and visual checks of the system.



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
Water	Wastewater	15

PURPOSE STATEMENT:

To provide a wastewater collection service that is continuous, safe, and reliable.

GOALS & OBJECTIVES:

- Respond to citizen's concerns in a timely manner.
- Reduce infiltration by physical checks, smoke testing, maintenance program, and repair of faulty lines.
- Initiated Preventative Maintenance program 4/2012
- Continue Collection/Manhole system Preventative Maintenance program
- Report ALL Sanitary Overflows to TCEQ by Rules and Regulations.

STRATEGIC PLAN GOALS & OBJECTIVES:

- Public Education -Proper disposal of fats, grease, and oil and medications

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
	<u>Actual</u>	<u>Estimate</u>	<u>Projection</u>
Response to customer calls with 24/72 hours	100%	100%	100%
Work orders identified and solved	8	10	10

ACTIVITY WORKLOAD:

Sewer camera Program (based on new installs)	94	162	85
Track number of sewer stoppage.	5	7	5

FUND
Water

DEPARTMENT
Wastewater

NUMBER
15

<u>ITEM</u>	2011-12 Actual	2012-13 Revised	2013-14
			Budget
			Adopted

EXPENDITURES:

Personnel	\$0	\$0	\$0
Operations	\$674,293	\$650,387	\$492,273
Debt Service	\$218,139	\$220,592	\$224,619
Capital	_____	_____	<u>\$11,500</u>
Total	\$892,432	\$870,979	\$728,392

PERSONNEL SCHEDULE:

Title	FY 12	FY 13	FY 14
Public Works Superintendent	1	1	1
Maintenance Workers	3	3	3

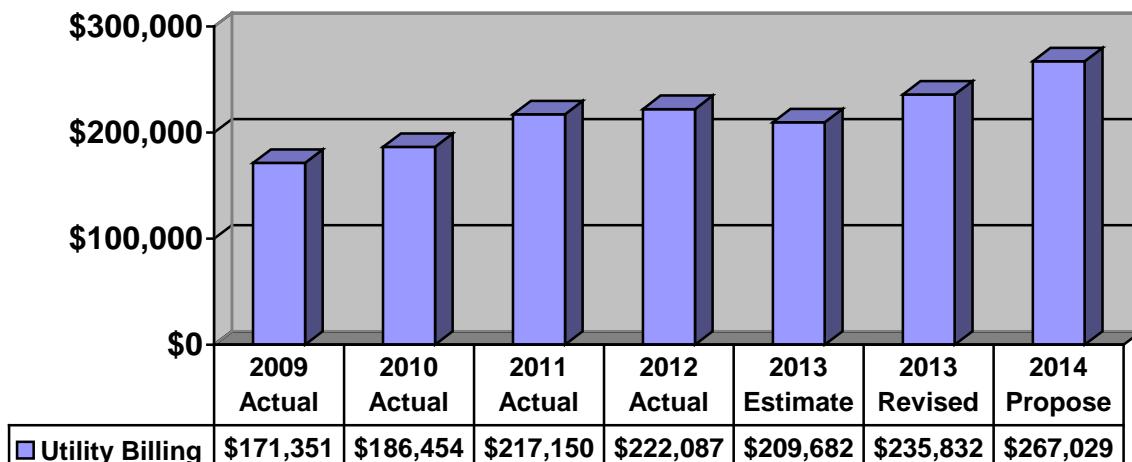
FY 13
Full Time – 4*

*Public Works Personnel support both Water and Wastewater Departments.

UTILITY BILLING SUMMARY

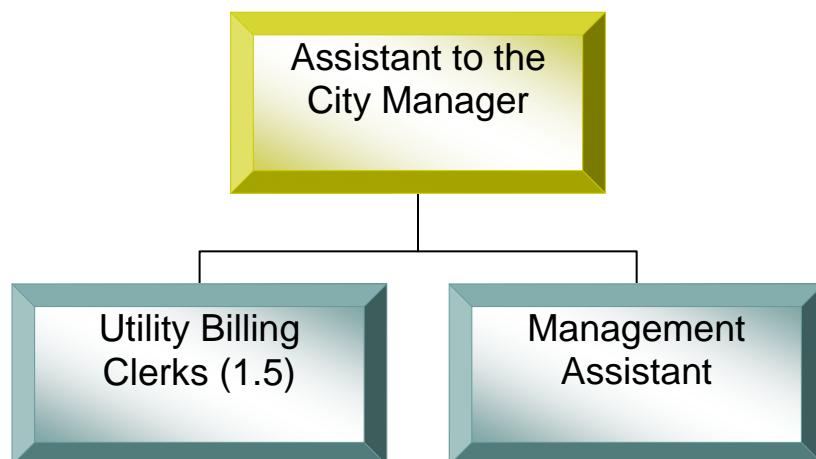
2013-2014

Utility Billing Budget Summary



SERVICE OVERVIEW:

The Utility Billing Department bills and collects for all City utility services and contracted solid waste services and processes requests for new service connections. Our staff is often the first face or voice a new resident encounters and we recognize our role as ambassadors of the City of Melissa. To that end, we will continue to strive to provide excellent customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely, professional, courteous, and respectful manner. The water rates are established through Water Rate Studies performed at the request of and are adopted by the City Council. The Utility Billing division bases policy and procedures in accordance with rules established by the Texas Commission on Environmental Quality (TCEQ).



<u>FUND</u>	<u>DEPARTMENT</u>	<u>NUMBER</u>
Water	Utility Billing	24

PURPOSE STATEMENT:

The mission of the Utility Billing Department is to ensure accuracy and efficiency in the assessment, distribution, and collection of utility charges. We will strive to provide customer service that will exceed all expectations by listening to our customers and responding to their needs in a timely, professional, courteous, and respectful manner.

GOALS & OBJECTIVES:

- To reduce the error rate in customer billing data which will consequently reduce the number of customer inquiries/complaints.
- To continue to develop and implement a Utility Billing Standard Operating Procedures that will include all aspects of Utility Billing.
- Increase emphasis on customer service training.
- To increase efforts to optimize receivable accounting accuracy and Finance interface.

STRATEGIC PLAN GOALS & OBJECTIVES:

- Exhibit behavior and provide customer service that will reflect the City of Melissa's Mission and Vision.
- Review current processes and procedures to ensure they meet the standards of the City of Melissa's Mission and Vision while also ensuring they provide efficient and quality customer service for the internal and external customers.

<u>KEY INDICATORS OF PERFORMANCE:</u>	<u>FY 12</u> Actual	<u>FY 13</u> Estimate	<u>FY 14</u> Projection
Percentage of customers using automated payment options	21%	22%	22%
Percentage of customers using on-line payment options	20%	32%	35%
Number of hours of training	40	80	80

ACTIVITY WORKLOAD:

Number of Water Accounts	1,919	2,159	2,230
Number of Automatic Payment customers	370	386	410
Number of On-line Payment customers	465	694	780

FUND
Water

DEPARTMENT
Utility Billing

NUMBER
24

ITEM	2011-12 Actual	2012-13 Revised	2013-14 Budget
			Adopted

EXPENDITURES:

Personnel	\$138,961	\$141,563	\$176,076
Operations	\$82,560	\$92,836	\$89,520
IT Computer Replacement	\$566	\$1,433	\$1,433
Total	\$222,087	\$235,832	\$267,029

PERSONNEL SCHEDULE:

Title	FY 12	FY 13	FY 14
Utility Billing Supervisor (Assistant to City Manager)	1	1	1
Utility Billing Clerk	2	2	1.5
Management Assistant	0	0	1

FY 13
Full Time – 3
Part Time – 1

PERSONNEL OVERVIEW



Personnel Overview

General Fund	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Administration	4.0	4.0	4.0	4.0	4.5	4.5
Building Maintenance	.5	0	0	0	0	0
Dev & Neighborhood Services	3.0	3.0	3.0	3.0	2.0	2.0
Fire	1.5	1.5	2.0	2.0	3.0	3.5
Library	2.5	2.0	2.0	2.0	2.0	3
Municipal Court	2.5	2.5	2.0	2.0	2.5	2.5
Parks	1.0	1.0	1.0	1.0	1.0	1.0
Police	13.0	13.5	13.5	13.5	14	15
Streets	1.0	1.0	1.0	1.0	.5	.5
General Fund Total	29	28.5	28.5	28.5	29.5	32
	FTE*	FTE	FTE	FTE	FTE	FTE
Enterprise Fund	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Water	3.0	3.0	3.0	3.0	3.5	3.5
Wastewater	1.0	1.0	1.0	1.0	1.0	1.0
Utility Billing	3.0	3.0	3.0	3.0	3.0	3.5
Enterprise Fund Total	7.0	7.0	7.0	7.0	7.5	8.0
	FTE	FTE	FTE	FTE	FTE	FTE

As you can see from the table above, the City of Melissa personnel numbers have remained consistent. Since the year 2000, the City's population has grown on average approximately 20% a year. Over the past four years, the growth rate has slowed due to the national economic climate, but the City growth rate has still exceeded ten percent. The net effect is that the City's employees are providing a high level of services to more residents annually without the offset of more employees to do the work. The City Council recognizes this and has committed to enhancing the salary and benefits package for the employees when available.

New Personnel was a higher priority this year in the budget creation adding 1 FT Police Officer, Additional hours for Firefighter coverage, PT Library Clerk, and PT Utility Billing Clerk while restructuring FT Clerk.

*FTE – Full Time Employee or Equivalent

PT – Part Time employee

City of Melissa Benefit Summary

As of October 1, 2013

Insurance

TML IEBP (Texas Municipal League Intergov'tl Employee Benefit Pool) Health and Dental

Employee is 100% covered by the City for Health and Dental

Employee shares cost of dependant coverage

Life Insurance through Lincoln Nat'l Life (1x Salary Employer paid)

Optional additional Life Insurance up to 3 times employee's annual salary

Optional Life Insurance for dependents

Employee Assistance Program Plan – Employer Paid

Long Term Disability insurance offered with a Buy-up Plan

Short Term Disability insurance – optional for employees

Optional Vision coverage available

Annual Open Enrollment October 1st

Retirement

TMRS (Texas Municipal Retirement System)

7% Mandatory employee contribution

City matches 2 to 1

Social Security

City participates & matches

Deferred Compensation Program

ICMA Retirement Corporation or Security Benefit Group

Pre-Tax Savings plan - 457

No Match from the City

Supplemental Insurance - AFLAC (Plan year begins Nov. 1st)

Flexible Spending – Cafeteria Plan - Administered by AFLAC

Pre-Tax

Health Insurance Premiums, Medical & Dependent Care

Plan year begins Nov. 1st

Workers Compensation – TML

Time off

10 Holidays

3 Personal Days after 6 months

2 Week of Vacation – 1-4 years of service, eligible after 6 months

3 Weeks of Vacation – 5-9 years of service

4 Weeks of Vacation – 10+ years of service

48 Hours of sick time each calendar year – eligible after 3 months

96 Hours of Extended Illness accrued annually

Longevity Pay - \$4.00 per month for each full month employed after 1 year service on December 1st

Over Time Hours - Cash or Compensatory Time

Please refer to Personnel Policies & Procedures Manual on all benefits.

CAPITAL OVERVIEW



Capital Overview

Capital Improvement Program: Significant Non-recurring Projects

As mentioned in the fund narratives, Capital line items cover large, one time purchases or the cost for the payment for large pieces of equipment or vehicles over time. In FY 14, 3% of the General Fund budget is allocated to routine capital purchases. All capital allocations with the General Fund and Enterprise Fund are for routine purchases consisting of annual payments for equipment such as patrol cars and fire apparatus, and public works equipment. The FY14 Budget approved the replacement of one Patrol car for the Police Department, replacement of the CID (Criminal Investigation) vehicle, replace Code Enforcement vehicle with Multi-use vehicle for Code and Fire, and the addition of a Public Works Utility Truck.

Other capital expenses in the FY 14 Budget are to fund the debt service payments for the following projects. A brief description of the CIP projects in progress in Melissa are outlined below. For debt service costs, please see chart entitled "City of Melissa Debt Service Summary."(page 74)

Project		Forecasted Completion	Expended	Budget Remaining
South Take Point Project	Construction and design	\$ 2,838,534	\$ 41,305	\$ 2,797,229
US 75 Utility Relocation	Construction and design	\$ 1,194,333	\$ 165,732	\$ 1,028,601
Davis Road Sewer Project	Construction and design	\$ 1,215,000	\$ 146,001	\$ 1,068,999
SH 121 Utility Relocation	Construction and design	\$ 1,000,000*	\$ 0	\$ 1,000,000
Harrison St. Sewer Project	Construction and design	\$ 500,000*	\$ 0	\$ 500,000
Automatic Meter Reading System	Purchase and installation	\$ 600,000*	\$ 0	\$ 600,000

*Approved Work Orders have not been presented. Preliminary plans for new debt for projects in process.

Utility CIP:

South Take Point Project

Funding Source: Bond Proceeds supported by Water Rates (2013)

Description: This project will relocate the existing ground storage water tank and relocate in order to allow for the future development of Melissa Road. Included in this project is an upgraded pump station and storage facility for City equipment.

Operating Impact: There will be no additional operating impact for the General Fund in FY14 as the debt payments were programmed in the FY14 budget.

US 75 Utility Relocation

Funding Source: Bond Proceeds supported by Water Rates (2013)

Description: This project will relocate an existing sewer line and water line from the east side of US 75 to the west side of US 75 as required for the US 75 reconstruction project.

Operating Impact: There will be no additional operating impact for the General Fund in FY13 as the debt payments were programmed in the FY 13 budget.

Davis Road Sewer Project

Funding Source: Bond Proceeds supported by Water Rates (2013)

Description: This project will extend a sanitary sewer line from the west side of US 75 to the east side of US 75.

Operating Impact: There will be no additional operating impact for the General Fund in FY14 as the debt payments were programmed in the FY 14 budget.

SH 121 Utility Relocation

Funding Source: Bond Proceeds supported by Water Rates (2014)

Description: This project is a placeholder for any and all utility relocations required by the Tx Department of Transportation (TxDOT) reconstruction of SH 121 through Melissa. The overall impact is not known at this time as utility locations and conflicts are being reviewed for solutions.

Operating Impact: Debt service payments were programmed into the Utility Fund budget. No additional operating impacts are anticipated at this point.

Automatic Meter Reading System

Funding Source: Bond Proceeds supported by Water Rates (2014)

Description: This project will allow more efficient and precise reading of meters, instant maintenance records, better leak detection and improve customer service with usage and flow data.

Operating Impact: Debt service payments were programmed into the Utility Fund budget. No additional operating impacts are anticipated at this point.

DEBT SERVICE SUMMARY



Debt Service
Summary

Debt Service Summary

During the summer of 2008, the City initiated the first phase of its transportation and water capital improvement plan. In doing so, the City was critically evaluated by both Standard and Poor's and Moody's Investor Services for the appropriate bond rating. The table below shows the increases awarded to the City by both agencies. On January 30, 2009, both agencies evaluated the City once again for the issuance of the 2009 Bond for the City Hall construction project. Moody's upgraded the City of Melissa to an A3 at that time. Then in April 2010, Moody's Investors Service performed a recalibration of their municipal ratings to a global scale. As a result of this recalibration, the City of Melissa's rating was changed to "A1". This increase in rating is not considered an upgrade, but simply a recalibration. Standard & Poor's evaluated the City in December 2013 based on the application of their recently released local GO criteria and raised its rating to "A+" from "A" which is considered an upgrade. The recent upgrades to the bond ratings for Melissa are a key indicator of the health and stability of the organization and the financial position of the City.

Rating Agency	06-07	8/7/08	1/30/09	4/30/10	2/11/13
Moody's	Baa2	Baa1	A3	A1	A1
Standard and Poor's	BBB-	A	A	A	A+

The following are the City of Melissa's policies related to debt and debt management as reviewed and approved by the Melissa City Council. The City of Melissa does not currently have a formal debt management policy apart from the policies listed below. These policies are reviewed annually during the budget process and are amended as needed.

- The City of Melissa strives to manage debt issuance by reviewing the Maintenance and Operations allocation against the Interest and Sinking allocation. The City will strive to maintain a 65/35% ratio. This ratio is a guide only and may be amended as our growing community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.
- Legal Debt Limit: The State of Texas Attorney General limits the General Obligation (GO) debt that a city can issue to \$1 on the property tax rate. For 2014, the City's debt tax rate is \$0.168269 per \$100/valuation which is 28% of the \$0.61 total tax rate for 2013.
- Debt will be considered for any purpose that municipalities can fund in accordance with State Law of Texas. Under the direction of the City's financial advisor, any debt type and structure will be considered. Ideally, any debt sold should address a need identified in one of the City's Capital Improvements Plans (CIP). The CIP's should be reviewed before any debt is sold.

- Debt should not be considered if it exceeds 25 years, unless a market standard exists to fund the project at a longer term.
- If excess funds exist after addressing maintenance and operations, including reserve allocations and debt service commitments, outstanding debt principal amounts should be reviewed to make advance payments to buy down obligation. This scenario is reviewed during the budget process and approved by the City Council.
- Methods for debt sales will be reviewed and recommended through the City's financial advisor, with approval by the City Council.
- Bond proceeds shall be placed in the highest interest bearing account the City has access to, as long as the invested funds are fully collateralized.
- Existing debt will be reviewed annually to determine if savings can be realized through refinancing or refunding opportunities.

Summary of Current Year Liabilities – Debt

Fund	FY 14 Principal	FY 14 Interest	Total FY 14 Payment
General	\$390,000	\$259,672	\$649,672
Water	\$761,250	\$643,046	\$1,404,296
MIEDC	\$50,000	\$37,265	\$87,263
MCEDC	\$35,000	\$23,996	\$58,996
TIF	\$335,000	\$406,364	\$741,364

City of Melissa

2013-14 Budget
Debt Service Summary

Date	Description	Maturity Date	Principal	Principal	2012-2013 Payable			Commitment	as of 10/01/13		
					Interest	Fiscal Total			O/S Principal	O/S Interest	
<u>GENERAL FUND OBLIGATIONS</u>											
9/24/2004	Combination Tax and Revenue CO Melissa Rd Phase I - Refinanced Jan 2013	9/30/2024	\$ 1,400,000	\$ 70,000	\$ 1,277.50	\$ 71,277.50	General Fund		\$ 70,000	\$ 1,277.50	
6/17/2005	Combination Tax and Revenue CO Melissa Rd - \$525,000 and Fire Station - \$400,000, plus expenses Refinanced Jan 2013	9/30/2025	\$ 950,000	\$ -	\$ -	\$ -	General Fund		\$ -	\$ -	
8/12/2008	General Obligation Bonds, Series 2008 Transportation Bond CIP - Bond Election Nov 07	9/30/2028	\$ 5,230,000	\$ 205,000	\$ 195,969.38	\$ 400,969.38	General Fund		\$ 4,340,000	\$ 1,711,675.65	
12/19/2011	General Obligation Bonds, Series 2012 Transportation Bond CIP - Bond Election Nov 07	9/30/2032	\$ 500,000	\$ 20,000	\$ 16,600.00	\$ 36,600.00	General Fund		\$ 480,000	\$ 194,800.00	
1/8/2013	General Obligation Bonds, Series 2013 Transportation Bond CIP - \$750,000 Refinanced 2004 & 2005 CO \$1,635,000	9/30/2032	\$ 2,430,000	\$ 95,000	\$ 45,825.00	\$ 140,825.00	General Fund		\$ 2,430,000	\$ 409,700.00	
Total Obligation - General Fund					\$ 649,671.88						
<u>WATER FUND OBLIGATIONS</u>											
1/15/2005	Contract Revenue Bonds, Series 2005 Greater Texoma Utility Authority (Collin-Grayson Project) Cities of Anna, Howe, Melissa and Van Alstyne	9/30/2029	\$ 2,800,000	\$ 95,000	\$ 115,367.50	\$ 210,367.50	Water Fund Divided by 4 Cities		\$ 2,150,000	\$ 471,041.50	
				\$ 23,750	\$ 28,841.88	\$ 52,591.88		\$ 537,500	\$ 117,760.38		
5/31/2006	Combination Tax and Revenue CO, Series 2006 \$615k - Country Ridge Water Supply purchase, plus expenses \$1,120,000 - Melissa Rd, plus expenses \$515k - Town Center Architect fees, plus expenses	2/15/2026	\$ 2,250,000	\$ 25,000	\$ 20,545.00	\$ 45,545.00	Water Fund EDC 4A TIF		\$ 1,735,000	\$ 585,988.75	
				\$ 50,000	\$ 37,262.50	\$ 87,262.50		\$ 465,000	\$ 150,957.50		
				\$ 25,000	\$ 18,745.00	\$ 43,745.00		\$ 845,000	\$ 273,033.75		
								\$ 425,000	\$ 161,997.50		
7/15/2006	State Participation Assistance Calculations GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2040	\$ 8,675,000		\$ 425,699.13	\$ 425,699.13	Water Fund Divided by 4 Cities		\$ 8,675,000	\$ 13,228,454.87	
				\$ -	\$ 106,424.78	\$ 106,424.78		\$ 2,168,750	\$ 3,307,113.72		
11/1/2006	Contract Revenue Bonds, Series 2006 (TWDB-SRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2026 (GTUA reserve)	\$ 1,745,000	\$ 80,000	\$ 45,512.50	\$ 125,512.50	Water Fund (4A/4B participation)		\$ 1,275,000	\$ 348,450.00	
2/20/2007	Contract Revenue Bonds, Series 2007 GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2020	\$ 5,000,000	\$ 190,000	\$ 237,581.50	\$ 427,581.50	Water Fund Divided by 4 Cities		\$ 4,420,000	\$ 3,792,209.75	
				\$ 47,500	\$ 59,395.38	\$ 106,895.38		\$ 1,105,000	\$ 948,052.44		
1/31/2008	Contract Revenue Bonds, Series 2007 (CWSRF) Melissa-Anna Interceptor Project Throckmorton-Trinity River Sewer Project	9/30/2028 (GTUA reserve)	\$ 1,105,000	\$ 45,000	\$ 34,337.50	\$ 79,337.50	Water Fund (4A/4B participation)		\$ 905,000	\$ 311,492.50	
8/12/2008	Certificate of Obligations/Contract Revenue, Series 2008 Water/Wastewater CIP Phase 1	9/30/2028	\$ 2,250,000	\$ 90,000	\$ 81,592.50	\$ 171,592.50	Water Fund		\$ 1,855,000	\$ 714,032.50	
12/11/2009	Contract Revenue Bonds, Series 2009A (Dfund) (GTUA) Fitzhugh Sewer (part 1 of 2)	9/30/2029 (GTUA reserve)	\$ 1,085,000	\$ 40,000	\$ 43,632.50	\$ 83,632.50	Water Fund		\$ 1,000,000	\$ 457,187.50	
					\$ 16,980.72	\$ 16,980.72					
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) Fitzhugh Sewer (part 2 of 2)	9/30/2029 (GTUA reserve)	\$ 1,400,000	\$ 60,000	\$ 43,180.00	\$ 103,180.00	Water Fund		\$ 1,280,000	\$ 455,550.00	
					\$ 20,088.72	\$ 20,088.72					
5/25/2010	General Obligation Refunding Bonds, Series 2010	9/30/2029	\$ 1,255,000	\$ 105,000	\$ 29,562.50	\$ 134,562.50	Water Fund		\$ 955,000	\$ 147,562.50	

City of Melissa

2013-14 Budget
Debt Service Summary

Date	Description	Maturity Date	Principal	Principal	2012-2013 Payable			Commitment	as of 10/01/13	
					Interest	Fiscal Total			O/S Principal	O/S Interest
Refinancing \$1,255,000 Series 2000 CO Water Tower										
12/19/2011	Certificate of Obligation, Series 2012 Fannin Road Water Line & Road rehab	9/30/1932	\$ 1,390,000	\$ 55,000	\$ 46,350.00	\$ 101,350.00	Water Fund		\$ 1,340,000	\$ 545,450.00
1/8/2013	Certificate of Obligation, Series 2013 US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer South Take Point water project	9/30/1932	\$ 4,705,000	\$ 190,000	\$ 103,671.26	\$ 293,671.26	Water Fund		\$ 4,705,000	\$ 1,162,833.29
Total Obligation - Water Fund					\$ 1,441,365.23					

MELISSA CDC 4B OBLIGATIONS

12/29/2005 Combination Tax and Revenue CO, Series 2005A Fire Station \$100k, Tennis Courts \$250k, BMP \$144k, Hunter's Ridge Park \$5k, Historical House \$300k, plus expenses	2/15/2026	\$ 825,000	\$ 35,000	\$ 23,996.25	\$ 58,996.25	CDC 4B		\$ 610,000	\$ 173,947.50
2006 Throckmorton-Trinity River Sewer Project Participation per Interlocal w/City dated July 28, 2006	9/30/2028				\$ 114,006.00	EDC 4A/4B			
Total Obligation - CDC 4B					\$ 173,002.25				

MELISSA EDC 4A OBLIGATIONS

5/31/2006 Combination Tax and Revenue CO, Series 2006 \$615k - Country Ridge Water Supply purchase, plus expenses \$1,120,000 - Melissa Rd, plus expenses \$515k - Town Center Architect fees, plus expenses	2/15/2026	\$ 2,250,000						\$ 1,735,000	\$ 585,988.75
			\$ 25,000	\$ 20,545.00	\$ 45,545.00	Water Fund		\$ 465,000	\$ 150,957.50
			\$ 50,000	\$ 37,262.50	\$ 87,262.50	EDC 4A		\$ 845,000	\$ 273,033.75
Participation per Interlocal w/City dated July 28, 2006									
Total Obligation - EDC 4A					\$ 201,268.50				

TAX INCREMENT FINANCING ZONE #1

5/31/2006 Combination Tax and Revenue CO, Series 2006 \$615k - Country Ridge Water Supply purchase, plus expenses \$1,120,000 - Melissa Rd, plus expenses \$515k - Town Center Architect fees, plus expenses	2/15/2026	\$ 2,250,000						\$ 1,735,000	\$ 585,988.75
			\$ 25,000	\$ 20,545.00	\$ 45,545.00	Water Fund		\$ 465,000	\$ 150,957.50
			\$ 50,000	\$ 37,262.50	\$ 87,262.50	EDC 4A		\$ 845,000	\$ 273,033.75
Participation per Interlocal w/City dated July 28, 2006									
2/10/2009 Combination Tax and Revenue CO, Series 2009 City Hall	9/30/2034	\$ 9,840,000	\$ 310,000	\$ 387,618.76	\$ 697,618.76	TIF		\$ 9,540,000	\$ 5,094,897.58
Total Obligation - TIF					\$ 741,363.76				

PLANNING PROCESSES



Planning Processes

Comprehensive Plan:

Overview: The City adopted its first Comprehensive Plan in 2006 with the help of an outside consulting firm. The document reviewed many building blocks for community development including utilities, thoroughfares, parks, facilities, housing, and many other issues. The action steps that were to be considered in the future were outlined in a specific chapter within the document. These action steps were designed to help the City address any existing issues identified through the study or to help the City proceed in the desired direction.

FY14 Budget impact: The major item that the City will undertake next will be a review and update of the Plan, which will begin in the 2013 calendar year and will be completed in the summer of 2014.

Capital Improvement Programs:

Overview: The City adopted Capital Improvement Programs for water, wastewater, and transportation in 2007. The plans are for the ultimate growth of each of these systems and total in excess of \$100 million. Each plan is built upon the assumption of growth in the Melissa tax base/customers/community and established general timelines on what infrastructure needs to be in place if certain growth occurs. If the growth does not occur, the projects are not constructed until the need exists.

FY14 Budget Impact: In the budget process, each Capital Improvement Plan was reviewed to determine if the City met the criteria to accommodate additional infrastructure projects. In FY14, the City does not anticipate selling debt for CIP Projects.

Strategic Planning:

Overview: The City Council initiated a strategic planning process to develop a revised Vision, Mission, and Strategic Priorities for the next three years and ten year time period. These items were compiled into a strategy map that was used in the budget process to evaluate programs and services for funding. Continuation of the planning process is planned for FY14.

SUPPLEMENTAL



CITY OF MELISSA, TEXAS

Melissa, Texas



County: Collin
Location: 38 miles north of Dallas on US Hwy 75
Area: 21 square Miles
Form of Government: Council/Manager
Number on Council: 7
Municipal Police: 8
Paid Firemen: 3.5
Volunteer Firemen: 33
City Zoning: YES
Master Plan: YES Completed in 2006
(Source: City of Melissa)

History

Melissa settlement began in the 1840s although the town did not take off until the Houston and Texas Central Railway arrived in the early 1870s. The town's namesake is not certain since there were two railroad executives with daughters named Melissa. The town's railroad connection attracted population from Highland, Texas, a small community about 2.5 miles north of Melissa.

A post office was granted in the first half of 1873 and by 1884 the town had a population estimated at 100.

Melissa was on the line of the first Texas Interurban line (the Texas Electric Railway) which ran from Denison to Dallas beginning in 1908. The population increased to 400 by 1914. Melissa's connection to the electric railway insured that the town was "wired" and the townspeople also benefited from paved roads and a telephone exchange. All of this infrastructure was installed prior to 1920.

Melissa had all essential businesses plus a fully-enrolled school. As a shipping point, Melissa sent out 3,000 bales of cotton each year from two cotton gins. Disaster appeared in 1921 in the form of a tornado. In April of that year thirteen people were killed and both businesses and residences were destroyed. To make matters worse, a fire raged through town eight years later consuming many of the replacement buildings. Growth was curtailed by the Great Depression, mechanized farming and Defense industry jobs available in Dallas during WWII. From 500 people in the mid 1920s, Melissa declined to less than 300 by 1949. It increased to 375 by the mid 1960s and to just over 600 in 1980. The 2000 Census shows a substantial increase to over 1,300. The estimated population for 2013 is 6,200.

(Source: Melissa, Texas Forum)

Demographics

POPULATION					
	2000	2007	2008	2010	2013
Melissa	1,350	4,047	4,688	5,200	6,200
Collin County	491,675	731,350	749,590	791,633	834,642

(Source: Texas State Data Center—UT-SA; TexasDemographics.com)

TOTAL NUMBER OF HOUSEHOLDS			
	2000	2007	2009
Melissa	501	1,025	1,617
Collin County	194,892	295,237	302,938

(Source NCTCOG)

MEDIAN HOUSEHOLD INCOME			
	2000	2009	2014
Melissa	\$60,761	\$64,376	\$62,054
Collin County	\$70,331	\$97,234	\$102,878
AVERAGE HOUSEHOLD INCOME			
	2000	2009	2014
Melissa	\$77,560	\$87,843	\$92,452
Collin County	\$89,506	\$124,474	\$130,712
PER CAPITA INCOME			
	2000	2009	2014
Melissa	\$26,193	\$31,179	\$32,968
Collin County	\$33,345	\$45,601	\$47,949

(Source: ESRI)

MISCELLANEOUS DEMOGRAPHICS			
	HH Size	Avg. Single Family Home Value	Median Age
Melissa	3.3	\$185,000	32.4

(Source: Collin Central Appraisal District/ESRI)

Employment – Census 2010 Data

Population (16 years and older)	2,750
In Labor Force	1,977
Civilian Labor Force.....	1,954
Employed.....	1,879
Unemployed.....	75
Armed Forces	23
Not in Labor Force	773
Employed Civilian Population.....	1,954
Management, Professional, and related	762
Service	202
Sales and Office.....	593
Farming, Fishing & Forestry	40
Construction, Extraction & Maintenance	91
Production, Transportation & Material Moving.....	174

(Source: Census 2010)

Top 10 Major Employers

1. Melissa ISD	213
2. Kirk Concrete Construction, Inc	110
3. Calhar Utility Contractors	75
4. Alpha Industries Fabricated structural steel	60
5. City of Melissa City Government	39
6. Sonic Drive-In	24
7. McKinney Lumber	23
8. Mudpies & Lullabies.....	22
9. RaceTrac	18
10. Bee Builder Supply	15

(Source: City of Melissa)

Education

Melissa ISD (Texas Exemplary Campuses)

Number of Enrolled Students: 1,895

Elementary (654 Students)	Harry McKillop Elementary
Intermediate School (417 Students)	Melissa Ridge Intermediate
Middle School (300 Students).....	Melissa Ridge Middle School
High School (524 Students).....	Melissa High School

(Source: Melissa ISD)

Area Universities and Colleges:

Collin County College
Texas A&M Commerce (Commerce)
Texas Woman's University (Denton)
University of North Texas (Denton)
University of Texas—Dallas (Richardson)
Southern Methodist University (Dallas)

Transportation

Interstate.....US-75

State Highway Hwy 121 (Sam Rayburn Hwy), Hwy 5 (McKinney Street)

Distance in Miles to:

Dallas.....	38
Fort Worth.....	65
Houston	277
Chicago	895
Los Angeles	1,430
New York	1,541

Air Service:

McKinney	Municipal
DFW International.....	International
Dallas Love Field.....	Regional
Alliance Airport	Industrial

Rail Service:

Provider	Southern Pacific
----------------	------------------

(Source: City of Melissa)

Taxation

Property Tax:

Rate per \$1,000 Valuation.....\$2.471143

Breakdown by Entity:

Collin County\$0.2375

Special District (Community College).....\$0.083643

Melissa City.....\$0.61

Melissa ISD\$1.54

(Source: Collin County Appraisal District)

Sales Tax:

Total Sales Tax Rate..... 8.25%

Breakdown by Entity:

Municipal Sales Tax..... 1%

State Sales Tax 6.25%

Economic Development Sales Tax (4A)..... 0.5%

Other Sales Tax (4B) 0.5%

Total Taxable Value..... \$402 Million

(Source: City of Melissa)

2010 Top 5 Property Valuations

1. DR Horton.....\$2,949,063

2. Hillwood RLD LP.....\$2,561,150

3. JHB Properties\$2,496,078

4. CMC Rebar.....\$2,445,073

5. Lattimore Materials Co.....\$2,329,152

(Source: Collin County Appraisal District)

Dollar Value of Permits Issued

2013	\$32,060,045 (through 11/25/13)
2012	\$39,137,790
2011.....	\$20,439,210
2010	\$17,439,309
2009	\$10,348,048
2008	\$14,921,023
2007	\$21,396,300
2006	\$38,835,826
2005	\$31,350,075

(Source: City of Melissa)

Economic Development

Incentives:

Tax Abatement.....	Case by Case
Enterprise Zone.....	NO
Industrial Foundation	NO
Foreign Trade Zone.....	NO
Reinvestment Zone.....	YES
Freeport Exemption	NO
4A & 4B Economic Development Corporations.....	YES
Chamber of Commerce.....	Melissa Area Chamber of Commerce
Planning & Zoning Commission	YES

(Source: City of Melissa)

Utilities

Electricity ONCOR/TXU Electric Delivery/ Grayson Collin Electrical Cooperative

Natural Gas Atmos Energy

Water Supplier North Texas Municipal Water District

Sewer System North Texas Municipal Water District

(Source: City of Melissa)

Community Information and Surrounding Area

Media: Local TV Stations and Cable Available

Churches: 6

Recreation:

Parks: 3

Area Lakes: 3

Country Clubs: 1

Public Golf Courses: 1

Library: 1

Area Attractions:

Annual County Live Stock Show

Horse Shows

Collin County Farm Museum

Collin County Youth Park

Community Carnival

Climate:

Annual Average Temperature: 65.7 F

Annual Average Precipitation: 33.22"

Annual Average Snow Fall: 2.70"

Collin County Carbon Monoxide Emissions (Tons): 111.5 in a 24 hour period

Finance:

First National Bank Trenton, Melissa, Texas

(Sources: City of Melissa, NCTCOG)

For More Information



City of Melissa Municipal Center
3411 Barker Avenue
Melissa, TX 75454-9501
Call (972) 838-2338
Fax (972) 837-2452
Monday - Friday
8:00am to 5:00pm

**CITY OF MELISSA, TEXAS
BOARDS AND COMMISSIONS
DESCRIPTIONS AND FUNCTIONS
2013-2014**

BOARD OF ADJUSTMENTS:

5 Members; two year staggered terms. Alternate members as appointed by Council.

Meets monthly, if necessary, at 7:00 p.m., City of Melissa City Hall, 3411 Barker Ave., Melissa, TX

Serves as an appeal body for individuals seeking variances to the Zoning Ordinances or to a decision made by an administrative official enforcing the ordinance.

PLANNING AND ZONING BOARD:

7 Members; two year terms.

Meets on the 3rd Thursday of each month at 7:00 p.m. at City of Melissa City Hall, 3411 Barker Ave., Melissa, TX

Reviews and considers submitted site plans and plats; makes recommendations to City Council on Zoning Ordinance amendments, Comprehensive Plan Amendments, Specific Use Permits and rezoning requests.

LIBRARY ADVISORY BOARD:

7 Members; two year terms

Meets on the 1st Thursday of each month at 7:00 p.m. at Melissa City Hall, Community Room, 3411 Barker Ave., Melissa, TX

Advises City Council in matters related to Library Services

MELISSA COMMUNITY AND ECONOMIC DEVELOPMENT CORPORATION (4B):

2013 Melissa Park Board was combined with the MCEDC Board

9 Members; two year terms

Meets on the 4th Thursday of each month at 7:00 p.m. at City of Melissa City Hall, 3411 Barker Ave., Melissa, TX

Identifies and funds community facilities and related projects to maintain and enhance the quality of life in Melissa.

4A (MELISSA INDUSTRIAL AND ECONOMIC DEVELOPMENT CORPORATION):

7 Members; three year terms

Meets when necessary at City of Melissa City Hall, 3411 Barker Ave., Melissa, TX

Leads, directs and coordinates the broad-based expansion of the city's business tax base and promotes sustainable job growth, thereby continuously enhancing the quality of life for the citizens of the Melissa area.

Outsourced Services

Information Technology

The City contracts an independent technology consultant to provide IT management services to all City departments, including network administration, hardware installation and support, and systems support on an as needed basis.

City Attorney

Abernathy, Roeder, Boyd & Joplin P.C. serves as our City Attorneys providing legal advice and services in all phases of City business.

Animal Control

The City contracts with Collin County to help enforce state and city laws regarding the care and keeping of domestic animals in the City. They investigate animal abuse complaints, impound and quarantine animals as appropriate, and collect and dispose of dead animals. Our budgeted expenditure is divided by two components: animal control services and animal shelter construction, operation, and use.

Ambulance

The City contracts with Collin County to furnish ambulance and emergency medical services.

Planning and Engineering

HF Consulting Incorporated has served as the City's principal City Engineer for the past 12 years. HF Consulting Inc. provides professional planning, engineering and architectural services for roads, parks, water and wastewater projects, Capital Improvement Plans and development.

HF Consulting Inc. provides all the inspections of public improvements for streets, drainage, and utility construction projects. Inspectors review construction activities to ensure quality compliance for infrastructure projects associated with developers, as well as public improvements constructed by the City.

Building Inspection

Bureau Veritas (formally Graham Marcus) provides plan reviews and inspections for compliance with all City building codes such as electrical, plumbing, etc. for all residential and commercial construction in the City.



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CITY OF MELISSA, TEXAS

ORDINANCE NO: 13-43

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2013-2014; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE COLLIN COUNTY CLERK; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, pursuant to the laws of the State of Texas, the Mayor of the City of Melissa, Texas ("Melissa") has submitted to the City Council of the City of Melissa, Texas (the "City Council") the proposed budget of the revenues and the expenditures for conducting the affairs of Melissa and providing a complete financial plan for the fiscal year beginning October 1, 2013 and ending September 30, 2014 and has filed the same with the City Secretary (the "budget"). A copy of the budget is attached hereto as Exhibit "A" and incorporated herein for all purposes; and

WHEREAS, a public hearing was held by the City Council on said budget on August 27, 2013, at which time said budget was fully considered, and interested taxpayers were given the opportunity to be heard by the City Council; and

WHEREAS, the City Council has studied the budget and listened to the comments of the taxpayers at the public hearings and has investigated and determined that adoption of the budget is in the best interest of Melissa; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS:

SECTION 1: Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2: Adoption of Budget. The proposed budget estimate of revenues and expenditures for Melissa, attached hereto as Exhibit "A", as submitted by the Mayor and appropriated by the City Council for the fiscal year beginning October 1, 2013 and ending September 30, 2014, is hereby approved and adopted.

SECTION 3: Appropriation of Funds. The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of Melissa as established in the approved budget:

Fiscal Year 2013/2014

General Fund	\$ 4,015,519
Water Fund	\$ 2,621,254
General Debt Service	\$ 1,537,295
Utility Debt Service	\$ 1,641,365
Transportation Construction	\$ 1,589,790
Utility Construction	\$ 7,195,785
TIF #1	\$ 436,583

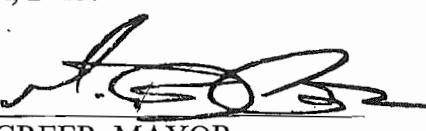
SECTION 4: Savings/ Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 5: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Melissa hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 6: Filing of Budget. The City Secretary shall file a true and correct copy of the approved budget in the office of the Collin County Clerk.

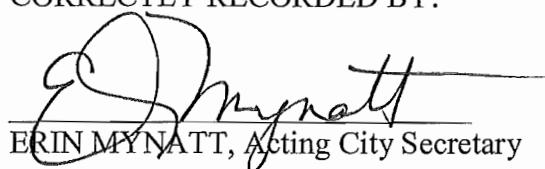
SECTION 7: Effective Date. This Ordinance shall become effective from and after its passage and publication.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 10th DAY OF SEPTEMBER, 2013.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:



ERIN MYNATT, Acting City Secretary

Date of Publication: September 15th, 2013, The McKinney Courier-Gazette

City of MELISSA					
FUND					
01 GENERAL FUND					
DETAILS					
LINE ITEMS	Budget 2012-2013	Estimated 2012-2013			PROPOSED 2013-2014
Revenues					
TOTAL 01 ADMINSTRATIVE	\$ 2,689,977	\$ 2,821,189			\$ 2,972,016
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD S	\$ 324,950	\$ 371,950			\$ 413,650
TOTAL 04 PARKS & GROUNDS	\$ 48,582	\$ 48,582			\$ 51,082
TOTAL 05 MUNICIPAL COURTS	\$ 520,000	\$ 494,000			\$ 500,000
TOTAL 06 POLICE		\$ 860			\$ -
TOTAL 08 FIRE DEPARTMENT	\$ 40,000	\$ 46,900			\$ 57,776
TOTAL 10 LIBRARY DEPARTMENT	\$ 18,463	\$ 20,178			\$ 20,995
Total General Fund Revenue	\$ 3,641,972	\$ 3,803,659			\$ 4,015,519
Expenses	Budget 2012-2013	Estimated 2012-2013	Base 2013-2014	Supplements	Proposed 2013 2014
Non-Departmental	\$ 515,992	\$ 604,430	\$ 635,352	\$ 36,350	\$ 671,702
Administrative	\$ 506,585	\$ 524,435	\$ 488,628	\$ 7,690	\$ 496,318
Dev Services	\$ 340,275	\$ 366,275	\$ 388,251	\$ 6,166	\$ 394,417
Parks	\$ 232,979	\$ 242,980	\$ 238,238	\$ 17,750	\$ 265,988
Courts	\$ 366,499	\$ 350,499	\$ 335,544		\$ 335,544
Police	\$ 739,023	\$ 733,921	\$ 751,842	\$ 77,180	\$ 829,022
Street	\$ 244,891	\$ 245,391	\$ 211,455	\$ 31,500	\$ 242,955
Fire	\$ 508,637	\$ 544,052	\$ 501,783	\$ 74,104	\$ 575,887
Library	\$ 137,634	\$ 126,670	\$ 125,864	\$ 25,690	\$ 161,554
Bldg Maint	\$ 49,557	\$ 56,557	\$ 62,133	\$ -	\$ 62,133
Total General Fund Expenditures	\$ 3,641,972	\$ 3,795,210	\$ 3,739,089	\$ 276,430	\$ 4,015,519
Contribution to Fund Balance	\$ 16,562				\$ 0
					\$ 10,000

City of MELISSA	REVENUES		
FUND			
01 GENERAL FUND			

DETAILS

LINE ITEMS	ACTUAL 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Adopted 2012-2013	Estimated 2012-2013	Proposed 2013-2014
Administrative							
4110 CURRENT PROPERTY TAXES	\$ 1,416,340	\$ 1,368,062	\$ 1,380,508	\$ 1,425,646	\$ 1,468,260	\$ 1,483,260	\$ 1,611,773
4120 DELINQUENT PROPERTY TAXES	\$ 39,850	\$ 39,941	\$ 15,971	\$ 20,000	\$ 20,000	\$ 40,000	\$ 40,000
4130 PENALTIES & INTEREST	\$ 22,123	\$ 19,093	\$ 16,491	\$ 20,000	\$ 20,000	\$ 20,000	0%
4145 COLLIN COUNTY/CHILD SAFETY	\$ 2,299	\$ 2,406	\$ 3,220	\$ 2,000	\$ 2,000	\$ 2,712	\$ 6,000
4160 SALES TAX	\$ 506,854	\$ 408,061	\$ 471,926	\$ 520,000	\$ 575,000	\$ 700,000	\$ 700,000
4170 FRANCHISE FEES/TAXES	\$ 146,387	\$ 192,874	\$ 216,624	\$ 240,000	\$ 260,000	\$ 234,000	\$ 240,000
4210 LIQUOR TAX	\$ 796	\$ 0	\$ 0				0%
4220 LEASE REVENUE	\$ 43,913	\$ 47,913	\$ 68,700	\$ 71,643	\$ 81,243	\$ 81,243	2%
4225 BOND PROCEEDS/Grant	\$ 0	\$ 67,000	\$ 0				0%
4315 TRANSFER IN	\$ 193,961	\$ 203,329	\$ 213,564	\$ 222,356	\$ 233,474	\$ 233,474	\$ 243,000
4330 INTEREST	\$ 225,107	\$ 221,621	\$ 30,156	\$ 30,000	\$ 30,000	\$ 26,500	\$ 30,000
4380 MISCELLANEOUS INCOME	\$ 1,698	\$ 58,572	\$ 41,415	\$ 29,615	\$ -	\$ -	\$ -
Road Escrow			\$ 24,768				0%
	\$	-	\$	-	\$	-	0%
TOTAL 01 ADMINSTRATIVE	\$2,599,328	\$ 2,626,871	\$ 2,483,345	\$ 2,581,260	\$ 2,689,977	\$ 2,821,189	\$ 2,972,016
							74% 0%
Development & Neighborhood Svcs							
4180 LICENSES & PERMITS	\$ 206,102	\$ 220,011	\$ 232,417	\$ 234,709	\$ 200,000	\$ 247,000	\$ 220,000
4180 Licenses - Contractor	\$ 0	\$ 25,167	\$ 2,056	\$ 26,715	\$ 124,950	\$ 124,950	\$ 7,500
4190 PLATTING & DEVELOPMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 186,150
TOTAL 02 DEVELOPMENT & NEIGHBO	\$206,102	\$ 245,178	\$ 234,473	\$ 261,424	\$ 324,950	\$ 371,950	\$ 413,650
							10% 0%
Parks & Grounds							
xxxx Park Rental Fees		\$ 1,365	\$ 1,575	\$ 1,500	\$ 1,500	\$ 1,500	\$ 4,000
Grant		\$ 0	\$ 4,500				0%
4345 PARK MAINTENANCE/SUPPORT	\$ 43,033	\$ 43,945	\$ 44,921	\$ 44,921	\$ 47,082	\$ 47,082	\$ 47,082
TOTAL 04 PARKS & GROUNDS	\$43,033	\$ 45,310	\$ 50,996	\$ 46,421	\$ 48,582	\$ 48,582	\$ 51,082
							1% 0%
Municipal Courts							
4140 Court Fines	\$ 427,290	\$ 376,881	\$ 521,125	\$ 520,000	\$ 520,000	\$ 494,000	\$ 500,000
TOTAL 05 MUNICIPAL COURTS	\$ 427,290	\$ 376,881	\$ 521,125	\$ 520,000	\$ 520,000	\$ 494,000	\$ 500,000
							12% 0%
Police Department							
xxxx PD Drug/Seizure		\$ 8,024					0%
xxxx Law Enforcement Officer Stand/Training		\$ 1,114	\$ 1,111				0%
Golf Carts					\$ 160		0%
xxxx Police Reports		\$ 584	\$ 695	\$ -	\$ -	\$ 700	\$ -
TOTAL 05 MUNICIPAL COURTS	\$ 427,290	\$ 9,722	\$ 1,806	\$ -	\$ -	\$ 860	\$ -
							0% 0%
Fire Department							
4185 FIRE DEPARTMENT INSURANCE	\$ 7,670	\$ 1,500	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
4365 FIRE DEPT./COLLIN COUNTY	\$ 32,756	\$ 43,768	\$ 22,256	\$ 22,000	\$ 25,000	\$ 31,900	\$ 42,776
4990 GAIN/LOSS ON SALE OF FIXED A	\$ 11,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL 08 FIRE DEPARTMENT	\$51,664	\$ 45,268	\$ 22,256	\$ 22,000	\$ 40,000	\$ 46,900	\$ 57,776
							1% 0%
Library Department							
4385 MISCELLANEOUS INCOME/LIBRA	\$ 969	\$ 1,423	\$ 4,747	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
Library Donations		\$ 0	\$ 0		\$ 0	\$ 1,715	0%
4390 COLLIN COUNTY/LIBRARY	\$ 15,907	\$ 17,675	\$ 16,018	\$ 16,000	\$ 13,463	\$ 13,463	\$ 15,995
4410 LONE STAR GRANT/LIBRARY	\$ 4,173	\$ 5,534	\$ 4,501	\$ -	\$ -	\$ -	\$ -
TOTAL 10 LIBRARY DEPARTMENT	\$21,049	\$ 24,632	\$ 25,266	\$ 18,000	\$ 18,463	\$ 20,178	\$ 20,995
Total General Fund Revenue	\$ 3,348,466	\$ 3,373,862	\$ 3,339,267	\$ 3,449,105	\$ 3,641,972	\$ 3,803,659	\$ 4,015,519

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	00 NON-DEPARTMENTAL	01-00 00 NON-DEPARTMENTAL					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplementals	Proposed 2013-2014
5110 Personnel Salary adjustments					\$ 30,000	\$ 30,000	
5220 ANIMAL CONTROL	\$28,625	\$32,000	\$ 32,000	\$ 32,000			\$ 32,000
5230 APPRAISAL DISTRICT	\$13,288	\$15,000	\$ 15,000	\$ 16,075			\$ 16,075
5260 ENGINEERING	\$36,511	\$25,000	\$ 50,000	\$ 35,000			\$ 35,000
5290 SECURITY	\$2,558	\$1,764	\$ 1,764	\$ 1,764	\$ -	\$ 1,764	\$ -
5344 ECONOMIC DEVELOPMENT	\$4,700	\$0	\$ 0	\$ -			\$ -
5371 R&R FUND - CITY HALL	\$0	\$10,000	\$ 10,000	\$ 15,000			\$ 15,000
5390 PROFESSIONAL SERVICES	\$24,823	\$23,250	\$ 33,250	\$ 23,250	\$ -	\$ 23,250	
5400 AUDIT FEES	\$10,000	\$12,500	\$ 12,500	\$ 12,500			\$ 12,500
5410 LEGAL FEES	\$85,677	\$50,000	\$ 120,000	\$ 70,000			\$ 70,000
5415 ENVIRONMENTAL SVCS	\$3,928	\$4,000	\$ 4,000	\$ 4,000			\$ 4,000
5420 INSURANCE	\$65,972	\$70,000	\$ 70,000	\$ 75,000			\$ 75,000
5430 TELEPHONE	\$14,138	\$13,946	\$ 13,946	\$ 17,641	\$ -	\$ 17,641	
5433 WEBSITE	\$0	\$2,385	\$ 2,385	\$ 2,874			\$ 2,874
5434 COMMUNICATIONS	\$0	\$500	\$ 500	\$ 500	\$ 200	\$ 700	
5435 INTERNET SERVICE	\$0	\$800	\$ 800	\$ 850			\$ 850
5436 COMPUTER EXPENSES	\$16,093	\$20,789	\$ 20,789	\$ 38,829	\$ 1,400	\$ 40,229	
5438 COMPUTER HARDWARE/SOFTWARE	\$0	\$0	\$ 0	\$ -	\$ 4,750	\$ 4,750	
5443 IT COMPUTER REPLACEMENT	\$0	\$1,300	\$ 1,300	\$ 7,195			\$ 7,195
5470 UTILITIES	\$61,993	\$56,196	\$ 56,196	\$ 60,000			\$ 60,000
5511 CHAMBER OF COMMERCE EXPENSES	\$10,530	\$10,000	\$ 10,000	\$ 10,000			\$ 10,000
5610 CHILD ABUSE	\$0	\$0	\$ 0	\$ 0			\$ -
5611 ARTS OF COLLIN COUNTY	\$0	\$0	\$ 0	\$ 0			\$ -
Contribution to Fund Balance				\$ 10,000			\$ 10,000
5950 TRANSFER OUT	\$180,000	\$150,000	\$ 150,000	\$ 202,874			\$ 202,874
OPERATIONS	\$558,836	\$499,430	\$ 604,430	\$ 635,352	\$ -	\$ 36,350	\$ 671,702
TOTAL 00 NON-DEPARTMENTAL	\$558,836	\$499,430	\$ 604,430	\$ 635,352	\$ -	\$ 36,350	\$ 671,702

FUND 01 GENERAL FUND	CITY OF MELISSA				DIVISION					
	DEPARTMENT 01 ADMINISTRATIVE		01-01 01 ADMINISTRATIVE							
	DETAILS									
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplementals	Proposed 2013-2014			
5110 SALARIES & WAGES	\$313,207	\$352,065	\$ 352,065	\$ 341,500	\$	- \$	\$ 341,500			
5111 EMPLOYEE INCENTIVE COMPENSATION	\$0	\$0	\$0	\$0	\$	- \$	-			
5145 LONGEVITY PAY	\$1,188	\$1,380	\$ 1,380	\$ 1,572	\$	- \$	\$ 1,572			
5150 SOCIAL SECURITY EXPENSE	\$17,542	\$21,173	\$ 21,173	\$ 21,173	\$	- \$	\$ 21,173			
5155 MEDICARE EXPENSE	\$4,373	\$4,952	\$ 4,952	\$ 4,952	\$	- \$	\$ 4,952			
5160 SUTA EXPENSE	\$975	\$1,044	\$ 1,044	\$ 36	\$	- \$	\$ 36			
5165 AFLAC EXPENSE	\$1,190	\$0	\$0	\$0	\$	- \$	-			
5166 LONG TERM DISABILITY	\$525	\$435	\$ 435	\$ 435	\$	- \$	\$ 435			
5170 TMRS EXPENSE	\$13,717	\$14,557	\$ 14,557	\$ 15,163	\$	- \$	\$ 15,163			
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0	\$	- \$	-			
5195 DRUG SCREENING	\$0	\$0	\$0	\$0	\$	- \$	-			
5442 CAR ALLOWANCE	\$6,000	\$6,000	\$ 6,000	\$ 6,000	\$	- \$	\$ 6,000			
5510 GROUP HEALTH INSURANCE	\$25,468	\$28,242	\$ 28,242	\$ 26,446	\$	- \$	\$ 26,446			
PERSONNEL	\$384,185	\$429,848	\$ 429,848	\$ 417,277	\$	- \$	\$ 417,277			
5196 MISC EMPLOYEE EXPENSE	\$4,969	\$4,500	\$ 6,000	\$ 1,500	\$	- \$	\$ 1,500			
5197 EMPLOYEE APPRECIATION-RECOGNITION	\$0	\$0	\$0	\$3,000	\$	- \$	\$ 3,000			
5198 EMPLOYEE SPECIAL EVENTS	\$0	\$0	\$0	\$2,000	\$	- \$	\$ 2,000			
Misc Expense		\$	2,000							
Charitable Contributions		\$	2,650							
5240 CITY COUNCIL EXPENSE	\$5,346	\$3,000	\$ 5,000	\$ 5,000	\$	- \$	\$ 5,000			
5245 BOARDS AND COMMISSIONS	\$0	\$3,000	\$ 3,000	\$ 3,000	\$	- \$	\$ 3,000			
5250 ELECTION EXPENSE	\$14,862	\$6,000	\$ 6,000	\$ -	\$	- \$	-			
5280 OFFICE SUPPLIES	\$5,279	\$3,250	\$ 3,250	\$ 3,000	\$	- \$	\$ 3,000			
5290 SECURITY	\$88	\$0	\$0	\$0	\$	- \$	-			
5310 DUES & MEMBERSHIPS	\$6,717	\$8,025	\$ 8,025	\$ 8,130	\$	- \$	\$ 8,130			
5320 POSTAGE AND DELIVERY	\$1,406	\$1,800	\$ 1,800	\$ 1,000	\$	- \$	\$ 1,000			
5321 SHIPPING AND COURIER SVC	\$877	\$500	\$ 500	\$ 500	\$	- \$	\$ 500			
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$1,097	\$717	\$ 717	\$ 717	\$	- \$	\$ 717			
5340 ADVERTISING & PROMOTIONS	\$9,854	\$2,500	\$ 7,500	\$ 2,500	\$	- \$	\$ 2,500			
5350 PRINTING AND REPRODUCTION	\$5,149	\$2,000	\$ 2,000	\$ 2,000	\$	- \$	\$ 2,000			
5351 NEWSLETTER	\$0	\$0	\$0	\$0	\$	- \$	-			
5360 EQUIPMENT	\$1,179	\$0	\$0	\$0	\$	- \$	-			
5361 EQUIPMENT RENTAL	\$4,928	\$6,690	\$ 6,690	\$ 2,690	\$	- \$	\$ 2,690			
5370 CONTRACT REPAIRS & MAINTENANCE	\$378	\$0	\$0	\$0	\$	- \$	-			
5376 BLDG REPAIR & MAINTENANCE	\$339	\$0	\$0	\$0	\$	- \$	-			
5390 PROFESSIONAL SERVICES	\$9,595	\$0	\$0	\$0	\$	- \$	-			
5410 LEGAL FEES	\$18,507	\$0	\$0	\$0	\$	- \$	-			
5420 INSURANCE	\$50	\$0	\$0	\$0	\$	- \$	-			
5430 TELEPHONE	\$4,176	\$3,600	\$ 3,600	\$ 3,600	\$	- \$	\$ 3,600			
5432 WIRELESS TELEPHONE EXP	\$1,041	\$1,000	\$ 1,000	\$ 1,650	\$	- \$	\$ 1,650			
5435 INTERNET SERVICE	\$1,297	\$550	\$ 550	\$ 550	\$	- \$	\$ 550			
5436 COMPUTER EXPENSES	\$11,953	\$7,900	\$ 7,900	\$ 7,900	\$	- \$	\$ 11,590			
5439 BUSINESS MEALS	\$5,161	\$3,000	\$ 3,000	\$ 3,000	\$	- \$	\$ 3,000			
5440 TRAVEL EXPENSES	\$9,166	\$7,603	\$ 7,603	\$ 8,561	\$	- \$	\$ 8,561			
5441 MILEAGE REIMBURSEMENT	\$2,144	\$1,000	\$ 1,000	\$ 1,000	\$	- \$	\$ 1,000			
5443 IT COMPUTER REPLACEMENT	\$0	\$2,867	\$ 2,867	\$ 1,733	\$	- \$	\$ 1,733			
5450 UNIFORMS	\$453	\$600	\$ 600	\$ 600	\$	- \$	\$ 600			
5460 TRAINING	\$7,332	\$3,135	\$ 7,835	\$ 3,720	\$	- \$	\$ 4,000			
5550 SUPPLIES	\$2,416	\$2,500	\$ 2,500	\$ 2,500	\$	- \$	\$ 2,500			
5573 COLLIN COUNTY FILING FEE	\$1,018	\$1,000	\$ 1,000	\$ 1,500	\$	- \$	\$ 1,500			
OPERATIONS	\$136,777	\$76,737	\$ 94,587	\$ 71,351	\$	- \$	\$ 7,690			
TOTAL 01 ADMINISTRATIVE	\$520,962	\$506,585	\$ 524,435	\$ 488,628	\$	- \$	\$ 496,318			

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	02 DEVELOPMENT & NEIGHBORHOOD SVCS	01-02 02 DEVELOPMENT & NEIGHBORHOOD SVCS					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$121,070	\$86,063	\$ 86,063	\$ 86,063	\$ 2,500	\$ 88,563	
5145 LONGEVITY PAY	\$860	\$680	\$ 680	\$ 1,148		\$	1,148
5150 SOCIAL SECURITY EXPENSE	\$7,238	\$5,336	\$ 5,336	\$ 5,336	\$ 220	\$ 5,556	
5155 MEDICARE EXPENSE	\$1,693	\$1,248	\$ 1,248	\$ 1,248	\$ 51	\$ 1,299	
5160 SUTA EXPENSE	\$0	\$522	\$ 522	\$ 18	\$	-\$	18
5166 LONG TERM DISABILITY	\$0	\$123	\$ 123	\$ 123		\$	123
5170 TMRS EXPENSE	\$5,114	\$3,420	\$ 3,420	\$ 3,621	\$ 145	\$ 3,766	
5195 DRUG SCREENING	\$0	\$0	\$0	\$0		\$	-
5510 GROUP HEALTH INSURANCE	\$15,031	\$10,793	\$ 10,793	\$ 10,110	\$	-\$	10,110
PERSONNEL	\$151,006	\$108,185	\$ 108,185	\$ 107,667	\$ 2,916	\$ 110,583	
5261 DEVELOPMENT PROJECT ENG. FEES	\$33,189	\$124,950	\$ 124,950	\$ 176,150		\$	176,150
5270 INSPECTIONS	\$181,381	\$94,700	\$ 120,700	\$ 95,000		\$	95,000
5280 OFFICE SUPPLIES	\$987	\$2,225	\$ 2,225	\$ 2,350	\$	-\$	2,350
5310 DUES & MEMBERSHIPS	\$150	\$235	\$ 235	\$ 320		\$	320
5320 POSTAGE AND DELIVERY	\$514	\$400	\$ 400	\$ 400		\$	400
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$644	\$330	\$ 330	\$ 275		\$	275
5350 PRINTING AND REPRODUCTION	\$657	\$250	\$ 250	\$ 250		\$	250
5361 EQUIPMENT RENTAL	\$189	\$0	\$0	\$0	\$ 3,250	\$ 3,250	
5370 CONTRACT REPAIRS & MAINTENANCE	\$1,478	\$600	\$ 600	\$ 600		\$	600
5375 VEHICLE REPAIR & MAINTENANCE	\$145	\$0	\$0	\$0		\$	-
5376 BLDG REPAIR & MAINTENANCE	\$725	\$0	\$0	\$0		\$	-
5385 VEHICLE FUEL	\$916	\$0	\$0	\$0		\$	-
5430 TELEPHONE	\$2,749	\$2,800	\$ 2,800	\$ 2,800		\$	2,800
5432 WIRELESS TELEPHONE EXP	\$511	\$0	\$0	\$0		\$	-
5436 COMPUTER EXPENSES	\$2,850	\$0	\$0	\$0		\$	-
5440 TRAVEL EXPENSES	\$255	\$3,350	\$ 3,350	\$ 1,400	\$	-\$	1,400
5443 IT COMPUTER REPLACEMENT	\$0	\$1,500	\$ 1,500	\$ 289	\$	-\$	289
5450 UNIFORMS	\$106	\$0	\$0	\$0		\$	-
5460 TRAINING	\$250	\$750	\$ 750	\$ 750		\$	750
5470 UTILITIES	\$0	\$0	\$0	\$0		\$	-
OPERATIONS	\$227,696	\$232,090	\$ 258,090	\$ 280,584	\$ 3,250	\$ 283,834	
5910 CAPITAL OUTLAY	\$0	\$0	\$0	\$0		\$	-
CAPITAL	\$0	\$0	\$0	\$0	\$	-\$	-
TOTAL 02 DEVELOPMENT & NEIGHBORHOOD SVCS	\$378,702	\$340,275	\$ 366,275	\$ 388,251	\$ 6,166	\$ 394,417	

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	04 PARKS & GROUNDS	01-04 04 PARKS & GROUNDS					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$35,086	\$37,076	\$ 37,076	\$ 37,076.00			\$ 37,076.00
5115 SALARIES - OVERTIME	\$177	\$1,750	\$ 1,750	\$ 1,750.00			\$ 1,750.00
5145 LONGEVITY PAY	\$164	\$212	\$ 212	\$ 260.00			\$ 260.00
5150 SOCIAL SECURITY EXPENSE	\$1,886	\$2,408	\$ 2,408	\$ 2,408.00			\$ 2,408.00
5155 MEDICARE EXPENSE	\$441	\$563	\$ 563	\$ 563.00			\$ 563.00
5160 SUTA EXPENSE	\$370	\$261	\$ 261	\$ 9.00			\$ 9.00
5166 LONG TERM DISABILITY	\$62	\$53	\$ 53	\$ 53.00			\$ 53.00
5170 TMRS EXPENSE	\$1,486	\$1,685	\$ 1,685	\$ 1,752.00			\$ 1,752.00
5190 CONTRACT LABOR	\$0	\$0	\$ 0	\$ 0			\$ -
5195 DRUG SCREENING	\$0	\$0	\$ 0	\$ 0			\$ -
5510 GROUP HEALTH INSURANCE	\$3,790	\$4,206	\$ 4,206	\$ 3,851.67			\$ 3,851.67
PERSONNEL	\$43,462	\$48,214	\$ 48,214	\$ 47,722.67	\$ -	\$ -	\$ 47,722.67
5360 EQUIPMENT	\$102	\$500	\$ 500	\$ 1,200.00			\$ 1,200.00
5370 CONTRACT REPAIRS & MAINTENANCE	\$99,973	\$91,065	\$ 91,065	\$ 90,445.00	\$ -	\$ -	\$ 90,445.00
5375 VEHICLE REPAIR & MAINTENANCE	\$1,107	\$1,200	\$ 1,200	\$ 2,000.00			\$ 2,000.00
5377 LEASE/RENT EXPENSE	\$0	\$0	\$ 0	\$ 0			\$ -
5385 VEHICLE FUEL	\$2,153	\$1,600	\$ 1,600	\$ 2,000.00			\$ 2,000.00
5432 WIRELESS TELEPHONE EXP	\$502	\$600	\$ 600	\$ 600.00			\$ 600.00
5441 MILEAGE REIMBURSEMENT	\$0	\$0	\$ 0	\$ 0			\$ -
5443 IT COMPUTER REPLACEMENT	\$0	\$533	\$ 533	\$ 300.00			\$ 300.00
5450 UNIFORMS	\$391	\$300	\$ 300	\$ 400.00			\$ 400.00
5460 TRAINING	\$0	\$0	\$ 0	\$ 0			\$ -
5470 UTILITIES	\$76,924	\$60,000	\$ 70,000	\$ 87,000.00	\$ (10,000.00)		\$ 77,000.00
5501 ZADOW PARK - PHASE II	\$0	\$0	\$ 0	\$ 0			\$ -
5502 BOB MILLER PARK PHASE II	\$0	\$0	\$ 0	\$ 0			\$ -
5503 HUNTER'S RIDGE PARK	\$0	\$0	\$ 0	\$ 0			\$ -
5505 PARK EXPENSES	\$5,305	\$1,080	\$ 1,080	\$ 1,080.00	\$	\$ 2,750.00	\$ 3,830.00
5550 SUPPLIES	\$9,891	\$27,888	\$ 27,888	\$ 15,490.00	\$	\$ 15,000.00	\$ 30,490.00
OPERATIONS	\$196,348	\$184,766	\$ 194,766	\$ 200,515.00	\$ (10,000.00)	\$ 17,750.00	\$ 208,265.00
5910 CAPITAL OUTLAY	\$0	\$0	\$ 0	\$ -	\$	\$ -	\$ -
CAPITAL	\$0	\$0	\$ 0	\$ -	\$	\$ -	\$ -
TOTAL 04 PARKS & GROUNDS	\$239,810	\$232,979	\$ 242,980	\$ 248,237.67	\$ (10,000.00)	\$ 17,750.00	\$ 255,987.67

FUND		DEPARTMENT		DIVISION			
01 GENERAL FUND		05 MUNICIPAL COURTS		01-05 05 MUNICIPAL COURTS			
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction In Base	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$96,087	\$100,961	\$ 100,961	\$ 102,696			\$ 102,696
5115 SALARIES - OVERTIME	\$1,854	\$2,500	\$ 2,500	\$ 2,500			\$ 2,500
5145 LONGEVITY PAY	\$248	\$296	\$ 296	\$ 344			\$ 344
5150 SOCIAL SECURITY EXPENSE	\$5,476	\$5,415	\$ 5,415	\$ 5,522			\$ 5,522
5155 MEDICARE EXPENSE	\$1,281	\$1,500	\$ 1,500	\$ 1,525			\$ 1,525
5160 SUTA EXPENSE	\$1,368	\$986	\$ 986	\$ 38			\$ 36
5166 LONG TERM DISABILITY	\$140	\$139	\$ 139	\$ 139			\$ 139
5170 TMRS EXPENSE	\$4,212	\$4,459	\$ 4,459	\$ 4,635			\$ 4,635
5190 CONTRACT LABOR	\$0	\$0	\$ 0	\$ 0			\$ -
5510 GROUP HEALTH INSURANCE	\$17,629	\$27,900	\$ 27,900	\$ 18,013			\$ 18,013
PERSONNEL	\$128,295	\$145,156	\$ 145,156	\$ 136,411	\$ -	\$ -	\$ 136,411
5280 OFFICE SUPPLIES	\$3,809	\$3,755	\$ 3,755	\$ 3,755			\$ 3,755
5290 SECURITY	\$0	\$0	\$ 0	\$ 0			\$ -
5310 DUES & MEMBERSHIPS	\$140	\$140	\$ 140	\$ 140			\$ 140
5320 POSTAGE AND DELIVERY	\$929	\$1,000	\$ 1,000	\$ 1,000			\$ 1,000
5335 CREDIT CARD CHARGES	\$11,318	\$11,500	\$ 11,500	\$ 12,000	\$ (12,000)		\$ -
5340 ADVERTISING & PROMOTIONS	\$0	\$0	\$ 0	\$ 0			\$ -
5350 PRINTING AND REPRODUCTION	\$1,182	\$1,510	\$ 1,510	\$ 900			\$ 900
5390 PROFESSIONAL SERVICES	\$0	\$0	\$ 0	\$ 0			\$ -
5395 LICENSE FEES	\$0	\$0	\$ 0	\$ 0			\$ -
5410 LEGAL FEES	\$0	\$0	\$ 0	\$ 0			\$ -
5430 TELEPHONE	\$2,062	\$2,064	\$ 2,064	\$ 2,064			\$ 2,064
5431 BEEPER SERVICE	\$0	\$0	\$ 0	\$ 0			\$ -
5436 COMPUTER EXPENSES	\$2,576	\$2,419	\$ 2,419	\$ 2,419			\$ 2,419
5440 TRAVEL EXPENSES	\$0	\$200	\$ 200	\$ 400			\$ 400
5443 IT COMPUTER REPLACEMENT	\$0	\$1,700	\$ 1,700	\$ 0			\$ -
5450 UNIFORMS	\$14	\$180	\$ 180	\$ 180			\$ 180
5460 TRAINING	\$459	\$275	\$ 275	\$ 275			\$ 275
5570 STATE COURT COST	\$171,818	\$156,000	\$ 145,000	\$ 156,000			\$ 156,000
5571 FINES - COLLECTION EXPENSE	\$26,597	\$33,600	\$ 28,600	\$ 25,000			\$ 25,000
5572 DISPOSITION SERVICES	\$1,882	\$2,000	\$ 2,000	\$ 2,000			\$ 2,000
5575 INMATE BOARDING EXPENSE	\$3,078	\$5,000	\$ 5,000	\$ 5,000			\$ 5,000
OPERATIONS	\$226,764	\$221,342	\$ 205,343	\$ 211,133	\$ (12,000)	\$ -	\$ 199,133
5910 CAPITAL OUTLAY	\$0	\$0	\$ 0	\$ 0			\$ 0
CAPITAL	\$0	\$0	\$ 0	\$ 0	\$ -	\$ -	\$ 0
TOTAL 05 MUNICIPAL COURTS	\$355,059	\$366,499	\$ 350,499	\$ 347,544	\$ (12,000)	\$ -	\$ 335,544

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	06 POLICE DEPARTMENT	01-06 06 POLICE DEPARTMENT					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction In Base	Supplementals	Proposed 2013-2014
5110 SALARIES & WAGES	\$435,294	\$446,560	\$446,560	\$458,400.00		\$ 42,545.00	\$ 500,945.00
5115 SALARIES - OVERTIME	\$45,667	\$17,000	\$ 17,000	\$ 17,000.00			\$ 17,000.00
5145 LONGEVITY PAY	\$2,624	\$3,008	\$ 3,008	\$ 3,392.00			\$ 3,392.00
5150 SOCIAL SECURITY EXPENSE	\$28,195	\$27,681	\$ 27,681	\$ 29,475.00		\$ 2,713.00	\$ 32,188.00
5155 MEDICARE EXPENSE	\$6,594	\$6,474	\$ 6,474	\$ 6,893.00		\$ 638.00	\$ 7,531.00
5160 SUTA EXPENSE	\$2,676	\$2,349	\$ 2,349	\$ 81.00		\$ 9.00	\$ 90.00
5166 LONG TERM DISABILITY	\$743	\$639	\$ 639	\$ 639.00			\$ 639.00
5170 TMRS EXPENSE	\$20,338	\$19,211	\$ 19,211	\$ 20,918.00		\$ 1,938.00	\$ 22,854.00
5194 PSYCHOLOGICAL SCREEN	\$0	\$200	\$ 200	\$ 200.00			\$ 200.00
5195 DRUG SCREENING	\$60	\$200	\$ 200	\$ 200.00			\$ 200.00
5510 GROUP HEALTH INSURANCE	\$56,958	\$66,397	\$ 66,397	\$ 61,575.36		\$ 9,006.72	\$ 70,582.08
PERSONNEL	\$599,149	\$589,719	\$ 589,719	\$ 598,773.36		- \$ 56,847.72	\$ 655,621.08
5196 MISC EMPLOYEE EXPENSE	\$179	\$150	\$ 120	\$ 150.00			\$ 150.00
5280 OFFICE SUPPLIES	\$2,850	\$3,500	\$ 3,000	\$ 3,500.00			\$ 3,500.00
5310 DUES & MEMBERSHIPS	\$743	\$510	\$ 1,002	\$ 1,011.00			\$ 1,011.00
5320 POSTAGE AND DELIVERY	\$143	\$250	\$ 200	\$ 250.00			\$ 250.00
5321 SHIPPING AND COURIER SVC	\$60	\$100	\$ 80	\$ 100.00			\$ 100.00
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$1,768	\$2,042	\$ 2,080	\$ 2,105.00			\$ 2,105.00
5340 ADVERTISING & PROMOTIONS	\$0	\$100	\$ 0	\$ 0			\$ -
5341 PROMOTIONAL MATERIALS	\$239	\$1,800	\$ 1,800	\$ 1,800.00			\$ 1,800.00
5350 PRINTING AND REPRODUCTION	\$1,519	\$1,200	\$ 1,200	\$ 1,200.00			\$ 1,200.00
5355 PUBLIC EDUCATION	\$1,124	\$0	\$ 0	\$ 0			\$ -
5360 EQUIPMENT	\$7,244	\$0	\$ 600	\$ -		\$ 4,730.00	\$ 4,730.00
5370 CONTRACT REPAIRS & MAINTENANCE	\$1,221	\$684	\$ 0	\$ 684.00			\$ 684.00
5375 VEHICLE REPAIR & MAINTENANCE	\$17,960	\$12,500	\$ 19,000	\$ 12,500.00			\$ 12,500.00
5376 BLDG REPAIR & MAINTENANCE	\$525	\$0	\$ 0	\$ 0			\$ -
5385 VEHICLE FUEL	\$35,261	\$28,000	\$ 29,000	\$ 28,000.00			\$ 28,000.00
5395 LICENSE FEES	\$834	\$824	\$ 0	\$ 824.00			\$ 824.00
5430 TELEPHONE	\$3,607	\$3,400	\$ 0	\$ 3,400.00			\$ 3,400.00
5431 BEEPER SERVICE	\$0	\$0	\$ 425	\$ 0			\$ -
5432 WIRELESS TELEPHONE EXP	\$5,280	\$4,400	\$ 4,400	\$ 5,220.00			\$ 5,220.00
5436 COMPUTER EXPENSES	\$5,496	\$4,646	\$ 5,446	\$ 4,646.00			\$ 4,646.00
5440 TRAVEL EXPENSES	\$1,450	\$650	\$ 1,050	\$ 650.00		\$ -	\$ 650.00
5441 MILEAGE REIMBURSEMENT	\$402	\$900	\$ 450	\$ 900.00			\$ 900.00
5443 IT COMPUTER REPLACEMENT	\$0	\$3,833	\$ 3,267	\$ 6,971.00			\$ 6,971.00
5450 UNIFORMS	\$6,083	\$6,530	\$ 5,540	\$ 4,270.00		\$ 2,400.00	\$ 6,670.00
5460 TRAINING	\$572	\$3,470	\$ 2,160	\$ 2,190.00		\$ 800.00	\$ 2,990.00
5470 UTILITIES	\$0	\$0	\$ -	\$ 0			\$ -
5550 SUPPLIES	\$1,842	\$2,000	\$ 3,390	\$ 2,340.00			\$ 2,340.00
5576 NATIONAL NIGHT OUT	\$0	\$0	\$ 0	\$ 0			\$ -
5600 DISPATCHING EXPENSE	\$20,741	\$22,158	\$ 22,158	\$ 25,398.00			\$ 25,398.00
5610 CHILD ABUSE	\$2,677	\$3,500	\$ 2,677	\$ 3,500.00			\$ 3,500.00
OPERATIONS	\$119,820	\$107,147	\$ 109,045	\$ 111,609.00		- \$ 7,930.00	\$ 119,539.00
5530 CAPITAL OUTLAY VEHICLE	\$37,866	\$42,157	\$ 35,157	\$ 41,460.00		\$ 12,402.00	\$ 53,862.00
5910 CAPITAL OUTLAY	\$78,091	\$0	\$ 0	\$ -		\$ -	\$ -
CAPITAL	\$115,957	\$42,157	\$ 35,157	\$ 41,460.00		- \$ 12,402.00	\$ 53,862.00
TOTAL 06 POLICE DEPARTMENT	\$834,926	\$739,023	\$ 733,921	\$ 751,842.36		- \$ 77,179.72	\$ 829,022.08

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	07 STREET DEPARTMENT	01-07 07 STREET DEPARTMENT					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$33,953	\$17,380	\$ 17,380	\$ 17,828.00		\$	17,828.00
5115 SALARIES - OVERTIME	\$1,181	\$1,000	\$ 1,000	\$ 1,000.00		\$	1,000.00
5145 LONGEVITY PAY	\$0	\$76	\$ 76	\$ 36.00		\$	36.00
5150 SOCIAL SECURITY EXPENSE	\$2,065	\$1,110	\$ 1,110	\$ 1,110.00		\$	1,110.00
5155 MEDICARE EXPENSE	\$483	\$261	\$ 261	\$ 261.00		\$	261.00
5160 SUTA EXPENSE	\$373	\$261	\$ 261	\$ 9.00		\$	9.00
5166 LONG TERM DISABILITY	\$60	\$51	\$ 551	\$ 51.00		\$	51.00
5170 TMRS EXPENSE	\$1,466	\$772	\$ 772	\$ 853.00		\$	853.00
5510 GROUP HEALTH INSURANCE	\$5,280	\$3,280	\$ 3,280	\$ 9,006.72		\$	9,006.72
PERSONNEL	\$44,861	\$24,191	\$ 24,691	\$ 30,154.72	\$ -	\$ -	\$ 30,154.72
5360 EQUIPMENT	\$740	\$2,000	\$ 2,000	\$ 5,350.00		\$	5,350.00
5361 EQUIPMENT RENTAL	\$356	\$1,000	\$ 1,000	\$ 2,000.00		\$	2,000.00
5370 CONTRACT REPAIRS & MAINTENANCE	\$38,901	\$78,600	\$ 78,600	\$ 35,000.00	\$ 30,000.00	\$	65,000.00
5375 VEHICLE REPAIR & MAINTENANCE	\$2,190	\$1,500	\$ 1,500	\$ 1,500.00		\$	1,500.00
5385 VEHICLE FUEL	\$194	\$500	\$ 500	\$ 500.00		\$	500.00
5432 WIRELESS TELEPHONE EXP	\$502	\$700	\$ 700	\$ 800.00		\$	800.00
5441 MILEAGE REIMBURSEMENT	\$795	\$100	\$ 100	\$ 100.00		\$	100.00
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$ 0	\$ 0		\$	-
5450 UNIFORMS	\$489	\$300	\$ 300	\$ 550.00		\$	550.00
5470 UTILITIES	\$75,232	\$71,000	\$ 71,000	\$ 71,000.00		\$	71,000.00
5550 SUPPLIES	\$9,560	\$8,000	\$ 8,000	\$ 10,000.00		\$	10,000.00
5640 STREET REPAIRS	\$98,347	\$50,000	\$ 50,000	\$ 50,000.00		\$	50,000.00
5650 STREET SIGNS	\$7,054	\$7,000	\$ 7,000	\$ 4,500.00	\$ 1,500.00	\$	6,000.00
OPERATIONS	\$234,360	\$220,700	\$ 220,700	\$ 181,300.00	\$ -	\$ 31,500.00	\$ 212,800.00
5910 CAPITAL OUTLAY	\$0	\$0	\$ 0	\$ -	\$	\$ -	\$ -
CAPITAL	\$0	\$0	\$ 0	\$ -	\$	\$ -	\$ -
TOTAL 07 STREET DEPARTMENT	\$279,221	\$244,891	\$ 245,391	\$ 211,454.72	\$ -	\$ 31,500.00	\$ 242,954.72

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	08 FIRE DEPARTMENT	01-08 08 FIRE DEPARTMENT					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplementals	Proposed 2013-2014
5110 SALARIES & WAGES	\$121,793	\$183,412	\$183,412	\$181,600.00		\$ 33,185.00	\$ 214,785.00
5111 EMPLOYEE INCENTIVE COMPENSATION	\$0	\$0	\$0	\$0		\$ 23,000.00	\$ 23,000.00
5145 LONGEVITY PAY	\$0	\$396	\$396	\$120.00			\$ 120.00
5150 SOCIAL SECURITY EXPENSE	\$7,512	\$10,292	\$10,292	\$11,259.00		\$ 1,116.00	\$ 12,375.00
5155 MEDICARE EXPENSE	\$1,757	\$2,408	\$2,408	\$2,633.00		\$ 261.00	\$ 2,894.00
5160 SUTA EXPENSE	\$1,481	\$1,305	\$1,305	\$81.00			\$ 81.00
5166 LONG TERM DISABILITY	(\$14)	\$105	\$105	\$105.00			\$ 105.00
5170 TMRS EXPENSE	\$5,116	\$6,449	\$6,449	\$8,063.00		\$ 792.00	\$ 8,855.00
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0			-
5195 DRUG SCREENING	\$725	\$0	\$0	\$0			-
5442 CAR ALLOWANCE	\$0	\$0	\$0	\$0			-
5510 GROUP HEALTH INSURANCE	\$4,650	\$13,259	\$13,259	\$8,432.64		- \$	\$ 8,432.64
PERSONNEL	\$143,030	\$217,626	\$217,626	\$212,293.64	\$ -	\$ 58,354.00	\$ 270,647.64
5280 OFFICE SUPPLIES	\$733	\$2,300	\$2,300	\$2,000.00			\$ 2,000.00
5310 DUES & MEMBERSHIPS	\$2,796	\$3,825	\$3,825	\$5,960.00			\$ 5,960.00
5320 POSTAGE AND DELIVERY	\$32	\$350	\$350	\$200.00			\$ 200.00
5321 SHIPPING AND COURIER SVC	\$34	\$100	\$100	\$100.00			\$ 100.00
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$484	\$810	\$810	\$1,160.00			\$ 1,160.00
5340 ADVERTISING & PROMOTIONS	\$0	\$0	\$0	\$0			-
5342 BUSINESS PROMOTIONS/ASSISTANCE	\$0	\$0	\$0	\$0			-
5350 PRINTING AND REPRODUCTION	\$849	\$550	\$550	\$500.00			\$ 500.00
5355 PUBLIC EDUCATION	\$1,125	\$1,000	\$1,000	\$3,000.00			\$ 3,000.00
5360 EQUIPMENT	\$42,269	\$23,200	\$41,315	\$4,000.00	\$ -	\$ 4,000.00	
5362 PERSONAL PROTECTIVE EQUIPMENT FD	\$0	\$0	\$0	\$26,000.00	\$ (9,000.00)		\$ 17,000.00
5363 PPE MAINTENANCE FD	\$0	\$0	\$3,700	\$2,000.00	\$ -	\$ 7,000.00	\$ 9,000.00
5370 CONTRACT REPAIRS & MAINTENANCE	\$10,662	\$15,240	\$15,240	\$11,325.00			\$ 11,325.00
5375 VEHICLE REPAIR & MAINTENANCE	\$11,166	\$16,500	\$16,500	\$15,000.00			\$ 15,000.00
5376 BLDG REPAIR & MAINTENANCE	\$5,420	\$6,000	\$6,000	\$3,000.00			\$ 3,000.00
5385 VEHICLE FUEL	\$15,880	\$16,500	\$16,500	\$15,000.00			\$ 15,000.00
5390 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$12,000.00	\$ (10,000.00)		\$ 2,000.00
5395 LICENSE FEES	\$85	\$3,000	\$3,000	\$2,435.00			\$ 2,435.00
5420 INSURANCE	\$3,076	\$10,000	\$10,000	\$10,000.00			\$ 10,000.00
5430 TELEPHONE	\$5,216	\$5,200	\$5,200	\$5,200.00			\$ 5,200.00
5431 BEEPER SERVICE	\$1,435	\$0	\$0	\$0			-
5432 WIRELESS TELEPHONE EXP	\$1,041	\$4,500	\$4,500	\$4,900.00			\$ 4,900.00
5436 COMPUTER EXPENSES	\$5,824	\$11,800	\$11,800	\$8,250.00			\$ 8,250.00
5439 BUSINESS MEALS	\$970	\$2,000	\$2,000	\$2,500.00			\$ 2,500.00
5440 TRAVEL EXPENSES	\$725	\$1,500	\$1,500	\$2,000.00			\$ 2,000.00
5441 MILEAGE REIMBURSEMENT	\$259	\$0	\$0	\$0			-
5443 IT COMPUTER REPLACEMENT	\$0	\$3,233	\$3,233	\$1,943.00			\$ 1,943.00
5450 UNIFORMS	\$5,598	\$4,300	\$5,500	\$8,500.00			\$ 8,500.00
5460 TRAINING	\$10,799	\$7,000	\$14,800	\$10,000.00			\$ 10,000.00
5470 UTILITIES	\$17,153	\$12,000	\$12,000	\$12,000.00			\$ 12,000.00
5490 AMBULANCE CONTRACT SERVICES	\$61,338	\$66,641	\$69,041	\$77,798.00			\$ 77,798.00
5550 SUPPLIES	\$5,628	\$1,350	\$1,350	\$1,750.00			\$ 1,750.00
5551 MEDICAL SUPPLIES	\$5,028	\$6,000	\$6,000	\$6,300.00	\$ -	\$ 2,750.00	\$ 9,050.00
5552 REHAB SUPPLIES	\$945	\$1,250	\$1,250	\$1,500.00			\$ 1,500.00
5553 FIRE SUPPLIES	\$6,708	\$1,500	\$1,500	\$4,500.00			\$ 4,500.00
5615 FIRE STATION CONSTRUCTION	\$0	\$0	\$0	\$0			-
561B CONDEMNED PROPERTY DEMOLITION	\$22,889	\$0	\$0	\$0			-
OPERATIONS	\$246,167	\$227,649	\$262,064	\$260,821.00	\$ (19,000.00)	\$ 9,750.00	\$ 251,571.00
5530 CAPITAL OUTLAY VEHICLE	\$63,362	\$63,362	\$63,362	\$47,568.00		\$ 6,000.00	\$ 53,668.00
5910 CAPITAL OUTLAY	\$31,470	\$0	1,000	\$0			-
CAPITAL	\$96,832	\$63,362	\$64,362	\$47,668.00	\$ -	\$ 6,000.00	\$ 53,668.00
TOTAL 08 FIRE DEPARTMENT	\$486,029	\$508,637	\$544,052	\$520,782.64	\$ (19,000.00)	\$ 74,104.00	\$ 575,886.64

CITY OF MELISSA							
FUND	DEPARTMENT	DIVISION					
01 GENERAL FUND	10 LIBRARY DEPARTMENT	01-10 10 LIBRARY DEPARTMENT					
DETAILS							
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Reduction in Base	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$67,293	\$72,108	\$ 72,108	\$ 71,108.00		\$ 21,777.00	\$ 92,885.00
5115 SALARIES - OVERTIME	\$0	\$0	\$0	\$0		\$	-
5145 LONGEVITY PAY	\$188	\$236	\$ 236	\$ 284.00		\$	284.00
5150 SOCIAL SECURITY EXPENSE	\$4,049	\$4,471	\$ 4,471	\$ 4,471.00		\$ 1,350.27	\$ 5,821.27
5155 MEDICARE EXPENSE	\$947	\$1,045	\$ 1,045	\$ 1,045.00		\$ 315.52	\$ 1,360.52
5160 SUTA EXPENSE	\$1,019	\$731	\$ 731	\$ 36.00		\$	36.00
5166 LONG TERM DISABILITY	\$52	\$44	\$ 44	\$ 44.00		\$	44.00
5170 TMRS EXPENSE	\$2,820	\$3,069	\$ 3,069	\$ 3,157.00		\$ 247.00	\$ 3,404.00
5190 CONTRACT LABOR	\$0	\$0	\$0	\$0		\$	-
5195 DRUG SCREENING	\$45	\$0	\$0	\$0		\$	-
5510 GROUP HEALTH INSURANCE	\$5,587	\$6,781	\$ 6,781	\$ 6,449.76		\$	6,449.76
PERSONNEL	\$82,000	\$88,485	\$ 88,485	\$ 86,594.76	\$ -	\$ 23,689.79	\$ 110,284.55
5280 OFFICE SUPPLIES	\$1,629	\$2,400	\$ 2,400	\$ 2,400.00		\$	2,400.00
5310 DUES & MEMBERSHIPS	\$144	\$653	\$ 653	\$ 388.00		\$	388.00
5320 POSTAGE AND DELIVERY	\$56	\$50	\$ 50	\$ 50.00		\$	50.00
5330 PUBLICATIONS AND	\$520	\$950	\$ 950	\$ 725.00		\$	725.00
SUBSCRIPTIONS							
5341 PROMOTIONAL MATERIALS	\$946	\$700	\$ 700	\$ 1,095.00		\$	1,095.00
5350 PRINTING AND REPRODUCTION	\$0	\$0	\$0	\$0		\$	-
5355 PUBLIC EDUCATION	\$1,710	\$2,000	\$ 2,000	\$ 100.00		\$	100.00
5360 EQUIPMENT	\$350	\$1,200	\$ 1,200	\$ 1,350.00		\$ 2,000.00	\$ 3,350.00
5370 CONTRACT REPAIRS & MAINTENANCE	\$216	\$216	\$ 216	\$ 4,623.00		\$	4,623.00
5376 BLDG REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0		\$	Useful annual maintenance/support
5395 LICENSE FEES	\$595	\$725	\$ 725	\$ 705.00		\$	705.00
5420 INSURANCE	\$0	\$0	\$0	\$0		\$	-
5430 TELEPHONE	\$5,399	\$5,400	\$ 5,400	\$ 5,400.00		\$	5,400.00
5435 INTERNET SERVICE	\$0	\$0	\$0	\$0		\$	-
5436 COMPUTER EXPENSES	\$0	\$14,152	\$ -	\$ 0		\$	-
5440 TRAVEL EXPENSES	\$0	\$0	\$0	\$ 350.00		\$	350.00
5441 MILEAGE REIMBURSEMENT	\$0	\$20	\$ 20	\$ 100.00		\$	100.00
5443 IT COMPUTER REPLACEMENT	\$0	\$7,333	\$ 7,333	\$ 3,133.00		\$	3,133.00
5450 UNIFORMS	\$189	\$200	\$ 200	\$ 350.00		\$	350.00
5460 TRAINING	\$0	\$500	\$ 500	\$ 500.00		\$	500.00
5470 UTILITIES	\$0	\$0	\$0	\$0		\$	-
5550 SUPPLIES	\$1,131	\$550	\$ 550	\$ 400.00		\$	400.00
5554 LONE STAR GRANT PURCHASES	\$0	\$0	\$0	\$0		\$	-
5556 LIBRARY INVENTORY	\$15,238	\$12,000	\$ 12,000	\$ 15,000.00		\$	15,000.00
PURCHASES							
5557 GATES HUG LIBRARY GRANT	\$0	\$0	\$0	\$0		\$	-
5558 LIBRARY PROGRAMS	\$0	\$0	\$ 19,935	\$ 2,600.00		\$	2,600.00
OPERATIONS	\$28,123	\$49,049	\$ 54,832	\$ 39,269.00	\$ -	\$ 2,000.00	\$ 41,269.00
5910 CAPITAL OUTLAY	\$0	\$0	\$0	\$0		\$	-
CAPITAL	\$0	\$0	\$0	\$0	\$ -	\$ -	\$ -
TOTAL 10 LIBRARY DEPARTMENT	\$110,123	\$137,534	\$ 143,317	\$ 125,863.76	\$ -	\$ 25,689.79	\$ 151,553.55

CITY OF MELISSA						
FUND	DEPARTMENT	DIVISION				
01 GENERAL FUND	11 BUILDING MAINTENANCE	01-11 11 BUILDING MAINTENANCE				
DETAILS						
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$0	\$0	\$0	\$0		\$0
5115 SALARIES - OVERTIME	\$0	\$0	\$0	\$0		\$0
5145 LONGEVITY PAY	\$0	\$0	\$0	\$0		\$0
5150 SOCIAL SECURITY EXPENSE	\$0	\$0	\$0	\$0		\$0
5155 MEDICARE EXPENSE	\$0	\$0	\$0	\$0		\$0
5160 SUTA EXPENSE	\$0	\$0	\$0	\$0		\$0
5170 TMRS EXPENSE	\$0	\$0	\$0	\$0		\$0
5510 GROUP HEALTH INSURANCE	\$0	\$0	\$0	\$0		\$0
PERSONNEL	\$0	\$0	\$0	\$0		\$0
5280 OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$	-
5360 EQUIPMENT	\$0	\$0	\$0	500	\$	500
5370 CONTRACT REPAIRS & MAINTENANCE	\$2,004	\$3,500	\$3,500	6,500	\$	6,500
5375 VEHICLE REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$	-
5376 BLDG REPAIR & MAINTENANCE	\$47,244	\$43,557	\$53,057	\$53,133	- \$	53,133
5385 VEHICLE FUEL	\$0	\$0	\$0	\$0	\$	-
5395 LICENSE FEES	\$0	\$0	\$0	\$0	\$	-
5432 WIRELESS TELEPHONE EXP	\$0	\$0	\$0	\$0	\$	-
5440 TRAVEL EXPENSES	\$0	\$0	\$0	\$0	\$	-
5441 MILEAGE REIMBURSEMENT	\$0	\$0	\$0	\$0	\$	-
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0	\$	-
5450 UNIFORMS	\$0	\$0	\$0	\$0	\$	-
5470 UTILITIES	\$0	\$0	\$0	\$0	\$	-
5550 SUPPLIES	\$1,463	\$2,500	\$0	2,000	\$	2,000
OPERATIONS	\$50,711	\$49,557	\$56,557	\$62,133	- \$	62,133
5530 CAPITAL OUTLAY VEHICLE	\$0	\$0	\$0	\$0	\$	-
CAPITAL	\$0	\$0	\$0	\$0	- \$	-
TOTAL 11 BUILDING MAINTENANCE	\$50,711	\$49,557	\$56,557	\$62,133	- \$	62,133

City of Mellssa				
General Debt Service Fund				
2013-2014 - Proposed				
				2013-2014
				Proposed Budget
Beginning Fund Balance - I & S Acct				142,025.00
Revenues				
4110	Current Property Taxes - I & S Portion			\$ 649,671.88
4315	Transfer In			
	Road Escrow Donation	324,781.00		
	Transfer In - Road Escrow Donation Total			324,781.00
	EDC 4A - Series 2006 CO - Melissa Rd	87,262.50		
	Transfer In - EDC 4A Total			87,262.50
	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	58,996.25		
	Transfer In - EDC 4B Total			58,996.25
	TIF - Series 2006 CO - Town Center Architect	43,745.00		
	TIF - Series 2009 CO - City Hall	372,838.00		
	Transfer In - TIF Fund Total			416,583.00
	Total Revenues			1,537,294.63
Expenditures				
Debt Service		Principal	Interest	
5660	Debt Service - Series 2004 CO - Melissa Rd	70,000.00	1,277.50	71,277.50
5663	Debt Service - Series 2005 - CO - Mel Rd/Fire St	-	-	-
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP	35,000.00	23,996.25	58,996.25
5666	Debt Service - Series 2006 CO - Melissa Rd 1,120,000 4A	50,000.00	37,262.50	87,262.50
5678	Debt Service - Series 2006 CO - Town Center Arch 515K TIF	25,000.00	18,745.00	43,745.00
5667	Debt Service - Series 2008 GO - Transportation Bond	205,000.00	195,696.38	400,696.38
5668	Debt Service - Series 2009 CO - City Hall	310,000.00	387,618.76	697,618.76
	Debt Service - Series 2011 GO - Transportation	20,000.00	16,600.00	36,600.00
	Debt Service - Series 2013 GO - Transportation/Refinance	95,000.00	45,825.00	140,825.00
		810,000.00	727,021.39	
	Principal Reduction			810,000.00
	Interest			727,021.39
	Paying Agent Fees/Other			-
	Total Debt Service Expenditures			1,537,021.39
	Ending Fund Balance			142,298.24

Table 2
 Section III - Actual & Projected Revenue Requirements
 Financial Summary - Combined Water & Wastewater

Description	Actual	Revised	140 Days	Rate Stab. Fee = No
	2012	2013		
Beginning Working Capital Reserve	\$ 741,935	\$ 976,307	\$ 1,380,221	
Water Sales	\$ 1,875,949	\$ 2,281,718	\$ 2,898,401	
Water Rate Stabilization Fee	205,890	220,707	-	
Sewer Treatment	687,679	825,247	1,073,912	
City of Anna Throckmorton Sewer Usage	316,077	125,593	-	
City of Anna Throckmorton M&O Charges	8,560	12,000	12,000	
Garbage	175,904	174,000	190,000	
Non-Rate Operating Revenues	106,782	103,000	110,000	
Throckmorton Funding - 4A/4B	246,788	227,596	228,012	
Non-Operating Revenues	22,514	5,000	5,000	
Total Sources of Funds	\$ 3,646,143	\$ 3,974,861	\$ 4,517,326	
Utility Billing	\$ 221,520	\$ 222,832	\$ 243,625	
Water Purchases	490,533	555,200	667,800	
All Other Water Department	593,245	585,237	715,688	
Wastewater Treatment: Melissa	363,006	419,530	492,273	
Wastewater Treatment: Anna	290,152	125,593	-	
All Other Wastewater Department	19,009	28,810	18,810	
Garbage Expense	169,315	174,000	190,000	
Total Operating Expenditures	\$ 2,146,780	\$ 2,111,202	\$ 2,328,196	
Net Revenues	\$ 1,499,363	\$ 1,863,659	\$ 2,189,129	
Debt Service - Existing	\$ 1,024,427	\$ 1,187,713	\$ 1,441,366	
Debt Service - Planned	-	-	200,000	
Total Debt Service	\$ 1,024,427	\$ 1,187,713	\$ 1,641,366	
Revenue Debt Coverage Test	1.46	1.57	1.33	
Transfer to General Fund	\$ 169,032	\$ 183,474	\$ 186,000	
Transfer to General Fund - Garbage	49,860	50,000	57,000	
Departmental Capital Outlay	21,972	38,557	50,057	
Non-Operating Expenditures	\$ 240,864	\$ 272,031	\$ 293,057	
Total Uses of Funds	\$ 3,412,071	\$ 3,570,946	\$ 4,262,619	
Sources Minus Uses of Funds	\$ 234,072	\$ 403,914	\$ 254,706	
Ending Working Capital Reserve	\$ 976,307	\$ 1,380,221	\$ 1,634,927	
% of Operating Expenditures	28.6%	38.7%	38.4%	
Days of Working Capital	104	141	140	
<u>Revenue Increases Suggested:</u>				
Water	N/A	0.00%	17.75%	
Wastewater	N/A	0.00%	17.75%	
Overall	N/A	7.99%	17.75%	
One Day of Expenditures in W/C	\$ 9,348	\$ 9,783	\$ 11,678	
<u>Average Monthly Bill @ 8,145 Gallons:</u>				
Water	\$ 60.79	\$ 64.85	\$ 64.59	
Wastewater	\$ 45.52	\$ 49.16	\$ 57.88	
Total	\$ 106.31	\$ 114.01	\$ 122.47	
Difference		\$ 7.70	\$ 8.46	
Difference			7.42%	

CITY OF MELISSA						
FUND	DEPARTMENT	DIVISION				
02 WATER FUND	14 WATER DEPARTMENT	02-14 14 WATER DEPARTMENT				
DETAILS						
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	Base 2013-2014	Supplementals	Proposed 2013-2014
5110 SALARIES & WAGES	\$ 169,962	\$ 188,224	\$ 188,224	\$ 190,952	\$ 4,000	\$ 194,952
5115 SALARIES - OVERTIME	\$ 13,360	\$ 15,000	\$ 15,000	\$ 15,000		\$ 15,000
5145 LONGEVITY PAY	\$ 812	\$ 1,004	\$ 1,004	\$ 1,196		\$ 1,196
5150 SOCIAL SECURITY EXPENSE	\$ 10,933	\$ 11,174	\$ 11,174	\$ 12,763	\$ 248	\$ 13,011
5155 MEDICARE EXPENSE	\$ 2,557	\$ 2,614	\$ 2,614	\$ 2,986	\$ 58	\$ 3,044
5160 SUTA EXPENSE	\$ 371	\$ 1,044	\$ 1,044	\$ 36		\$ 36
5166 LONG TERM DISABILITY	\$ 83	\$ 244	\$ 244	\$ 244		\$ 244
5170 TMRS EXPENSE	\$ 7,585	\$ 7,960	\$ 7,960	\$ 9,368	\$ 176	\$ 9,544
5190 CONTRACT LABOR	\$ 0	\$ 0	\$ 0	\$ 0		\$ -
5195 DRUG SCREENING	\$ 0	\$ 500	\$ 500	\$ 500		\$ 500
5510 GROUP HEALTH INSURANCE	\$ 20,105	\$ 24,153	\$ 24,153	\$ 26,568		\$ 26,568
PERSONNEL	\$ 225,768	\$ 251,917	\$ 251,917	\$ 259,613	\$ 4,482	\$ 264,095
5260 ENGINEERING	\$ 32,038	\$ 40,000	\$ 40,000	\$ 40,000		\$ 40,000
5270 INSPECTIONS	\$ 50	\$ 1,000	\$ 1,000	\$ 1,500		\$ 1,500
5280 OFFICE SUPPLIES	\$ 1,509	\$ 1,500	\$ 1,500	\$ 1,000		\$ 1,000
5310 DUES & MEMBERSHIPS	\$ 4,957	\$ 2,167	\$ 6,400	\$ 2,167		\$ 2,167
Postage & Delivery	\$ 0	\$ 50	\$ 50			\$ -
5350 PRINTING AND REPRODUCTION	\$ 552	\$ 250	\$ 1,000	\$ 1,000		\$ 1,000
5360 EQUIPMENT	\$ 3,737	\$ 3,000	\$ 3,000	\$ 13,500	\$ 18,500	\$ 32,000
5361 EQUIPMENT RENTAL	\$ 160	\$ 2,000	\$ 2,000	\$ 2,000		\$ 2,000
5370 CONTRACT REPAIRS & MAINTENANCE	\$ 84,096	\$ 30,000	\$ 30,000	\$ 25,000		\$ 25,000
5375 VEHICLE REPAIR & MAINTENANCE	\$ 3,878	\$ 4,500	\$ 10,000	\$ 8,000		\$ 8,000
5376 BLDG REPAIR & MAINTENANCE	\$ 2,043	\$ 4,000	\$ 4,000	\$ 2,000		\$ 2,000
5385 VEHICLE FUEL	\$ 11,738	\$ 10,000	\$ 12,000	\$ 12,000		\$ 12,000
5390 PROFESSIONAL SERVICES	\$ 23,605	\$ 19,200	\$ 19,200	\$ 19,200		\$ 19,200
5395 LICENSE FEES	\$ 666	\$ 1,220	\$ 1,220	\$ 1,220		\$ 1,220
5400 AUDIT FEES	\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500		\$ 12,500
5410 LEGAL FEES	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000
5430 TELEPHONE	\$ 5,738	\$ 7,500	\$ 7,500	\$ 7,500		\$ 7,500
5432 WIRELESS TELEPHONE EXP	\$ 3,065	\$ 3,000	\$ 3,000	\$ 4,000		\$ 4,000
5436 COMPUTER EXPENSES	\$ 6,988	\$ 10,700	\$ 10,700	\$ 26,741		\$ 26,741
5439 BUSINESS MEALS	\$ 506	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000
5440 TRAVEL EXPENSES	\$ 10	\$ 750	\$ 750	\$ 750		\$ 750
5441 MILEAGE REIMBURSEMENT	\$ 1,622	\$ 2,000	\$ 1,000	\$ 1,000		\$ 1,000
5443 IT COMPUTER REPLACEMENT	\$ 0	\$ 1,500	\$ 1,500	\$ 14,665		\$ 14,665
5444 PURCHASE OF METERS/FIREFLY EQUIP	\$ 13,298	\$ 25,000	\$ 25,000	\$ 25,000		\$ 25,000
5445 PURCHASE OF WATER	\$ 490,533	\$ 555,200	\$ 555,200	\$ 667,800		\$ 667,800
GTUA Admin Fees				\$ 30,000		\$ 30,000
5450 UNIFORMS	\$ 2,259	\$ 2,500	\$ 2,500	\$ 2,800		\$ 2,800
5460 TRAINING	\$ 1,428	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000
5470 UTILITIES	\$ 76,041	\$ 92,000	\$ 92,000	\$ 92,000		\$ 92,000
5475 WATER TESTING	\$ 2,298	\$ 1,500	\$ 1,500	\$ 1,500		\$ 1,500
5550 SUPPLIES	\$ 30,205	\$ 30,000	\$ 30,000	\$ 30,000		\$ 30,000
Misc	\$ 4,873		\$ 1,552			\$ -
5950 TRANSFER OUT	\$ 169,032	\$ 183,474	\$ 183,474	\$ 186,000		\$ 186,000
OPERATIONS	\$ 986,925	\$ 1,060,511	\$ 1,073,546	\$ 1,244,843	\$ 18,500	\$ 1,263,343
5530 CAPITAL OUTLAY VEHICLE	\$ 21,972	\$ 38,557	\$ 38,557	\$ 38,557	\$ 22,000	\$ 60,557
5910 CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ -		\$ -
CAPITAL	\$ 21,972	\$ 38,557	\$ 38,557	\$ 38,557	\$ 22,000	\$ 60,557
TOTAL 14 WATER DEPARTMENT	\$ 1,234,665	\$ 1,350,985	\$ 1,364,020	\$ 1,543,013	\$ 44,982	\$ 1,587,995

CITY OF MELISSA					
FUND	DEPARTMENT		DIVISION		
02 WATER FUND	15 SEWER DEPARTMENT		02-15 15 SEWER DEPARTMENT		
DETAILS					
LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	PROPOSED 2013-2014	
5260 ENGINEERING	\$13,598	\$ 12,000	\$ 20,000		\$12,000
5361 EQUIPMENT RENTAL	\$0	\$ 200	\$ 200		\$200
5370 CONTRACT REPAIRS & MAINTENANCE	\$2,209	\$ 4,000	\$ 4,000		\$2,000
5395 LICENSE FEES	\$706	\$ 1,110	\$ 1,110		\$1,110
5430 TELEPHONE	\$0	\$0	\$0		\$0
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0		\$0
5446 SEWER TREATMENT SERVICES	\$ 653,158	\$ 1,027,577	\$ 545,123		\$ 492,273
Equipment	\$ 364	\$0	\$0		\$0
5470 UTILITIES	\$1,725	\$ 3,500	\$ 1,500		\$1,500
5550 SUPPLIES	\$407	\$ 2,000	\$ 2,000		\$2,000
OPERATIONS	\$ 653,522	\$ 1,050,387	\$ 573,933		\$ 492,273
5910 CAPITAL OUTLAY	\$0	\$0	\$0		\$11,500
CAPITAL	\$0	\$0	\$0		\$11,500
TOTAL 15 SEWER DEPARTMENT	\$ 653,522	\$ 1,050,387	\$ 573,933		\$ 503,773

CITY OF MELISSA		
FUND	DEPARTMENT	DIVISION
02 WATER FUND	16 GARBAGE	02-16 16 GARBAGE
DETAILS		

LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013	PROPOSED 2013-2014
5443 IT COMPUTER REPLACEMENT	\$0	\$0	\$0	\$0
5850 GARBAGE-TRANSFER GENERAL FUND	\$49,860	\$50,000	\$50,000	\$57,000
Garbage Expense	\$169,316	\$174,000	\$174,000	\$190,000
OPERATIONS	\$219,176	\$	- \$	\$224,000
TOTAL 16 GARBAGE	\$219,176	\$	- \$	\$224,000
				\$247,000

FUND		DEPARTMENT		DIVISION	
02 WATER FUND		17 UTILITY BILLING DEPARTMENT		02-17 17 UTILITY BILLING DEPARTMENT	
DETAILS					

LINE ITEMS	ACTUAL 2011-2012	BUDGET 2012-2013	ESTIMATE 2012-2013		Base 2013-2014	Supplements	Proposed 2013-2014
5110 SALARIES & WAGES	\$ 110,934	\$ 111,489	\$ 111,489	\$	\$ 118,000	\$ 17,060	\$ 135,060
Overtime	\$ 492						
5145 LONGEVITY PAY	\$ 556	\$ 700	\$ 700	\$	\$ 744	\$	\$ 744
5150 SOCIAL SECURITY EXPENSE	\$ 6,570	\$ 6,912	\$ 6,912	\$	\$ 7,316	\$ 1,058	\$ 8,374
5155 MEDICARE EXPENSE	\$ 1,537	\$ 1,617	\$ 1,617	\$	\$ 1,711	\$ 248	\$ 1,959
5160 SUTA EXPENSE	\$ 345	\$ 783	\$ 783	\$	\$ 27	\$ 9	\$ 36
Long term disability	\$ 45						
5170 TMRS EXPENSE	\$ 4,644	\$ 4,758	\$ 4,758	\$	\$ 5,239	\$ 757	\$ 5,996
5510 GROUP HEALTH INSURANCE	\$ 13,838	\$ 15,304	\$ 15,304	\$	\$ 16,834	\$	\$ 16,834
PERSONNEL	\$ 138,961	\$ 141,563	\$ 141,563	\$	\$ 149,871	\$ 19,132	\$ 169,003
5280 OFFICE SUPPLIES	\$ 1,682	\$ 2,500	\$ 2,500	\$	\$ 2,500	\$	\$ 2,500
5310 DUES & MEMBERSHIPS	\$ 226	\$ 120	\$ 120	\$	\$ 120	\$	\$ 120
5320 POSTAGE AND DELIVERY	\$ 4,513	\$ 3,300	\$ 3,300	\$	\$ 3,300	\$	\$ 3,300
5335 CREDIT CARD CHARGES	\$ 36,923	\$ 36,700	\$ 36,700	\$	\$ 36,700	\$	\$ 36,700
5350 PRINTING AND REPRODUCTION	\$ 3,052	\$ 2,000	\$ 2,000	\$	\$ 1,300	\$	\$ 1,300
5430 TELEPHONE	\$ 2,062	\$ 2,500	\$ 2,500	\$	\$ 2,500	\$	\$ 2,500
5436 COMPUTER EXPENSES	\$ 12,047	\$ 10,516	\$ 10,516	\$	\$ 7,400	\$	\$ 7,400
5437 STATEMENT PROCESSING	\$ 19,242	\$ 18,900	\$ 18,900	\$	\$ 18,900	\$	\$ 18,900
5440 TRAVEL EXPENSES	\$ 987	\$ 1,500	\$ 1,500	\$	\$ 15,000	\$	\$ 15,000
5441 MILEAGE REIMBURSEMENT	\$ 372	\$ 800	\$ 800	\$	\$ 800	\$	\$ 800
5443 IT COMPUTER REPLACEMENT	\$ 0	\$ 1,433	\$ 1,433	\$	\$ 1,433	\$	\$ 1,433
Misc	\$ 57						
Business Meals	\$ 673						
5460 TRAINING	\$ 723	\$ 1,000	\$ 1,000	\$	\$ 1,000	\$	\$ 1,000
OPERATIONS	\$ 82,559	\$ 81,269	\$ 81,269	\$	\$ 90,953	\$ -	\$ 90,953
TOTAL 17 UTILITY BILLING DEPARTMENT	\$ 221,520	\$ 222,832	\$ 222,832	\$ -	\$ 240,824	\$ 19,132	\$ 259,956

City of Melissa				
Utility Debt Service Fund				
2013-2014 - Proposed				
				2013-2014 Proposed Budget
Revenues				
4315	Transfer In			
4428	Water Fund - Series 2000/2010 Refunding Combo Tax/Rev CO	134,562.50		
4429	Water Fund - Series 2005 - Rev Bond GTUA CGMA	52,591.88		
4430	Water Fund - Series 2006 CO - Country Ridge	45,545.00		
4431	Water Fund - 2006 State Part Assist-GTUA - CGMA	106,424.78		
4432	Water Fund - Series 2007 Rev Bond - GTUA CGMA	106,895.38		
4433	Water Fund - Series 2008 Combo Tax/Rev CO - CIP	171,592.50		
4436	Water Fund - Series 2009A (Dfund) Fitzhugh Sewer - GTUA	100,613.22		
	Water Fund - Series 2009B (CWSRF) Fitzhugh Sewer - GTUA	123,268.72		
	Water Fund - Series 2011 Fannin Waterline Project	101,350.00		
	Water Fund - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	293,671.26		
	Water Fund - Series 2014 CO - SH 121 Util Reloc, Harrison St Sewer, AMR System	200,000.00		
	Transfer In - Water Fund Total			1,436,515.24
	EDC 4A - Throckmorton/Trinity River Commitment	114,006.00		
	Transfer In - EDC 4A Total			114,006.00
	EDC 4B - Throckmorton/Trinity River Commitment	114,006.00		
	Transfer In - EDC 4B Total			114,006.00
	Total Revenues			1,664,527.24
Expenditures				
Debt Service		Principal	Interest	Reserve
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	105,000.00	29,562.50	134,562.50
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	23,750.00	28,841.88	52,591.88
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water	25,000.00	20,545.00	45,545.00
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	-	106,424.78	106,424.78
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	80,000.00	45,512.50	125,512.50
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	47,500.00	59,395.38	106,895.38
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	45,000.00	34,337.50	79,337.50
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP	90,000.00	81,592.50	171,592.50
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	40,000.00	43,632.50	16,980.72
	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	60,000.00	43,180.00	123,268.72
	Debt Service - Series 2011 Fannin Waterline Project	55,000.00	46,350.00	101,350.00
	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	190,000.00	103,671.26	293,671.26
	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	100,000.00	100,000.00	200,000.00
		861,250.00	743,045.80	37,069.44
	Principal Reduction			861,250.00
	Interest			743,045.80
	Paying Agent Fees/Other			37,069.44
	Total Debt Service Expenditures			1,641,365.24

City of Melissa
 Melissa Tax Increment Financing Zone #1 Fund
 Annual Report for FY14 (proposed)

	<u>Proposed 2013-2014</u>
Beginning Fund Balance (estimated)	182,291.48
Revenues	
4110 Current Property Taxes - levy	175,044.70
County's Participation - Property Taxes (2010) - levy	30,321.98
Interest Income	1,000.00
Transfer from General Fund	202,874.00
Total Revenues	409,240.68
Expenditures	
Town Center construction costs	-
Professional Services	20,000.00
Debt Service	
Transfer to Debt Service on 2006 Cert of Obligation - Principal	25,000.00
Transfer to Debt Service on 2006 Cert of Obligation - Interest	18,745.00
Transfer to Debt Service on 2009 Combo Tax and Rev CO - Principal	310,000.00
Transfer to Debt Service on 2009 Combo Tax and Rev CO - Interest	387,618.76
Less from I&S tax rate	<u>(324,781.00)</u>
Total TIF Expenditures	436,582.76
Revenues less Expenditures	<u>(27,342.08)</u>
Ending Fund Balance	154,949.40
Tax Increment Base Appraised Value - 2005 Certified Value	13,583,109
Tax Increment Appraised Value for 2013	42,278,961
Tax Increment Captured Appraised Value for 2013	28,695,852
City of Melissa Tax Rate for 2010 (100% participation)	.61/\$100 valuation
Collin County Tax Rate for 2010 (50% participation)	.2425/\$100 valuation

City of Melissa			
Transportation Construction Fund			
2013-2014 Proposed			
		2013-2014	
		Proposed Budget	
Beginning Fund Balance (estimated)		\$ 1,464,639	Construction CIP Funds
		\$ 593,610	Road Escrow Funds
		\$ 942,122	Road Impact Funds
Revenues			
		Total Revenues	\$ -
Expenditures			
		Transfer to General Debt Svc Fund - Road Escrow Donation	\$ 324,781
Capital Improvement Appropriations			
		Mirrany Lane/CR 418 Project	\$ 903,179
		Program Management	\$ 6,830
		SH 121 Median Openings Obligation - Utilizing Road Impact Fees	\$ 355,000
		Total Expenditures	\$ 1,589,790
		Ending Fund Balance	\$ 554,630
			Construction CIP Funds
			\$ 268,829
			Road Escrow Funds
			\$ 587,122
			Road Impact Funds

City of Melissa			
Utility Construction Fund			
2013-2014 Proposed			
		2013-2014	
		Proposed Budget	
Beginning Fund Balance (estimated)	1,310,163	Capital Improvements Funds	
	144,527	Water/Sewer Impact Funds	
	4,587,439	Construction CIP Funds	
Revenues			
Sewer Tap Fees (estimated)	108,000		
Water Tap Fees (estimated)	108,000		
Bond Proceeds - 2014 CO - 121 Utility Reloc/Harrison St Sewer/AMR System	2,100,000		
	Total Revenues	2,316,000	
Expenditures			
Sewer Tap Discounts (estimated)	33,600		
Water Tap Discounts (estimated)	33,600		
Capital Improvements Appropriations			
Program Management	11,230		
South Take Point Project - Melissa Rd Utility Relocation - 2013 Bond Funds	2,406,532		
South Take Point Project - Melissa Rd Utility Relocation - Utilizing Tap Funds	370,877		
US 75 Utility Relocation - 2013 Bond Funds	988,872		
US 75 Utility Relocation - Utilizing Tap Funds	49,515		
Davis Road Sewer Project - 2013 Bond Funds	961,559		
Davis Road Sewer Project - Utilizing Tap Funds	240,000		
US 121 Utility Relocation	1,000,000		
Harrison Street Sewer Project	500,000		
Automatic Meter Reading System	600,000		
	Total Expenditures	7,195,785	
	Ending Fund Balance	798,572	Capital Improvements Funds
		144,527	Water/Sewer Impact Funds
		219,246	Construction CIP Funds

Filed and Recorded
 Official Public Records
 Stacey Kemp, County Clerk
 Collin County, TEXAS
 09/13/2013 01:16:26 PM
 \$200.00 BHALIBURTON
 20130913001294000



A handwritten signature in black ink, which appears to read "Stacey Kemp", is positioned to the right of the county seal.

AN ORDINANCE OF THE CITY OF MELISSA, TEXAS LEVYING TAXES FOR THE 2014 TAX YEAR AT THE RATE OF \$0.6100 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MELISSA, TEXAS; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.

WHEREAS, the City Council of the City of Melissa, Texas (hereinafter referred to as the "City") hereby finds that the tax for the fiscal year beginning October 1, 2013, and ending September 30, 2014, hereinafter levied for current expenditures of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council has approved, by a separate ordinance to be adopted on the 10th day of September, 2013, the budget for the fiscal year beginning October 1, 2013, and ending September 30, 2014; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS:

SECTION 1: Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2: Tax Levied. There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2013, and ending September 30, 2014, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Melissa, Texas, and not exempt from taxation by the Constitution of the State and valid State laws, an ad valorem tax for the general operations of the City at a rate of \$0.6100 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- a. For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$0.441731 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- b. For the purpose of creating an interest and sinking fund to pay the interest and principal on all outstanding debt, capital lease payments, and related fees of the City, not otherwise provided for, a tax of \$0.168269 on each One Hundred Dollars (\$100.00) assessed value of all taxable property, within the City which

shall be applied to the payment of such interest and maturities of all outstanding debt.

Total tax rate of \$0.6100 is based on one hundred percent (100%) market value on each One Hundred Dollars (\$100.00) of all taxable property within said City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE RATE WILL EFFECTIVELY BE RAISED BY 4.74 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.99.

SECTION 3: Due Date of Taxes. The taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1 of the year in which they become delinquent shall incur an additional penalty of fifteen percent (15%) of the amount of taxes, penalty and interest due; such additional penalty is to defray the costs of collection as authorized by Section 6.30, Texas Property Tax Code.

SECTION 5: Place of Payment/Collection. Taxes are payable at the office of the City Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 6: Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

SECTION 7: Rollback Taxes. All rollback taxes collected during the 2014 fiscal year shall be deposited only in the General Fund of the City of Melissa, Texas and said funds shall not be allocated, in whole or in part, to the Debt Service fund of the City.

SECTION 8: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution

for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 9: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 10: This Ordinance shall become effective from and after its adoption and publication as required by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, ON THIS 10th DAY OF SEPTEMBER, 2013.



REED GREER, MAYOR

ATTESTED TO AND
CORRECTLY RECORDED BY:

ERIN MYNATT, Acting City Secretary

Date of Publication: September 15, 2013⁺¹⁹, *The McKinney Courier-Gazette*

GLOSSARY OF TERMS

4A: Melissa Industrial and Economic Development Corporation

4B: Melissa Community and Economic Development Corporation

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity: A service performed by a department or division.

Ad Valorem Tax: A tax computed from the assessed evaluation of land and improvements.

Appropriation: A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for specific purposes.

Assets: Resources owned or held by the city, which have monetary value.

Balanced Budget: A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

Bonds: A debt security issued by a state, municipality or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and from most state and local taxes, especially if you live in the state in which the bond is issued.

Budget: The city's financial plan for a specific fiscal year that contains both the estimated revenue to be received during the year and the proposed expenditures to be incurred to achieve related objectives.

CAFR: Comprehensive Annual Financial Report

Capital Improvement Program (CIP): The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital monies.

Certificates of Obligations (CO's): Similar to general obligations bonds except the certificates requires no voter approval.

Debt Service Fund: A fund used to account for the monies set aside for the payment of interest and principal to holder's of the city's general obligation and revenue bonds, the sale of which finances long term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Department: A functional unit of the city containing one or more divisions or activities.

Division: A section of a department.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund: A fund established for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: The cost of goods received or services rendered whether cash payments have been made or encumbered.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulations, restrictions, or limitations.

GLOSSARY OF TERMS

Fund Balance: The excess of a fund's current assets over its current liabilities; sometimes called *working capital* in enterprise funds. A negative fund balance is often referred to as a *deficit*.

FY: Fiscal Year (the fiscal year ends on September 30 of the year stated and begins on October 1 of the previous year.)

FYM: First Year Measure

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Obligation Debt: Monies owed on interest and principal to holders of the city's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local government unit.

Governmental Funds: Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Capital Projects and Debt Service Funds).

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable and available to finance expenditures with the current period". Expenditures are recognized when the related fund liability is incurred.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the city are controlled.

Performance Measures: Specific quantitative measure of work performed within an activity or program. They may also measure results obtained through an activity or program.

Purpose Statement: The mission statement articulates the Department's purpose both for those in the organization and for the public.

Position: A full-time employee working at least 40 hours per week. For example, an activity requiring three full-time and one part-time employees would have 3 ½ positions.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Revenues: All amounts of money received by a government from external sources.

Supplemental Requests: A request to budget an activity above current service levels in order to achieve increased or additional objectives.

Tax Rate: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

GLOSSARY OF TERMS

TIF: Melissa Tax Increment Financing Zone #1 was established in 2005 for the purpose of revitalization of the downtown and town center of Melissa. The new City Hall is being constructed in the TIF and financed through this special financing fund.

Undesignated fund balance: The excess of a fund's assets over its liabilities and reserves which has not been officially assigned a particular purpose by the governmental board.

Working Capital: A measure of both a company's efficiency and its short-term financial health. The working capital ratio is calculated as: Working Capital equals Current Assets less Current Liabilities. This ratio indicates whether a company has enough short term assets to cover its short term debt. Most believe that a ratio between 1.2 and 2.0 is sufficient.

Commonly Used Acronyms

- 4A: Melissa Industrial and Economic Development Board
- 4B: Melissa Community and Economic Development Board
- CAFR: Comprehensive Annual Financial Report
- CIP: Capital Improvement Plan
- CO: Certificate of Obligation
- FTE: Full Time Employees or Equivalent
- FY: Fiscal Year
- FYM: First Year Measure
- GAAP: Generally accepted accounting principals
- GASB: Governmental Accounting Standards Board
- GCEC: Grayson Collin Electrical Cooperative
- GF: General Fund
- GFOA: Government Finance Officers Association
- GO: General Obligation
- I&S: Interest & Sinking or Debt
- ISO: Insurance Service Office
- ME: Month End
- MCEDC: Melissa Community and Economic Development Corporation or Board
- MIEDC: Melissa Industrial and Economic Development Corporation or Board
- MVFD: Melissa Volunteer Fire Department
- NTMWD: North Texas Municipal Water District
- O&M: Operating & Maintenance
- PT: Part Time Employee
- PTD: Period to Date
- PW: Public Works
- TCEQ: Texas Commission and Environmental Quality
- TIF: Tax Increment Financing
- TML: Texas Municipal League
- TMLIEBP: Texas Municipal League Intergovernmental Employee Benefit Pool
- TMRS: Texas Municipal Retirement System
- TXDOT: Texas Department of Transportation
- UFB: Undesignated Fund Balance
- WF: Water Fund
- WWW: Water/Wastewater
- YTD: Year to Date