

ADOPTED  
ANNUAL BUDGET

FY2026

October 1, 2025 - September 30, 2026

# City of Melissa









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## S.B. 656 NOTICE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,095,131, which is a 6.48% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,951,306.

The members of the governing body voted on the budget as follows:

**FOR:** Preston Taylor, Rendell Hendrickson, Dana Conklin, Craig Ackerman, Sean Lehr, Jay Northcut

**AGAINST:** None

**PRESENT and NOT VOTING:** None

**ABSENT:** Joseph Armstrong

### Property Tax Rate Comparision

	FY24	FY25	FY26
<b>Total Property Tax Rate</b>	0.454728	0.454116	0.454116
<b>No-New Revenue Rate</b>	0.381236	0.421459	0.477065
<b>No-New Revenue M&amp;O Rate</b>	0.315997	0.307537	0.330538
<b>Voter Approved Tax Rate</b>	0.454728	0.454116	0.478134
<b>Debt Tax Rate</b>	0.127672	0.135816	0.136028
<b>Total Municipal Debt Obligations (secured by property taxes)</b>	\$3,722,399	\$5,475,079	\$5,397,734
<b>Total General Fund (M&amp;O) Budget</b>	\$18,498,322	\$24,513,475	\$27,248,166
<b>Change from Previous Year (\$)</b>	\$3,146,680	\$6,015,153	\$2,734,691
<b>Change from Previous Year (%)</b>	21%	33%	11%

### HB 1495: Lobby Reporting/Budgeting

In accordance with Section 104.0045 of the Texas Local Government Code as amended by HB 1495 - Itemization of Certain Expenditures Required in Certain Political Subdivison Budgets - expense line items for public notices and lobby efforts are provided below:

	FY24	FY25	FY26
<b>Texas Municipal League</b>	\$3,488	\$3,805	\$3,600
<b>Legal Public Notices</b>	\$20,000	\$30,000	\$14,000



## GFOA AWARD FY25



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Melissa  
Texas**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Melissa, Texas for its annual budget for the fiscal year ended September 30, 2025. 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. The City of Melissa has received this award each year since 2008.

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.



## MAYOR AND CITY COUNCIL



**JAY NORTHCUT**  
MAYOR



**PRESTON TAYLOR**  
PLACE 1



**RENDELL HENDRICKSON**  
PLACE 2



**DANA CONKLIN**  
PLACE 3



**JOSEPH ARMSTRONG**  
PLACE 4



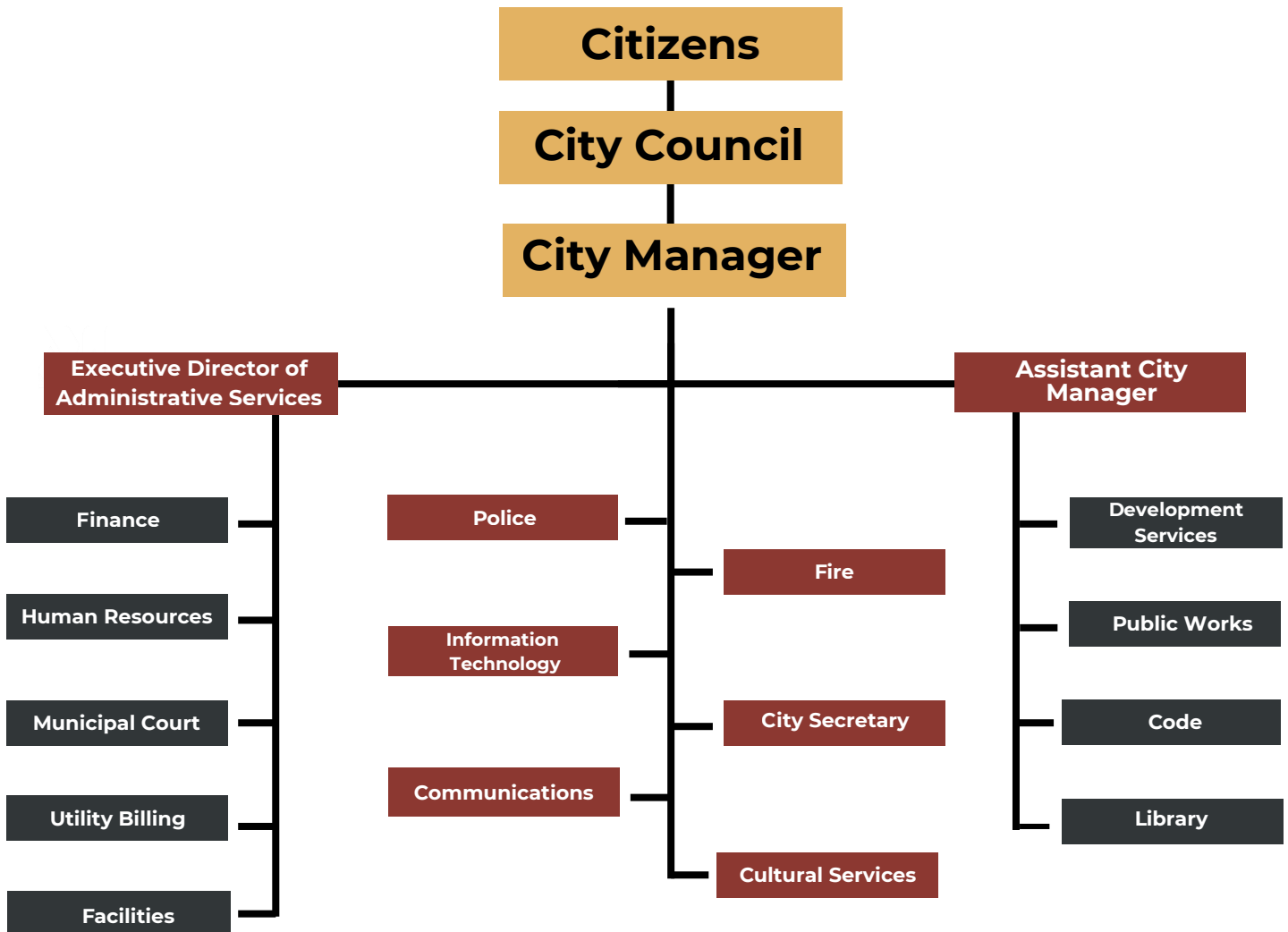
**CRAIG ACKERMAN**  
MAYOR PRO-TEM, PLACE 5



**SEAN LEHR**  
PLACE 6



## ORGANIZATION CHART



## BOARDS AND COMMISSIONS



### BOARD OF ADJUSTMENT

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. There are five (5) members; two year staggered terms. Alternate members as appointed by Council. The Board meets monthly, if necessary.



### PLANNING & ZONING COMMISSION

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 request. There are seven (7) members; two year terms. The Commission meets on the 2nd Thursday.



### MELISSA COMMUNITY & ECONOMIC DEVELOPMENT CORPORATION (4B)

Identifies and funds community facilities and related projects to maintain and enhance the quality of life in Melissa. In 2013, Melissa Park Board was combined with the MCEDC Board. There are nine (9) members; two year terms. The Board meets on the 3rd Thursday of each month.



### CRIME CONTROL & PREVENTION DISTRICT

Oversees the implementation of the Crime Control and Prevention District and directs the appropriations for the  $\frac{1}{4}$  cent sales tax devoted to this purpose. The Board is currently the sitting Melissa City Council.



### FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT

Oversees the implementation of the Fire Control, Prevention and Emergency Medical Services District and directs the appropriations for the  $\frac{1}{4}$  cent sales tax devoted to this purpose. The Board is currently the sitting Melissa City Council.



## OUTSOURCED SERVICES



### SOLID WASTE

Community Waste Disposal (CWD) provides solid waste, recycling, bulk waste pickup, and household hazardous waste removal for the residents and business of the City.



### CITY ATTORNEY

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



### BUILDING INSPECTION

Bureau Veritas 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.



### ANIMAL CONTROL, DISPATCH, JAIL, PUBLIC HEALTH, TAX ASSESSOR & COLLECTION, PROPERTY APPRAISAL

Collin County provides services for all above mentioned functions.



### PLANNING & ENGINEERING

WSB Inc., the City's principal Engineer, has served the City since Jan 2025. WSB Inc. provides professional planning, engineering, and architectural services for roads, parks, water and wastewater projects, Capital Improvement Plans, and development. They also provide all of 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.

## BUDGET TEAM

**Jason Little**  
CITY MANAGER

**Terrell Smith**  
ASSISTANT CITY  
MANAGER

**Gail Dansby**  
EXEC DIRECTOR OF  
ADMIN SERVICES

**Cheryl Fields**  
FINANCE DIRECTOR

**Carl Nix**  
FIRE CHIEF

**Erik Stokes**  
POLICE CHIEF

**Vacant**  
PUBLIC WORKS DIRECTOR

**Bridget Saxton**  
COMMUNICATIONS MANAGER

**Mitzi McCabe**  
HUMAN RESOURCES  
DIRECTOR

**Chris Thatcher**  
CUSTOMER RELATIONS  
DIRECTOR

**Jennifer Nehls**  
LIBRARY DIRECTOR

**Amy Mathews**  
DIRECTOR OF DEVELOPMENT  
SERVICES

**Sid Hudson**  
DIRECTOR OF STRATEGY &  
INNOVATION

**Reed Greer**  
FACILITIES MANAGER

**Hope Cory**  
CITY SECRETARY

**Brenda Haliburton**  
COURT ADMINISTRATOR

## THANK YOU FOR YOUR HELP!

The City Manager and the Budget Management team express their appreciation to all City departments for their assistance and cooperation in completing the annual budget.



## VISION



# VISION

Melissa is a contemporary,  
innovative, and ever-evolving  
community where our residents  
enjoy the opportunity for a  
meaningful life!

.....

MISSION



# MISSION

Our mission is to provide a life of quality opportunities by encouraging collaborative participation in the development of the City of Melissa. We are forward thinking and focused on rich residential and commercial communities, deliberate infrastructure, open and active spaces, successful education, and the effective stewardship of resources.

.....



## COMMUNITY PROFILE

### History of Melissa

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 a 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 ensured 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.

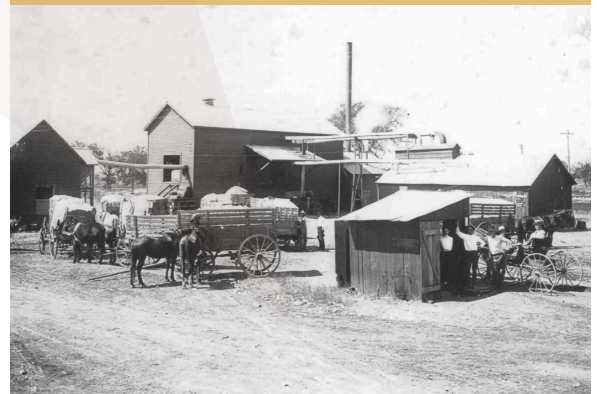
Melissa had all essential businesses plus a fully enrolled school. As a shipping point, Melissa sent out 3,000 bales of cotton each year from two cotton gins. The disaster appeared in 1921 in the form of a tornado. In April of that year, thirteen people were killed and both businesses and residences 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 FY26 is 30,000.



Downtown Melissa in the 1920s

### COMMUNITY INFORMATION

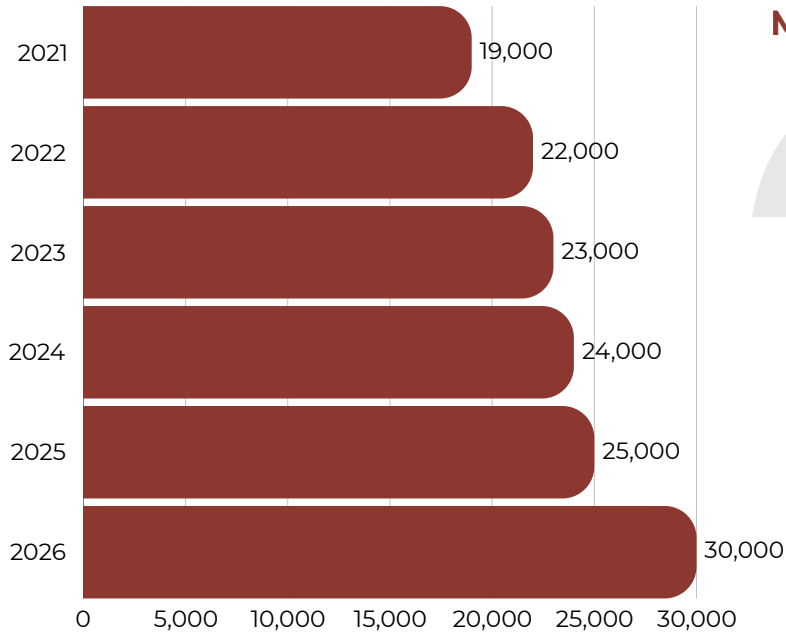
- County: Collin
- Location: 38 miles north of Dallas on US Hwy 75
- Area: 21 square Miles
- Form of Government: Council/Manager
- Number on Council: 7
- Municipal Police: 32.5
- Paid Firefighters: 30.0
- City Zoning: Yes
- Master Plan: Completed in 2006, Updated 2015



Old Feed Store in Melissa in the 1920s

## DEMOGRAPHICS

### Melissa Population



### Miscellaneous Demographics

Household Size: 3.28

Median Age: 36.5

Average Single Family Home  
Value: \$493,000

### AVERAGE HOUSEHOLD INCOME

	Melissa	Collin County
2000	78,051	86,892
2010	87,141	97,944
2020	125,800	128,307

### MEDIAN HOUSEHOLD INCOME

	Melissa	Collin County
2000	60,909	70,835
2010	80,815	77,862
2020	127,391	101,494

### TOTAL NUMBER OF HOUSEHOLDS

	Melissa	Collin County
2000	430	182,245
2010	1,407	278,363
2020	4,164	399,810
2025	7,704	444,037



## DEMOGRAPHICS

### Melissa ISD (Texas Exemplary Campuses)

**Number of Enrolled Students 8,577**

**Harry McKillop Elementary - 829**

**North Creek Elementary - 770**

**Sumeer Elementary - 1,066**

**Willow Wood Elementary - 832**

**Highland Elementary - 844**

**Melissa Ridge Education Center - 28**

**East Cardinal Middle School - 1,316**

**Sixth Grade Campus - 661**

**Melissa High School - 2,231**

### Traveling from Melissa to...

Dallas	40 miles
Frisco	20 miles
Plano	22 miles
DFW International Airport	46 miles
Love Field Regional Airport	40 miles
McKinney Municipal Airport	10 miles

### Roads in Melissa

US Route 75  
State Highway 121  
State Highway 5



## Top Employers

Rank	Employer	Number of Employees
#1	Melissa ISD	1128
#2	HEB	525
#3	Redden Concrete, Inc	400
#4	Beam Construction	350
#5	Buc-ee's	315
#6	Kroger	166
#7	City of Melissa	137
#8	NTMWD Regional Disposal	83
#9	Calhar Utility Construction	75



### Area Universities & Colleges

**Collin College (McKinney)**

**Texas A&M University (Commerce)**

**Texas Woman's University (Denton)**

**University of North Texas (Denton)**

**University of Texas at Dallas (Richardson)**

**Southern Methodist University (Dallas)**

# TAXATION

**Total Taxable Value**

**\$4.587 Billion**

## 2024 Property Tax Overview

Rate per \$100	
Valuation	\$1.939879
Breakdown by Entity	
Collin County	\$0.149343
Special District (Collin College)	\$0.081220
Melissa City	\$0.454116
Melissa ISD	\$1.2552

## Sales Tax

Total Sales Tax Rate: 8.25%	
Breakdown by Entity	
State Sales Tax	6.25%
Municipal Sales Tax Rate	1.00%
Other Sales Tax (4B)	.50%
Crime Control District	.25%
Fire Control District	.25%

## 2025 Property Valuations

<b>TOP 5</b>	1. TC/F MELISSA LP	\$ 61,354,582
	2. CH-AFH I/DALLAS MELISSA LP	\$ 56,077,640
	3. LANDING AT WILLOW GROVE	\$ 54,941,919
	4. PROSE MELISSA LLC	\$ 50,422,024
	5. NEXMETRO - AVILLA SPRINGS	\$ 45,562,520

## For More Information:

City of Melissa  
City Hall  
3411 Barker Avenue  
Melissa, TX 75454  
(972) 838-2338

Collin Central  
Appraisal District  
250 W Eldorado Pkwy  
McKinney, TX 75069  
(469) 742-9200

Collin County Tax Assessor  
2300 Bloomdale Road  
Suite 2324  
McKinney, TX 75071  
(972) 547-5050

Melissa Independent  
School District  
1904 Cooper Street  
Melissa, TX 75454  
(972) 837-2411

August 8, 2025

Honorable Mayor Jay Northcut

Craig Ackerman, Mayor Pro Tem, Place 5

Preston Taylor, Council Member, Place 1

Rendell Hendrickson, Council Member, Place 2

Dana Conklin, Council Member, Place 3

Joseph Armstrong, Council Member, Place 4

Sean Lehr, Council Member, Place 6

## INTRODUCTION

In accordance with the City of Melissa ("Melissa") Home Rule Charter, it is with great pride that we present the Fiscal Year 2025–2026 (FY26) Proposed Budget for your review and consideration. The Proposed Budget is balanced across all operating funds and reflects our continued commitment to responsible stewardship. Your support for sound financial policies has provided the foundation for stability during a period marked by both significant challenges and tremendous opportunities.

The FY26 Budget is anticipated to be adopted by the City Council at its regularly scheduled meeting on September 9, 2025. We extend our sincere appreciation to all department directors for their diligence in preparing this document, and to the City Council for their vision and dedication to the community we proudly serve.

Each year, as we evaluate the direction of the proposed budget, we reflect on what this annual spending plan means for our organization and for the people of Melissa. This year's theme— "Foundations for a Growing Community"—captures the spirit of our approach, continuing to focus on the basics of public service while keeping an eye on serving in a more complex society. The budget focuses on the following principles:

- Fiscal Resilience & Responsible Governance
- Strengthening Organizational Culture & Supporting Employees
- Public Safety Readiness & Emergency Response Capacity
- Building Infrastructure for a Growing Community
- Advancing Technology & Accessibility
- Expanding Services to Meet Community Needs



More details on the listed principals are included later sections of this transmittal letter and within the attached budget.

On the expenditure side of the budget, commitments to this theme of “Foundations for a Growing Community” are highlighted in the General Fund Expenses subsection of this letter.

## FY26 OVERVIEW

The FY26 Budget is prepared with the following foundational assumptions:

- Stable Tax rate of \$0.454116;
- Homestead Exemption remaining at 6%;
- Tax Rate Collections at 100%;
- Sales Tax Collections at \$5,525,000 for General Fund;
- 600 single family residential permits issued; and
- 5.0% increase in water and 7.0% increase in wastewater rates

### **Projected Tax Base**

The certified Preliminary Tax Base for Melissa is estimated to be valued at \$4.53 billion, an increase of 12.1% from FY25, with the vast majority of the new value attributed to new construction value.

### **Projected Tax Rate, Property Valuations, and Property Tax Revenue**

With the passage of SB2 in 2019, the State of Texas imposed a property tax revenue cap that limited property tax growth from existing properties to 3.5% over the previous year. If a City increases property tax revenue over the 3.5% cap, an automatic election is triggered to ask the voters for their approval to collect more property tax revenue than the 3.5%. New construction value and debt service (I&S rate) are excluded from the calculation.

Based on the certified valuations, the proposed Melissa tax rate is stable at \$0.454116 for FY26, translating to property tax revenue of \$20,834,319.

### **Projected Sales Tax Revenue**

Sales taxes are inherently volatile, as they rely on discretionary consumer spending on taxable goods and services. Economic conditions such as recessions or depressions can significantly affect this revenue stream. For this reason, Melissa has historically taken a conservative approach when estimating sales tax revenues.

In addition to general conservatism, Melissa's sales tax base has long been concentrated in building materials and supplies—providing relative stability in a rapidly growing region like Collin County. However, Melissa is now experiencing the benefits of a more diversified sales tax base, thanks to the recent growth in retail stores and shops. This diversification helps insulate Melissa from fluctuations in any one market segment, such as construction materials, which previously represented a dominant portion of sales tax collections.

Beginning in FY25, staff recognizes that while conservative forecasting is prudent, excessive conservatism can limit Melissa's ability to respond to key organizational and Council priorities. To support a more balanced approach, Melissa engaged a third-party consultant to assist in refining sales tax projections. Melissa staff worked with ZacTax, a North Texas-based consulting firm, to develop scenario-based forecasts using historical trends, current market conditions, and regional economic indicators.

With 95% confidence, ZacTax projects Melissa will collect approximately \$10.8 million in total sales tax revenue in FY26. This projection allows Melissa to plan more strategically while maintaining appropriate fiscal safeguards. The anticipated distribution of \$11.05 million in sales tax revenue is as follows:

- General Fund – \$5.52 million
- Melissa Community and Economic Development Corporation (MCEDC) – \$2.76 million
- Crime Control and Prevention District (CCPD) – \$1.38 million
- Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD) – \$1.38 million

### **Miscellaneous Revenue**

Melissa is keenly aware of the mixed economic forecasts, and this budget is based on reasonable assumptions for growth to continue, even at a slower pace than previous years. Development fees fueled by commercial growth will continue to be a consistent source of revenue for FY26, as well as Municipal Court fines. With more

police officers on the streets, in addition to the creation of a motor patrol in FY25, it is likely Municipal Court Collections will increase in FY26.

The newest source of revenue for Melissa is the addition of interest earnings. For almost 15 years, interest on cash balances was immaterial in the revenue projections. With Melissa's depository contract offering 4.5%+ and our investment accounts offering over 4.5%, we expect an increase of interest for the General Fund in the FY26 budget.

### **General Fund Expenses**

General Fund operating expenses are balanced at \$27,530,448.

Over the past two decades, Melissa has focused the use of additional General Funds to reinvest in the community through the construction/reconstruction of existing roadways and the construction/reconstruction of parks in order to enhance the existing resident's quality of life. Organizational expansion to address the demands due to population growth was postponed so that these capital investments could ripen the commercial development opportunities for Melissa. Staffing will continue to be a focus of budgets going forward, as the quality of services will suffer if staffing cannot keep up with the growth the community is experiencing and staying competitive for quality employees' needs to remain a diligent effort.

The strategies used to prioritize the proposed Budget expenditures and highlights of the financial plan is included in the summary of this document.

## FY2026 UTILITY (WATER) FUND SUMMARY

As Melissa continues to grow rapidly, the fiscal and operational pressures on our water and wastewater systems are intensifying. The FY26 Utility Fund analysis reflects a deliberate and forward-thinking response to these pressures—balancing affordability for residents with the long-term investment needed to preserve infrastructure integrity, meet regulatory requirements, and ensure reliable service for future generations.

### National and Regional Utility Trends: A Challenging Landscape

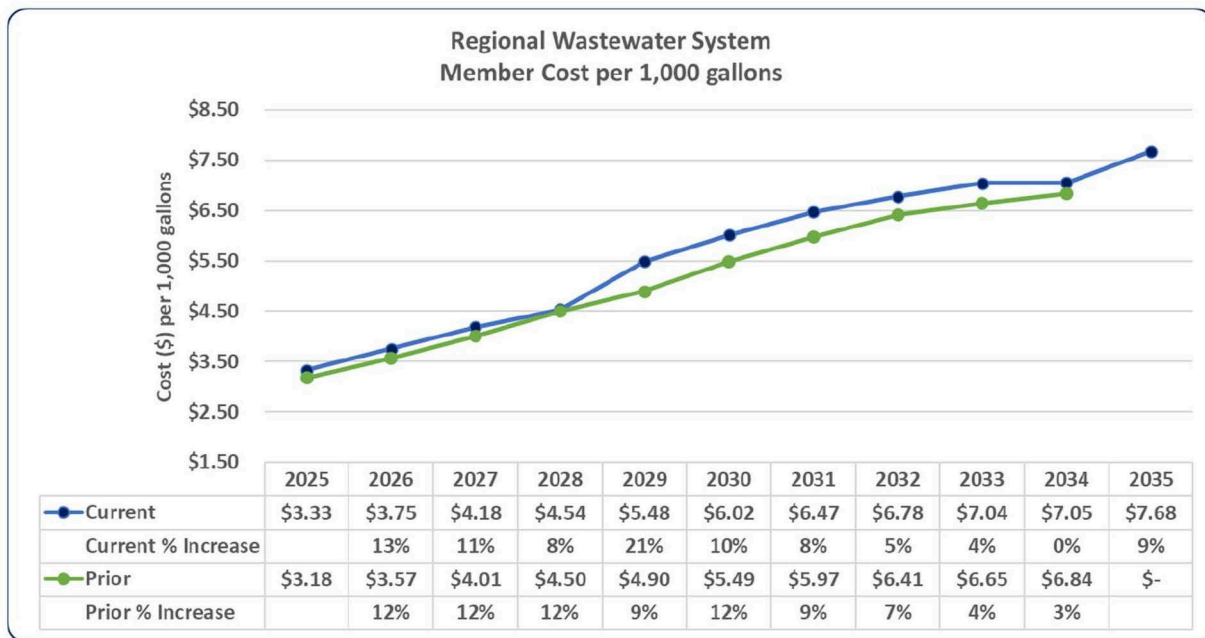
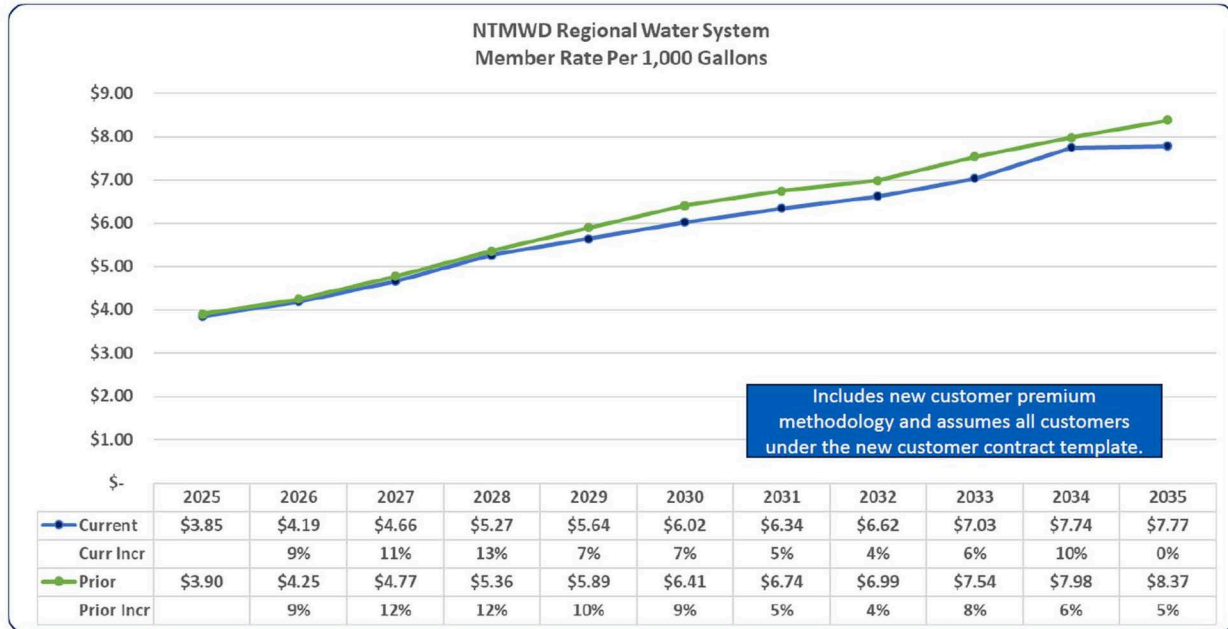
Utility rates across the United States are rising sharply due to factors largely beyond local control. According to the American Water Works Association (AWWA), water and wastewater rates are expected to triple over the next 15 years, driven by:

- Inflationary pressures
- Aging infrastructure
- Escalating capital improvement needs
- Supply-chain and labor cost challenges
- Increasing regulatory requirements

Melissa is not immune to these forces. In fact, as a high-growth community with infrastructure demands outpacing historical norms, Melissa faces an urgent need to act now to avoid deferred maintenance, operational constraints, or costly emergency repairs later.



The charts below reflect the expected costs of wholesale water over the next ten years.



### **Local Cost Pressures and Wholesale Rate Increases**

One of the most significant financial drivers in the FY26 Utility Fund is the continued escalation of wholesale water and wastewater costs from the North Texas Municipal Water District (NTMWD) and the Greater Texoma Utility Authority (GTUA). These two agencies collectively make up:

- 53.5% of Melissa's Utility Fund costs in FY2026
  - Projected to rise to 62.0% by FY2030

These increases are non-negotiable and compulsory, requiring Melissa to incorporate them directly into its long-term rate planning.

### **Capital Investment Plan (CIP): Laying the Physical Foundations**

To meet current and future demand, Melissa's 10-year Capital Improvement Plan (FY2025–2035) outlines \$109.7 million in investments:

- 64.8% allocated to wastewater
- 35.2% allocated to water

Planned projects include:

- New and replacement pumps
- Meter upgrades
- Water tower(s) – constructing, inspection, and maintenance
- CCTV diagnostics for wastewater infrastructure
- Equipment upgrades (e.g., dump trucks, backhoes)

These investments are essential not only to expand system capacity, but also to ensure reliability, reduce loss, and manage risk. They are the backbone of a growing city—laying the literal and figurative “foundations” for Melissa’s future. It is an important principle in infrastructure planning to plan aggressively but build conservatively. While the Capital Improvement Plan calls for ~\$110 million in future investment, if the growth does not materialize, the projects will be deferred until there is a need to construct.

### **Rate Strategy: Managing Affordability While Protecting the Future**

To address these challenges, Melissa worked with Willdan, an independent rate consultant, to evaluate multiple rate scenarios and develop a defensible plan.

#### **Alternative A (Recommended)**

- 5% annual increase for water rates
- 7% annual increase for wastewater rates
- Applies equally across customer classes (residential and commercial)
- Begins October 2025, with adjustments each subsequent October
- Designed to smooth increases over time and avoid larger spikes in the out-years

#### **Alternative B**

- Uniform 5% increases for both water and wastewater
- Lower immediate impact, but fails to meet reserve targets by FY2029
- Will require larger increases (10%) in FY2029–FY2030, creating rate shock

Melissa recommends Alternative A as the most balanced approach. While it requires modest increases now, it avoids steep spikes in later years, better preserves reserves, and ensures continued investment in critical infrastructure.

### **Customer Impact: What Residents Can Expect**

Under Alternative A, the average residential customer using 7,500 gallons of water/month would see their monthly utility bill increase by approximately \$8.48 in FY26:

- Current: \$144.30
- FY26: \$152.78
- FY27: \$162.20
- FY28: \$171.78

Even with these increases, Melissa's rates remain regionally competitive and reflect true cost-of-service.

### **Organizational Growth and Budget Additions**

To support operational execution of these investments and maintain service delivery, the FY26 Utility Fund budget includes:

- Three (3) new Public Works staff
- Meter can replacement in Hunters Ridge (388 meters)
- New equipment: F350 and F750 dump trucks, Caterpillar backhoe
- Two 50HP pump replacements
- Water tower inspection program

These additions are not just expansions—they are strategic moves to address aging infrastructure, modernize service, improve reliability, and manage long-term cost.





## **Strategic, Sustainable, and Grounded in Reality**

The FY26 Utility Fund proposal represents more than numbers on a page—it is a blueprint for maintaining service reliability, honoring our financial responsibilities, and positioning Melissa for a resilient, well-managed future. Through responsible rate planning, capital investment, and transparent fiscal policy, we are laying the foundations—literally and financially—for a growing community.

The choices we make today will define our infrastructure tomorrow. This budget equips us to grow with confidence.

## **FY 26 BUDGET HIGHLIGHTS**

The strategies used to prioritize the FY26 Budget, along with the methods by which the strategies are addressed are as follows:

### **Fiscal Resilience & Responsible Governance**

*Ensure long-term stability by upholding strong financial foundations and investing in community engagement.*

#### **Strategies:**

- Preserve long-term financial health by maintaining a 90-day Unassigned Fund Balance (UFB) by FY26
- Reinforce civic participation and community-building through board and commission appreciation
- Responsibly invest in road renewal and replacement for lasting infrastructure value

#### **Investments:**

- Funding to maintain UFB at 90 days
- Board and Commission appreciation banquet
- Road Renewal and Replacement funding

## **Strengthening Organizational Culture & Supporting Employees**

*Attract and retain top talent through fair compensation and an engaged, mission-driven workplace.*

### **Strategies:**

- Maintain competitive pay structures through COLA and public safety salary adjustments
- Prioritize a healthy organizational culture and meaningful recognition for employee contributions
- Align retirement benefits with long-term employee sustainability

### **Investments:**

- 3% COLA for general government employees
- +1% COLA for all employees
- Police and Fire salary structure adjustments
- TMRS employee contribution adjustment to 8%
- Employee appreciation and organizational culture initiatives

## **Public Safety Readiness & Emergency Response Capacity**

*Invest in resources and personnel to ensure Melissa is a safe and well-protected community.*

### **Strategies:**

- Expand staffing and equipment to meet the needs of a growing population
- Advance training, tools, and technology to ensure emergency preparedness
- Modernize facilities and command infrastructure to improve operational readiness

### **Investments:**

- Two Patrol Officers
- Commercial Motor Vehicle Enforcement Officer
- Three Firefighter/Paramedics
- EMS Captain vehicle



- CVE truck purchase
- Paramedic school tuition for EMTs
- Spare radios, heart monitors, LUCAS devices
- Quarterly active shooter training

## **Building Infrastructure for a Growing Community**

*Lay the physical groundwork that will support future growth, mobility, and quality of life.*

### **Strategies:**

- Prioritize road, facility, and public space investments that enable responsible expansion
- Modernize core assets to ensure sustainability and efficiency
- Maintain momentum on strategic capital projects that meet both current and future demands
- Begin proactive evaluation of aging infrastructure installed in the early 2000's.

### **Investments:**

- Fire Station #2, warehouse, PSB parking
- Cooper St, Harrison, and Red River (Downtown Roads)
- 1st Phase – East Take Point Facility pipeline
- Pavement, sidewalk, and curb assessment
- Dallas Street design
- Council Chamber upgrades

### **Advancing Technology & Accessibility**

*Evolve city operations to be more accessible, efficient, and transparent for residents and staff.*

#### **Strategies:**

- Launch paperless workflows to reduce friction and streamline service delivery
- Comply with ADA standards to ensure equity and inclusion in digital access

#### **Investments:**

- Phase I – Paperless transition
- ADA compliance updates to Melissa's website

### **Expanding Services to Meet Community Needs**

*Enhance resident experience and ensure the City grows with its people—not just its population.*

#### **Strategies:**

- Add personnel in high-demand areas to ensure service quality keeps pace with population growth
- Enrich quality of life with investments in culture, arts, leisure, and storytelling

#### **Investments:**

- Staff Accountant, Planning Technician, Facilities Admin Assistant & FTE
- Staff Multimedia Content Specialist
- Two Part-time Library Staff
- Leisure programming funding
- District 46 Art design options





## **CLOSING COMMENTS**

Preparation of this budget included a city-wide effort to provide quality services to our citizens, while balancing the realities of the world we are currently in. We believe this budget recommendation allows us to accomplish this goal, while proposing a stable tax rate and limited water/wastewater rate increases.

Melissa is a great community experiencing new opportunities and challenges every year. The wave of hypergrowth activity is causing a major boom in our community and is greatly welcomed, yet we must remain focused on the needs of the residents. The dedication and commitment of the residents, businesses, City Council, Melissa ISD, and City staff make Melissa stand apart from others. We look forward to future challenges and are focused on creating new ways to make the development the most it can be. In that regard, we are confident that this is a fiscally sound budget that meets Melissa's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high-quality, professional personnel; promoting quality infrastructure improvements; and providing quality leisure opportunities.

We look forward to your review and direction.

Respectfully submitted,

Jason Little, City Manager

Terrell Smith, Assistant City Manager

Gail Dansby, Executive Director of Administrative Services

Cheryl Fields, Finance Director

## BUDGET CALENDAR



## BUDGET PREPARATION PROCEDURES & POLICIES

Because the City's budget is funded through taxes collected on assessed taxable value, data from Collin County is critical to establishing the budget framework for any given year. Certified Estimated Property Values were received on April 30, 2025, and the Certified Taxable Values were released in late July, 2025.

The Administrative Staff reviews the recommendations of the Comprehensive Plan each year to determine if any items should be addressed in that budget year, in addition to the Council priorities outlined in their annual planning sessions. The Capital Improvement Plans for water, wastewater and transportation are also reviewed to examine the triggers and future projects that will need to be addressed in a budget year.



**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 as they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements 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 and budgeted for using the modified accrual basis. The Enterprise Funds are accounted and budgeted for using the accrual basis of the accounting in accordance with generally accepted accounting principles.

Each department director submits to the City Manager a budget of estimated expenditures for the coming fiscal year. These expenditure projections are reviewed extensively for accuracy, justification, and cost-effectiveness.

For the FY26 Budget development, City Staff used the target budget philosophy, meaning projected tax base revenue was distributed to each department in correlation to the percentage of General Fund the respective department represents. In doing so, Department Heads were able to develop their own respective financial plan for their operations, and the consolidation of all budgets resulted in a balanced budget at the department submittal. Supplemental requests were presented and reviewed by the City Manager, and the traditional evaluation by the City Manager and Finance Director still occurred, but the effort of balancing the overall budget was more streamlined using the target budget approach.

## BUDGET PREPARATION PROCEDURES & POLICIES

### BUDGET PREPARATION PROCEDURES & POLICIES

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 June 10, June 24, and July 8. Key points of FY26 programs of services are presented by the City Manager and staff. An overview of funds and major revenue sources are discussed, as well as the results of the annual Water Rate study.

A Public Hearing concerning the budget and proposed tax rate was held on September 9, 2025. Prior to this public hearing, a draft copy of the budget was placed for public review with the City Secretary, and information about the budget ordinance is published in the newspaper of record. The budget was presented for adoption on September 9, 2025.



During the fiscal year, the Finance Director is responsible for overall budgetary controls while the management team maintains 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. Staff prepares any budget amendments with justifications deemed appropriate to present to Council at any time during the year for year-end alignments.



## SUMMARY OF FINANCIAL POLICIES

### ★ Financial Planning Policies

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**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.

**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 safety, efficiency and use through each department's fleet management and maintenance programs in partnership with the Enterprise Fleet Management Program.

### ★ Revenue Policies

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**Revenue Diversification** - The City will strive to identify new revenue streams for the organization. These potential revenue streams will be reviewed by the City Council in conjunction with the budget process.

**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 determine if the fees are amended.

**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.

**Revenue Collections** - The City will maintain an aggressive policy of collecting all moneys due to the City.

## SUMMARY OF FINANCIAL POLICIES

### ★ Expenditure Policies

**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 community's needs dictate; however, this policy will be used as a measuring device before any debt is issued.

**Reserve or Stabilization Accounts** - The City of Melissa will strive to create and maintain unreserved, undesignated fund balance equal to three months annually budgeted expenditures of General Fund and Enterprise Fund maintained for the purpose of demonstrating a healthy financial operation and reserves to the credit rating agencies and providing for emergency and other unplanned expenditures and revenue shortfalls.

**Operating/Capital Expenditure Accountability** - The City of Melissa will review expenditures and align the City's adopted Fiscal Management Plan when appropriate that outlines budget strategies in light of the economic conditions. In addition, the City Council will be presented quarterly reports and an annual alignment action item.

### ★ Reserve Policies

**Working Capital Reserves** - The City of Melissa strives to maintain Working Capital at a level of up to 30 days of expenditures in order to maintain service continuity, to accommodate unexpected operation changes, legislative impacts, or other economic events affecting the City's operations which would not have been reasonably anticipated at the time the budget was prepared.

**Debt Capacity Reserves** - The City of Melissa attempts to balance the financing of capital improvements between current operating funds and long-term debt. At all times, the City works to preserve as much future debt capacity as possible.

**Repair & Replacement/Depreciation Reserve** - Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investments, to minimize future replacement and maintenance costs, and to continue service levels. The City of Melissa will review and measure the degree to which infrastructure is depreciating versus amount being set aside or spent to match or exceed that metric. This depreciation calculation shall include those infrastructure components originally built by the City, plus those donated by developers along with the responsibility to maintain and replace.

## SUMMARY OF FINANCIAL POLICIES

### ★ Reserve Policies cont.

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**Utility Wholesale Off set Reserves** - The City of Melissa will establish and maintain a Utility Wholesale Off set Reserve of any excess revenues after expenses and other operating reserves are funded to help off set the recovery of rates due to the increase of wholesale rates from our distributors. These reserves will be considered and utilized to help maintain customer rates and fund balances during the Water Rate Study process.

### ★ Financial Reporting

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**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.

**GFOA Certificate of Achievement for Excellence in Financial Reporting** - The City of Melissa will annually submit the Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of America's (GFOA) Achievement for Excellence in Financial Reporting Program. The ACFR will address comments and suggestions by the GFOA review to continuously improve the quality and usefulness of the annual report document.

### ★ Investment Policies

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**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.

**Debt Management Policy** - This policy is to ensure that the City establishes and maintains a solid position with respect to its debt service and bond proceed funds, and that proceeds from long-term debt will not be used for current operations but rather for capital improvements, and related expenses, and other long-term assets in accordance with State law and City ordinances. This Debt Management Policy shall be reviewed at least once every two years by the City Council. Any modifications to this policy, at any time, shall be approved by City Council.

## SUMMARY OF FINANCIAL POLICIES

### ★ Purchasing Policies

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**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's purchasing and procurement system shall encourage full and open competition on all purchases and sales. Public service is a public trust. Each City employee has a responsibility to the citizens of Melissa for honesty, loyalty, and the performance of their duties under the highest ethical principles. 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

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**Donation Policies and Procedures** - It is the policy of the City of Melissa 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, park 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.

### ★ Long-Term Capital Planning Policy

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**Long-Term Capital Planning Policy** - The City's Long-Term Capital Plan is designed to help the City anticipate and project future capital needs, including construction, renovation and repairs, and providing equipment to various City departments. The Long-Term Capital Plan covers a period of ten years, recognizing that capital needs will change depending on demands related to growth, tax values, etc. City Council will review and approve the Long-Term Capital Plan every year during the budget process.



## FUND DESCRIPTIONS

### Get to Know the Terminology

In governmental accounting, the resources of the government are accounted for in “funds.” The City of Melissa uses Governmental Funds, an Enterprise Fund, debt service funds, capital project funds, and special financing funds.

#### ★ Governmental Fund

A Governmental Fund is one of the primary types of funds used for operations within the City of Melissa. 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.

The General Fund is the principal governmental fund of the City. The General Fund accounts are 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, these activities are funded by user fees, property, sales, and franchise taxes.

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#### ★ Enterprise Fund

An Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a business. Accounting records for enterprise fund types are maintained on an accrual basis, whereby revenues are recognized when earned and expenses are recognized when incurred. Budget for the Enterprise Fund is prepared on a modified accrual basis.

The Utility Fund is the principal enterprise fund in the City. The Utility Fund is used for the operation and maintenance of the water, wastewater and drainage systems, utility billing department and payment of long term debt.

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#### ★ 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, 4B contributions, and transfers in from the special financing funds. Accounting records and budgeting for the Debt Service Fund is maintained on the modified accrual basis.

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## FUND DESCRIPTIONS

### ★ 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 Park Construction Fund. The City has undertaken a major prioritization process for its Capital Improvements Program (CIP) projects and this budget reflects that prioritization. Accounting records and budgeting for the Capital Project Funds are maintained on the modified accrual basis.

### ★ Special Financing Funds

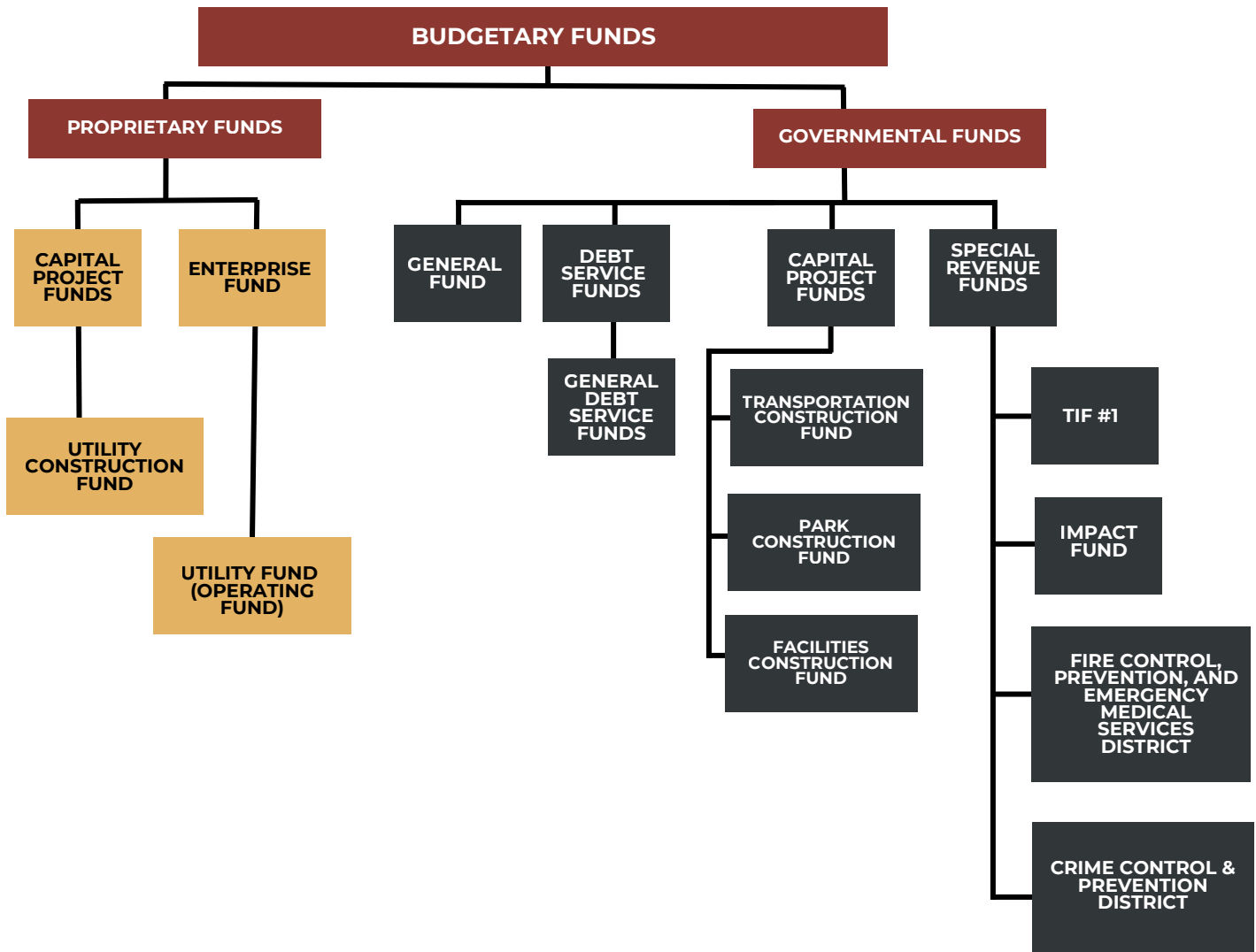
**Tax Increment Financing District #1** - The Tax Increment Financing (TIF) #1 Fund accounts for the operations and improvements within the TIF Zone and accumulation of money for the repayment of the 2015, 2016 (2006/2009), 2018, and 2021 Bonds payable in installments through 2034. The principal source 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.

**Crime Control and Prevention District** - The Crime Control and Prevention District (CCPD) in Texas is a special district established to address and reduce crime through enhanced public safety measures. The purpose is to reduce crime through additional investment in police services and personnel. The funding is a dedicated portion of sales taxes authorized by Melissa voters (1/4 of 1%). Overall, the CCPD aims to create safer communities in Texas through strategic investments in crime control and prevention, fostering collaboration between law enforcement and the public.

**Fire Prevention District** - The Fire Control and Prevention District (FCPD) in Texas is a special district created to enhance fire safety and prevention measures within communities. The purpose is to enhance fire protection, fire prevention, and emergency response. The funding is a dedicated portion of sales taxes authorized by Melissa voters (1/4 of 1%). The FCPD plays a crucial role in ensuring the safety and well-being of Texas communities by providing dedicated fire protection and prevention services, funded and supported by local residents through approved sales tax measures.

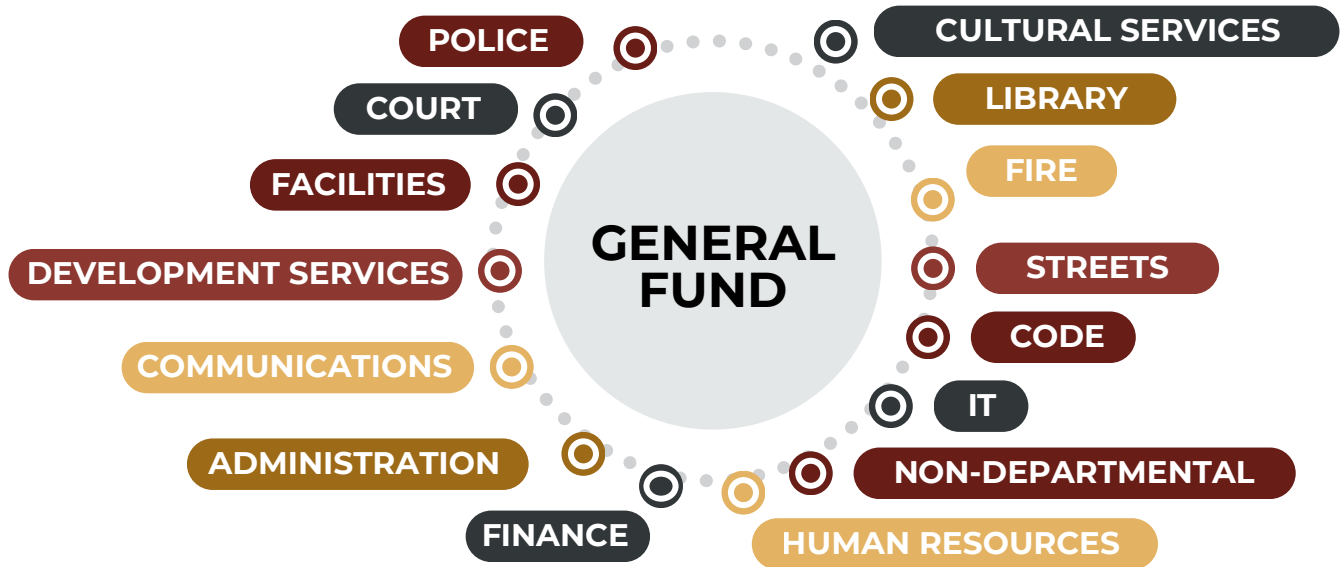
**Impact Fund** - The Impact Fund is a special fund set up to facilitate the collection and disbursement of Roadway Impact Fees, Park Development Fees, and Water & Sewer Impact Fees.

## FUND STRUCTURE

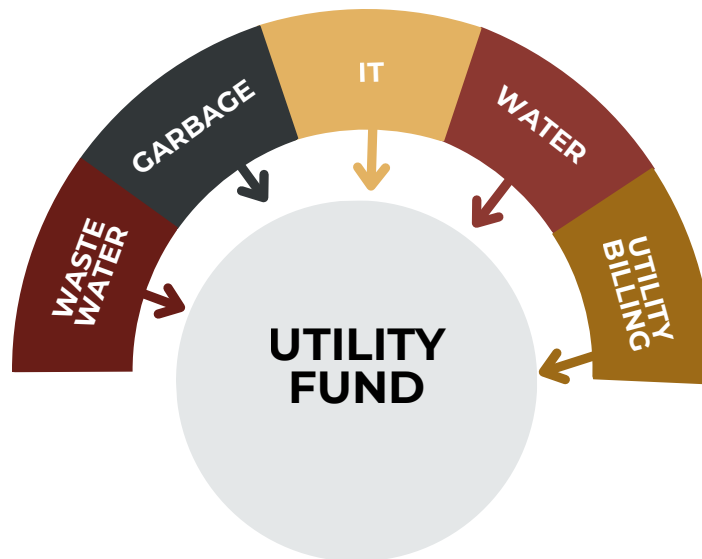


## FUND STRUCTURE

### GENERAL FUND STRUCTURE



### ENTERPRISE FUND STRUCTURE



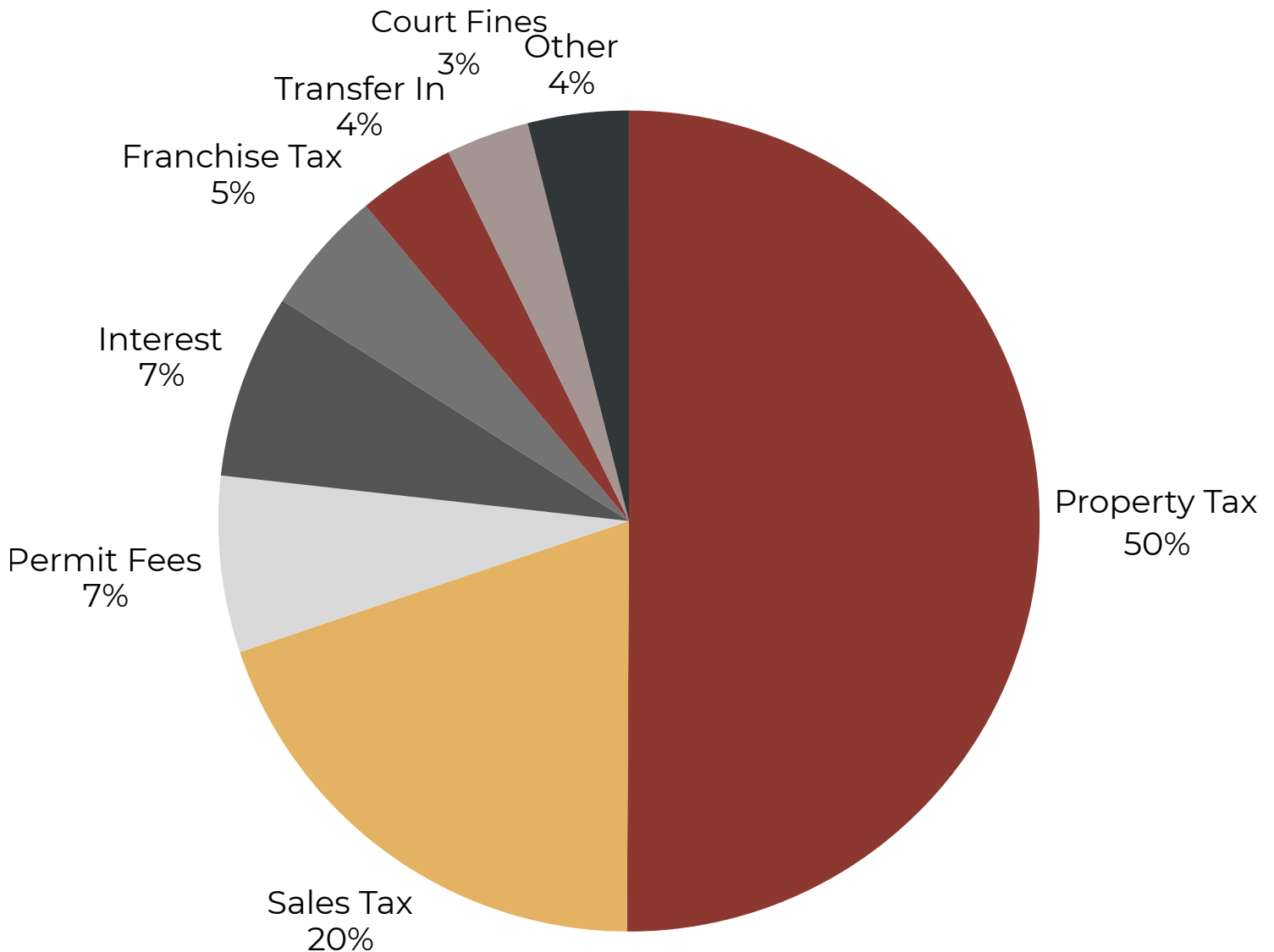


## GENERAL FUND OVERVIEW

### 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 FY26 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.

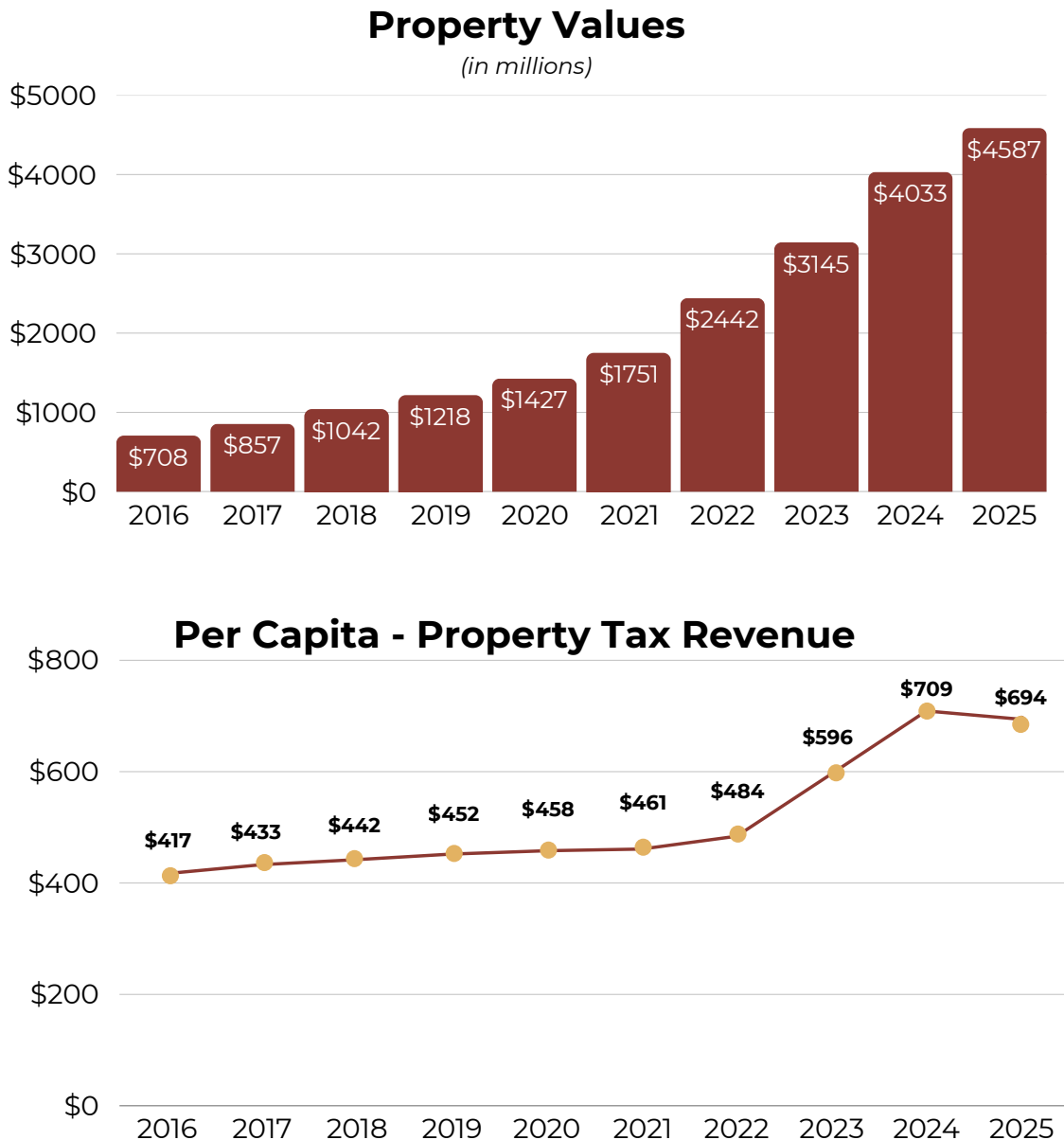
### WHERE THE MONEY COMES FROM



## GENERAL FUND OVERVIEW

### Property Values

According to information obtained by Collin County Central Appraisal District, the certified assessed value in the City of Melissa is approximately \$4.587 billion, an overall increase of \$492 million or 13.74% from the preceding year. From a historical perspective, assessed property values have increased \$3.88 billion since 2016, as illustrated in the following charts. While the valuation growth is a significant number, the population growth experienced in Melissa has also been phenomenal. Therefore, it is appropriate to evaluate the metrics of tax base per capita to put the valuation growth in perspective. The following charts illustrate the tax base growth and the property tax revenue per capita.



## GENERAL FUND OVERVIEW

### 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. Based on the Certified Taxable Values from the Collin County Appraisal District, the No-New Revenue Rate is 0.477065 and the Voter Approved Tax Rate is 0.478134. **The City's property tax rate is proposed to stay stable at \$0.454116 for 2025.** The average single family home value is estimated at \$493,000, an increase from \$492,000 in the previous year. The City experienced a 3.09% increase in existing property values. Listed to the right is a historical table depicting the recent history of the City of Melissa property tax rate and associated values.

TABLE OF TYPICAL CITY TAX BILL			
YEAR	AVERAGE HOME VALUE	CITY TAX	DIFFERENCE ANNUALLY
FY26	\$493,000	\$2,239	\$5.00
FY25	\$492,000	\$2,234	

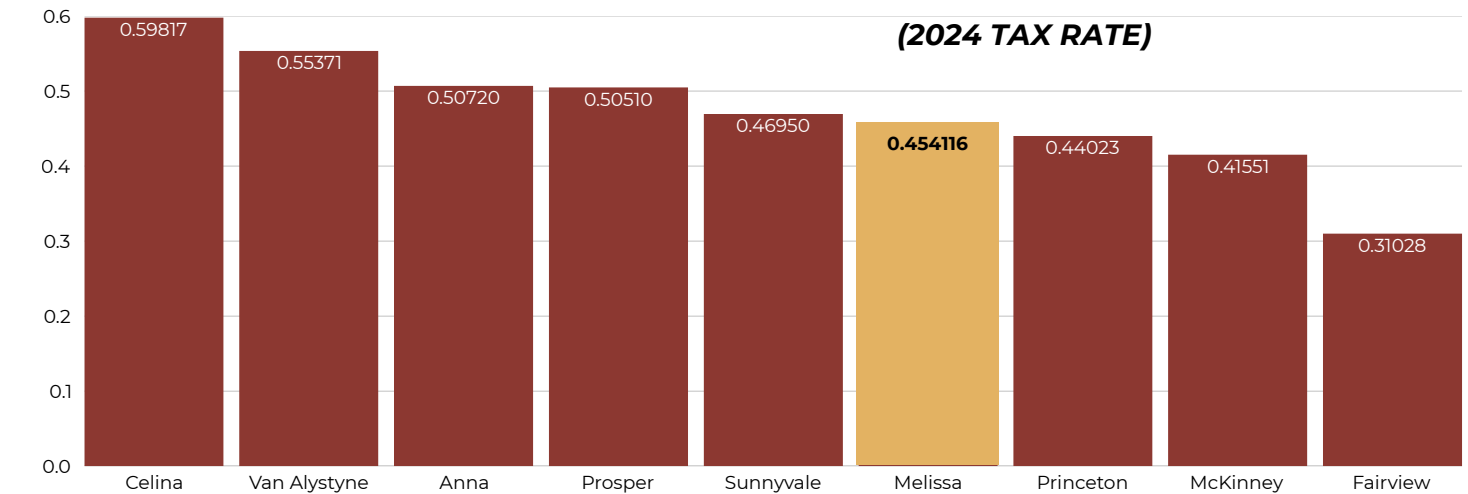
FISCAL YEAR 2025 TAX RATES (2024 TAX RATE)			
CITY	O&M	I&S	TOTAL
Celina	0.287061	0.311107	0.598168
Van Alstyne	0.306063	0.247650	0.553713
Anna	0.3602130	0.146987	0.507200
Prosper	0.324608	0.180392	.0505000
Sunnyvale	0.323400	0.146100	0.469500
<b>Melissa</b>	<b>0.318300</b>	<b>0.135816</b>	<b>0.454116</b>
Princeton	0.256657	0.183569	0.440226
McKinney	0.278935	0.136578	0.4155130
Fairview	0.232798	0.0077483	0.310281

**Melissa's tax rate remains competitive in comparison to other cities within the area.**

PROPERTY TAX RATES		
TAX YEAR	TAX RATE	VALUATION
2010	0.61	\$341,000,000
2011	0.61	\$352,000,000
2012	0.61	\$363,000,000
2013	0.61	\$402,000,000
2014	0.61	\$475,000,000
2015	0.61	\$578,000,000
2016	0.61	\$708,000,000
2017	0.61	\$854,000,000
2018	0.609541	\$1,042,000,000
2019	0.609541	\$1,218,000,000
2020	0.609238	\$1,427,000,000
2021	0.568157	\$1,751,000,000
2022	0.456168	\$2,442,000,000
2023	0.454728	\$3,145,000,000
2024	0.454116	\$4,033,000,000
2025	0.450016	\$4,587,000,000

### FY25 TAX RATE

(2024 TAX RATE)



## GENERAL FUND OVERVIEW

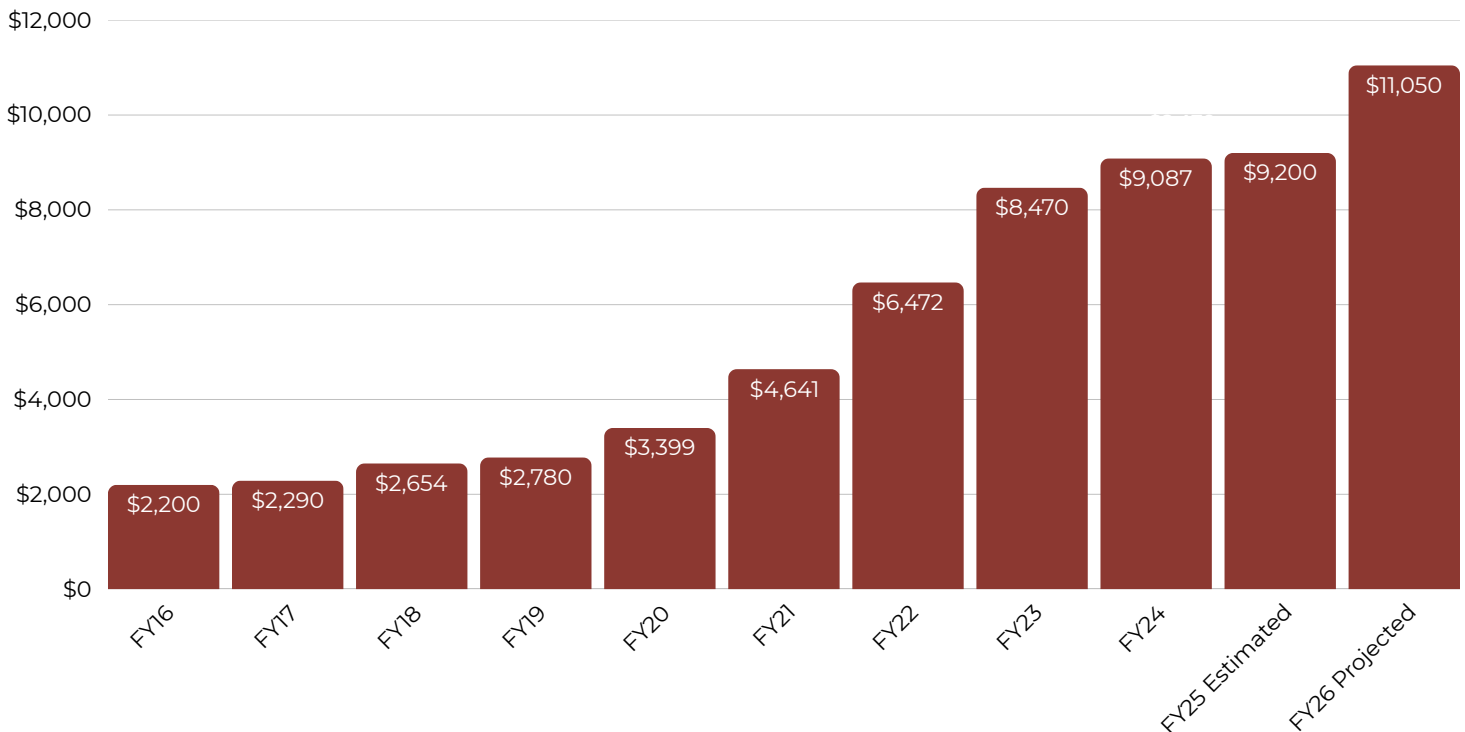
### Sales Tax

Sales Tax is the second largest source of revenue to the City's General Fund, making up \$5,525,000 or 20% of total revenues. The City's portion of sales tax is split between the Crime Control and Fire Control Districts, at .25% each, and 4B Corporation at .5%. The total projected sales tax collected by the City is estimated to be \$11,050,000.

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 the City is experiencing growth in sales taxes. 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 Moody's Investor Services and Standard & Poors.

### Sales Tax Receipts

(in thousands)



## GENERAL FUND OVERVIEW

### General Fund Expenditures

The General Fund budget is distributed as follows:

Function	General Fund Total	Percentage of Total
Fire	\$5,669,387	21%
Police	\$5,515,418	20%
Non-Departmental	\$3,680,716	13%
Facilities	\$2,542,669	9%
Development Services	\$2,178,871	8%
I/T	\$1,504,555	5%
Administration	\$1,420,228	5%
Streets	\$944,090	3%
Library	\$821,685	3%
Finance	\$701,692	3%
Municipal Court	\$644,595	2%
Cultural Services	\$609,159	2%
Human Resources	\$514,545	2%
Communications	\$444,576	2%
Code Compliance	\$338,261	1%

### Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 46% of the General Fund budget, an equivalent slightly lower than the previous year. Services including those related to beautification, cleanliness, safety, and community engagement within the community to help meet City Council's priorities.

### Personnel Services Overview

Personnel Services account for 53% of the General Fund budget. The City's personnel schedule has remained very lean, due in large part of the policy direction to reinvest tax base growth back into the community. The organization needs to grow in order to deliver the same level of services the community expects.



## GENERAL FUND OVERVIEW

### General Fund Staffing

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
GENERAL GOVERNMENT	8.50	11.50	11.50	10.50	11.50	11.50	14.00	17.50	27.00	33.00
POLICE	12.00	13.00	13.00	15.50	17.50	20.00	22.50	25.50	29.50	32.50
FIRE	10.00	9.00	10.50	13.50	15.50	15.50	19.00	22.50	31.00	34.00
LIBRARY	4.50	4.00	4.50	4.50	4.50	4.50	5.50	7.00	7.50	8.50
CODE ENFORCEMENT	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00
CULTURAL SERVICES	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	2.00	2.00
STREETS	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	.50
TOTAL	38.50	42.00	44.00	48.50	53.50	58.00	67.50	79.00	101.50	113.50
POPULATION	10,370	12,043	14,354	16,438	21,000	22,000	23,000	24,000	25,000	30,000
STAFF PER 1000 POP	3.71	3.49	3.07	2.95	2.55	2.64	2.93	3.29	4.04	3.78

### COMPARISON OF SELECT CITIES - 2024

CITY	GENERAL FUND EXPENDITURES	POSITIONS	POPULATION	EXPENSE PER CAPITA	POSITIONS PER 1,000 POP
DENISON	\$46,796,648	272	27,500	\$1,701.70	9.89
SHERMAN	\$63,446,927	415	44,052	\$1,440.27	9.42
PLANO	\$357,091,883	2,703	294,152	\$1,213.97	9.19
HIGHLAND VILLAGE	\$22,838,432	136	16,697	\$1,367.82	8.15
CORINTH	\$24,415,720	167	22,746	\$1,073.41	7.34
FLOWER MOUND	\$103,289,148	584	80,707	\$1,279.80	7.23
ALLEN	\$133,087,757	820	113,855	\$1,168.92	7.20
FRISCO	\$245,683,440	1,658	236,483	\$1,038.91	7.01
PROSPER	\$50,404,332	268	42,598	\$1,183.26	6.29
MCKINNEY	\$214,065,347	1,333	214,810	\$996.53	6.20
CELINA	\$42,775,947	266	45,854	\$932.87	5.80
ANNA	\$24,262,649	152	27,823	\$872.04	5.46
PRINCETON	\$27,300,601	157	33,288	\$820.13	4.72
MEDIAN				\$1,168.92	7.20
MELISSA	\$22,373,774	79	24,000	\$932.24	3.29

## GENERAL FUND OVERVIEW

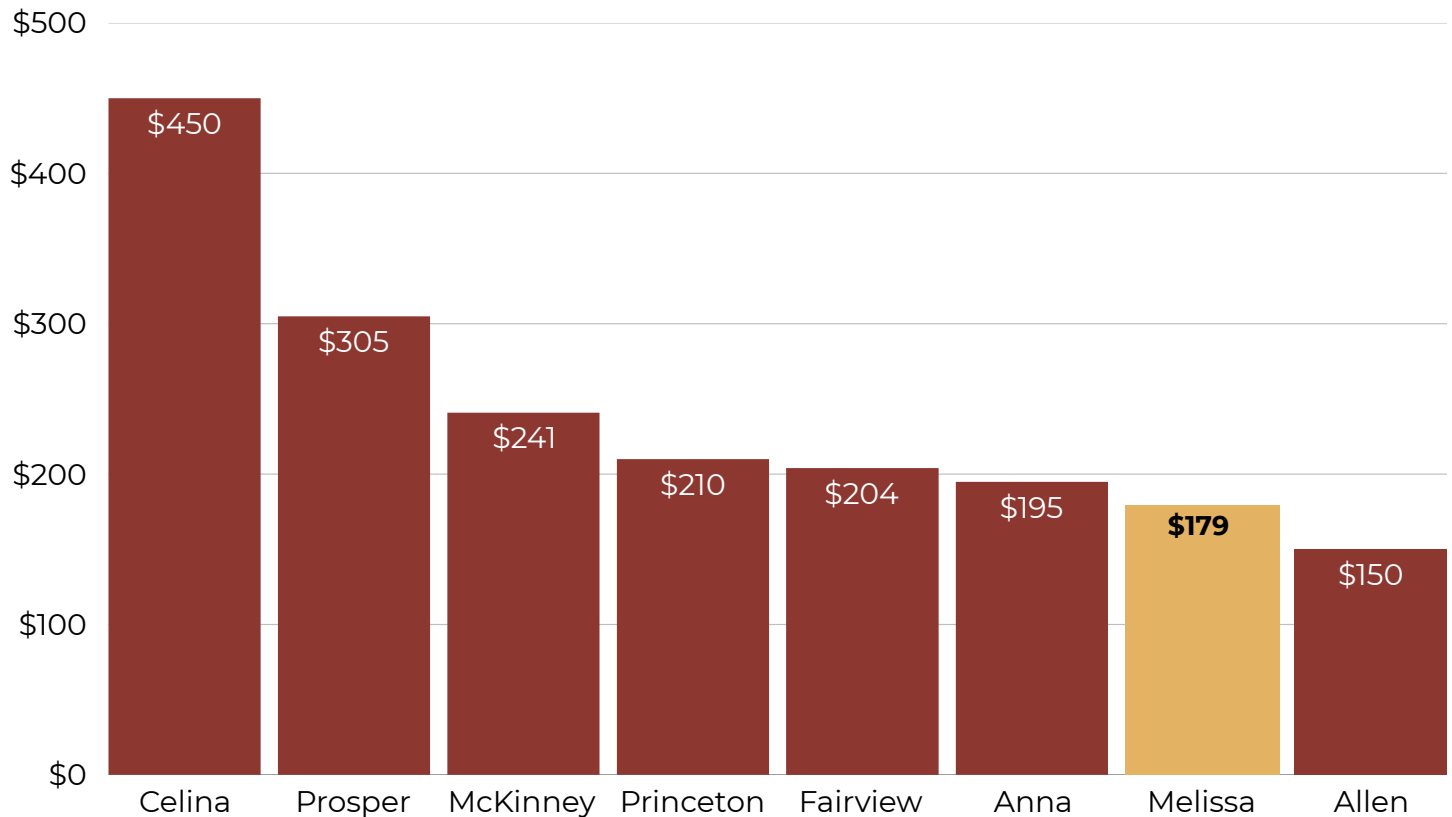
### Debt Management

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 payments within the General Debt Services Fund budget are funded with contributions including I&S taxes, 4B contributions, TIF Fund and Park Development Fees. 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 based on Interest & Sinking tax rate and Taxable Property Values.

#### 2024 ANNUAL DEBT PER CAPITA COST



## GENERAL FUND OVERVIEW

### 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 FY26, less than 1% of the General Fund budget is allocated to routine capital purchases, consisting of annual payments for equipment and fire apparatus.

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 FY19 budget concluded the City's first ten-year CIP, and the continuation of the projects initiated in FY21 and FY22 will continue in FY26.

### Reserve Funds

The City will end FY26 with approximately 90 days of operating Fund Balance (FB). In FY26, 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 \$600,000 to this fund.

The City's improved bond rating is a direct result of the growth of Undesignated Fund Balance and is important to protect.

Fund	Estimated Beginning Fund Balance	Projected Revenues	Projected Expenditures	Estimated Ending Fund Balance
General Fund	\$5,906,326	\$27,530,448	\$26,930,448	\$6,506,326

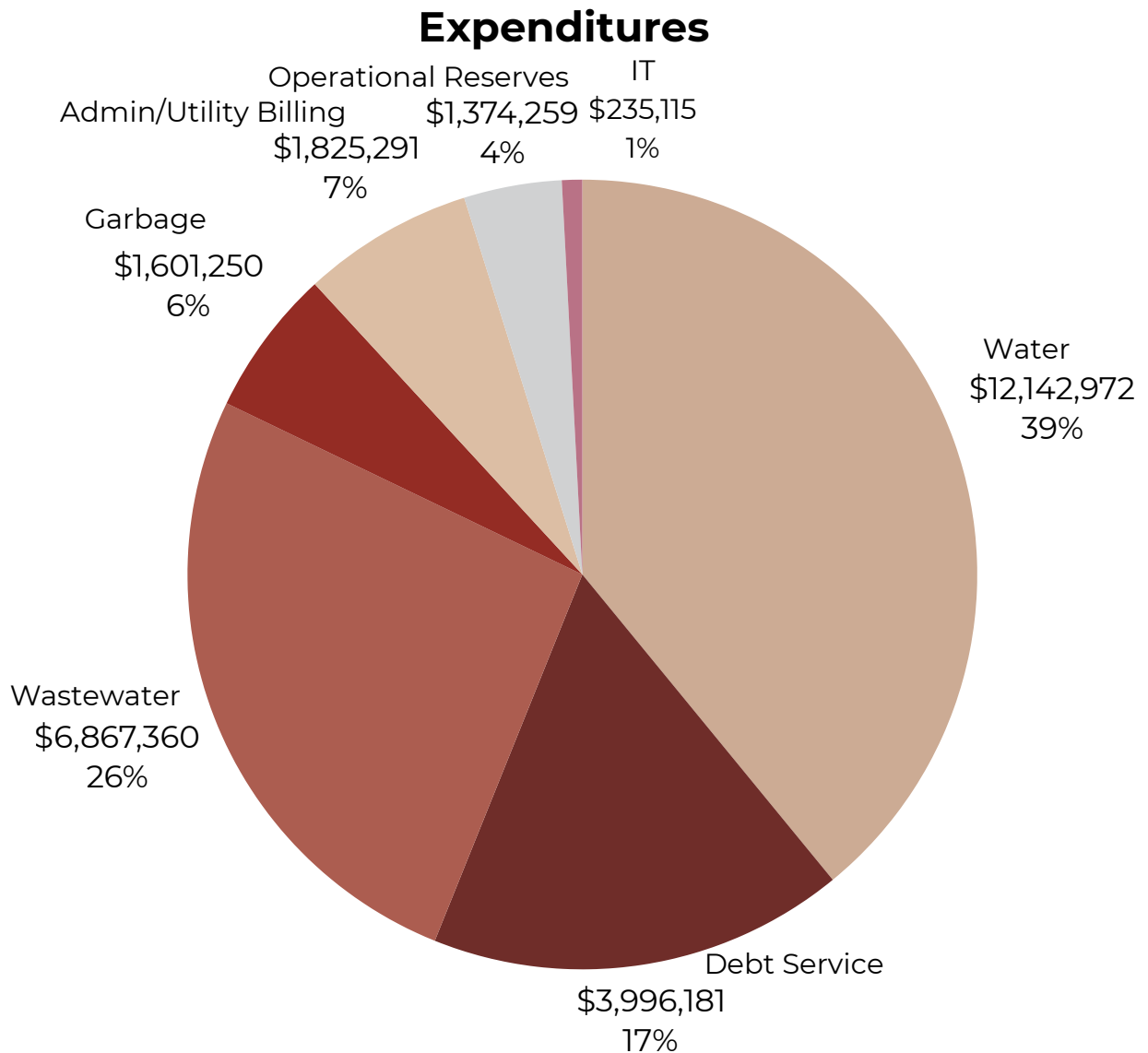
### Tax Increment Financing #1 (TIF)

The policy decision to begin construction of the new City Hall facility in 2009 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 City any and all funds contributed at such point in time as the TIF fund is self-sustaining. In FY21 the TIF fund was self-sufficient and research was completed into additional approved projects that can be incorporated into the TIF area. In FY22 the TIF fund took over the City Hall park debt and additional Melissa Road debt along with new 2021 Bond sale debt for Cardinal and Highland Road construction.

## UTILITY FUND - OVERVIEW

### 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 required to cover the cost of providing these respective services. In FY26, water revenues are estimated to be approximately \$14,399,026 and wastewater revenues are estimated at \$10,620,870. The North Texas Municipal Water District (NTMWD) delivers water to the City and treats its wastewater as well. Current wholesale rates will increase 9.7% for water, and sewer will increase 9.6%-12.6%. 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.



## UTILITY FUND - OVERVIEW

### Personnel Services Overview

Personnel Services account for 8.6% of the Enterprise Fund budget.

ENTERPRISE FUND	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Water/Wastewater	4.5	4.5	8.5	7.5	11.5	11.5	10.5	12.5	15.5
Utility Billing	2.5	2.5	3.5	4.5	5.5	5.5	6.5	6	6
Administration	0	0	0	0	0	0	1	1	1
Communications	0	0	0	0	0	0	0.5	0.5	.5
IT	0	0	0	0	0	0	0.5	0.5	.5
Enterprise Fund Total	7	7	12	12	17	17	19	20.5	23.5

### Operations Overview

The Operational line items cover all associated costs for providing services and conducting the normal course of business. The line items total 71.6% of the Water Fund budget.

### Capital Investments

Capital line items cover large, one-time purchases or the cost for the payment of large pieces of equipment or vehicles over time. In FY26, less than 1% of the Enterprise Fund budget is allocated to routine capital purchases.



# NON-DEPARTMENTAL SUMMARY



## Purpose Statement

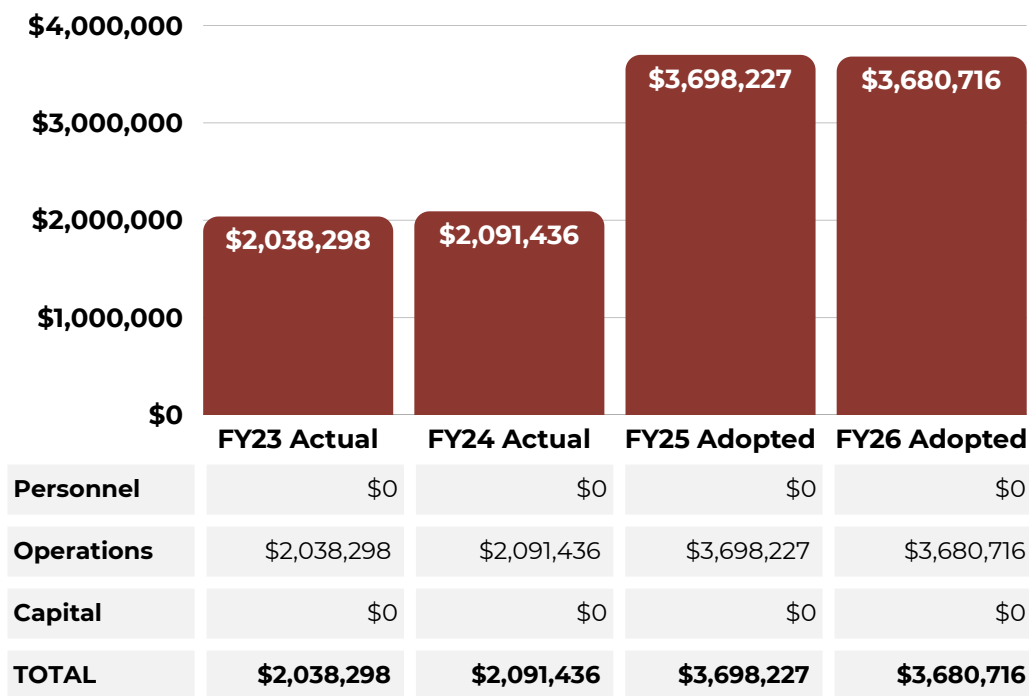
The Non-Departmental budget fund serves as an interdepartmental resource to fund activities and purchases that benefit the entire organization and community. The Non-Departmental account funds items such as insurance, legal, engineering, appraisal district, animal control, utilities for city hall, and special designated fund accounts.

## Service Overview

It is the mission of this department to provide funding for various charges that are not directly related to any specific department or activity of the City of Melissa. Expenditures include consultant contracts, or other non-routine one-time operational charges, and transfers to other funds. This department is administered by the City Manager's Office.



## Department Expenditures



# ADMINISTRATION SUMMARY



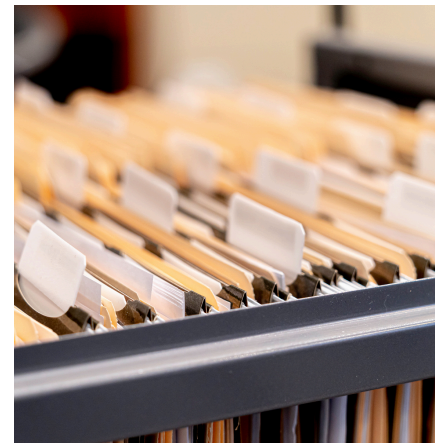
## Purpose Statement

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.

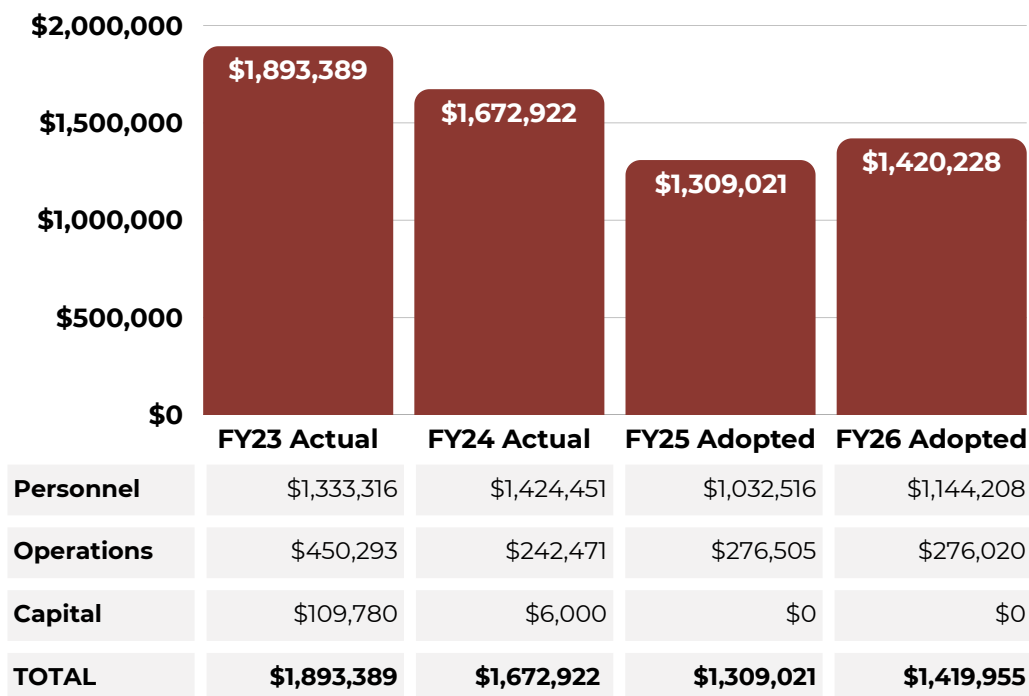
## Service Overview

The Administration Department Staff coordinates the operational aspects of the City and facilitates the efforts of the City Manager and the City Council. The Administration Department also supports roles in responding to the needs of the residents of Melissa.

The City Secretary's office is responsible for the preparation of City Council packets, agendas, meeting minutes, administration of the City's elections, and the annual Boards and Commissions appointment process. The City Secretary's office also maintains the city-wide records management program, the city's code of ordinances, and Texas Alcoholic Beverage Commission (TABC) applications.



## Department Expenditures



# ADMINISTRATION SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
City Manager	1	1	1	1
Assistant City Manager	0	0	1	1
Executive Director of Administrative Services	0	0	1	1
Executive Director of Development	1	1	0	0
City Secretary	1	1	1	1
Assistant to City Manager	0	0	1	1
Executive Office Manager***	0	0	1	1
Finance Director*	1	1	0	0
Senior Accountant*	0	2	0	0
Staff Accountant *	2	1	0	0
Accounting Clerk*	1	1	0	0
Human Resources Director*	1	1	0	0
HR Generalist*	1	1	0	0
Communications**	1	0	0	0
<b>TOTAL</b>	<b>10</b>	<b>10</b>	<b>6</b>	<b>6</b>

\* Moved to new Departments in FY25 - Finance & Human Resources

\*\* Moved to its own Department in FY24

\*\*\* This position is funded by the Utility Fund

## Goals & Objectives

- To monitor the effectiveness of all City Operations.
- To provide the Mayor and the City Council with administrative support necessary to implement policy.
- To respond to citizens' concerns in a timely manner.
- To communicate clearly and effectively with the City Council and to communicate with the organization on City Council policy and direction.
- To continue training of newly elected/appointed officers as required by the Texas Open Meetings Act.
- To finalize all scanning and filing of documents and organize filed documents so that they are readily available if needed.

## FINANCE SUMMARY



### Purpose Statement

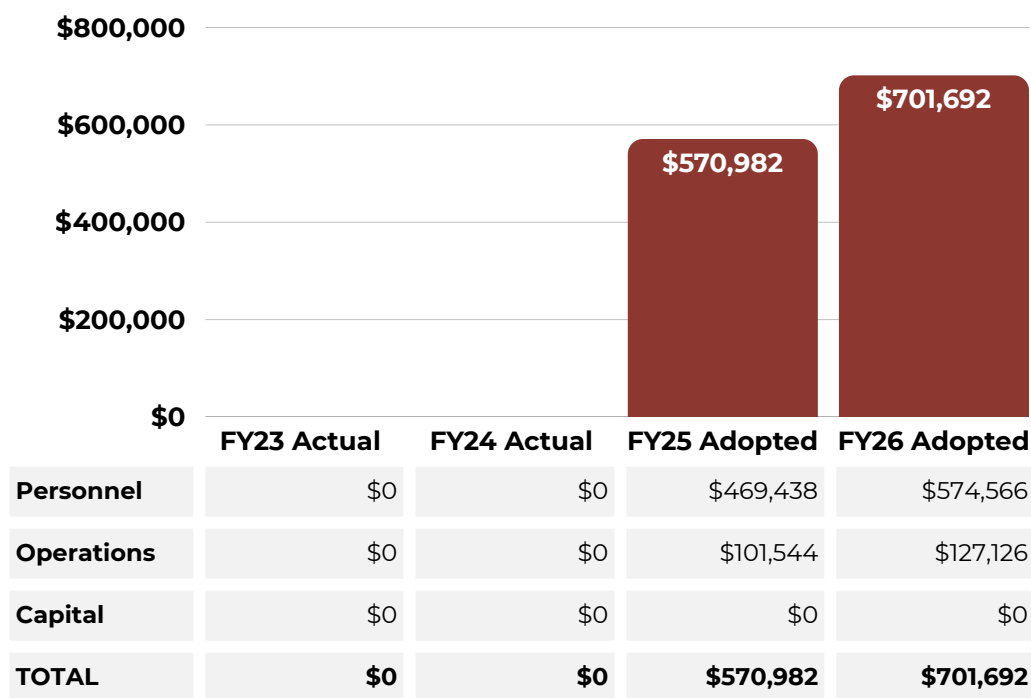
It is the mission of the Finance Department to provide financial accountability to the City Council and residents of the City of Melissa. We are committed to ensuring fiscal transparency, prudent financial management, and effective allocation of resources. We aim to support the City's strategic initiatives by delivering accurate financial reporting, maintaining robust internal controls, and promoting responsible budgeting practices. Through our dedicated efforts, we aim to foster trust, support community development, and enhance the overall financial health of the City.

### Service Overview

The Finance Department provides planning and direction for the City's financial activities, including accounting, budgeting, payroll, accounts payable, financial reporting, and debt administration. The Finance Department coordinates with the external auditors, hired by the City Council, to monitor internal controls. The Finance department provides financial reporting to the citizens of Melissa, the City Council, the City Manager, City Department heads, bond holders, MCEDC, and other Boards and Commissions including the newly formed Crime Control & Prevention District and Fire Control, Prevention, and Emergency Medical Services District



### Department Expenditures\*



\*Finance has moved to its own department in FY25. It was previously funded out of the Administration Department.

## FINANCE SUMMARY



### Personnel Schedule\*

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Finance Director	0	0	1	1
Senior Accountant	0	0	1	1
Staff Accountant	0	0	0	1
Accounting Specialist	0	0	1	1
Accounting Clerk	0	0	1	1
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>5</b>

\*Split and moved into new Finance Department FY25

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Successful completion of Budget, Strategic Planning, and Comprehensive Plan Implementation	Yes	Yes	Yes	Yes
% of General Fund Budgeted Revenues Realized	100%	100%	100%	100%
Fund Balance Objectives (General Fund) Achieved	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
GFOA Excellence in Financial Reporting (CAFR) Award	Yes	Yes	Yes	Yes

### Goals & Objectives

- Provide financial reporting with Generally Accepted Accounting Principles that receives the Government Finance Officer's Association (GFOA) Certification of Achievement.
- Continue to develop and update policies and procedures for management and organizational processes.
- Continue to comply with the Public Funds Information Act (PFIA) with proper reporting and mandated training.
- Monthly reports prepared for Departments and City Management.
- Quarterly reports prepared for City Management, Mayor and Council.
- To continually monitor interest rates and maintain diversity of city funds between investments and cash depositories.



# HUMAN RESOURCES



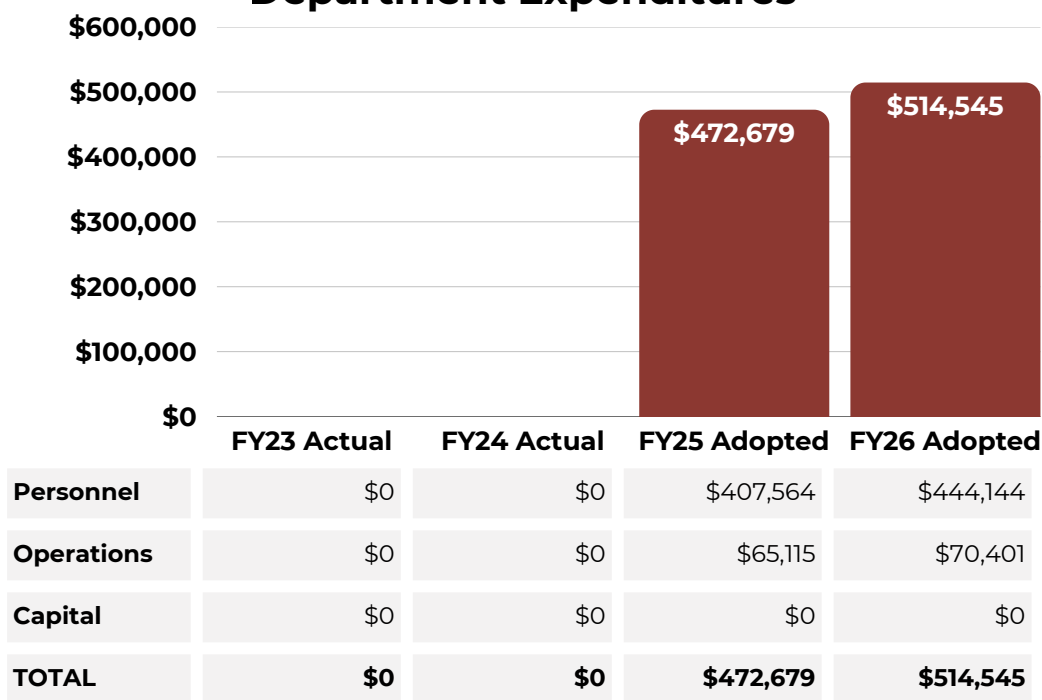
## Purpose Statement

It is the mission of the City of Melissa’s Human Resources Department to empower our organization by fostering a diverse, inclusive, and engaged workforce. We strive to attract, develop, and retain talent through innovative and equitable practices. Our mission is to support the personal and professional growth of every employee, ensuring they have the tools and opportunities to contribute effectively to our organizational goals. With a commitment to integrity, fairness, and continuous improvement, we aim to create a positive and supportive work culture where collaboration and excellence thrive.

## Service Overview

The City of Melissa Human Resources services encompass a broad range of functions that are essential to organizational success. These services typically include recruitment and onboarding processes to attract and integrate talent, training and development initiatives to enhance employee skills and performance, performance management systems to evaluate and improve employee contributions, employee relations to maintain a positive workplace culture and employee engagement, and compensation and benefits administration to ensure fair and competitive remuneration packages. Additionally, HR services often involve compliance with employment laws and regulations, fostering diversity and inclusion, and strategic workforce planning aligned with organizational goals, all aimed at optimizing employee productivity, satisfaction, and overall organizational performance.

## Department Expenditures\*



\*Human Resources has moved to its own department in FY25. It was previously funded out of the Administration Department.

## HUMAN RESOURCES



### Personnel Schedule\*

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Human Resources Director	0	0	1	1
Human Resources Generalist	0	0	1	1
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

\*Split and moved into new Human Resources Department FY25

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Time to fill a position	43 Days	34 Days	57 Days	30-40 Days
Retention Rate	87%	91%	96%	98-99%
Employee Engagement and Satisfaction	71.25%	75%	88.29%	90%

### Goals & Objectives

- Develop a skilled and motivated workforce by implementing training and development program to enhance employee skills; provide career development opportunities and foster a culture of continuous learning and innovation.
- Promote employee well-being by creating wellness initiatives such as fitness programs, mental health support, and healthy lifestyles campaigns.
- Develop a pipeline of future leaders and key talent by identifying high-potential employees and create personalized development plans; prepare current leaders for future leadership transitions through mentoring and training.
- Provide Safety Training and Education by developing and delivering comprehensive safety training programs for all employees; ensure that new hires receive thorough safety training.
- Enhance employee engagement and recognition by introducing an employee app for internal communications and formal recognitions, e.g., peer to peer recognition, manager shout-outs, and milestone celebrations.

# DEVELOPMENT SERVICES SUMMARY



## Purpose Statement

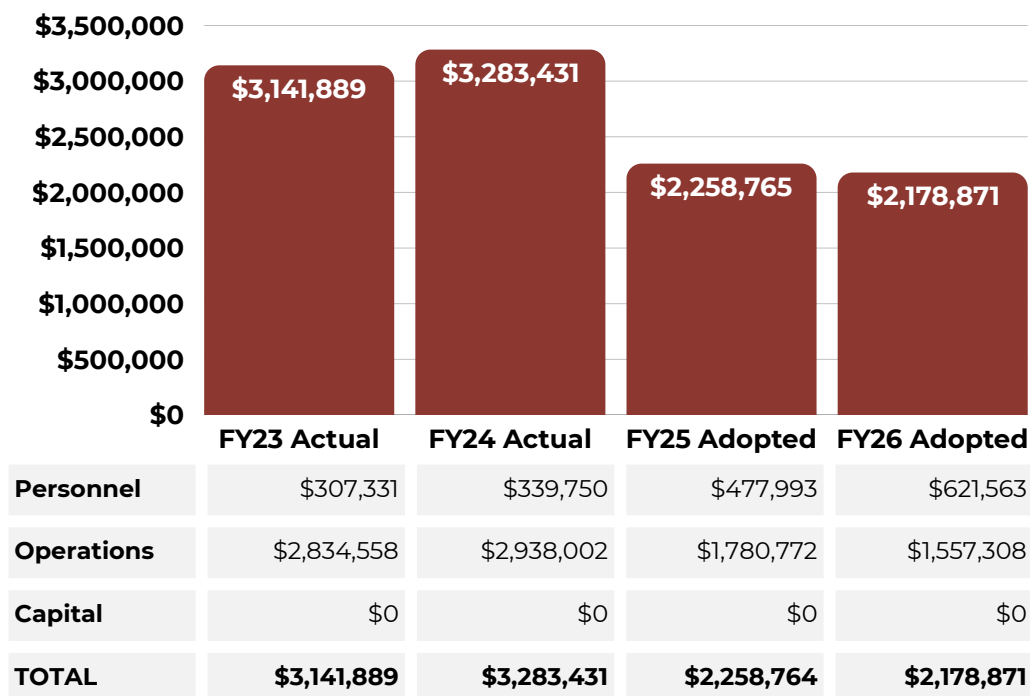
It is the mission of the Development and Neighborhood Services Department to provide planning, zoning, and permitting services ensuring quality development and construction in the City of Melissa.

## Service Overview

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



## Department Expenditures



## DEVELOPMENT SERVICES SUMMARY



### Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Development Services Director	0	0	1	1
Assistant Director of Development Services	1	1	1	1
Development Services Manager	1	1	1	1
Development Assistant	1	1	1	1
Permit Clerk	.5	.5	1	1
Planning Technician	0	0	0	1
<b>TOTAL</b>	<b>3.5</b>	<b>3.5</b>	<b>5</b>	<b>6</b>

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
# of Residential Permits	903	700	582	574
# of Permit Issued	2202	1700	1370	1459
# of Certificate of Occupancies Issued	24	25	44	40

### Goals & Objectives

- **Ensure Responsive and Transparent Communication:** Provide timely, respectful, and solutions-oriented responses to citizen inquiries and concerns, promoting trust and engagement within the community.
- **Facilitate Efficient Development Services:** Process development-related applications and requests with accuracy, consistency, and efficiency, while upholding regulatory standards and supporting quality growth.
- **Strengthen Collaborative Partnerships:** Maintain effective, collaborative relationships with City Council, Boards, Commissions, and other stakeholders to support informed decision-making and shared community goals.
- **Promote Operational Excellence:** Regularly evaluate and refine departmental processes to improve efficiency, enhance service delivery, and align with industry best practices and evolving municipal needs.

# CODE SUMMARY



## Purpose Statement

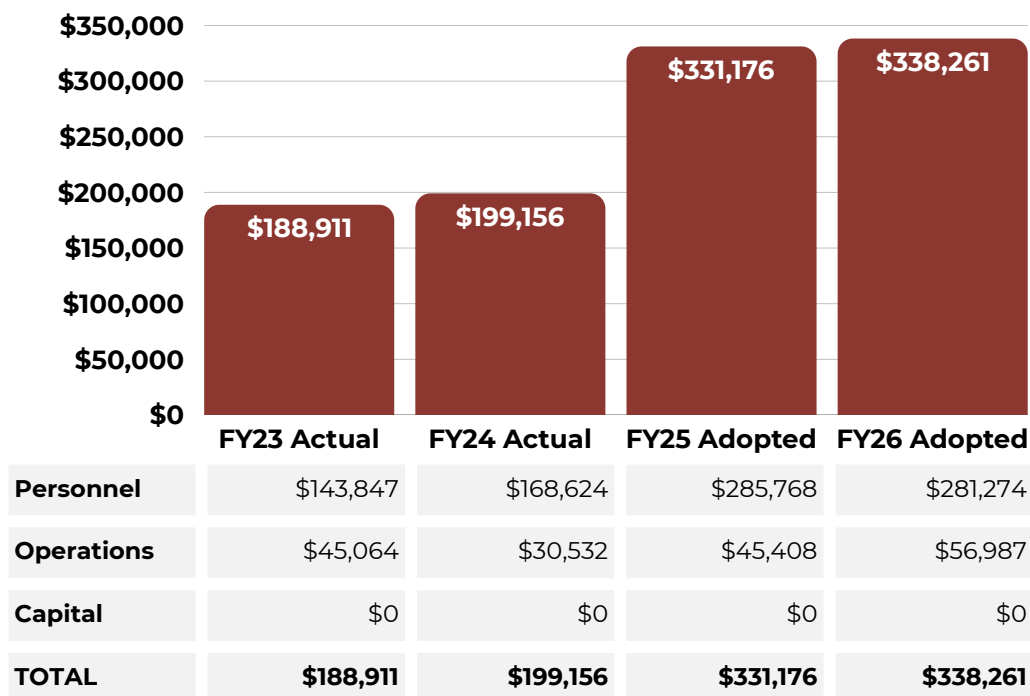
The Code Compliance Department strives to promote and protect the health, safety, and welfare of all Melissa citizens by monitoring and ensuring compliance with City of Melissa ordinances.

## Service Overview

The Code Compliance Department ensures compliance with all applicable city, county, and state laws, codes, ordinances, and regulations related to the identification, improvement, and rehabilitation of environmental hazards on public and private premises. The overall Code Compliance budget reflects two (2) full time Code Compliance Officers and (1) Code Compliance Manager.



## Department Expenditures





## CODE SUMMARY



### Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Code Compliance Manager	0	0	1	1
Code Compliance Officer	2	2	2	2
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
% of Citizens Complaints Investigated within 24 Business Hours of Receipt	98%	98%	98%	98%
% of Code Issues Resolved via Voluntary Compliance	96%	97%	96%	97%
# of Code Issues Investigated	1611	1790	1600	1900
# of Hours of Training	54	30	70	60

### Goals & Objectives

Melissa's Code Compliance Department is here to aid and support safe, healthy, and thriving neighborhoods by working in partnership with the community to uphold local codes and standards. We are committed to fostering community pride, preserving property values, and promoting a clean, welcoming environment through education, outreach, and fair, consistent enforcement.

# CULTURAL SERVICES SUMMARY



## Purpose Statement

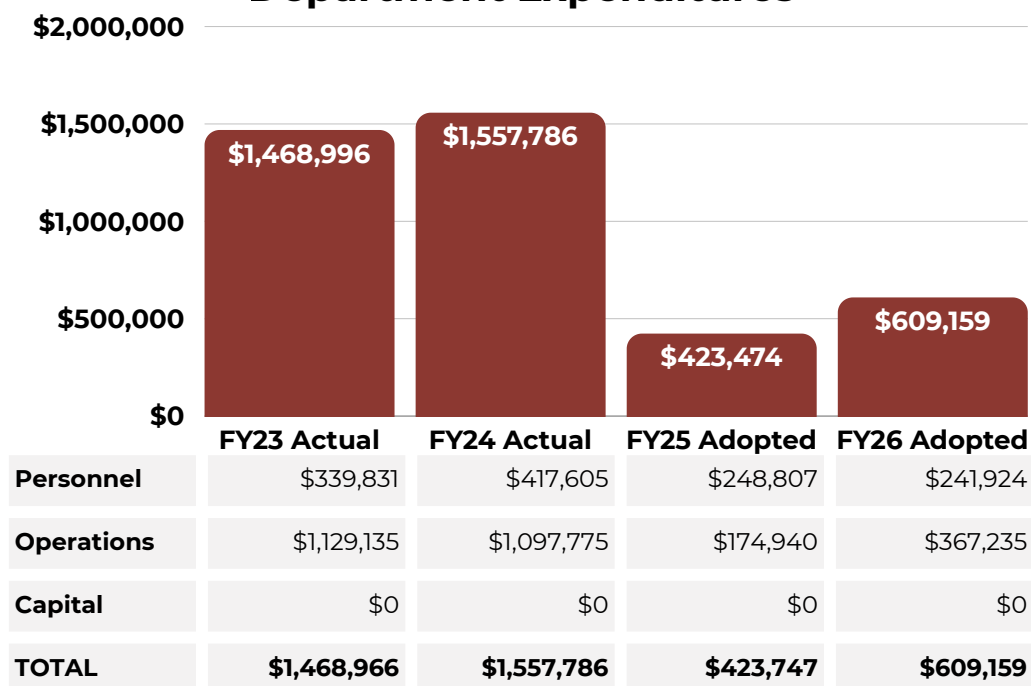
The Department of Cultural Services is dedicated to enriching the lives of our community members by providing diverse recreational and cultural programs and activities that foster connection, learning, and celebration. We strive to build a healthy, vibrant, and connected community through the promotion of heritage, outdoor recreation, and special events. Our mission is to enhance the cultural fabric of our city by creating opportunities for all residents to engage, learn, and celebrate together.

## Service Overview

The Department of Cultural Services is committed to enhancing the quality of life for all residents by offering an array of recreational and cultural programs, events, and activities. We coordinate and supervise a variety of fee-based and non-fee-based programs, including outdoor recreation, cultural events, and community festivals. Through our services, we strive to promote cultural awareness, foster community engagement, and support the well-being and enrichment of our city's diverse population.



## Department Expenditures\*



\*In FY25, the Parks Department was reorganized with maintenance of parks & staffing moved to Facilities.

## CULTURAL SERVICES SUMMARY



### Personnel Schedule\*

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Parks & Recreation Manager	0	0	1	1
Event Specialist	0	0	1	1
Facilities Manager	1	1	0	0
Facilities Supervisor	0	0	0	0
Maintenance Worker	3	3	0	0
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>

\*In FY25, the Parks Department was reorganized with maintenance of parks & staffing moved to Facilities.

### Key Performance Indicators

Key Indicators	FY24 Actual	FY25 Estimated	FY26 Projected
Event Participation (Sampling Melissa Road Tribute Festival)	2,000	3,000	4,000
Programs/Events	3	5	7
New Revenue	\$0	\$8,306.00	\$15,000

### Goals & Objectives

The Department of Cultural Services aims to enrich community life through diverse recreational and cultural programs, promoting cultural awareness and community connection. Our goals include offering new programs and community events and developing partnerships to co-host cultural events. We are committed to maintaining and improving recreational facilities and trails, fostering community engagement through volunteerism and advisory boards, and ensuring financial sustainability by diversifying funding sources and implementing cost-saving measures. Additionally, we focus on enhancing staff development and program quality through ongoing training and a performance evaluation system, while encouraging innovation within our team.

# MUNICIPAL COURT SUMMARY



## Purpose Statement

The Purpose of the Municipal Court is to provide the public with a fair, impartial, and unbiased court system, in accordance with the Code of Criminal Procedures and the Rules of Criminal Evidence.

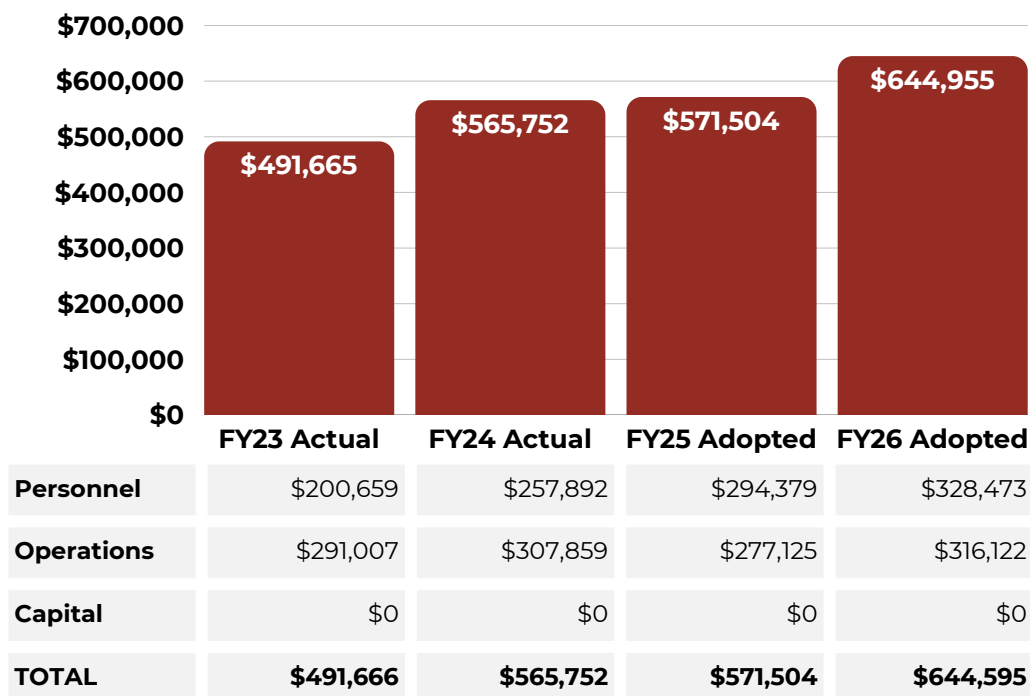
## Service Overview

The Melissa Municipal Court is responsible for the judicial processing of Class C misdemeanors filed by the Melissa Police Department and code violations filed by the City of Melissa Code Enforcement Officers. To administer this function, court staff is responsible for assisting customers and providing information pertaining to court procedures, hearings, and/or trials.

The Municipal Court Judge is appointed by the City Council and is charged with interpreting and applying the law consistently, impartially, and independently to protect the rights and liberties of individuals by following the laws of the United States, the State of Texas, and laws implemented by the City of Melissa.



## Department Expenditures



# MUNICIPAL COURT SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Court Administrator	1	1	1	1
Deputy Court Administrator	0	0	0	1
Court Clerk	.5	1	2	1
<b>TOTAL</b>	<b>1.5</b>	<b>2</b>	<b>3</b>	<b>3</b>

## Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Warrants Cleared	267	164	180	196
Warrant Fine Revenue through Collections	\$89,815.91	\$68,800.97	\$76,208.24	\$83,616.94
Warrants Cleared		670	700	750
Warrant Fine Revenue through Warrant Officer*		\$146,774	\$183,984	\$221,194

\*Warrant Officer wasn't hired until FY24

## Activity Workload

Activity	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Number of Cases Filed	3,000	4,552	5,250	5,450
Number of Cases Scheduled for Court Appearance (Initial Arraignments, Attorney Docket, Code Enforcement and Show- Cause dockets)	2,200	4,808	5,000	5,200
Number of Warrants Issued	1,200	1,001	1,000	1,200

## MUNICIPAL COURT SUMMARY



### Goals & Objectives

- Plan and develop staff training sessions covering topics related to procedural requirements and processes.
- Staff will continue to participate in the continuing education program and begin to prepare for the clerk certification test through TMCEC.
- Enhance traffic safety awareness outreach to the community through the Traffic Safety Initiative.
- Continue to use court technology in striving to become a paperless court.
- Continue to maximize usage of all programs in Incode Case Management System.
- Add an additional court date or afternoon session to schedule court appearances in a timely manner.
- Focus on utilizing outstanding warrant collections via technology options (automated texts) by warrant officer.
- Create a Spanish – language version of commonly used forms, instructions and make them available to the community.
- Update and modernize the court's current operational manner.
- Continue utilizing advancements in technology to ensure convenience for citizens regarding handling requests for driver's safety course and deferred dispositions.
- Remain focused on court security.



# POLICE DEPARTMENT SUMMARY



## Purpose Statement

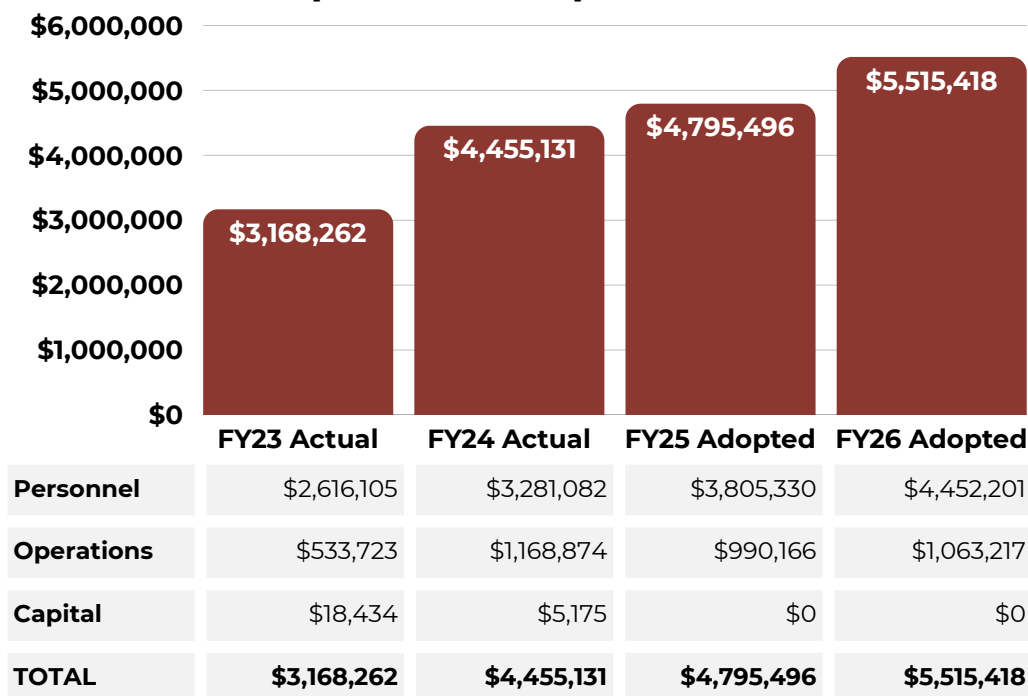
The Melissa Police Department is dedicated to ensuring the safety and security of all residents by actively working to reduce crime and maintain public order. We strive to foster a strong partnership with the community, recognizing that collaborative efforts are essential in achieving our shared goal of a safe and thriving city.

## Service Overview

The Melissa Police Department is committed to reducing crime and maintaining Melissa's standing as one of the safest cities in Collin County. Our mission is to serve the community with integrity, professionalism, and a dedication to public safety. We strive to provide assistance at every opportunity, enhance citizen satisfaction, and foster trust through proactive engagement and high-quality service. Together, with the dedication of our officers and the support of our residents, we are building a safer, stronger Melissa.



## Department Expenditures



# POLICE DEPARTMENT SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Chief of Police	1	1	1	1
Assistant Chief of Police	1	1	1	1
Administrative Sergeant	1	1	1	0
CID Sergeant	0	0	0	1
Patrol Sergeant	2	4	5	4
Traffic Sergeant	0	0	0	1
Detective	2	3	3	3
Patrol Officer	13	13	15	18*
Police Services Officer	1	1	1	1
Executive Assistant	0	0	1	1
Administrative Assistant	1	1	1	1
Bailiff	.5	.5	.5	.5
<b>TOTAL</b>	<b>22.5</b>	<b>25.5</b>	<b>29.5</b>	<b>32.5</b>

\*3 of the Patrol Officer Positions are funded by the Crime Control District

## Key Performance Indicators

Activity	FY23 Actual	FY24 Actual	FY25 Estimated	% Increase
Calls for Service	7,747	8,109	10,585	31%
Traffic Stops	5,766	8,962	10,388	16%
Citations Issued	2,192	5,383	6,576	22%
Arrests	219	402	440	9%
Accidents	383	384	491	28%

## POLICE DEPARTMENT SUMMARY



### Goals & Objectives

In line with the citizen's survey, we are committed to:

- Providing the citizens of Melissa with the most professional police services.
- Protecting the citizens of Melissa and their property
- Increasing needed resources to ensure all service calls are answered in a safe and timely manner.
- Enhancing traffic enforcement and increasing neighborhood patrols through directed and targeted efforts using advance data analytics.
- Fostering relationships with the community through special programs such as Coffee with a Cop, Citizen's Police Academy, National Night out, and special events.

### Community Engagement - Citizen's Police Academy

For nine weeks, City of Melissa residents and those employed within the city were provided with a unique opportunity to gain a behind-the-scenes look at what it means to serve as a Melissa Police Officer. The program also offered valuable insight into the inner workings of the police department, allowing participants to develop a deeper understanding of its daily operations, responsibilities, and commitment to public safety. We look forward to offering our second CPA in Fiscal Year 2026, continuing with our goal of strengthening community bonds and promoting a greater understanding of law enforcement within the City of Melissa!



**Community Engagement – Citizen's on Patrol: Coming Soon!**

## STREET SUMMARY

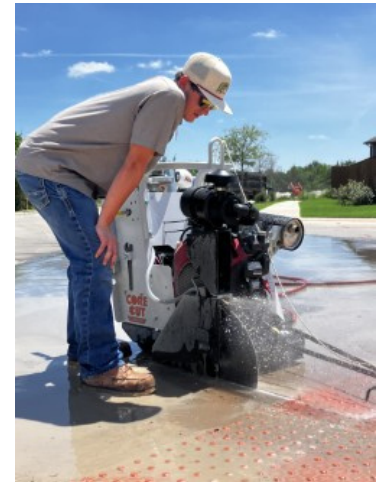


### Purpose Statement

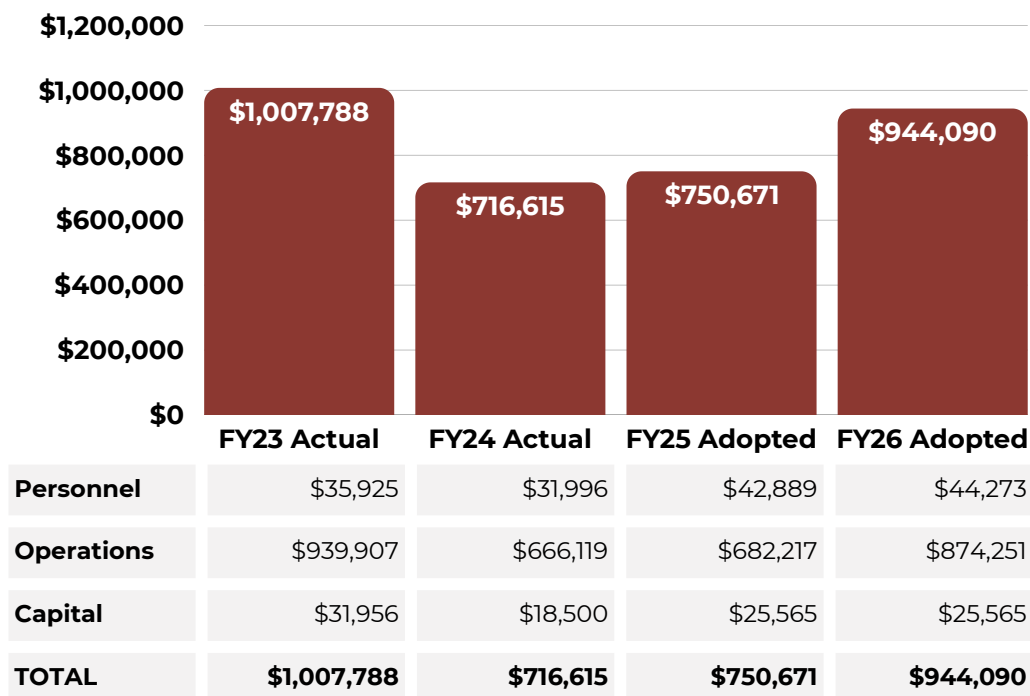
The Street Maintenance Department of Public Works is responsible for providing a safe transportation system for motorists and pedestrians in the City of Melissa.

### Service Overview

The Street Department conducts regular street maintenance; pothole patching; curb and gutter maintenance; crack sealing; drainage ditch cleaning; maintenance of all dedicated street easements; and installation of sign poles, barricades and street signs.



### Department Expenditures



## STREET SUMMARY



### Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Maintenance Technician*	.5	.5	.5	.5
<b>TOTAL</b>	<b>.5</b>	<b>.5</b>	<b>.5</b>	<b>.5</b>

\*Shares 1 Maintenance Worker with the Water Department in Water Fund

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Percent of Annual Line Mile Scheduled Maintenance Completed	100%	100%	100%	100%
Percent of Emergency Calls Responded to within Four Hours or Less	100%	100%	100%	100%
Number of Street Signs Installed	200	150	148	150
Number of Sign Poles Installed or Replaced	96	100	100	100
Tons Hot Mix Asphalt**	62	75	80	70
Tons HMAc	62	75	72	70
Tons Flex Base Rock/ Rip Rap Rock / Sand	140	200	140	200

### Goals & Objectives

- Respond to citizens' concerns in a timely manner.
- Continue rehab program for asphalt streets.
- Continue the 'Street Sign Replacement' program according to 2014 MUTCD rules.
- Continue the Street Sweeping Program that was launched in March 2012.
- Continue to maintain drainage and pothole repairs through constant monitoring.
- Maintain all asphalt and concrete streets with repairs in a timely manner.

# FIRE DEPARTMENT SUMMARY



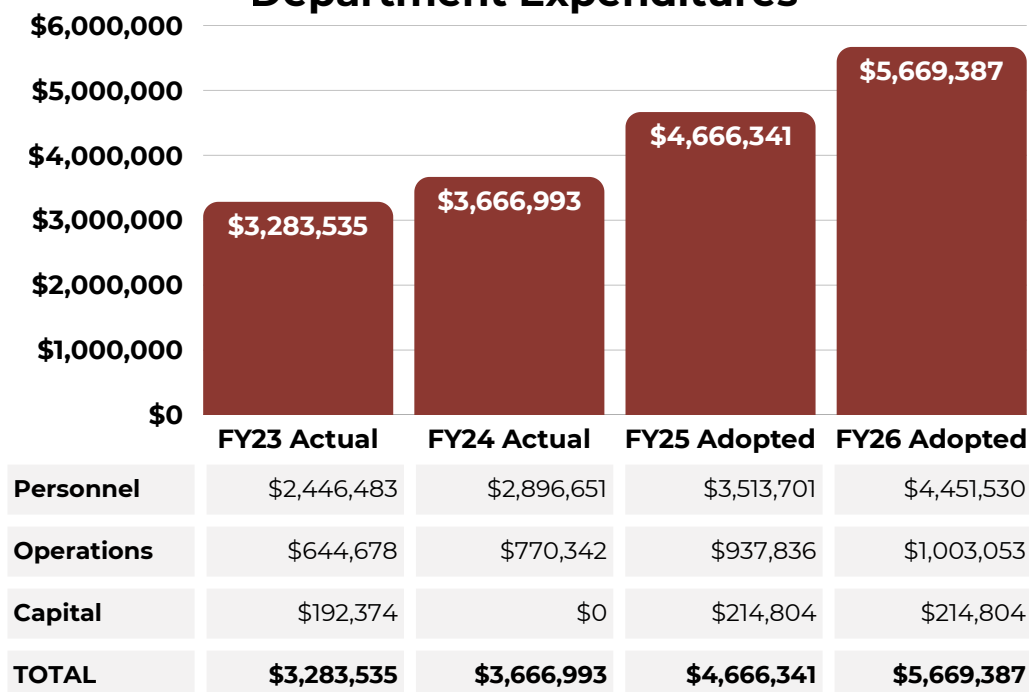
## Purpose Statement

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 premier organization, and this can only be accomplished through building leaders. Our vision will be accomplished by collaborating with our community and city leaders, as well as with neighboring communities.

## Service Overview

The Melissa Fire Department responds to all fire, rescue, medical, hazmat, and other emergency events within the fire district, as well as automatic and mutual aid emergency events for our neighboring communities. The Melissa Fire Department ensures that fire codes and ordinances are enforced through proper plan reviews, inspection processes, and code enforcements. The Department plans with other City departments for mass emergency events across all phases of emergency management to include mitigative, preparedness, response and recovery measures. The Department promotes fire safety for the citizens of Melissa through public interaction and programs in the school system and community groups, such as the Citizens Fire Academy. This budget reflects the personnel, training, and equipment necessary for the resolution of possible emergency events, whether natural or man-made, that are plausible for in a fast-growing community. This budget is supplemented by funding allocated by the Fire Control, Prevention, and Emergency Medical Services District, voted for by City of Melissa residents in 2024. Fire Station #2 design is complete and construction completion is expected end of 2026. As of June 16, 2025 we implemented an EMS transport service to the City of Melissa.

## Department Expenditures





# FIRE DEPARTMENT SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Adopted	FY25 Adopted	FY25 Amended	FY26 Adopted
Fire Chief	1	1	1	1	1
Division Chief	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Captain	3	6	6	6	6
EMS Captain	0	0	0	1	1
Engineer	3	6	6	6	6
Firefighter	9	6	9	12	15*
Fire Marshal	1	1	1	1	1
Fire Inspector	0	0	1	1	1
Emergency Management Specialist	0	.5	1	1	1
<b>TOTAL</b>	<b>19</b>	<b>22.5</b>	<b>27</b>	<b>31</b>	<b>34</b>
<b>Part Time Firefighters</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

\*3 of the Firefighter Positions are funded by the Fire Control, Prevention & Emergency Medical Svs District

## Key Performance Indicators

Key Indicators: Fire Suppression	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Total Runs Per Year	1,771	1,948	2,100	2,300
Total Training Hours Per Year	5,100	5,400	5,600	5,800
Certifications Earned by Firefighters	10	7	12	12

Key Indicators: Fire Prevention	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
IOS Rank	2	2	2	2
Certificate of Occupancies Issued	30	34	40	40
Fire Inspections	200	250	265	275

## FIRE DEPARTMENT SUMMARY



### 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 begin the process of publishing the City of Melissa's Emergency Operations Plan, establishing independence from the county and further planning for large-scale incidents.
- 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.
- To meet Federal mandated guidelines required by the Department of Homeland Security.
- To equip the fire personnel with the 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.



## IT DEPARTMENT SUMMARY



### Purpose Statement

The mission of the Information Technology Department is to be a customer driven department trusted to provide reliable, fast, and efficient technology-based services to facilitate the City's mission as it applies to our citizens, city staff, and local community.

### Service Overview

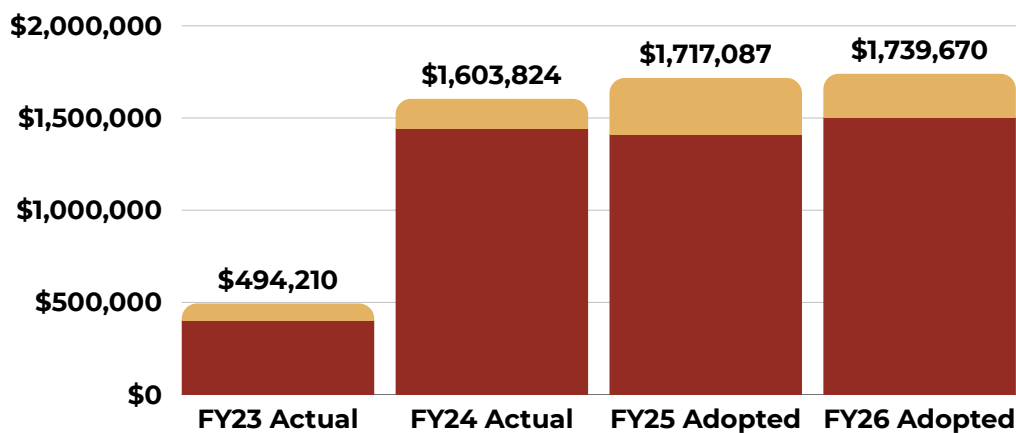
Reporting directly to the City Manager, IT works strategically with all departments to include Police and Fire operations, to ensure the tools that are currently available are meeting the needs of the department and the expectations of the Citizens. One goal is to improve any areas that are not as efficient as they could or should be, but all areas are currently under evaluation.

The City has created an IT department and has transitioning all services away from the MSP provider it was previously contracted with. This change has been made in order for the City to be more in control of their day to day operations and to increase the response time for service in an ever-growing organization.

The Technology department will be responsible for network administration, hardware installation, and supporting overall improvements to the assets that the City has invested in. A contract was signed for active cyber monitoring with Artic Wolf which will better our monitoring and protection tenfold. This is one of many changes currently taking place.

### Department Expenditures

● General Fund ● Utility Fund



General Fund Personnel	\$0	\$216,228	\$259,693	\$395,215
Utility Fund Personnel	\$0	\$39,622	\$56,017	\$64,769
General Fund Operations	\$404,077	\$1,225,159	\$1,149,679	\$1,109,340
Utility Fund Operations	\$90,133	\$122,815	\$251,698	\$170,346
<b>TOTAL</b>	<b>\$494,210</b>	<b>\$1,603,824</b>	<b>\$1,717,087</b>	<b>\$1,739,670</b>

## IT DEPARTMENT SUMMARY



### Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Director of Strategy & Innovation	0	1	1	1
Network Administrator	0	1	1	1*
Desktop Technician	0	0	1	1
<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>3</b>

\*5 of this position is funded by the Utility Fund

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Service Tickets Completed	294	347	900	1000

### Goals & Objectives

- Respond to citizens and City staff in a timely manner.
- Continue to improve the City's position for Cyber protection and education.
- Provide training to the Network Administrator and Desktop Technician on specialized equipment configuration that the City has invested in.
- Research areas that need improvement in all facets of the City's operations.
- Upgrade the phone system to a more robust, feature rich system.
- Install digital signage in public and staff areas around the City.
- Install, configure and convert to a new Data Management Platform.

## LIBRARY SUMMARY



### Purpose Statement

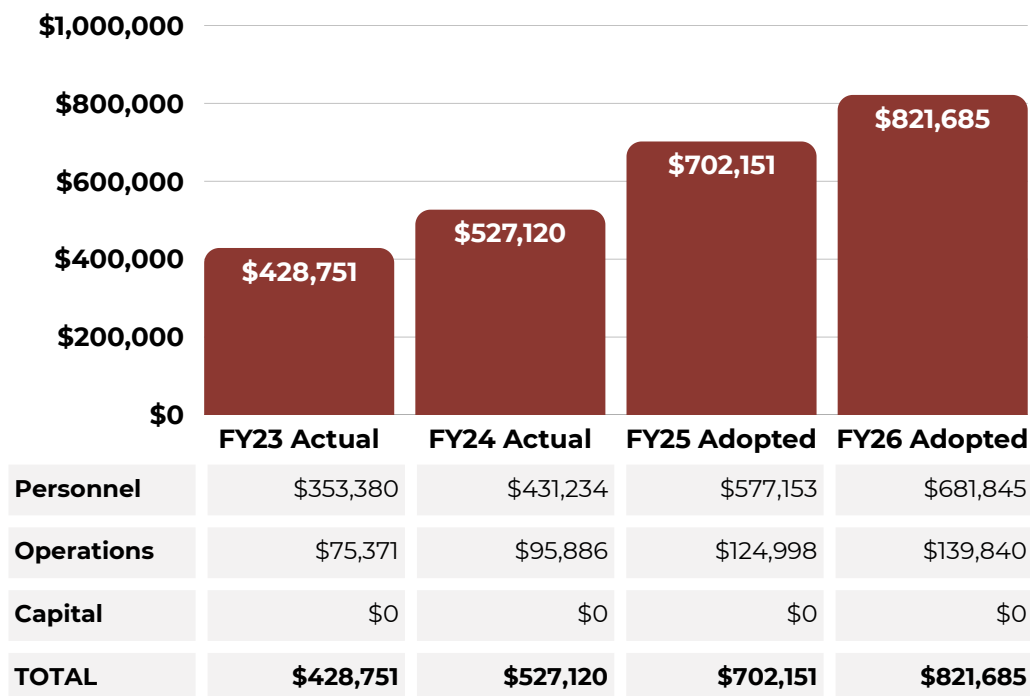
The Melissa Public Library nurtures lifelong learning and builds community by providing diverse digital and physical media, programming, and services that inform, engage, and entertain, while respecting individuals and ideas.

### Service Overview

The Melissa Public Library serves as a trusted resource center, offering free and equal access to information, materials, services, and programs. As an advocate for intellectual freedom, the Library acquires, organizes, and circulates physical and digital books, media, and other resources that educate, enrich, entertain, and inform people of all ages. Committed to maximizing the use of its services and materials, the Library strives to reach the greatest number of individuals in its service area. True to its logo, 'A Global Reach with a Local Touch,' the Melissa Public Library combines broad access with community-focused care.



### Department Expenditures



# LIBRARY SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Library Director	1	1	1	1
Assistant Library Director	0	1	1	1
Tech/Materials Library Clerk	1	1	1	1
Youth Services Librarian	2	2	2	2
Adult Services Librarian	0	.5	1	1
Clerk	.5	1.5	2	2
Cataloger	0	0	0	.5
Marketing Aide	0	0	0	.5
<b>TOTAL</b>	<b>4.5</b>	<b>7</b>	<b>8</b>	<b>9</b>
Full Time	4	5	6	6
Part Time	.5	2	2	3

## Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Rate of Collection Turnover	4.86%	4.14%	3.03%	3.75%
Circulation Per Capita	4.86	4.51	2.45	4

## Activity Workload

Activity	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Number of Items Circulated	94,152	107,607	78,300	100,000
Number of Library Visitors	26,178	33,606	26,000	30,000
Library Program Attendance	11,596/297	15,312/395	12,000/500	16,000/500
Physical Items in Library	27,317	25,662	25,800	26,200



## LIBRARY SUMMARY



### Goals & Objectives

- Enhance Communication: Ensure library information and services are accessible to all through diverse channels.
- Promote Quality Programs: Offer high-quality programs and services for all ages, diverse populations, and varying literacy levels.
- Expand Information Access: Provide public access to information technology, desktop computing, WiFi, basic skills training, and Insignia interaction.
- Maintain Family Place Workshops: Continue biannual Family Place Workshops to meet Family Place requirements.
- Develop Youth Programming: Plan and execute programming for youth including Summer Reading, Halloween, Elementary and Junior Storytimes, various craft activities, and events for teens and tweens.
- Enhance Adult Programming: Plan and execute adult programming, including Summer Reading, Medicare classes, book clubs, and craft classes.
- Support Staff Development: Support ongoing learning and development both locally and regionally for library staff.
- Encourage Volunteering: Foster volunteer participation from community service assignments, schools, and organizations.
- Sustain Community Support Programs: Continue the fine-free program, winter wear collection, and support for the North Texas Feed the Need program.
- Continue 3D Printer Program: Maintain the 3D printer program, technology, and Book Club in a Bag programs supported by the 2018 and 2024 grants from the Ladd & Katherine Hancher Library Foundation.



### Did You Know?

The library went under a wonderful expansion! The library now occupies a space three times the size of the old library, has more shelving for items, and is continuing with great programming and services.

## FACILITIES SUMMARY



### Purpose Statement

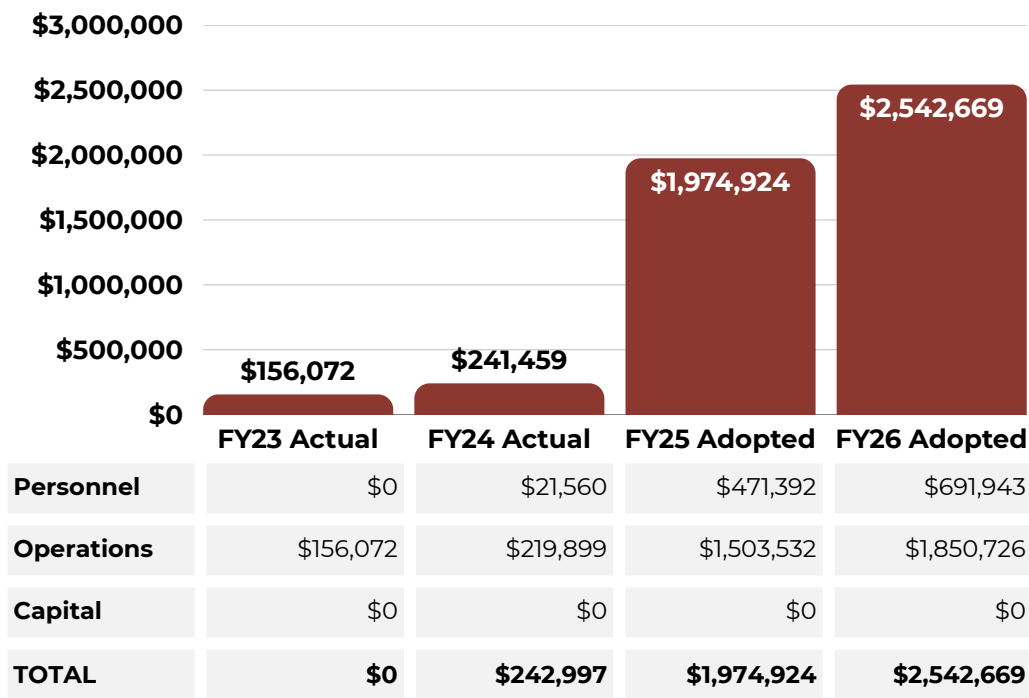
The mission of Facilities/Parks is to provide the highest quality of service to our residents and staff members that results in safe, comfortable, and accommodating public amenities and workplaces for all.

### Service Overview

The Facilities Department now encompasses all maintenance and improvements to all City of Melissa properties whether park, Right-of-Way, or property with a structure providing space for staff or equipment. We oversee 3rd party contracts and a Facilities Team that services the maintenance, repairs, and other improvement needs for 15+ city locations. The overall Facilities Budget is an actively growing department with prudent, but necessary increases to budget line items. There is a yearly creation of new line items to meet the different and expected needs of our residents and staff members.



### Department Expenditures\*



*\*This Department was previously Building Maintenance. In FY25, Parks split into two different departments - Cultural Services and Facilities. Facilities now encompasses Parks, Grounds, and Maintenance for all of City of Melissa's facilities.*

## FACILITIES SUMMARY



### Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Facilities Manager	0	0	1	1
Facilities Supervisor	0	0	1	1
Maintenance Worker	0	0	2	4
Custodian	0	0	1	0
Administrative Assistant	0	0	0	1
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>7</b>

\*In FY25, the Parks Department was reorganized with maintenance of parks & staffing moved to Facilities.

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Total Square Footage of Facilities Maintained	65,071	65,701	107,569	107,569
Number of Building & Facilities Maintained	12	12	21	21

### Goals & Objectives

- Attend to all of the day-to-day repairs and maintenance needs of our facilities. These include regular maintenance needs and untimed problems like those caused by Mother Nature or equipment malfunctions.
- To respond to citizen or staff requests for maintenance or information about the Facilities Team in a timely manner.
- To grow our New Work Order System implemented in Fall 2024. This new software is still in the beginning stages, but to date we have entered nearly 450 work orders and completed 400 of those tasks. We process 20+ additional routine weekly work assignments that are not currently tracked through the WO system

# COMMUNICATIONS SUMMARY



## Purpose Statement

The Communications Department delivers timely, clear, and consistent messaging supporting the City of Melissa’s commitment to transparency, community connection, and public engagement. Our team manages a wide range of outreach efforts tailored to both external and internal audiences.

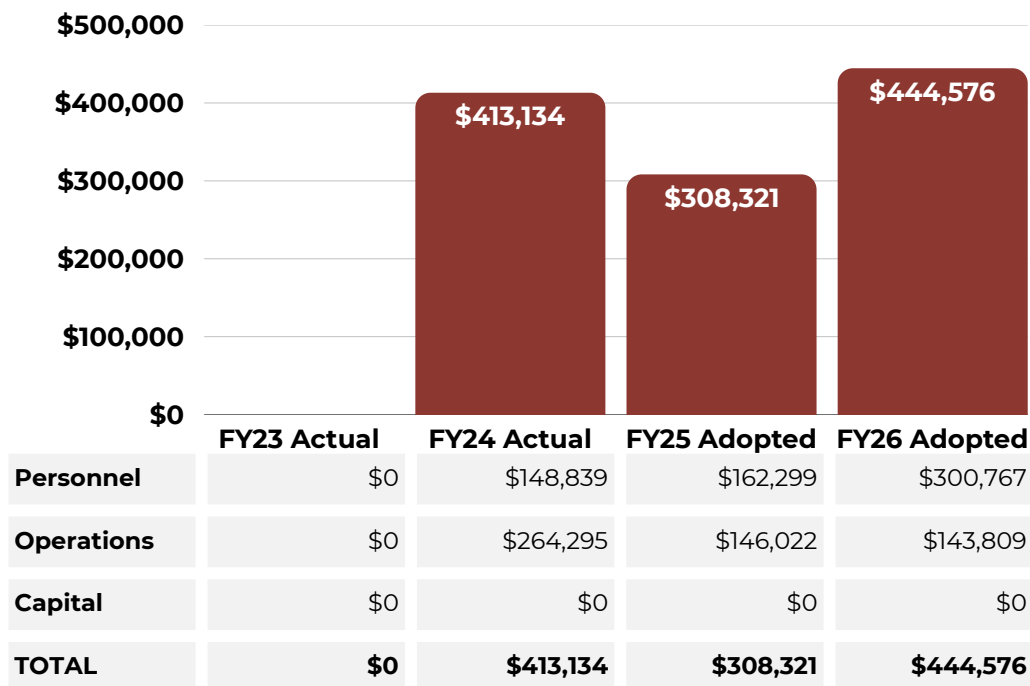
## Service Overview

We inform residents through weekly Melissa Minute e-newsletters, social media posts across Facebook, Instagram, Nextdoor, and YouTube, as well as citywide alerts through the TextMyGov text messaging system. We also produce Council Connect, a monthly video series recapping City Council meetings, and the Legislative Priorities newsletter to highlight important state-level issues that impact our city.

Internally, we maintain strong communication with City staff through the Melissa Monthly employee newsletter, direct text message notifications, and regular department-wide updates. These tools ensure staff remain informed, connected, and aligned with citywide initiatives.



## Department Expenditures\*



*\*Before FY24, Communications was funded out of the Administration Department.*

# COMMUNICATIONS SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Communications Manager	0	1	1	1
Digital Communications Manager	0	1	1	1*
Multimedia Content Specialist	0	0	0	1
<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>3</b>

\*.5 of this position is funded by the Utility Fund

## Key Performance Indicators

Community Engagement	FY24 Actual	FY25 Estimated	FY26 Projected
Social Media Engagement (Reach on Facebook)	188,666	699,000	768,900
Social Media Engagement (Reach on Instagram)	11,652	19,992	21,991
Weekly Newsletter (Open Rate)	49%	52%	53%
Website Visitors	456,000	576,000	633,600

## Goals & Objectives

Our goal is to enhance public trust, civic involvement, and employee engagement by ensuring all members of the Melissa community—residents, visitors, and employees—receive clear and consistent information across multiple platforms.

### Did You Know?

Since October 1, 2024, the City's website has seen over 400,000 page views, and every single page was maintained, updated, or improved by the Communications team.

We've sent more than 60,000 text messages through TextMyGov, providing real-time updates on everything from water line repairs to road closures.



# CRIME CONTROL DISTRICT (CCD) SUMMARY

## Purpose Statement

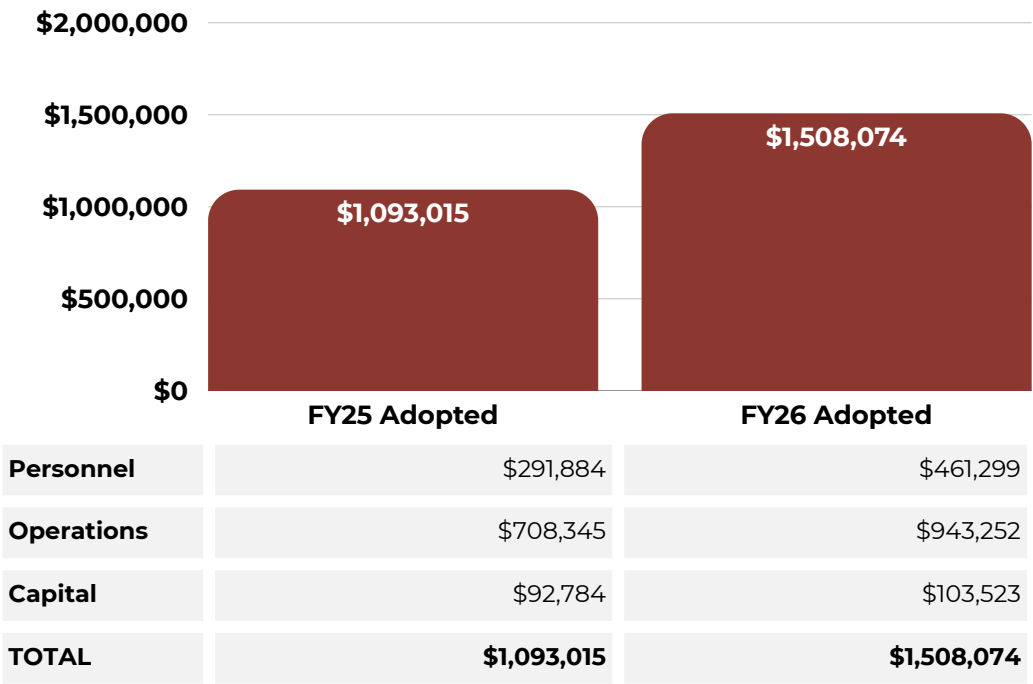
The Crime Control District, approved by voters in the May 2024 election, was established to enhance the visibility and responsiveness of police services through targeted enforcement efforts. With the City of Melissa’s population nearly doubling since 2019, the demand for public safety services has grown significantly. The creation of the CCD reflects a proactive approach to addressing these needs by providing dedicated funding to support expanded staffing, improving response capabilities, and enhancing community policing initiatives.

## Service Overview

The Crime Control District is committed to reducing crime and maintaining Melissa’s standing as one of the safest cities in Collin County. Our mission is to serve the community with integrity, professionalism, and a dedication to public safety. We strive to provide assistance at every opportunity, enhance citizen satisfaction, and foster trust through proactive engagement and high-quality service. Together, with the dedication of our officers and the support of our residents, we are building a safer, stronger Melissa.



## Department Expenditures





# CRIME CONTROL DISTRICT (CCD) SUMMARY



## Personnel Schedule\*

	FY25 Adopted	FY26 Adopted
Motorcycle Officer	2	2
Commercial Vehicle Enforcement (CVE) Officer	0	1
<b>TOTAL</b>	<b>2</b>	<b>3</b>

\*These 3 police officers are funded by the CCD, but are represented as part of the Police Department Personnel Schedule

## Activity Workload - Motor Units

Activity	November	December	January	February	March	April	May	June
Total Stops	135	210	158	236	299	235	453	402
Warnings	61	110	55	91	124	68	142	168
Citations Issued	104	158	161	226	260	241	450	348
Fatality Accidents*	1	0	0	0	0	1	1	1

## Activity Workload - CVE

Activity	February	March	April	May	June	July
Number of Inspections per months	2	23	16	20	22	1
Number of vehicles placed out of service	0	10	5	11	7	0

## CRIME CONTROL DISTRICT (CCD) SUMMARY

### Goals & Objectives

According to a recent citizen survey, residents identified the following as the most important priorities for the community:

- City and neighborhood safety patrols – 32%
- Police Services – 30%
- Crime Prevention Initiatives – 29%
- Traffic Enforcement – 21%

These numbers, along with the overwhelming statistic of 88% of Melissa residents surveyed agree or strongly agree the City of Melissa needs to increase Public Safety funding, are the driving force behind the Crime Control District.

#### **The Motorcycle Unit aims to:**

- Be visible at high density areas where traffic infractions occur
- Enforce traffic laws
- Respond to citizens' concerns about specific areas that need more patrol
- Be a presence in school zones when school is in session

#### **The Commercial Vehicle Enforcement Unit will:**

- Regularly inspect commercial vehicles for violations
- Place commercial vehicle out of service if necessary
- Assist the motor unit
- Assist patrol

### **Focus of Investment**

#### **Programs Created through CCD**

- Traffic Unit with two Motorcycle Officers
- Commercial Vehicle Enforcement Unit with one CVE Officer
- Accident Reconstruction Team which consists of two officers and the Traffic Sergeant
- Drone Program with one licensed pilot and two additional Officers working on their license

#### **Equipment and Technology Acquired through CCD**

- AXON fleet cameras and body-worn cameras
- Flock LPR Cameras
- Urban SDK
- Accident Reconstruction Technology
- 4 Drones
- Uniformity of duty gear (weapons, belts, etc.)
- KeyTrak key locker

# FIRE CONTROL, PREVENTION & EMERGENCY MEDICAL SERVICES DISTRICT (FCD) SUMMARY

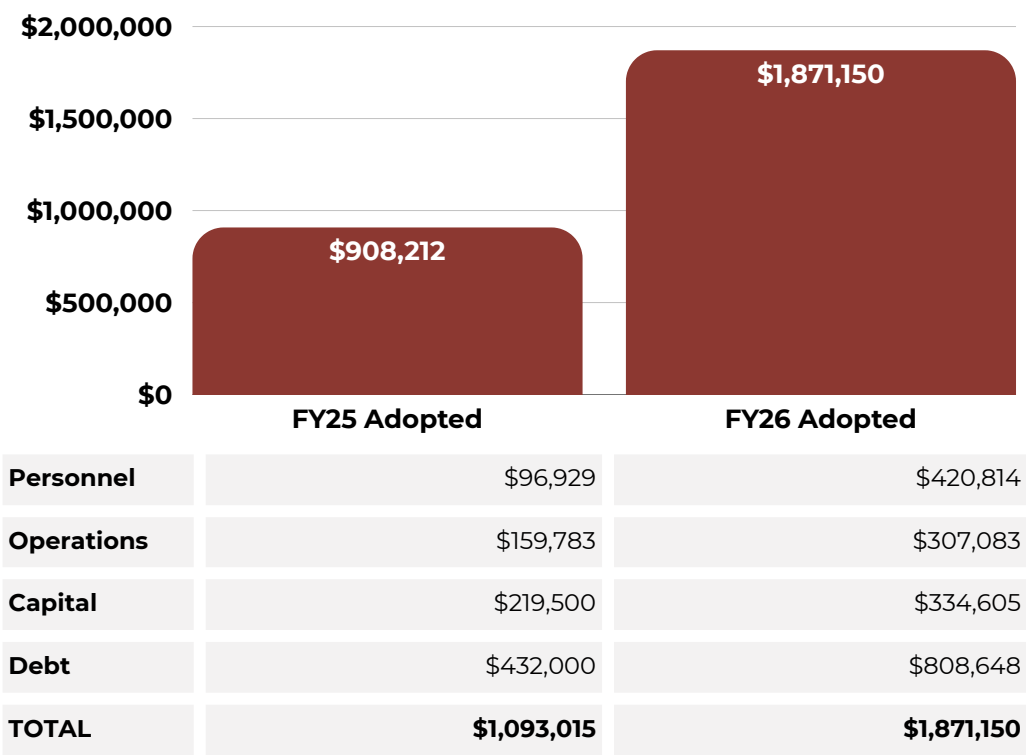
## Purpose Statement

The Fire Control, Prevention and Emergency Medical Services District was approved by voters in the May 2024 election. All calls for the fire department have increased over the years, so has the demand for adding personnel to man fire and EMS apparatus. The challenge in meeting those needs and providing a response in a timely manner requires having adequate staffing levels to respond to incidents. The District will support our delivery of fire and EMS response personnel by supporting the salary and benefits of the personnel needed to staff fire and EMS apparatus.

## Service Overview

The Fire Control, Prevention and Emergency Medical Services District will support portions of fire control, prevention, and emergency services including the costs for personnel, administration, expansion, enhancement, and capital expenditures. The implementation of a fire control, prevention, and emergency district will fund three additional firefighter/paramedics, Fire Station #2, and new 107-foot Ladder Truck.

## Department Expenditures



# FIRE CONTROL, PREVENTION & EMERGENCY MEDICAL SERVICES DISTRICT (FCD) SUMMARY

## Personnel Schedule\*

	FY25 Adopted	FY26 Adopted
Firefighter	3	3
<b>TOTAL</b>	<b>3</b>	<b>3</b>

\*These 3 firefighters are funded by the FCD, but are represented as part of the Fire Department Personnel Schedule

## Key Performance Indicators

Activity	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Projected
Total EMS Transports	0	0	300	800
Total Training Hours Per Year	0	0	330	680
Paramedic Certifications Obtained	0	0	3	6

EMS Services began in June 2025

## 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 provide the highest quality training for the Melissa Fire Department EMS personnel.
- To meet Federal mandated guidelines required by the Department of State Health Services.
- To equip the fire personnel with the highest quality and most appropriate equipment possible.
- To order, equip, and staff a third ambulance.
- To equip and staff the new ladder truck, expected to arrive during the 2026 Fiscal Year.



# WATER DEPARTMENT SUMMARY



## Purpose Statement

The mission of the Water Department is to provide the highest quality product 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.

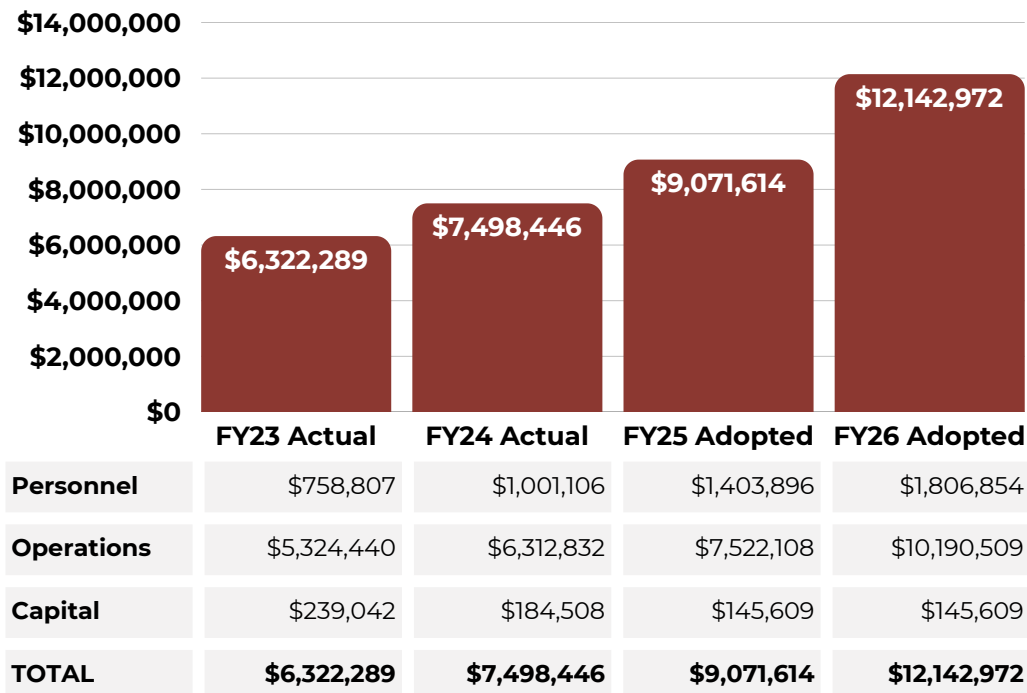
## Service Overview



The City of Melissa was awarded the ‘Superior Water System’ certification by TCEQ in 2024. 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 City of Melissa Water Department is committed to maintaining the highest water quality possible.



## Department Expenditures



# WATER DEPARTMENT SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Public Works Director	1	1	1	1
Assistant Public Works Director	1	1	0	0
Administrative Assistant	0	0	1	1
Public Works Superintendent	0	0	1	1
Crew Leader	0	0	2	3
Maintenance Worker*	9.5	8.5	7.5	9.5
<b>TOTAL</b>	<b>11.5</b>	<b>10.5</b>	<b>12.5</b>	<b>15.5</b>

\*Shares 1 Maintenance Worker with the Street Department in General Fund

## Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Meters Installed within 72 Hours	100%	100%	100%	100%
Complaints Addressed within 24-48 Hours or Less	100%	100%	100%	100%
Repaired Leaks within 24 Hours or Less of Notifications	99%	99%	99%	99%
Total Number of Service Orders for Public Works*	1450	1505	1600	1500

\*Total number of service orders for Public Works include meter read off /on, commercial meter installs only, leak repair, leak investigation, water quality investigation, and other related Water Department items along with Sewer Department items such as stoppages, odor investigation, manhole repairs, and prevention maintenance. Also included are Street Department items such as emergency pothole repairs, storm debris removal, sign/sign post repairs or replacements, add/remove signage, special sign requests, street sweeping/cleaning, sidewalk repairs, street light repairs, and drainage maintenance/repair. The total number of service orders have been reduced due to Utility Billing Department taking over the residential meter installations/maintenance.

## Activity Workload

Activity	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Meters Installed*	54	41	17	70
Work Orders Completed	1,450	1,505	1,600	1,600
Line Locates	14,099	14,350	15,500	15,000
Water Leaks Repaired	42	45	20	30

\*Note: 'Meters Installed' only pertain to 1-1/4" and larger meters. The Meter Tech Department installs all 3/4" and 1" meters now.



## WATER DEPARTMENT SUMMARY



### Goals & Objectives

- Proactively maintain the 'Superior Water System' certification received from TCEQ in 2024.
- Continue to not have 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.
- Proactively maintain 'Leak Detection Program'.
- Public Education on Water Conservation tips and methods.
- Continue inventory control plan
- Implement a Valve Exercising Program.

# WASTEWATER SUMMARY



## Purpose Statement

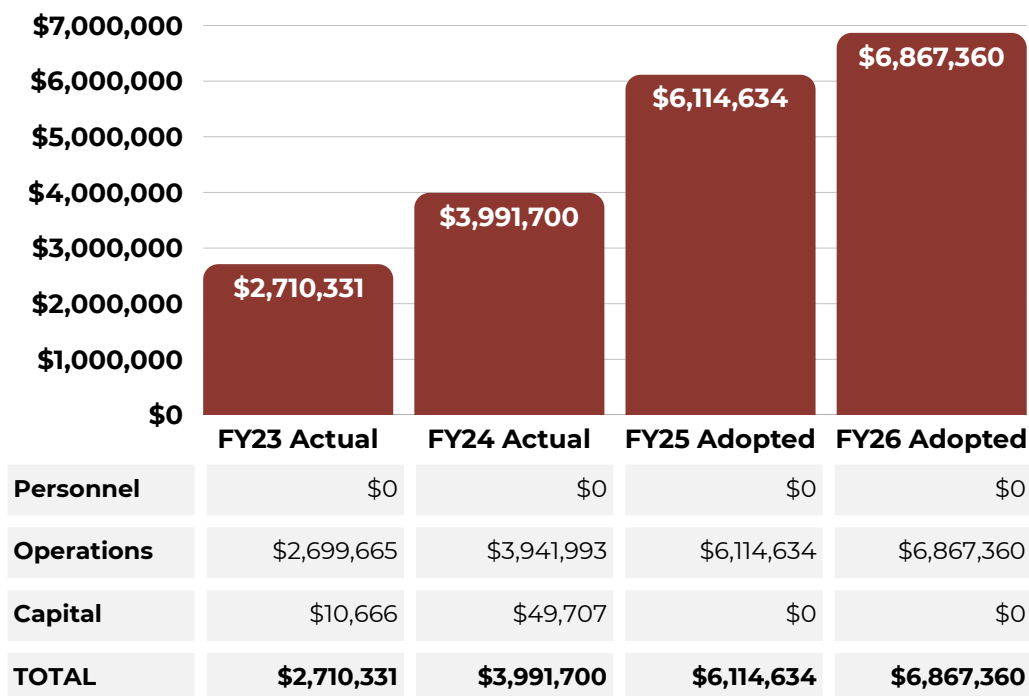
To provide a wastewater collection service that is continuous, safe, and reliable for the protection of the environment and the public.

## Service Overview

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



## Department Expenditures



# WASTEWATER SUMMARY



## Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Public Works Director	1	1	1	1
Assistant Public Works Director	1	1	0	0
Administrative Assistant	0	0	1	1
Public Works Superintendent	0	0	1	1
Crew Leader	0	0	2	3
Maintenance Worker*	9.5	8.5	7.5	9.5
<b>TOTAL</b>	<b>11.5</b>	<b>10.5</b>	<b>12.5</b>	<b>15.5</b>

\*Shares 1 Maintenance Worker with the Street Department in General Fund  
(Schedule is the same as Water Department)

## Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Response to Customer Calls within 24-72 Hours	100%	100%	100%	100%
Work Orders Identified & Solved	2031	2400	2400	2400

## Activity Workload

Activity	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Sewer Camera Program (Based on New Installs)	2025	3000	3000	3000
Track Number of Sewer Stoppage	6	7	8	6

## Goals & Objectives

- Respond to citizens' concerns within 24 hours.
- Continued efforts to reduce sewer system inflow and infiltration (I&I).
- Continue the Wastewater Easement Maintenance of all Interceptor Sewer Mains. Continue Collection/Manhole System Preventative Maintenance program.
- Report all sanitary overflows to TCEQ by Rules and Regulations.
- Public Education on the proper disposal of fats, grease, oil, and medications.
- Continue the CMOM Program and partnering with NTMWD regional CMOM program.

# UTILITY BILLING SUMMARY



## 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.

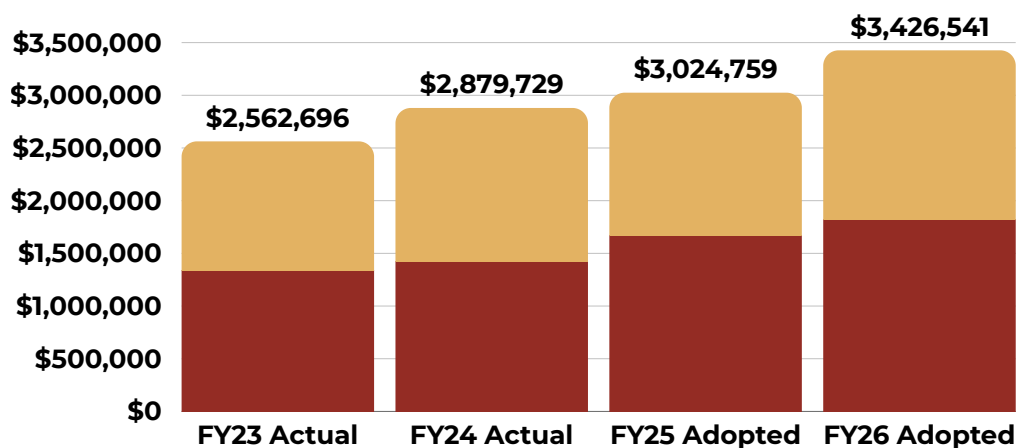
## Service Overview

The Utility Billing (UB) Department bills and collects for all City utility services and contracted solid waste services and processes requests for new service connections. We provide friendly customer service in obtaining consumption history and reports on AMI metering system to determine customers usage history. Our meter techs work hard every day to continue to ensure AMI/meters are properly working for accuracy and consistency. As we continue to be the first point of contact for the city, we continue to strive to provide excellent customer service that will exceed expectations.



## Department Expenditures

● Utility Billing ● Solid Waste Service



	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Utility Billing Personnel	\$436,437	\$518,574	\$614,746	\$578,542
Utility Billing Operations	\$904,913	\$907,662	\$1,050,263	\$1,246,749
Utility Billing TOTAL	\$1,341,350	\$1,426,236	\$1,665,009	\$1,825,291
Solid Waste Service	\$1,221,346	\$1,453,493	\$1,359,750	\$1,601,250

## UTILITY BILLING SUMMARY



### Personnel Schedule

	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Adopted
Customer Relations Director	1	1	1	1
Assistant Customer Relations Director	1	1	1	1
Utility Billing Clerk	1.5	1.5	2	2
Meter Technicians	2	3	2	2
<b>TOTAL</b>	<b>5.5</b>	<b>6.5</b>	<b>6</b>	<b>6</b>

### Key Performance Indicators

Key Indicators	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Projected
Registered Users on the Online Portal	7,700	8,500	10,000	12,045
Payments Made on the Online Portal	43,966	54,116	54,666	60,066
Total Residential Meters	8,000	7,869	9,000	9,500
New Meters Installed	1059	374	600	650

### Goals & Objectives

- To reduce the number of customer calls by utilizing Aclara One and our two Meter Tech positions to keep a firm grasp on consumption history and possible leaks throughout the city before customers are billed. Meter techs and staff will communicate with residents about high usage and bills.
- To continue to effectively communicate to our customers the importance of signing up for the online portal to keep track of your usage and sign up for alerts that would effectively benefit our water customers.
- To continue to maintain the AMI/water metering system by maintenance through the meter technicians and ensuring accurate readings for billing purposes.
- Continue to exhibit and provide customer service that will reflect the City of Melissa's Mission and Vision

## PERSONNEL OVERVIEW

	FY21	FY22	FY23	FY24	FY25	FY26
<b>Non-Departmental</b>	0	0	0	0	0	0
<b>Administration</b>	6.5	6.5	10	9	5	5
<b>Finance</b>	0	0	0	0	4	5
<b>Human Resources</b>	0	0	0	0	2	2
<b>Development &amp; Neighborhood Services</b>	3.5	3.5	3.5	3.5	5	6
<b>Code Compliance</b>	1	2	2	2	3	3
<b>Cultural Services</b>	3	4	4	4	2	2
<b>Municipal Court</b>	1.5	1.5	1.5	2	3	3
<b>Police</b>	17.5	20	22.5	25.5	29.5	32.5
<b>Streets</b>	.5	.5	.5	.5	.5	.5
<b>Fire</b>	15.5	15.5	19	22.5	31	34
<b>IT</b>	0	0	0	.5	2.5	2.5
<b>Library</b>	4.5	4.5	5.5	7	7.5	8.5
<b>Facilities</b>	0	0	0	1	5	7
<b>Communications</b>	0	0	0	1.5	1.5	2.5
<b>GENERAL FUND TOTAL</b>	<b>53.5 FTE</b>	<b>58 FTE</b>	<b>68.5 FTE</b>	<b>79 FTE</b>	<b>101.5 FTE</b>	<b>113.5 FTE</b>
<b>Water/Wastewater</b>	7.5	11.5	11.5	10.5	12.5	15.5
<b>Utility Billing</b>	4.5	5.5	5.5	6.5	6	6
<b>Administration</b>	0	0	0	1	1	1
<b>Communications</b>	0	0	0	.5	.5	.5
<b>IT</b>	0	0	0	.5	.5	.5
<b>UTILITY FUND TOTAL</b>	<b>12 FTE</b>	<b>17 FTE</b>	<b>17 FTE</b>	<b>19 FTE</b>	<b>20.5 FTE</b>	<b>23.5 FTE</b>
<b>TOTAL CITY PERSONNEL</b>	<b>65.5 FTE</b>	<b>75 FTE</b>	<b>85.5 FTE</b>	<b>98 FTE</b>	<b>122 FTE</b>	<b>137 FTE</b>

FTE = Full Time Employee or Equivalent



The City of Melissa personnel numbers have grown at a significantly lower rate than the population growth of the community. The net effect is that the City's employees have been providing a high level of services to more residents annually without the off set of more employees to keep up with the population growth. The FY26 Budget is adding the following positions:

- (3) Fire Fighters
- (2) Part Time Library Clerks
- (2) Patrol Police Officers
- (3) Water Maintenance Workers
- (1) Commercial Motor Vehicle Enforcement Officer
- (1) Staff Accountant
- (1) Planning Technician
- (1) Facilities Administrative Assistant
- (1) Facilities Maintenance Worker
- (1) Multi-media Content Specialist



## 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. Then in May of 2018 Standard & Poor's evaluated the City reviewing the rating on Melissa's GO's and raised its rating to "AA-" from "A+". Standard & Poor's evaluated the City in February 2023 reviewing the ratings on Melissa's bonds and raised the rate to "AA" from "AA-". Moody's Investors Service has upgraded Melissa ratings to Aa2 from Aa3 in June of 2023. Standard & Poor's review during the due diligence phase of the 2025 Certificate of Obligation Bond Sale raised the City of Melissa's rating to "AA /Positive" from "AA/Stable". 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.

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
Medium Grade	Baa1	BBB+
	Baa2	BBB+
	Baa3	BBB-

The following are the City of Melissa's policies related to debt and debt management as reviewed and approved by the Melissa City Council. These policies are reviewed annually during the budget process and are amended as needed.

## DEBT SERVICE SUMMARY - NARRATIVE

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 \$1.00 on the property tax rate. For FY26, the City's debt tax rate is \$0.136028 per \$100/valuation which is 30.0% of the \$0.454116 total tax rate for 2025.
- 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 obligations. 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 NET LIABILITIES - DEBT

Fund	FY26 Principal	FY26 interest	Total FY26 Payment
General	\$2,690,000	\$2,707,734	\$5,397,734
Water	\$2,343,750	\$1,652,431	\$3,996,181
MCEDC	\$550,000	\$376,774	\$926,774
TIF	\$860,000	\$499,331	\$1,359,331
Park Development	\$300,000	\$252,694	\$552,694
Road Impact (SA2)	\$60,000	\$90,000	\$150,000
Fire Prevention District	\$300,000	\$508,648	\$808,648
Crime Control District	\$40,000	\$63,523	\$103,523

## DEBT SERVICE SUMMARY - FINANCIAL

2025-26 Budget Debt Service Summary									
Date	Description	Maturity Date	Principal	Principal	Interest	Fiscal Total	Commitment	as of 10/01/25 O/S Principal	O/S Interest
<b>GENERAL FUND OBLIGATIONS</b>									
1/8/2013	General Obligation Bonds, Series 2013 Transportation Bond CIP - \$750,000 Milrany/CR 418 Refinanced 2004 & 2005 CO \$1,635,000	9/30/2032	\$ 2,430,000	\$ 40,000	\$ 8,650.00	\$ 48,650.00	General Fund	\$ 310,000	\$ 33,700.00
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 40,000 \$ 265,000 \$ 60,000	\$ 24,250.00 \$ 160,059.38 \$ 37,131.26	\$ 64,250.00 \$ 425,059.38 \$ 97,131.26	General Fund - FY22 TIF CDC 4B Water Fund	\$ 7,310,000 \$ 800,000 \$ 1,225,000	\$ 2,070,050 \$ 211,756.30 \$ 1,535,140.14 \$ 323,153.26
1/28/2015	General Obligation Bonds, Series 2015 Transportation Bond CIP - Bond Election Nov 07 Milrany Road (3 year phase in Rd Impact fee 100% GF 18-19)	2/15/2035	\$ 2,100,000	\$ 105,000	\$ 38,578.76	\$ 143,578.76	General Fund	\$ 1,310,000	\$ 217,485.70
11/15/2016	General Obligation Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 Fannin Rd Design/Row - Melissa Rd East ROW	9/30/2036	\$ 630,000	\$ 30,000	\$ 15,100.00	\$ 45,100.00	General Fund	\$ 415,000	\$ 88,900.00
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 205,000 \$ 45,000 \$ 45,000 \$ 25,000 \$ 80,000 \$ 90,000	\$ 107,100.00 \$ 22,900.00 \$ 22,900.00 \$ 12,100.00 \$ 43,000.00 \$ 45,800.00	\$ 312,100.00 \$ 67,900.00 \$ 67,900.00 \$ 37,100.00 \$ 123,000.00 \$ 135,800.00	Water Fund Park Dev Fee Fund Water Fund General Fund CDC 4B General Fund	\$ 6,590,000 \$ 2,780,000 \$ 595,000 \$ 595,000 \$ 315,000 \$ 1,115,000 \$ 1,190,000	\$ 1,554,800 \$ 655,600.00 \$ 140,900.00 \$ 140,900.00 \$ 74,100.00 \$ 263,500.00 \$ 279,800.00
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Transportation Bond CIP - Bond Election Nov 07 - 2008 CO Refi Throckmorton Rd; CR 418; Fannin Rd; Rehab Projects; Melissa Rd Ph 2; and Impact Fee Study	9/30/2028	\$ 3,115,000	\$ 335,000	\$ 35,300.00	\$ 370,300.00	General Fund	\$ 1,050,000	\$ 64,200.00
7/13/2017	General Obligation Bonds, Series 2017 Transportation Bond CIP - Bond Election Nov 07 Davis Rd and Fannin Rd construction	9/30/2037	\$ 3,950,000	\$ 185,000	\$ 79,580.00	\$ 264,580.00	General Fund EDC 4A/GF FY25	\$ 2,660,000	\$ 619,615.01
7/13/2017	Combination Tax and Revenue CO, Series 2017 Throckmorton Rd 2.0m; Land Acquisition \$3.2m; Green Ribbon TxDOT Project \$500k	9/30/2037	\$ 5,705,000	\$ 265,000	\$ 114,612.50	\$ 379,612.50	General Fund	\$ 3,860,000	\$ 778,106.25
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/Utility - TIF New Water Tower - WF	9/30/2043	\$ 17,425,000 \$ 8,000,000 \$ 7,800,000	\$ 550,000 \$ 650,000 \$ 7,990,000 \$ 1,000,000 \$ 7,785,000	\$ 501,100 \$ 18,668.76 \$ 229,793.76 \$ 28,775.00 \$ 223,862.50	\$ 1,051,100 \$ 38,668.76 \$ 484,793.76 \$ 58,775.00 \$ 468,862.50	General Fund Park Dev Fees TIF Water Fund	\$ 13,960,000 \$ 520,000 \$ 6,405,000 \$ 800,000 \$ 6,235,000	\$ 4,999,950 \$ 185,665.70 \$ 2,290,659.50 \$ 286,918.82 \$ 2,236,706.31
2018	General Obligation Bond, Series 2018 proposed Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000	\$ 55,000 \$ 45,000 \$ 30,000	\$ 18,937.50 \$ 71,000.00 \$ 27,706.26	\$ 73,937.50 \$ 116,000.00 \$ 57,706.26	General Fund TIF - support \$2m FY22 TIF - \$1m	\$ 2,610,000 \$ 805,000	\$ 918,687.59 \$ 283,396.99
2020	Combination Tax and Revenue CO, Series 2020 Melissa Road West \$2m; Road design surrounding Hschool \$500k	9/30/2045	\$ 2,475,000	\$ 80,000	\$ 57,531.26	\$ 137,531.26	General Fund	\$ 2,135,000	\$ 629,090.75
2020	Combination Tax and Revenue CO, Series 2020 Park projects	9/30/2045	\$ 1,980,000	\$ 65,000	\$ 46,000.00	\$ 111,000.00	General Fund	\$ 1,710,000	\$ 549,625.02
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m)	9/30/2046	\$ 37,610,000 \$ 8,175,000 \$ 5,855,000	\$ 1,060,000 \$ 230,000 \$ 105,000	\$ 1,256,850 \$ 273,200.00 \$ 105,600.00	\$ 2,316,850.00 \$ 503,200.00 \$ 210,600.00	General Fund EDC 4A/GF FY25/SA2	\$ 33,635,000 \$ 7,310,000 \$ 5,235,000	\$ 15,087,325.00 \$ 3,279,650.00 \$ 2,347,625.00
	Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)		\$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 145,000 \$ 170,000 \$ 135,000 \$ 215,000	\$ 172,500.00 \$ 201,350.00 \$ 158,200.00 \$ 256,000.00	\$ 317,500.00 \$ 371,350.00 \$ 293,200.00 \$ 471,000.00	CDC 4B Park Dev fee fund - FY25 GF TIF Water Fund	\$ 4,615,000 \$ 5,390,000 \$ 4,235,000 \$ 6,850,000	\$ 2,068,725.00 \$ 2,418,475.00 \$ 1,899,725.00 \$ 3,073,125.00
2021	General Obligation Refunding Bonds, Series 2021 refi 2012 GO Trans CIP, Berry Farms \$500k refi 2012 CO WF Fannin Rd waterline \$1.39m	9/30/2032	\$ 1,070,000 \$ 285,000 \$ 785,000	\$ 25,000 \$ 65,000	\$ 6,900.00 \$ 20,100.00	\$ 31,900.00 \$ 85,100.00	General Fund Water Fund	\$ 185,000 \$ 535,000	\$ 26,900.00 \$ 78,700.00
2023	Certificates of Obligation, Series 2023 Public Safety Complex - Facility design & Construction (bal) Transportation - Telephone Rd/City limits north to Throckmorton Transportation - Downtown Rd projects - Cooper between RR & SH5 Transportation - Downtown Rd projects - Harrison between RR & SH5 Transportation - Downtown Rd projects - Red River betw Mel Rd/Harrison Transportation - Cardinal/Highland - add'l funding Transportation - Cardinal Extended/Harlow Public Works/Parks facility renovations	9/30/2048	\$ 20,345,000 \$ 6,000,000 \$ 6,000,000 \$ 6,000,000 \$ 1,100,000 \$ 1,400,000 \$ 500,000	\$ 485,000	\$ 891,263	\$ 1,376,262.50	General Fund	\$ 19,785,000	\$ 11,813,850.01
2024	Certificates of Obligation, Series 2024 East Take Point - design Transportation - Telephone Rd - Melissa Rd to Throckmorton NTMWD Land Zadow Park - playground equip Melissa Lake Park - amphitheater, parking, splash pad, pavilion, playground, grass	9/30/2049	\$ 20,925,000 \$ 3,890,000 \$ 5,000,000 \$ 12,500,000 \$ 1,000,000 \$ 8,665,000	\$ 405,000 \$ 85,000 \$ 55,000 \$ 55,000 \$ 55,487 \$ 132,318 \$ 60,000	\$ 824,944 \$ 173,681 \$ 107,481 \$ 110,000 \$ 111,751 \$ 44,700 \$ 110,000	\$ 1,229,943.78 \$ 258,681.26 \$ 162,481.26 \$ 165,000.00 \$ 167,238.24 \$ 66,895.29 \$ 409,647.73 \$ 170,000.00	Water Fund General Fund I&S fund balance General Fund General Fund General Fund General Fund I&S fund balance	\$ 20,695,000 \$ 3,845,000 \$ 4,815,000 \$ 12,035,000	\$ 12,904,984.92 \$ 2,401,834.56 \$ 3,002,522.05 \$ 7,500,628.31
2025	Certificates of Obligation, Series 2025-Prelim PSB Parking Expansion Fire Station #2 Fire Station #2 GF Portion Warehouse Country Ridge Well Site Improvements East Water Take Point - pipes		\$ 26,325,000 \$ 1,510,000 \$ 12,080,000 \$ 2,000,000 \$ 2,685,000 \$ 8,050,000	\$ 655,000 \$ 40,000 \$ 300,000 \$ 49,093 \$ 65,907 \$ 200,000	\$ 1,108,428 \$ 63,523 \$ 508,648 \$ 84,226 \$ 113,074 \$ 338,956	\$ 1,763,428 \$ 103,523 \$ 808,648 \$ 133,319 \$ 178,981 \$ 538,956	CCD FPD General Fund General Fund General Fund Water Fund	\$ 1,510,000 \$ 12,080,000 \$ 2,000,000 \$ 2,685,000 \$ 8,050,000	\$ 1,020,533.44 \$ 8,182,137.56 \$ 1,357,204 \$ 1,822,046 \$ 5,454,156.11
Total Obligation - General Fund				\$ 2,690,000.00	\$ 2,707,734.19	\$ 5,397,734.19			

## DEBT SERVICE SUMMARY - FINANCIAL

2025-26 Budget Debt Service Summary									
Date	Description	Maturity Date	Principal	Principal	2025-26 Payable Interest	Fiscal Total	Commitment	as of 10/01/25 O/S Principal	O/S Interest
<b>WATER FUND OBLIGATIONS</b>									
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	\$ 185,000	\$ 33,389.00	\$ 218,389.00	<b>Water Fund</b> Divided by 4 Cities Melissa at 45% FY23	\$ 585,000	\$ 67,974.50
				\$ <b>83,250</b>	\$ <b>15,025.05</b>	\$ <b>98,275.05</b>		\$ 146,250	\$ 16,993.63
7/15/2006	State Participation Assistance Calculations GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2040	\$ 8,675,000	\$ 380,000	\$ 500,822.50	\$ 880,822.50	<b>Water Fund</b> Divided by 4 Cities Melissa at 45% FY23	\$ 8,675,000	\$ 4,539,184.52
				\$ <b>171,000.00</b>	\$ <b>225,370.13</b>	\$ <b>396,370.13</b>		\$ 2,168,750	\$ 1,134,796.13
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	\$ 120,000	\$ 4,500.00	\$ 124,500.00	<b>Water Fund</b> (4A participation)	\$ 120,000	\$ 4,500.00
2/20/2007	Contract Revenue Bonds, Series 2007 GTUA-Collin Grayson Project - w/Anna, Howe and Van Alstyne	9/30/2037	\$ 5,000,000	\$ 110,000	\$ 173,850.00	\$ 283,850.00	<b>Water Fund</b> Divided by 4 Cities Melissa at 45% FY23	\$ 3,100,000	\$ 1,371,221.75
				\$ <b>49,500</b>	\$ <b>78,232.50</b>	\$ <b>127,732.50</b>		\$ 775,000	\$ 342,805.44
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	\$ 75,000	\$ 9,317.50	\$ 84,317.50	<b>Water Fund</b> (4A participation)	\$ 230,000	\$ 20,095.05
12/11/2009	Contract Revenue Bonds, Series 2009A (Dfund) (GTUA) Fitzhugh Sewer (part 1 of 2)	9/30/2029	\$ 1,085,000	\$ 75,000	\$ 17,432.50	\$ 92,432.50	<b>Water Fund</b>	\$ 330,000	\$ 45,307.50
12/11/2009	Contract Revenue Bonds, Series 2009B (CWSRF) (GTUA) Fitzhugh Sewer (part 2 of 2)	9/30/2029	\$ 1,400,000	\$ 95,000	\$ 17,535.00	\$ 112,535.00	<b>Water Fund</b>	\$ 405,000	\$ 45,092.50
1/8/2013	Certificate of Obligation, Series 2013 US 75 Util Reloc, Mel Rd Util reloc, Davis Rd sewer South Take Point water project	9/30/2032	\$ 4,705,000	\$ 265,000	\$ 49,056.26	\$ 314,056.26	<b>Water Fund</b>	\$ 2,025,000	\$ 199,778.17
7/1/2014	Certificate of Obligation, Series 2014 SH 121 Utility Relocation, AMR System	2/15/2034	\$ 2,150,000	\$ 110,000	\$ 40,631.26	\$ 150,631.26	<b>Water Fund</b>	\$ 1,170,000	\$ 266,709.42
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 40,000	\$ 24,250.00	\$ 64,250.00	General Fund - FY22 TIF	\$ 7,310,000	\$ 2,070,050
				\$ 265,000	\$ 160,059.38	\$ 425,059.38	CDC 4B	\$ 5,285,000	\$ 1,535,140.14
				\$ 60,000	\$ 37,131.26	\$ 97,131.26	<b>Water Fund</b>	\$ 1,225,000	\$ 323,153.26
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Towers site \$495,000 Melissa Rd West ROW \$1,780,000 Sports Park - Phase II \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 205,000	\$ 107,100.00	\$ 312,100.00	<b>Water Fund</b>	\$ 6,590,000	\$ 1,554,800
				\$ 45,000	\$ 22,900.00	\$ 67,900.00	Park Dev Fee Fund	\$ 2,780,000	\$ 655,600.00
				\$ 45,000	\$ 22,900.00	\$ 67,900.00	<b>Water Fund</b>	\$ 595,000	\$ 140,900.00
				\$ 25,000	\$ 12,100.00	\$ 37,100.00	General Fund	\$ 315,000	\$ 74,100.00
				\$ 80,000	\$ 43,000.00	\$ 123,000.00	CDC 4B	\$ 1,115,000	\$ 263,500.00
				\$ 90,000	\$ 45,800.00	\$ 135,800.00	General Fund	\$ 1,190,000	\$ 279,800.00
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 Water/Wastewater CIP Phase 1 - Refi CO 2008/2006 FM 2933 water main from 121 to 545; SW mains; Stiff Creek Sewer improvements; Davis Rd Gravity sewer interceptor; East Water Facility transmission line; and Fitzhugh sewer- 2006 Country Ridge CO	9/30/2028	\$ 1,680,000	\$ 180,000	\$ 15,600.00	\$ 195,600.00	<b>Water Fund</b>	\$ 480,000	\$ 27,800.00
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD road/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000	\$ 550,000	\$ 501,100	\$ 1,051,100	General Fund	\$ 13,960,000	\$ 4,999,950
			\$ 650,000	\$ 20,000	\$ 18,668.76	\$ 38,668.76		\$ 520,000	\$ 185,665.70
			\$ 8,000,000	\$ 255,000	\$ 229,793.76	\$ 484,793.76	Park Dev Fee	\$ 6,405,000	\$ 2,290,659.50
			\$ 1,000,000	\$ 30,000	\$ 28,775.00	\$ 58,775.00	TIF	\$ 800,000	\$ 286,918.82
			\$ <b>7,800,000</b>	\$ <b>245,000</b>	\$ <b>223,862.50</b>	\$ <b>469,862.50</b>	<b>Water Fund</b>	\$ <b>6,235,000</b>	\$ <b>2,236,706.31</b>
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m)	9/30/2046	\$ 37,610,000	\$ 1,120,000	\$ 1,356,850	\$ 2,476,850.00	General Fund	\$ 33,635,000	\$ 15,087,325.00
			\$ 8,175,000	\$ 230,000	\$ 273,200.00	\$ 503,200.00		\$ 7,310,000	\$ 3,279,650.00
			\$ 5,855,000	\$ 165,000	\$ 195,800.00	\$ 360,600.00	EDC 4A/GF FY25/SA2	\$ 5,235,000	\$ 2,347,625.00
			\$ 5,160,000	\$ 60,000	\$ 90,000.00	\$ 150,000.00	SA2 phase in to GF		
			\$ 145,000	\$ 145,000	\$ 182,500.00	\$ 327,500.00	CDC 4B	\$ 4,615,000	\$ 2,068,725.00
			\$ 6,025,000	\$ 170,000	\$ 201,350.00	\$ 371,350.00	Park Dev fee fund - FY25 G	\$ 5,390,000	\$ 2,418,475.00
			\$ 4,735,000	\$ 135,000	\$ 158,200.00	\$ 293,200.00	TIF	\$ 4,235,000	\$ 1,899,725.00
			\$ <b>7,660,000</b>	\$ <b>215,000</b>	\$ <b>256,000.00</b>	\$ <b>471,000.00</b>	<b>Water Fund</b>	\$ <b>6,850,000</b>	\$ <b>3,073,125.00</b>
2021	General Obligation Refunding Bonds, Series 2021 refi 2012 GO Trans CIP, Berry Farms \$500k refi 2012 CO WF Fannin Rd waterline \$1.39m	9/30/2032	\$ 1,070,000	\$ 25,000	\$ 8,900.00	\$ 31,900.00	General Fund	\$ 185,000	\$ 26,900.00
			\$ 285,000	\$ 65,000	\$ 20,100.00	\$ 85,100.00	<b>Water Fund</b>	\$ 535,000	\$ 78,700.00
2024	Certificates of Obligation, Series 2024 East Take Point - design Transportation - Telephone Rd - Melissa Rd to Throckmorton NTMWD Land Zadow Park - playground equip Melissa Lake Park - amphitheater, parking, splash pad, pavilion, playground, grass	9/30/2049	\$ 20,925,000	\$ 465,000	\$ 934,944	\$ 1,399,943.78	General Fund	\$ 20,695,000	\$ 12,904,984.92
			\$ <b>3,890,000</b>	\$ <b>85,000</b>	\$ <b>173,681</b>	\$ <b>258,681.26</b>	<b>Water Fund</b>	\$ <b>3,845,000</b>	\$ <b>2,401,834.56</b>
			\$ <b>5,000,000</b>	\$ 110,000	\$ 217,481	\$ 327,481.26	General Fund	\$ 4,815,000	\$ 3,002,522.05
			\$ 2,500,000	\$ 55,487	\$ 111,751.18	\$ 167,238.24	PARK CIP		
			\$ 1,000,000	\$ 22,195	\$ 44,700.47	\$ 66,895.29	PARK CIP	\$ 12,035,000	\$ 7,500,628.31
			\$ 8,665,000	\$ 192,318	\$ 387,329.60	\$ 579,647.73	PARK CIP		
2025	Certificates of Obligation, Series 2025-Prelim PSB Parking Expansion Fire Station #2 Fire Station #2 GF Portion Warehouse Country Ridge Well Site Improvements East Water Take Point - pipes		\$ 26,325,000	\$ 655,000	\$ 1,108,428	\$ 1,763,427.50	CCD	\$ 1,510,000	\$ 1,020,533.44
			\$ 1,510,000	\$ 40,000	\$ 63,523	\$ 103,523	FPD	\$ 12,080,000	\$ 8,182,137.56
			\$ 12,080,000	\$ 300,000	\$ 508,648	\$ 808,648	General Fund	\$ 2,000,000	\$ 1,357,204
			\$ 2,000,000	\$ 49,093	\$ 84,226	\$ 133,319	General Fund	\$ 2,685,000	\$ 1,822,046
			\$ 2,685,000	\$ 65,907	\$ 113,074	\$ 178,981	<b>Water Fund</b>	\$ 8,050,000	\$ 5,464,156.11
			\$ <b>8,060,000</b>	\$ <b>200,000</b>	\$ <b>338,956</b>	\$ <b>538,956</b>			
Total Obligation - Water Fund				\$ 2,343,750.00	\$ 1,652,431.33	\$ 3,996,181.33			



## DEBT SERVICE SUMMARY - FINANCIAL

2025-26 Budget Debt Service Summary									
Date	Description	Maturity Date	Principal	Principal	2025-26 Payable Interest	Fiscal Total	Commitment	as of 10/01/25 O/S Principal	O/S Interest
<b>MELISSA CDC 4B OBLIGATIONS</b>									
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	\$ 60,000	\$ 1,215,000	\$ 61,215.00	CDC 4B	\$ 60,000	\$ 1,215.00
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park <b>\$7,290,000 Phase I 2016 Park Dev Plan</b> \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 40,000	\$ 24,250.00	\$ 64,250.00	General Fund - FY22 TIF	\$ 7,310,000	\$ 2,070,050
				\$ 265,000	\$ 160,059.38	\$ 425,059.38	CDC 4B	\$ 800,000	\$ 211,756.30
				\$ 60,000	\$ 37,131.26	\$ 97,131.26	Water Fund	\$ 5,285,000	\$ 1,635,140.14
								\$ 1,225,000	\$ 323,153.26
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD \$990,000 Land Acquisition for Park \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW <b>\$1,780,000 Sports Park - Phase II</b> \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 205,000	\$ 107,100.00	\$ 312,100.00	Water Fund	\$ 6,590,000	\$ 1,554,800
				\$ 45,000	\$ 22,900.00	\$ 67,900.00	Park Dev Fee Fund	\$ 2,780,000	\$ 655,600.00
				\$ 45,000	\$ 22,900.00	\$ 67,900.00	Water Fund	\$ 595,000	\$ 140,900.00
				\$ 25,000	\$ 12,100.00	\$ 37,100.00	General Fund	\$ 595,000	\$ 140,900.00
				\$ 80,000	\$ 43,000.00	\$ 123,000.00	CDC 4B	\$ 315,000	\$ 74,100.00
				\$ 90,000	\$ 45,800.00	\$ 135,800.00	General Fund	\$ 1,115,000	\$ 263,500.00
								\$ 1,190,000	\$ 279,800.00
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex - Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m)  <b>Zplex Phase 4 (\$6.017m)</b> 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000	\$ 1,120,000	\$ 1,346,850	\$ 2,466,850.00	General Fund	\$ 33,635,000	\$ 15,087,325.00
				\$ 8,175,000	\$ 230,000	\$ 273,200.00	EDC 4A/GF FY25/SA2	\$ 7,310,000	\$ 3,279,850.00
				\$ 5,855,000	\$ 165,000	\$ 195,600.00	SA2 phase in to GF	\$ 5,235,000	\$ 2,347,625.00
				\$ 60,000	\$ 90,000.00	\$ 150,000.00	CDC 4B		
				\$ 5,160,000	\$ 145,000	\$ 172,500.00	Park Dev fee fund - FY25 G	\$ 4,615,000	\$ 2,068,725.00
				\$ 6,025,000	\$ 170,000	\$ 201,350.00	TIF	\$ 5,390,000	\$ 2,418,475.00
				\$ 4,735,000	\$ 135,000	\$ 158,200.00	Water Fund	\$ 4,235,000	\$ 1,899,725.00
				\$ 7,660,000	\$ 215,000	\$ 258,000.00		\$ 6,850,000	\$ 3,073,125.00
<b>Total Obligation - CDC 4B</b>				\$ 550,000.00	\$ 376,774.38	\$ 926,774.38			
<b>PARK DEVELOPMENT FEE OBLIGATIONS</b>									
10/13/2016	Combination Tax and Revenue CO, Series 2016 \$4,450,000 Stiff Creek Sewer Improvements - NTMWD <b>\$990,000 Land Acquisition for Park</b> \$990,000 Land Acquisition for Water Tower site \$495,000 Melissa Rd West ROW <b>\$1,780,000 Sports Park - Phase II</b> \$1,985,000 Throckmorton Rd - Design/Construction 3 Year Phase in to GF with Road Impact Fee support	9/30/2036	\$ 10,020,000	\$ 205,000	\$ 107,100.00	\$ 312,100.00	Water Fund	\$ 6,590,000	\$ 1,554,800
				\$ 45,000	\$ 22,900.00	\$ 67,900.00	Park Dev Fee Fund	\$ 2,780,000	\$ 655,600.00
				\$ 45,000	\$ 22,900.00	\$ 67,900.00	Water Fund	\$ 595,000	\$ 140,900.00
				\$ 25,000	\$ 12,100.00	\$ 37,100.00	General Fund	\$ 595,000	\$ 140,900.00
				\$ 80,000	\$ 43,000.00	\$ 123,000.00	CDC 4B	\$ 315,000	\$ 74,100.00
				\$ 90,000	\$ 45,800.00	\$ 135,800.00	General Fund	\$ 1,115,000	\$ 263,500.00
								\$ 1,190,000	\$ 279,800.00
						\$ -	Road Impact Fees		
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, <b>100 acre Sports Park Ph 2 - Park Dev fee supported debt</b> Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - WF	9/30/2043	\$ 17,450,000	\$ 550,000	\$ 501,100	\$ 1,051,100	General Fund	\$ 13,960,000	\$ 4,999,950
				\$ 650,000	\$ 20,000	\$ 18,668.76	Park Dev Fees	\$ 520,000	\$ 185,665.70
				\$ 8,000,000	\$ 255,000	\$ 229,793.76	TIF	\$ 6,405,000	\$ 2,290,659.50
				\$ 1,000,000	\$ 30,000	\$ 28,775.00	Water Fund	\$ 800,000	\$ 286,918.82
				\$ 7,800,000	\$ 245,000	\$ 223,862.50	W/WW Impact 3 Yr Ph in WF - Year 3 of 3	\$ 6,235,000	\$ 2,236,706.31
						\$ -			
<b>Total Obligation - Park Development Fees</b>				\$ 300,000.00	\$ 252,693.76	\$ 552,693.76			
<b>Fire Prevention District</b>									
2025	Certificates of Obligation, Series 2025-Prelim PSB Parking Expansion <b>Fire Station #2</b> Fire Station #2 GF Portion Warehouse Country Ridge Well Site Improvements East Water Take Point - pipes		\$ 26,325,000 \$ 1,510,000 \$ 12,080,000 \$ 2,000,000 \$ 2,685,000 \$ 8,050,000	\$ 655,000 \$ 40,000 \$ 300,000 \$ 49,093 \$ 65,907 \$ 200,000	\$ 1,108,428 \$ 63,523 \$ 508,648 \$ 84,226 \$ 113,074 \$ 338,956	\$ 1,763,427.50 \$ 103,523 \$ 808,648 \$ 133,319 \$ 178,981 \$ 538,956	CCD FPD General Fund General Fund Water Fund	\$ 1,510,000 \$ 12,080,000 \$ 2,000,000 \$ 2,685,000 \$ 8,050,000	\$ 1,020,533.44 \$ 8,182,137.56 \$ 1,357,204 \$ 1,822,046 \$ 5,454,156.11
<b>Total Obligation - Fire Prevention District</b>				\$ 300,000.00	\$ 508,647.56	\$ 808,647.56			
<b>Crime Control District</b>									
2025	Certificates of Obligation, Series 2025-Prelim PSB Parking Expansion Fire Station #2 Fire Station #2 GF Portion Warehouse Country Ridge Well Site Improvements East Water Take Point - pipes		\$ 26,325,000 \$ 1,510,000 \$ 12,080,000 \$ 2,000,000 \$ 2,685,000 \$ 8,050,000	\$ 655,000 \$ 40,000 \$ 300,000 \$ 49,093 \$ 65,907 \$ 200,000	\$ 1,108,428 \$ 63,523 \$ 508,648 \$ 84,226 \$ 113,074 \$ 338,956	\$ 1,763,427.50 \$ 103,523 \$ 808,648 \$ 133,319 \$ 178,981 \$ 538,956	CCD FPD General Fund General Fund Water Fund	\$ 1,510,000 \$ 12,080,000 \$ 2,000,000 \$ 2,685,000 \$ 8,050,000	\$ 1,020,533.44 \$ 8,182,137.56 \$ 1,357,204 \$ 1,822,046 \$ 5,454,156.11
<b>Total Obligation - Crime Control District</b>				\$ 40,000.00	\$ 63,523.44	\$ 103,523.44			

# DEBT SERVICE SUMMARY - FINANCIAL

2025-26 Budget Debt Service Summary									
Date	Description	Maturity Date	Principal	Principal	2025-26 Payable Interest	Fiscal Total	Commitment	as of 10/01/25 O/S Principal	O/S Interest
TAX INCREMENT FINANCING ZONE #1									
1/28/2015	Combination Tax and Revenue CO, Series 2015 \$1,100,000 City Hall Park \$7,290,000 Phase I 2015 Park Dev Plan \$1,695,000 Water Line to 100 acre Park	2/15/2040	\$ 10,085,000	\$ 40,000 \$ 265,000 \$ 60,000	\$ 24,260.00 \$ 160,059.38 \$ 37,131.26	\$ 64,250.00 \$ 425,059.38 \$ 97,131.26	General Fund - FY22 TIF CDC 4B Water Fund	\$ 7,310,000 \$ 800,000 \$ 5,285,000 \$ 1,225,000	\$ 2,070,050 \$ 211,756.30 \$ 1,535,140.14 \$ 323,153.26
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 \$1,120,000 - Melissa Rd - 2006 CO Refi	9/30/2026	\$ 655,000	\$ 75,000	\$ 1,500.00	\$ 76,500.00	EDC 4A to TIF	\$ 75,000	\$ 1,500.00
10/13/2016	General Obligation Refunding & Improvements Bonds, Series 2016 2009 CO Refi - City Hall \$9,840,000 2006 CO Refi- Town Center Architect \$515k - falls off 9/30/2026	9/30/2034	\$ 8,140,000	\$ 505,000	\$ 187,900.00	\$ 692,900.00	TIF	\$ 4,950,000	\$ 936,000.00
2018	General Obligation Bond, Series 2018 proposed  Melissa Road - Construction (\$1m TIF funded debt)	9/30/2043	\$ 3,225,000  \$ 1,000,000	\$ 100,000 \$ 45,000 \$ 30,000	\$ 89,937.50 \$ 71,000.00 \$ 27,706.26	\$ 73,937.50 \$ 116,000.00 \$ 57,706.26	General Fund TIF - support \$2m FY22 TIF - \$1m	\$ 2,610,000  \$ 805,000	\$ 918,687.59  \$ 283,396.99
2018	Combination Tax and Revenue CO, Series 2018 proposed Signalization - Dart/Liberty Way/Pennsylvania, Storm Sirens, 100 acre Sports Park Ph 2 - Park Dev fee supported debt Cardinal/Highland/DOD roadway/utility - TIF New Water Tower - VWF	9/30/2043	\$ 17,450,000 \$ 650,000 \$ 8,000,000 \$ 1,000,000 \$ 7,800,000	\$ 550,000 \$ 20,000 \$ 255,000 \$ 30,000 \$ 245,000	\$ 501,100 \$ 18,668.76 \$ 229,793.76 \$ 28,775.00 \$ 223,862.50	\$ 1,051,100 \$ 38,668.76 \$ 484,793.76 \$ 58,775.00 \$ 468,862.50	General Fund General Fund Park Dev Fees TIF Water Fund	\$ 13,960,000 \$ 520,000 \$ 6,405,000 \$ 800,000 \$ 6,235,000	\$ 4,999,950 \$ 185,665.70 \$ 2,290,659.50 \$ 286,918.82 \$ 2,236,706.31
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m)  Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000 \$ 8,175,000 \$ 5,855,000  \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 1,120,000 \$ 230,000 \$ 165,000 \$ 60,000 \$ 145,000 \$ 170,000 \$ 135,000 \$ 215,000	\$ 1,356,850 \$ 273,200.00 \$ 195,600.00 \$ 90,000.00 \$ 182,500.00 \$ 201,350.00 \$ 158,200.00 \$ 256,000.00	\$ 2,476,850.00 \$ 503,200.00 \$ 360,600.00 \$ 150,000.00 \$ 327,500.00 \$ 371,350.00 \$ 293,200.00 \$ 471,000.00	General Fund EDC 4A/GF FY25/SA2 SA2 phase in to GF CDC 4B Park Dev fee fund - FY25 G TIF Water Fund	\$ 33,635,000 \$ 7,310,000 \$ 5,235,000  \$ 4,615,000 \$ 5,390,000 \$ 4,235,000 \$ 6,850,000	\$ 15,087,325.00 \$ 3,279,650.00 \$ 2,347,625.00  \$ 2,068,725.00 \$ 2,418,475.00 \$ 1,899,725.00 \$ 3,073,125.00
Total Obligation - TIF				\$ 860,000.00	\$ 499,331.26	\$ 1,359,331.26			
Road Impact - SA2									
2021	Combination Tax and Revenue CO, Series 2021 Public Safety Complex -Facility design & Construction (\$9.5m) High School Collector roads construction (\$6.82m)  Zplex Phase 4 (\$6.017m) 90 Acre Park - pond feature/Country Ridge Park/Trails (\$7m) Cardinal/Highland Construction - Utility & Roadway (\$5.5m) Public Works facility-buying Fire Station #1 (\$3.5 m) SH5 utility relocation/Gravity Sewer Pub Safety Complex (\$3.445m) Water Tower and Site work - balance to complete (\$2.0m)	9/30/2046	\$ 37,610,000 \$ 8,175,000 \$ 5,855,000  \$ 5,160,000 \$ 6,025,000 \$ 4,735,000 \$ 7,660,000	\$ 1,060,000 \$ 230,000 \$ 105,000 \$ 60,000 \$ 145,000 \$ 170,000 \$ 135,000 \$ 215,000	\$ 1,256,850 \$ 273,200.00 \$ 105,600.00 \$ 90,000.00 \$ 172,500.00 \$ 201,350.00 \$ 158,200.00 \$ 256,000.00	\$ 2,316,850.00 \$ 503,200.00 \$ 210,600.00 \$ 150,000.00 \$ 317,500.00 \$ 371,350.00 \$ 293,200.00 \$ 471,000.00	General Fund EDC 4A/GF FY25/SA2 SA2 phase in to GF CDC 4B Park Dev fee fund - FY25 GF TIF Water Fund	\$ 33,635,000 \$ 7,310,000 \$ 5,235,000  \$ 4,615,000 \$ 5,390,000 \$ 4,235,000 \$ 6,850,000	\$ 15,087,325.00 \$ 3,279,650.00 \$ 2,347,625.00  \$ 2,068,725.00 \$ 2,418,475.00 \$ 1,899,725.00 \$ 3,073,125.00
Total Obligation - Road Impact - SA2				\$ 60,000.00	\$ 90,000.00	\$ 150,000.00			



## PLANNING PROCESS

### 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, among other topics. 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. The Comprehensive Plan was updated and adopted in 2015 and is available on the City's website at [www.cityofmelissa.com](http://www.cityofmelissa.com). Because the vast majority of the priorities identified in the 2015 edition are still relevant, an Addendum was initiated to discuss specific development elements that have changed since 2015 due to State law modifications. That addendum was adopted in 2024.

*FY26 Budget Impact: Continued implementation will be addressed with existing funding throughout various line items.*

### FY26 BUDGET IMPACT

Continued implementation will be addressed with existing funding throughout various line items.



### 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. In FY19, the City completed its first ten year CIP that is described above. The current Addendum referenced above will help the City develop its second phase of CIP implementation, especially in the eastern areas of Melissa.

*FY26 Budget Impact: The FY26 budget provides continued support for existing Capital Improvement projects underway.*

## PLANNING PROCESS

### Park Master Plan

Overview: The Parks, Recreation, and Open Space Master Plan will assess the needs of Melissa residents, and will provide a roadmap that will drive short and long-range planning efforts. The plan will guide decision-making and resource allocation toward a clearly defined vision for the parks system, including development and redevelopment of community parks, facilities, hike and bike trails, open space, and recreation system over the next ten years. Key deliverables for this project include:

- Plan to establish vision and policy guidance of parks system
- Complete parks system assessment and inventory
- Establish strategies and approach to meet current and future needs
- Identify desired level of service based on community feedback
- Recommendation of funding strategies and outlook

### Strategic Planning

Overview: The City Council initiated a governance and goal setting process that started in January 2023. They have since committed to continuing the practice by coordinating quarterly training sessions and a winter annual retreat. January 2025 saw the City Council continue their work on setting more refined goals for the community and organization. More work will continue on this effort.

### Strategic Goals

- In response to the high growth, fund the right services at the right levels to protect community's investment
- Strengthen our ability to recruit and retain employees that provide core City services by investing in compensation initiatives that matter to workforce
- Provide support for an extremely lean organization
- Continue to plan and prepare for the future





**AN ORDINANCE OF THE CITY OF MELISSA, TEXAS APPROVING THE BUDGET FIGURES FOR FISCAL YEAR 2025-2026; ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF MELISSA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; ACCEPTING INCORPORATED FINANCIAL POLICIES; 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, 2025 and ending September 30, 2026 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 September 9, 2025, 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, 2025 and ending September 30, 2026, 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 2025/2026**

<b>General Fund</b>	<b>\$27,530,448</b>
<b>Utility Fund</b>	<b>\$28,042,429</b>
<b>General Debt Service</b>	<b>\$9,633,704</b>
<b>TIF #1</b>	<b>\$1,407,586</b>
<b>MCEDC 4B</b>	<b>\$1,168,133</b>
<b>Crime Control and Prevention District</b>	<b>\$1,508,074</b>
<b>Fire Control, Prevention, and Emergency</b>	<b>\$1,871,150</b>
<b>Medical Services District</b>	

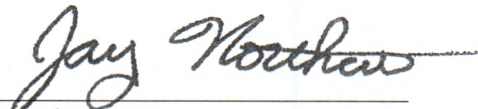
SECTION 4: Savings/ Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if 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 9TH DAY OF SEPTEMBER, 2025.**



Jay Northcut, Mayor

ATTESTED TO AND  
CORRECTLY RECORDED BY:



Hope Baskin, City Secretary



Dates of Publication: September 12, 2025 and September 19, 2025, *McKinney Courier-Gazette*

## GENERAL FUND BUDGET SUMMARY

	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
<b>REVENUES</b>				
Administrative (01)	\$ 15,715,070	\$ 19,013,374	\$ 20,517,175	\$ 23,867,148
Development Services (02)	\$ 5,248,452	\$ 5,707,314	\$ 3,040,000	\$ 2,540,000
Code Department (3)	\$ 2,665			
Cultural Services (4)	\$ 293,760	\$ 336,310	\$ 150,000	\$ 154,000
Municipal Courts (5)	\$ 601,446	\$ 923,207	\$ 750,000	\$ 925,000
Police Department (6)	\$ 19,401	\$ (14,807)	\$ 2,000	\$ 2,000
Street Department (7)	\$ 562	\$ 30,000		
Fire Department (8)	\$ 101,010	\$ 114,991	\$ 47,000	\$ 35,000
Library Department (10)	\$ 9,356	\$ 28,767	\$ 7,300	\$ 7,300
Communications (27)		\$ 3,290		
<b>Total General Fund Revenue</b>	<b>\$ 21,991,723</b>	<b>\$ 26,142,445</b>	<b>\$ 24,513,475</b>	<b>\$ 27,530,448</b>
	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
<b>EXPENSES BY DEPARTMENT</b>				
Non-Departmental	\$ 2,038,298	\$ -	\$ 3,971,326	\$ 3,680,716
Administrative	\$ 1,893,389	\$ 2,246,176	\$ 1,309,021	\$ 1,420,228
Finance			\$ 570,982	\$ 701,692
Human Resources			\$ 472,679	\$ 514,545
Development Services	\$ 3,141,888	\$ 3,283,431	\$ 2,255,765	\$ 2,178,871
Code Enforcement	\$ 188,911	\$ 199,156	\$ 331,176	\$ 338,261
Cultural Services	\$ 1,468,966	\$ 1,557,786	\$ 423,747	\$ 609,159
Municipal Courts	\$ 491,665	\$ 565,752	\$ 571,504	\$ 644,595
Police	\$ 3,168,262	\$ 4,455,131	\$ 4,795,496	\$ 5,515,418
Street	\$ 1,007,788	\$ 716,615	\$ 750,671	\$ 944,090
Fire	\$ 3,283,535	\$ 3,666,993	\$ 4,666,341	\$ 5,669,387
IT	\$ 404,077	\$ 1,441,387	\$ 1,409,372	\$ 1,504,555
Library	\$ 428,751	\$ 527,120	\$ 702,151	\$ 821,685
Building Maintenance	\$ 156,072	\$ 241,459	\$ 1,974,924	\$ 2,542,669
Communications	\$ -	\$ 413,134	\$ 308,321	\$ 444,576
<b>Total General Fund Expenditures</b>	<b>\$ 17,671,603</b>	<b>\$ 19,314,141</b>	<b>\$ 24,513,475</b>	<b>\$ 27,530,448</b>

## GENERAL FUND REVENUE DETAIL

	Actual FY23	Actual FY24	Adopted FY25	Adopted FY26
<b>General Revenue</b>				
4110 Current Property Taxes	\$7,670,099	\$9,333,921	\$11,708,390	\$13,736,517
4120 Delinquent Property Taxes	\$115,771	\$80,217	\$100,000	\$100,000
4130 Penalties & Interest	\$24,589	\$24,623	\$25,000	\$25,000
4145 Collin County/Child Safety	\$16,810	\$17,656	\$20,000	\$20,000
4160 Sales Tax	\$4,234,691	\$4,543,587	\$4,600,000	\$5,525,000
4170 Franchise Fees/Taxes	\$903,662	\$1,204,204	\$1,000,000	\$1,450,000
4210 Liquor License Registration	\$6,634	\$9,895	\$0	\$0
4220 Lease Revenue	\$97,886	\$109,975	\$125,000	\$0
4310 Donations	\$0	\$5,000	\$25,000	\$25,000
4315 Transfer In	\$441,447	\$497,765	\$913,785	\$985,631
4330 Interest	\$2,163,626	\$3,169,777	\$2,000,000	\$2,000,000
4320 Grants	\$4,828	\$0	\$0	\$0
4380 Miscellaneous Income	\$35,027	\$16,754	\$0	\$0
4990 Gain/Loss On Sale Of Fixed Assets	\$0	\$0	\$0	\$0
<b>TOTAL 01 General Revenue</b>	<b>\$15,715,070</b>	<b>\$19,013,374</b>	<b>\$20,517,175</b>	<b>\$23,867,148</b>
<b>DEVELOPMENT &amp; NEIGHBORHOOD SVCS</b>				
4180 Licenses & Permits	\$3,472,732	\$4,346,339	\$2,500,000	\$2,000,000
4181 Licenses - Contractor	\$33,125	\$35,633	\$40,000	\$40,000
4190 Platting & Development	\$1,742,595	\$1,325,341	\$500,000	\$500,000
4380 Miscellaneous Income	\$0	\$1	\$0	\$0
<b>TOTAL 02 DEVELOPMENT &amp; NEIGHBORHOOD SERVICES</b>	<b>\$5,248,452</b>	<b>\$5,707,314</b>	<b>\$3,040,000</b>	<b>\$2,540,000</b>
<b>CODE</b>				
4990 Gain/Loss On Sale Of Fixed Assets	\$2,665	\$0	\$0	\$0
<b>TOTAL 03 CODE</b>	<b>\$2,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CULTURAL SERVICES &amp; EVENTS</b>				
4380 Miscellaneous Income	\$8,000	\$0	\$0	\$0
4166 Community Events	\$0	\$0	\$0	\$4,000
4990 Gain/Loss On Sale Of Fixed Assets	\$5,728	\$0	\$0	\$0
4340 Park Rental Fees	\$180,033	\$236,310	\$50,000	\$50,000
4345 Park Maintenance/Support	\$100,000	\$100,000	\$100,000	\$100,000
<b>TOTAL 04 CULTURAL SERVICES</b>	<b>\$293,760</b>	<b>\$336,310</b>	<b>\$150,000</b>	<b>\$154,000</b>
<b>MUNICIPAL COURTS</b>				
4140 Court Fines	\$601,446	\$923,207	\$750,000	\$925,000
<b>TOTAL 05 MUNICIPAL COURTS</b>	<b>\$601,446</b>	<b>\$923,207</b>	<b>\$750,000</b>	<b>\$925,000</b>
<b>POLICE DEPARTMENT</b>				
4155 Law Enforcement Officer Stand/Training	\$1,282	\$3,589	\$1,200	\$1,200
4380 Miscellaneous Income	\$13,200	\$1,987	\$0	\$0
4180 Licenses And Permits	\$650	\$3,230	\$0	\$0
4157 Golf Carts	\$1,070	\$740	\$800	\$800
4320 Grants	\$2,422	\$939	\$0	\$0
4330 Interest - Pd Drug/Seizure Acct	\$277	\$701	\$0	\$0
4311 Donations	\$500	\$500	\$0	\$0
4990 Gain/Loss On Sale Of Fixed Assets	\$0	-\$26,494	\$0	\$0
4150 Police Reports	\$0	\$0	\$0	\$0
<b>TOTAL 06 POLICE</b>	<b>\$19,401</b>	<b>-\$14,807</b>	<b>\$2,000</b>	<b>\$2,000</b>



## GENERAL FUND REVENUE DETAIL

	Actual FY23	Actual FY24	Adopted FY25	Adopted FY26
<b>STREET DEPARTMENT</b>				
4380 Miscellaneous Income	\$562	\$30,000	\$0	\$0
<b>TOTAL 07 STREET</b>	<b>\$562</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>
<b>FIRE DEPARTMENT</b>				
4185 Fire Department Insurance Reimburse	\$22,082	\$38,936	\$35,000	\$35,000
4220 Lease Revenue	\$1,000	\$23,000	\$12,000	
4360 Fire Dept Donations	\$0	\$150	\$0	\$0
4365 Fire Dept./Collin County	\$51,840	\$50,007	\$0	\$0
4320 Grants	\$16,645	\$1,400	\$0	\$0
4380 Miscellaneous Income	\$9,443	\$1,498	\$0	\$0
4990 Gain/Loss On Sale Of Fixed Assets	\$0	\$0	\$0	\$0
<b>TOTAL 08 FIRE</b>	<b>\$101,010</b>	<b>\$114,991</b>	<b>\$47,000</b>	<b>\$35,000</b>
<b>LIBRARY DEPARTMENT</b>				
4385 Library Fines	\$0	\$344	\$0	\$0
4382 Library Services - Copies	\$3,422	\$4,455	\$1,800	\$1,800
4384 Library Services - Fax	\$629	\$762	\$0	\$0
4387 Notary Fees	\$3,677	\$4,505	\$2,000	\$2,000
4395 Library Donations	\$1,343	\$1,083	\$3,500	\$3,500
4383 Misc Library Services	\$0	\$61	\$0	\$0
4380 Miscellaneous Income	\$0	\$0	\$0	\$0
4410 Grants	\$285	\$17,556	\$0	\$0
<b>TOTAL 10 LIBRARY</b>	<b>\$9,356</b>	<b>\$28,767</b>	<b>\$7,300</b>	<b>\$7,300</b>
<b>COMMUNICATIONS DEPARTMENT</b>				
4166 Community Events	\$0	\$3,290	\$0	\$0
<b>TOTAL 27 COMMUNICATIONS</b>	<b>\$0</b>	<b>\$3,290</b>	<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Revenue</b>	<b>\$21,991,723</b>	<b>\$26,142,445</b>	<b>\$24,513,475</b>	<b>\$27,530,448</b>

## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 00 - NON-DEPARTMENTAL

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5220 Animal Control	\$42,909	\$49,641	\$55,000	\$75,000
5230 Appraisal District	\$80,848	\$98,607	\$114,779	\$125,000
5260 Engineering	\$168,872	\$127,637	\$130,000	\$130,000
5290 Security	\$475	\$475	\$1,500	\$1,500
5310 Dues & Memberships	\$3,488	\$5,104	\$3,600	\$3,600
5343 Chapter 380 Reimbursement Incentives	\$604,788	\$739,143	\$650,000	\$1,250,000
5344 Economic Development	\$20,000	\$20,000	\$0	\$0
5369 Designated Fund: Road Repair And Replacement	\$156,536	\$156,536	\$156,536	\$156,536
5371 R&R Fund - Facilities	\$15,000	\$15,000	\$250,000	\$250,000
5373 Designated Fund - Facilities		\$3,000,000	\$944,611	\$0
5374 Designated Fund: Special Projects		\$625,000	\$0	\$0
5390 Professional Services	\$43,085	\$39,008	\$54,300	\$146,800
5400 Audit Fees	\$24,675	\$22,375	\$20,000	\$0
5410 Legal Fees	\$61,130	\$69,220	\$75,000	\$90,000
5415 Environmental Svcs	\$14,424	\$16,287	\$18,000	\$18,000
5420 Insurance	\$315,250	\$404,233	\$400,000	\$500,000
5430 Telephone	\$48,998	\$10,848	\$10,000	\$10,000
5433 Vehicle Depreciation & Replacement Fund		\$500,000	\$0	\$0
5376 Bldg Repairs & Maintenance			\$0	\$235,500
5435 Internet Service	\$28,370	\$28,827	\$30,000	\$30,780
5470 Utilities	\$51,419	\$49,521	\$55,000	\$55,000
5500 Misc	\$2,520	\$0	\$0	\$0
5513 Community Events	\$85,650	\$0	\$0	\$0
5635 Charitable Contributions	\$2,500	\$2,500	\$3,000	\$3,000
Fund Balance Contribution			\$1,000,000	\$600,000
5910 Capital Outlay	\$267,362		\$0	\$0
<b>OPERATIONS TOTAL</b>	<b>\$2,038,298</b>	<b>\$5,979,962</b>	<b>\$3,971,326</b>	<b>\$3,680,716</b>
<b>01-00 TOTAL</b>	<b>\$2,038,298</b>	<b>\$5,979,962</b>	<b>\$3,971,326</b>	<b>\$3,680,716</b>

## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 01 - ADMINISTRATION

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$950,371	\$1,066,071	\$768,146	\$841,057
5115 Salaries - Overtime	\$1,355	\$1,751	\$0	\$0
5145 Longevity Pay	\$2,724	\$3,488	\$1,968	\$3,306
5172 Car Allowance			\$0	\$10,800
5150 Social Security Expense	\$47,386	\$54,783	\$32,792	\$33,704
5155 Medicare Expense	\$12,999	\$14,885	\$10,488	\$11,706
5160 Suta Expense	\$9	\$1,048	\$585	\$315
5161 Health Insurance Expense		\$64,067	\$0	\$47,276
5162 Dental Insurance Expense		\$6,336	\$0	\$3,855
5167 Life, ADD, & EAP Expense		\$1,708	\$0	\$1,163
5163 HSA Expense		\$12,167	\$0	\$6,000
5166 Long Term Disability	\$2,054	\$2,809	\$1,379	\$2,005
5170 Tmrs Expense	\$165,402	\$187,305	\$146,272	\$180,921
5191 Annual Drivers License Check	\$876	\$0	\$0	\$0
5192 Recruiting Expenses	\$19,422	\$43,589	\$1,331	\$0
5195 Drug Screening	\$77	\$50	\$195	\$150
5196 Misc Employee Expense	\$10,188	\$7,527	\$1,050	\$1,050
5197 Employee Appreciation-	\$8,665	\$4,388	\$0	\$900
5198 Employee Special Events	\$8,152	\$12,065	\$0	\$0
5510 Group Health Insurance	\$103,635		\$68,309	\$0
<b>PERSONNEL TOTAL</b>	<b>\$1,333,316</b>	<b>\$1,484,037</b>	<b>\$1,032,516</b>	<b>\$1,144,208</b>
5240 City Council Expense	\$42,711	\$27,884	\$37,820	\$33,288
5241 City Council Training/Travel	\$11,469	\$9,693	\$20,100	\$19,750
5242 City Council Technology	\$4,509	\$5,335	\$5,000	\$10,160
5245 Boards And Commission		\$133	\$0	\$11,000
5250 Election Expense	\$1,265	\$36,456	\$21,500	\$0
5280 Office Supplies	\$19,152	\$13,687	\$3,000	\$5,273
5310 Dues & Memberships	\$13,702	\$14,693	\$12,146	\$11,900
5320 Postage And Delivery	\$2,384	\$3,871	\$500	\$500
5321 Shipping And Courier Svc	\$861	\$226	\$0	\$0
5330 Publications And Subscriptions	\$9,750	\$1,051	\$1,000	\$1,000
5336 Bank Analysis Charges		\$40	\$0	\$0
5340 Legal Advertising	\$10,634	\$40,652	\$14,000	\$14,000
5341 Promotional Materials	\$1,946	\$2,345	\$0	\$0
5345 Marketing - Advertising	\$42,618		\$0	\$0
5350 Printing And Reproduction	\$4,290	\$5,374	\$2,090	\$2,000

## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 01 - ADMINISTRATION

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5352 Codification Of Ordinances	\$2,746	\$5,438	\$7,000	\$7,000
5356 Communications	\$1,047		\$0	\$0
5357 Website Maintenance	\$12,489		\$0	\$0
5361 Equipment Rental	\$1,484	\$1,414	\$4,244	\$4,244
5370 Contract Repair & Maintenance	\$432	\$432	\$0	\$0
5375 Vehicle Repair & Maintenance		\$208	\$0	\$0
5378 Barker House Expense	\$16,100		\$0	\$0
5380 Vehicle Expense	\$1,414		\$0	\$0
5385 Vehicle Fuel	\$1,891	\$2,033	\$2,500	\$2,500
5390 Professional Services	\$134,956	\$215,202	\$40,000	\$60,000
5405 Property Taxes		\$163	\$0	\$0
5410 Legal Fees	\$7,218	\$12,612	\$30,000	\$0
5420 Insurance	\$424	\$424	\$0	\$0
5430 Telephone	\$1,966	\$134	\$0	\$0
5432 Wireless Telephone Exp	\$3,336	\$5,192	\$2,880	\$2,880
5436 Computer Expenses	\$5,046	\$12,592	\$1,920	\$1,920
5438 Computer Hardware/Software	\$52,678	\$17,835	\$31,000	\$31,000
5439 Business Meals	\$3,961	\$4,329	\$3,000	\$4,000
5440 Travel Expenses	\$8,016	\$9,542	\$11,500	\$25,250
5441 Mileage Reimbursement	\$339	\$573	\$800	\$800
5442 Vehicle Lease	\$9,097	\$9,768	\$12,000	\$12,000
5450 Uniforms	\$2,582	\$429	\$600	\$600
5460 Training	\$9,126	\$6,896	\$2,905	\$5,955
5500 Misc Expense	\$576	\$830	\$0	\$0
5509 Property Tax Expense		\$6,738	\$0	\$0
5513 Community Events		\$683	\$0	\$0
5550 Supplies	\$2,739	\$1,271	\$4,000	\$4,000
5573 Collin County Filing Fee	\$4,337	\$2,645	\$4,000	\$5,000
5574 Document Management	\$1,000	\$500	\$1,000	\$0
<b>OPERATIONS TOTAL</b>	<b>\$450,293</b>	<b>\$479,325</b>	<b>\$276,505</b>	<b>\$276,020</b>
5531 Capital Outlay Interest		\$60,435	\$0	\$0
5532 Capital Outlay Principal		\$198,179	\$0	\$0
5910 Capital Outlay	\$109,780	\$24,200	\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$109,780</b>	<b>\$282,814</b>	<b>\$0</b>	<b>\$0</b>
<b>01-01 TOTAL</b>	<b>\$1,893,389</b>	<b>\$2,246,176</b>	<b>\$1,309,021</b>	<b>\$1,420,228</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 28 - FINANCE

LINE ITEMS	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$342,886	\$400,723
5115 Salaries - Overtime	\$0	\$2,000
5145 Longevity Pay	\$212	\$390
5150 Social Security Expense	\$19,312	\$23,520
5155 Medicare Expense	\$4,975	\$5,897
5160 Suta Expense	\$468	\$315
5161 Health Insurance Expense	\$0	\$45,620
5162 Dental Insurance Expense	\$0	\$3,810
5163 HSA Expense	\$0	\$4,000
5166 Long Term Disability	\$472	\$1,052
5167 Life, ADD, & EAP Expense	\$0	\$755
5170 Tmrs Expense	\$60,660	\$80,123
5172 Car Allowance	\$0	\$3,600
5192 Recruiting Expenses	\$0	\$1,890
5195 Drug Screening	\$0	\$121
5197 Employee Appreciation-Recognition	\$600	\$750
5510 Group Health Insurance	\$39,853	\$0
<b>PERSONNEL TOTAL</b>	<b>\$469,438</b>	<b>\$574,566</b>
5280 Office Supplies	\$1,500	\$1,800
5310 Dues & Memberships	\$1,500	\$2,250
5320 Postage And Delivery	\$2,000	\$2,000
5350 Printing And Reproduction	\$0	\$1,200
5361 Equipment Rental	\$2,844	\$2,844
5400 Audit Fees	\$20,000	\$20,000
5390 Professional Services	\$66,000	\$87,500
5432 Wireless Telephone Exp	\$600	\$600
5438 Computer Hardware/Software	\$0	\$432
5440 Travel Expenses	\$5,000	\$5,000
5450 Uniforms	\$400	\$500
5460 Training	\$1,700	\$3,000
<b>OPERATIONS TOTAL</b>	<b>\$101,544</b>	<b>\$127,126</b>
<b>01-28 TOTAL</b>	<b>\$570,982</b>	<b>\$701,692</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 29 - HUMAN RESOURCES

LINE ITEMS	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$173,031	\$188,965
5110 Salaries -org mkt adjustments	\$125,000	\$100,000
5145 Longevity Pay	\$1,160	\$1,914
5150 Social Security Expense	\$10,800	\$11,700
5155 Medicare Expense	\$2,526	\$2,829
5160 Suta Expense	\$234	\$126
5161 Health Insurance Expense	\$0	\$15,044
5162 Dental Insurance Expense	\$0	\$1,247
5163 HSA Expense	\$0	\$2,000
5166 Long Term Disability	\$455	\$521
5167 Life, ADD, & EAP Expense	\$0	\$335
5170 Tmrs Expense	\$30,797	\$38,431
5172 Car Allowance	\$0	\$4,200
5191 Annual Drivers License Check	\$1,500	\$0
5192 Recruiting Expenses	\$20,000	\$20,000
5196 Misc Employee Expense	\$4,750	\$28,582
5197 Employee Appreciation-Recognition	\$9,100	\$13,250
5198 Employee Special Events	\$10,000	\$15,000
5510 Group Health Insurance	\$18,211	\$0
<b>PERSONNEL TOTAL</b>	<b>\$407,564</b>	<b>\$444,144</b>
5280 Office Supplies	\$3,000	\$3,000
5310 Dues & Memberships	\$905	\$905
5361 Equipment Rental	\$0	\$1,668
5390 Professional Services	\$39,676	\$46,155
5410 Legal Fees	\$10,000	\$10,000
5432 Wireless Telephone Exp	\$1,200	\$1,200
5439 Business Meals	\$4,058	\$3,586
5440 Travel Expenses	\$2,467	\$2,302
5450 Uniforms	\$200	\$200
5460 Training	\$3,609	\$1,385
<b>OPERATIONS TOTAL</b>	<b>\$65,115</b>	<b>\$70,401</b>
<b>01-28 TOTAL</b>	<b>\$472,679</b>	<b>\$514,545</b>



# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 02 - DEVELOPMENT & NEIGHBORHOOD SERVICES

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$216,335	\$250,356	\$340,062	\$439,568
5115 Salaries - Overtime	\$6,887	\$2,087	\$6,000	\$6,000
5145 Longevity Pay	\$728	\$428	\$544	\$1,242
5150 Social Security Expense	\$13,473	\$14,744	\$21,118	\$27,331
5155 Medicare Expense	\$3,151	\$3,448	\$4,939	\$6,392
5160 SUTA Expense	\$8	\$644	\$585	\$378
5161 Health Insurance Expense		\$19,631	\$0	\$42,280
5162 Dental Insurance Expense		\$1,668	\$0	\$3,381
5163 HSA Expense			\$3,000	\$4,000
5166 Long Term Disability	\$633	\$720	\$637	\$1,139
5167 Life, ADD, & EAP Expense		\$479	\$0	\$817
5170 Tmrs Expense	\$39,222	\$44,063	\$60,219	\$86,758
5195 Drug Screening		\$110	\$0	\$45
5192 Recruiting Expenses	\$102	\$771	\$0	\$1,332
5197 Employee Appreciation-Recognition	\$669	\$600	\$750	\$900
5510 Group Health Insurance	\$26,123		\$40,139	\$0
<b>PERSONNEL TOTAL</b>	<b>\$307,331</b>	<b>\$339,750</b>	<b>\$477,993</b>	<b>\$621,563</b>
5261 Development Project Eng. Fees	\$601,413	\$614,171	\$500,000	\$500,000
5242 Council & Boards Technology	\$2,925	\$3,592	\$3,200	\$10,784
5245 Boards & Commissions		\$327	\$0	\$2,600
5270 Inspections	\$2,200,370	\$2,196,860	\$1,250,000	\$1,000,000
5280 Office Supplies	\$2,965	\$1,925	\$3,000	\$3,000
5281 Furniture & Fixtures			\$0	\$6,800
5310 Dues & Memberships	\$632	\$1,124	\$932	\$1,295
5320 Postage And Delivery	\$1,057	\$1,105	\$1,200	\$1,200
5330 Publications And Subscriptions		\$5,768	\$0	\$420
5335 Customer Credit Card Charges	\$570	\$192	\$360	\$360
5340 Legal Advertising	\$5,808	\$4,294	\$4,000	\$4,000
5350 Printing And Reproduction	\$10,848	\$7,888	\$8,800	\$11,426
5390 Professional Svcs		\$10,000	\$0	\$0
5430 Telephone	\$458		\$0	\$0
5431 New Employee Tech Set up			\$0	\$2,260
5432 Wireless Telephone Exp	\$977	\$1,236	\$1,500	\$1,500
5436 Computer Expenses	\$2,627	\$420	\$0	\$0
5438 Computer Hardware/Software		\$84,539	\$3,500	\$432
5439 Business Meals	\$2,035	\$2,665	\$2,250	\$2,250
5440 Travel Expenses	\$964		\$0	\$4,056
5450 Uniforms	\$398	\$966	\$750	\$900
5460 Training	\$245	\$930	\$1,030	\$3,775
5500 Misc Expense	\$31		\$0	\$0
5573 Collin County Filing Fees	\$235		\$250	\$250
<b>OPERATIONS TOTAL</b>	<b>\$2,834,558</b>	<b>\$2,938,002</b>	<b>\$1,780,772</b>	<b>\$1,557,308</b>
5910 Capital Outlay		\$5,680	\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$0</b>	<b>\$5,680</b>	<b>\$0</b>	<b>\$0</b>
<b>01-02 TOTAL</b>	<b>\$3,141,888</b>	<b>\$3,283,431</b>	<b>\$2,258,765</b>	<b>\$2,178,871</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 03 - CODE COMPLIANCE

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$99,743	\$122,076	\$202,246	\$201,383
5115 Salaries - Overtime	\$2,741	\$1,902	\$0	\$0
5145 Longevity Pay	\$140	\$248	\$344	\$660
5150 Social Security Expense	\$6,244	\$7,277	\$12,561	\$12,527
5155 Medicare Expense	\$1,460	\$1,702	\$2,938	\$2,930
5160 Suta Expense	\$87	\$234	\$351	\$189
5161 Health Insurance Expense		\$11,046	\$0	\$19,807
5162 Dental Insurance Expense		\$937	\$0	\$1,473
5163 HSA Expense		\$1,000	\$0	\$1,000
5166 Long Term Disability	\$334	\$362	\$440	\$542
5167 Life, ADD, & EAP Expense		\$241	\$0	\$361
5170 Tmrs Expense	\$17,981	\$21,235	\$35,818	\$39,802
5192 Recruiting Expenses			\$1,330	\$0
5195 Drug Screening			\$45	\$0
5197 Employee Apprec.-Recognition	\$208	\$363	\$450	\$600
5510 Group Health Insurance	\$14,909		\$29,245	\$0
<b>PERSONNEL TOTAL</b>	<b>\$143,847</b>	<b>\$168,624</b>	<b>\$285,768</b>	<b>\$281,274</b>
5280 Office Supplies	\$561	\$913	\$750	\$750
5310 Dues & Memberships	\$38	\$212	\$405	\$405
5320 Postage And Delivery	\$1,798	\$2,854	\$3,000	\$3,000
5330 Publications and Subscriptions		\$3,361	\$0	\$0
5350 Printing And Reproduction	\$160	\$895	\$590	\$500
5360 Equipment			\$0	\$2,714
5375 Vehicle Repair & Maintenance	\$1,673	\$1,224	\$1,691	\$971
5380 Vehicle Expense	\$394	\$334	\$480	\$792
5385 Vehicle Fuel	\$1,723	\$1,549	\$3,000	\$4,500
5395 License Fees		\$100	\$225	\$525
5430 Telephone Exp	\$230		\$0	\$0
5432 Wireless Telephone Exp	\$1,021	\$3,592	\$1,710	\$1,710
5436 Computer Expenses		\$66	\$0	\$0
5438 Computer Hardware/Software		\$157	\$4,160	\$804
5439 Business Meals		\$53	\$300	\$520
5440 Travel			\$0	\$1,876
5442 Vehicle Lease - Enterprise	\$14,426	\$14,244	\$18,348	\$19,815
5450 Uniforms	\$345	\$898	\$1,950	\$1,950
5460 Training	\$550	\$80	\$8,799	\$6,155
5618 Condemned Property Demolition	\$22,146		\$0	\$10,000
<b>OPERATIONS TOTAL</b>	<b>\$45,064</b>	<b>\$30,532</b>	<b>\$45,408</b>	<b>\$56,987</b>
<b>01-03 TOTAL</b>	<b>\$188,911</b>	<b>\$199,156</b>	<b>\$331,176</b>	<b>\$338,261</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 04 - CULTURAL SERVICES

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$241,606	\$299,784	\$182,803	\$171,607
5115 Salaries - Overtime	\$3,897	\$4,666	\$0	\$0
5145 Longevity Pay	\$920	\$1,148	\$0	\$72
5150 Social Security Expense	\$14,653	\$18,288	\$11,334	\$10,644
5155 Medicare Expense	\$3,427	\$4,277	\$2,651	\$2,489
5160 Suta Expense	\$108	\$819	\$234	\$126
5161 Health Insurance Expense		\$28,239	\$0	\$18,623
5162 Dental Insurance Expense		\$2,213	\$0	\$1,449
5163 HSA Expense		\$2,417	\$0	\$2,000
5166 Long Term Disability	\$683	\$861	\$450	\$482
5167 Life, ADD, & EAP Expense		\$567	\$0	\$311
5170 Tmrs Expense	\$43,168	\$53,861	\$32,320	\$33,821
5192 Recruiting		\$124	\$0	\$0
5195 Drug Screening	\$40	\$165	\$0	\$0
5197 Employee Appreciation-Recognition		\$177	\$300	\$300
5510 Group Health Insurance	\$31,330		\$18,715	\$0
<b>PERSONNEL TOTAL</b>	<b>\$339,831</b>	<b>\$417,605</b>	<b>\$248,807</b>	<b>\$241,924</b>
5310 Dues & Memberships			\$0	\$500
5280 Office Supplies		\$419	\$0	\$1,500
5350 Printing And Reproduction	\$320	\$101	\$0	\$0
5360 Equipment	\$4,545	\$6,640	\$0	\$1,000
5361 Equipment Rental	\$1,544	\$3,725	\$0	\$0
5370 Contract Repairs & Maintenance	\$442,175	\$375,738	\$0	\$0
5375 Vehicle Repair & Maintenance	\$3,260	\$6,657	\$0	\$0
5376 Bldg Repair & Maintenance	\$1,576	\$756	\$0	\$0
5390 Professional Services	\$29,620	\$30,994	\$0	\$0
5380 Vehicle Expense	\$1,181	\$1,034	\$0	\$0
5385 Vehicle Fuel	\$8,231	\$8,692	\$0	\$0
5430 Telephone Exp	\$458		\$0	\$0
5435 Internet/Cable Svc	\$35,000	\$46,100	\$0	\$0
5433 Wireless Telephone Exp	\$2,470	\$2,669	\$1,440	\$1,440
5436 Computer Expenses		\$1,928	\$0	\$0
5438 Computer Hardware/Software		\$1,800	\$19,000	\$19,000
5439 Business Meals			\$0	\$300
5442 Vehicle Lease - Enterprise	\$16,868	\$30,251	\$0	\$0
5450 Uniforms	\$4,143	\$4,791	\$200	\$200

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 04 - CULTURAL SERVICES

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5460 Training	\$1,165	\$198	\$300	\$1,500
5440 Travel		\$718	\$1,800	\$3,300
5470 Utilities	\$176,967	\$225,311	\$0	\$0
5498 Zplex Expenses	\$127,829	\$29,343	\$0	\$0
5501 Zadow Park Expenses	\$27,665	\$47,519	\$0	\$0
5495 Event Sponsorships	\$10,000	\$15,000	\$0	\$0
5496 Facilities Maintenance	\$179,455	\$191,468	\$0	\$0
5505 Park Expenses	\$42,384	\$47,310	\$0	\$0
5512-Sparks & Spangles 4th of July			\$0	\$46,350
5513 Community Events			\$152,200	\$8,745
5515 Staff Engagement Events			\$0	\$400
5516 Melissa Road Tribute Fest			\$0	\$100,000
5517 Fishing Day			\$0	\$15,000
5518 Tree Lighting			\$0	\$48,500
5519 Melissa Shamrock 5K			\$0	\$19,500
5542 Parks & Rec Programming			\$0	\$100,000
5550 Supplies	\$12,279	\$18,615	\$0	\$0
<b>OPERATIONS TOTAL</b>	<b>\$1,129,135</b>	<b>\$1,097,775</b>	<b>\$174,940</b>	<b>\$367,235</b>
5910 Capital Outlay		\$42,407	\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$0</b>	<b>\$42,407</b>	<b>\$0</b>	<b>\$0</b>
<b>01-04 TOTAL</b>	<b>\$1,468,966</b>	<b>\$1,557,786</b>	<b>\$423,747</b>	<b>\$609,159</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 05 - MUNICIPAL COURT

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$121,727	\$153,353	\$179,240	\$196,533
5115 Salaries - Overtime	\$2,002	\$5,945	\$0	\$0
5145 Longevity Pay	\$876	\$972	\$1,068	\$534
5150 Social Security Expense	\$7,285	\$9,447	\$11,179	\$12,218
5155 Medicare Expense	\$1,704	\$2,209	\$2,614	\$2,857
5160 Suta Expense	\$11	\$351	\$351	\$189
5161 Health Insurance Expense		\$7,398	\$0	\$12,789
5162 Dental Insurance Expense		\$810	\$0	\$982
5163 HSA Expense		\$250	\$0	\$1,000
5166 Long Term Disability	\$193	\$425	\$429	\$477
5167 Life, ADD, & EAP Expense		\$280	\$0	\$322
5170 Trmrs Expense	\$15,576	\$27,116	\$31,878	\$38,822
5190 Contract Labor	\$43,500	\$49,000	\$49,000	\$61,000
5192 Recruiting Expenses		\$87	\$0	\$0
5195 Drug Screening		\$55	\$0	\$0
5197 Employee Apprec.-Recognition	\$96	\$193	\$750	\$750
5510 Group Health Insurance	\$7,688		\$17,870	\$0
<b>PERSONNEL TOTAL</b>	<b>\$200,659</b>	<b>\$257,892</b>	<b>\$294,379</b>	<b>\$328,473</b>
5280 Office Supplies	\$5,777	\$8,478	\$6,350	\$5,300
5310 Dues & Memberships	\$75	\$75	\$465	\$466
5320 Postage And Delivery	\$747	\$1,389	\$1,000	\$1,850
5340 Advertising & Promotions			\$500	\$500
5350 Printing And Reproduction	\$400	\$1,316	\$840	\$910
5355 Public Education	\$482	\$355	\$1,100	\$1,200
5361 Equipment Rental		\$1,223	\$0	\$3,336
5410 Legal Fees	\$3,720	\$3,912	\$5,000	\$5,000
5430 Telephone	\$918		\$0	\$0
5432 Wireless Telephone Exp			\$0	\$1,010
5436 Computer Expenses		\$187	\$0	\$0
5438 Computer Hardware/Software	\$71,632	\$3,221	\$0	\$0
5439 Business Meals	\$82		\$520	\$600
5440 Travel Expenses		\$588	\$2,000	\$2,500
5441 Mileage Reimbursement			\$0	\$0
5450 Uniforms	\$209	\$361	\$450	\$450
5460 Training	\$578	\$450	\$1,900	\$1,000
5550 Supplies		\$85	\$0	\$0
5570 State Court Cost	\$184,635	\$264,361	\$230,000	\$265,000
5571 Fines - Collection Expense	\$16,862	\$16,007	\$20,000	\$20,000
5572 Disposition Services	\$2,058	\$1,452	\$2,000	\$2,000
5575 Inmate Boarding Expense	\$2,832	\$4,399	\$5,000	\$5,000
<b>OPERATIONS TOTAL</b>	<b>\$291,007</b>	<b>\$307,859</b>	<b>\$277,125</b>	<b>\$316,122</b>
5620 Capital Outlay Building			\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>01-05 TOTAL</b>	<b>\$491,665</b>	<b>\$565,752</b>	<b>\$571,504</b>	<b>\$644,595</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 06 - POLICE

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$1,668,155	\$2,202,947	\$2,532,168	\$3,008,191
5112 Ot - Shift	\$57,333	\$64,754	\$116,489	\$118,834
5115 Salaries - Overtime	\$110,979	\$131,333	\$100,000	\$104,000
5190 Contract Labor	\$69,338	\$43,689	\$0	\$0
5145 Longevity Pay	\$4,552	\$3,924	\$5,092	\$8,850
5150 Social Security Expense	\$108,525	\$140,338	\$170,473	\$198,142
5155 Medicare Expense	\$25,381	\$32,821	\$40,317	\$47,065
5160 Suta Expense	\$133	\$3,168	\$3,218	\$1,890
5161 Health Insurance Expense		\$199,807	\$0	\$265,936
5162 Dental Insurance Expense		\$16,166	\$0	\$20,713
5163 HSA Expense		\$4,592	\$0	\$16,000
5166 Long Term Disability	\$4,845	\$5,989	\$5,945	\$7,301
5167 Life, ADD, & EAP Expense		\$3,828	\$0	\$4,993
5170 Tmrs Expense	\$325,249	\$414,351	\$506,032	\$618,879
5172 Car Allowance			\$0	\$6,000
5192 Recruiting Expenses	\$25,874	\$8,680	\$3,080	\$5,600
5193 Physicals	\$253	\$385	\$0	\$0
5194 Psychological Screen	\$1,205	\$920	\$460	\$920
5195 Drug Screening	\$619	\$330	\$121	\$363
5196 Misc Employee Expense	\$79		\$3,224	\$3,224
5197 Employee Appreciation-Recognition	\$3,715	\$3,062	\$10,000	\$15,300
5510 Group Health Insurance	\$209,870		\$308,712	\$0
<b>PERSONNEL TOTAL</b>	<b>\$2,616,105</b>	<b>\$3,281,082</b>	<b>\$3,805,330</b>	<b>\$4,452,201</b>
5280 Office Supplies	\$4,294	\$8,841	\$8,000	\$8,000
5377 Office Lease Space		\$4,000	\$4,000	\$4,000
5290 Security		\$1,055	\$0	\$0
5310 Dues & Memberships	\$1,775	\$1,587	\$3,367	\$3,367
5320 Postage And Delivery	\$428	\$681	\$500	\$800
5321 Shipping And Courier Svc	\$141	\$188	\$300	\$0
5330 Publications And Subscriptions	\$3,155	\$2,876	\$2,950	\$2,950
5341 Promotional Materials	\$294	\$1,838	\$1,800	\$1,800
5350 Printing And Reproduction	\$3,243	\$3,536	\$1,280	\$2,740
5360 Equipment	\$59,653	\$359,546	\$60,772	\$15,500
5361 Equipment Rental	\$2,269	\$4,642	\$5,820	\$5,820
5362 Personal Protective Equip Ppe	\$2,351	\$6,764	\$6,170	\$8,638
5370 Contract Repairs & Maintenance	\$668	\$712	\$500	\$622
5375 Vehicle Repair & Maintenance	\$87,187	\$57,241	\$36,430	\$36,358
5380 Vehicle Expense	\$4,353	\$3,512	\$0	\$6,050
5385 Vehicle Fuel	\$73,274	\$90,356	\$100,000	\$80,000



## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 06 - POLICE

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5430 Telephone	\$1,377		\$4,140	\$4,140
5432 Wireless Telephone Exp	\$7,780	\$12,845	\$10,680	\$12,040
5435 Internet Service		\$6,000	\$0	\$12,000
5436 Computer Expenses		\$4,308	\$0	\$14,780
5438 Computer Hardware/Software	\$359	\$6,377	\$31,943	\$0
5439 Business Meals		\$218	\$500	\$750
5440 Travel Expenses	\$3,442	\$4,644	\$14,253	\$15,000
5442 Vehicle Lease - Enterprise	\$110,308	\$404,049	\$427,614	\$391,219
5433 Vehicle Depreciation & Replacement			\$0	\$93,200
5450 Uniforms	\$20,493	\$25,023	\$32,512	\$63,869
5460 Training	\$13,607	\$11,396	\$41,370	\$41,370
5461 Leose Expense	\$1,311	\$3,685	\$0	\$0
5470 Utilities		\$14,607	\$0	\$35,000
5500 Misc Expense	\$40		\$0	\$0
5550 Supplies	\$6,939	\$9,342	\$14,958	\$20,958
5551 Medical Supplies	\$1,789		\$0	\$0
5600 Dispatching Expense	\$119,695	\$119,006	\$180,308	\$182,246
5610 Child Advocacy Services	\$3,500		\$0	\$0
<b>OPERATIONS TOTAL</b>	<b>\$533,723</b>	<b>\$1,168,874</b>	<b>\$990,166</b>	<b>\$1,063,217</b>
5910 Capital Outlay	\$18,434	\$5,175	\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$18,434</b>	<b>\$5,175</b>	<b>\$0</b>	<b>\$0</b>
<b>01-06 TOTAL</b>	<b>\$3,168,262</b>	<b>\$4,455,131</b>	<b>\$4,795,496</b>	<b>\$5,515,418</b>

## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 07 - STREETS

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$21,462	\$19,820	\$26,002	\$28,540
5112 Over Time - Shift		\$1,154	\$0	\$0
5115 Salaries - Overtime	\$2,767	\$1,601	\$3,000	\$3,500
5145 Longevity Pay			\$12	\$51
5150 Social Security Expense	\$1,425	\$1,268	\$1,613	\$1,773
5155 Medicare Expense	\$333	\$297	\$377	\$415
5160 Suta Expense		\$120	\$59	\$32
5161 Health Insurance Expense		\$2,623	\$0	\$4,730
5162 Dental Insurance Expense		\$240	\$0	\$369
5163 HSA Expense		\$750	\$0	\$0
5166 Long Term Disability	\$69	\$41	\$72	\$80
5167 Life, ADD, & EAP Expense		\$29	\$0	\$54
5170 Tmrs Expense	\$4,277	\$4,001	\$4,599	\$4,730
5192 Recruiting Expenses		\$26	\$0	\$0
5195 Drug Screening		\$28	\$0	\$0
5510 Group Health Insurance	\$5,590		\$7,155	\$0
<b>PERSONNEL TOTAL</b>	<b>\$35,924</b>	<b>\$31,996</b>	<b>\$42,889</b>	<b>\$44,274</b>
5360 Equipment	\$7,720		\$10,000	\$28,000
5370 Contract Repairs & Maintenance	\$149,677	\$265,670	\$269,000	\$339,000
5375 Vehicle Repair & Maintenance	\$3,515	\$6,704	\$6,000	\$6,771
5376 Bldg Repair & Maintenance	\$4,739	\$3,624	\$0	\$0
5380 Vehicle Expense			\$0	\$263
5385 Vehicle Fuel	\$264	\$578	\$0	\$0
5390 Professional Services		\$8,171	\$0	\$0
5432 Wireless Telephone Exp	\$300	\$30	\$0	\$0
5442 Vehicle Lease	\$2,304	\$10,276	\$9,217	\$9,217
5450 Uniforms			\$3,000	\$3,500
5470 Utilities	\$264,231	\$315,190	\$275,000	\$350,000
5550 Supplies	\$18,888	\$10,699	\$25,000	\$25,500
5640 Street Repairs	\$468,609	\$30,100	\$60,000	\$60,000
5641 Street Striping			\$0	\$27,000
5650 Street Signs	\$19,660	\$15,076	\$25,000	\$25,000
<b>OPERATIONS TOTAL</b>	<b>\$939,907</b>	<b>\$666,119</b>	<b>\$682,217</b>	<b>\$874,251</b>
5910 Capital Outlay	\$31,956	\$18,500	\$25,565	\$25,565
<b>CAPITAL TOTAL</b>	<b>\$31,956</b>	<b>\$18,500</b>	<b>\$25,565</b>	<b>\$25,565</b>
<b>01-07 TOTAL</b>	<b>\$1,007,788</b>	<b>\$716,615</b>	<b>\$750,671</b>	<b>\$944,090</b>

## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 08 - FIRE DEPARTMENT

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$1,685,963	\$1,911,436	\$2,409,067	\$2,943,901
5112 Shift Overtime			\$0	\$64,000
5115 Salaries - Overtime	\$101,726	\$250,409	\$121,500	\$211,000
5145 Longevity Pay	\$3,452	\$4,176	\$5,268	\$9,582
5150 Social Security Expense	\$104,110	\$126,174	\$157,609	\$188,583
5155 Medicare Expense	\$24,348	\$29,508	\$37,168	\$44,792
5160 Suta Expense	\$272	\$3,212	\$3,159	\$2,016
5161 Health Insurance Expense		\$133,023	\$0	\$253,990
5162 Dental Insurance Expense		\$11,653	\$0	\$19,794
5163 HSA Expense		\$16,333	\$0	\$33,001
5166 Long Term Disability	\$4,217	\$5,138	\$5,534	\$7,194
5167 Life, ADD, & EAP Expense		\$3,230	\$0	\$4,830
5170 Tmrs Expense	\$302,772	\$357,449	\$442,281	\$581,024
5172 Car Allowance			\$0	\$6,000
5193 Physicals	\$19,409	\$24,406	\$33,725	\$56,210
5195 Drug Screening	\$320	\$550	\$1,601	\$2,163
5192 Recruiting	\$1,216	\$7,069	\$5,213	\$5,000
5196 Misc Employee Exp/Appreciation		\$87	\$0	\$0
5197 Employee Appreciation-Recognition	\$17,150	\$12,797	\$15,000	\$18,450
5510 Group Health Insurance	\$181,529		\$276,576	\$0
<b>PERSONNEL TOTAL</b>	<b>\$2,446,483</b>	<b>\$2,896,651</b>	<b>\$3,513,701</b>	<b>\$4,451,530</b>
5280 Office Supplies	\$5,076	\$9,664	\$5,100	\$6,300
5290 Security		\$135	\$0	\$0
5310 Dues & Memberships	\$7,549	\$9,308	\$11,405	\$14,035
5320 Postage And Delivery	\$137	\$84	\$300	\$600
5321 Shipping And Courier Svc	\$376	\$368	\$800	\$800
5330 Publications And Subscriptions	\$140	\$317	\$3,350	\$4,700
5350 Printing And Reproduction	\$3,207	\$3,673	\$3,000	\$3,000
5355 Public Education	\$2,915	\$14,236	\$13,200	\$13,200
5360 Equipment	\$51,247	\$15,338	\$87,600	\$100,200
5361 Equipment Rental	\$2,269	\$3,597	\$750	\$750
5362 Personal Protective Equipment Fd	\$43,407	\$69,830	\$43,000	\$131,162
5363 Ppe Maintenance Fd	\$28,979	\$15,462	\$26,000	\$35,000
5370 Contract Repairs & Maintenance	\$20,144	\$13,297	\$35,530	\$42,932
5375 Vehicle Repair & Maintenance	\$79,765	\$152,506	\$63,240	\$113,184
5376 Bldg Repair & Maintenance	\$41,729	\$18,422	\$5,000	\$5,000
5380 Vehicle Expense	\$9,284	\$3,104	\$1,997	\$1,584
5385 Vehicle Fuel	\$30,618	\$32,207	\$40,000	\$40,000

## GENERAL FUND DETAILED BUDGET BY DEPARTMENT

### 08 - FIRE DEPARTMENT

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5390 Professional Services	\$100		\$0	\$0
5395 License Fees	\$107		\$0	\$0
5430 Telephone	\$839		\$6,000	\$0
5432 Wireless Telephone Exp	\$6,549	\$9,706	\$10,996	\$14,797
5435 Internet/Cable Service	\$12,000	\$12,000	\$12,000	\$12,000
5436 Computer Expenses	\$72	\$127	\$14,440	\$19,400
5438 Computer Hardware/Software	\$2,437	\$3,107	\$6,370	\$1,296
5439 Business Meals	\$1,837	\$3,319	\$10,250	\$12,415
5440 Travel Expenses	\$14,049	\$19,607	\$22,549	\$25,749
5441 Mileage Reimbursement	\$571	\$440	\$0	\$0
5442 Vehicle Lease - Enterprise	\$30,413	\$47,096	\$50,717	\$48,794
5450 Uniforms	\$28,197	\$49,524	\$55,642	\$49,355
5460 Training	\$22,043	\$20,105	\$28,350	\$34,550
5470 Utilities	\$14,443	\$25,357	\$16,500	\$30,000
5490 Ambulance Contract Services	\$121,241	\$138,022	\$145,000	\$0
5491 Medical Director Contract	\$18,000	\$18,000	\$24,000	\$30,000
5500 Misc Expense	\$170		\$0	\$0
5550 Supplies	\$6,611	\$19,874	\$20,000	\$21,500
5600 Dispatching Services			\$139,000	\$150,000
5551 Medical Supplies	\$6,310	\$7,422	\$9,000	\$9,000
5552 Rehab Supplies	\$748	\$791	\$3,000	\$3,000
5553 Fire Supplies	\$31,099	\$34,300	\$23,750	\$28,750
<b>OPERATIONS TOTAL</b>	<b>\$644,678</b>	<b>\$770,342</b>	<b>\$937,836</b>	<b>\$1,003,053</b>
5530 Capital Outlay Vehicle	\$139,782		\$214,804	\$214,804
5910 Capital Outlay	\$52,592		\$0	\$0
<b>CAPITAL TOTAL</b>	<b>\$192,374</b>	<b>\$0</b>	<b>\$214,804</b>	<b>\$214,804</b>
<b>01-08 TOTAL</b>	<b>\$3,283,535</b>	<b>\$3,666,993</b>	<b>\$4,666,341</b>	<b>\$5,669,387</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 09 - IT DEPARTMENT

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages		\$137,990	\$196,019	\$287,457
5145 Longevity Pay			\$0	\$165
5150 Social Security Expense		\$7,722	\$10,541	\$15,345
5155 Medicare Expense		\$1,806	\$2,842	\$4,171
5160 Suta Expense		\$176	\$176	\$158
5161 Health Insurance Expense		\$7,630	\$0	\$25,665
5162 Dental Insurance Expense		\$541	\$0	\$1,929
5163 HSA Expense			\$0	\$2,000
5166 Long Term Disability		\$355	\$216	\$743
5167 Life, ADD, EAP Expense		\$220	\$0	\$470
5170 Tmrs Expense		\$23,331	\$34,656	\$56,662
5195 Drug Screening		\$83	\$0	\$0
5190 Contract Labor		\$33,825	\$0	\$0
5192 Recruiting		\$2,340	\$0	\$0
5196 Misc Employee Exp/Appreciation		\$210	\$0	\$0
5197 Employee Apprec.-Recognition			\$300	\$450
5510 Group Health Insurance			\$14,943	\$0
<b>PERSONNEL TOTAL</b>	<b>\$0</b>	<b>\$216,228</b>	<b>\$259,693</b>	<b>\$395,215</b>
5280 Office Supplies		\$3,243	\$1,000	\$4,000
5290 Security	\$658	\$17,280	\$11,750	\$0
5310 Dues and Memberships		\$350	\$0	\$200
5321 Shipping and Courier Svc		\$10	\$0	\$100
5330 Publications and Subscriptions		\$14,000	\$0	\$0
5357 Website Maintenance	\$8,095	\$5,736	\$6,350	\$9,013
5370 Contract Repairs & Maintenance			\$0	\$2,000
5375 Vehicle Repair & Maintenance		\$150	\$715	\$684
5380 Vehicle Expense			\$1,800	\$263
5385 Vehicle Fuel		\$281	\$1,800	\$500
5390 Professional Services		\$400	\$338,800	\$102,750
5430 Telephone		\$3,791	\$0	\$0
5432 Wireless Telephone			\$0	\$2,000
5434 Software Maintenance			\$0	\$635,614
5435 Internet		\$431	\$24,000	\$0
5436 Computer Expenses	\$168,052	\$323,042	\$195,455	\$140,278
5438 Computer Hardware/Software	\$146,574	\$265,225	\$436,341	\$58,021
5440 Travel Expenses		\$1,071	\$5,397	\$3,520
5441 Mileage Reimbursement			\$0	\$1,000
5442 Vehicle Leases		\$2,705	\$7,948	\$7,637
5450 Uniforms		\$623	\$0	\$2,000
5460 Training		\$500	\$7,740	\$4,843
5500 Misc Expense		\$49	\$0	\$0
5443 It Computer Replacement	\$80,698	\$586,272	\$110,583	\$134,917
<b>OPERATIONS TOTAL</b>	<b>\$404,077</b>	<b>\$1,225,159</b>	<b>\$1,149,679</b>	<b>\$1,109,340</b>
<b>01-09 TOTAL</b>	<b>\$404,077</b>	<b>\$1,441,387</b>	<b>\$1,409,372</b>	<b>\$1,504,555</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 10 - LIBRARY

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$262,262	\$322,899	\$407,739	\$496,540
5115 Salaries - Overtime	\$1,340	\$2,095	\$2,000	\$2,000
5145 Longevity Pay	\$992	\$1,460	\$1,588	\$3,144
5150 Social Security Expense	\$15,824	\$19,665	\$25,384	\$30,981
5155 Medicare Expense	\$3,701	\$4,599	\$5,936	\$7,245
5160 Suta Expense	\$232	\$1,191	\$1,170	\$756
5161 Health Insurance Expense		\$26,368		\$56,877
5162 Dental Insurance Expense		\$2,100		\$4,347
5163 HSA Expense		\$1,000		\$5,000
5166 Long Term Disability	\$763	\$731	\$1,067	\$1,099
5167 Life, ADD, & EAP Expense		\$492		\$740
5170 Tmrs Expense	\$37,201	\$46,135	\$62,710	\$71,016
5195 Drug Screening	\$48	\$275	\$0	\$0
5190 Contract Labor	\$48		\$0	\$0
5192 Recruiting Expenses	\$163	\$1,557	\$300	\$300
5196 Misc Employee Expense		\$55	\$0	\$0
5197 Employee Appreciation-Recognition	\$454	\$612	\$1,500	\$1,800
5510 Group Health Insurance	\$30,353		\$67,760	\$0
<b>PERSONNEL TOTAL</b>	<b>\$353,380</b>	<b>\$431,234</b>	<b>\$577,153</b>	<b>\$681,845</b>
5280 Office Supplies	\$1,952	\$2,924	\$3,800	\$3,330
5310 Dues & Memberships	\$1,081	\$804	\$1,567	\$1,478
5320 Postage And Delivery	\$370	\$386	\$400	\$200
5321 Shipping And Courier	\$14		\$0	\$0
5330 Publications And Subscriptions	\$1,188	\$4,000	\$7,050	\$28,995
5341 Promotional Materials	\$392	\$15	\$1,000	\$500
5350 Printing And Reproduction	\$872	\$1,245	\$1,420	\$1,620
5355 Public Education			\$100	\$0
5360 Equipment	\$8,412	\$7,034	\$5,300	\$2,100
5361 Equipment Rental	\$2,269	\$2,458	\$2,269	\$2,269
5395 License Fees	\$2,167	\$2,857	\$977	\$500
5430 Telephone	\$1,835		\$4,000	\$0
5432 Wireless Telephone Exp	\$513	\$759	\$0	\$1,058
5436 Computer Expenses			\$0	\$864
5438 Computer Hardware/Software	\$2,266	\$185	\$5,000	\$5,620
5439 Business Meals	\$401	\$1,040	\$600	\$1,000
5440 Travel Expenses	\$2,261	\$2,822	\$12,950	\$8,400
5441 Mileage Reimbursement	\$309		\$900	\$450
5450 Uniforms	\$458	\$944	\$2,500	\$2,980
5460 Training	\$720	\$1,030	\$850	\$1,630
5550 Supplies	\$1,902	\$3,166	\$1,100	\$1,100
5554 Grant Purchases		\$17,511	\$0	\$0
5556 Library Inventory Purchases	\$25,908	\$24,055	\$40,100	\$41,980
5558 Library Programs	\$18,244	\$20,151	\$33,115	\$33,766
5562 Halloween Community Event	\$1,838	\$2,501	\$0	\$0
<b>OPERATIONS TOTAL</b>	<b>\$75,371</b>	<b>\$95,886</b>	<b>\$124,998</b>	<b>\$139,840</b>
<b>01-10 TOTAL</b>	<b>\$428,751</b>	<b>\$527,120</b>	<b>\$702,151</b>	<b>\$821,685</b>



# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 11 - FACILITIES

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages			\$308,611	\$466,079
5115 Salaries - Overtime			\$22,000	\$10,000
5145 Longevity Pay			\$888	\$1,584
5150 Social Security Expense			\$20,553	\$28,995
5155 Medicare Expense			\$4,807	\$6,781
5160 Suta Expense			\$585	\$441
5161 Health Insurance Expense			\$0	\$70,701
5162 Dental Insurance Expense			\$0	\$4,255
5163 HSA Expense			\$0	\$5,000
5166 Long Term Disability			\$746	\$1,144
5167 Life, ADD, & EAP Expense			\$0	\$877
5170 Tmrs Expense			\$58,609	\$92,130
5190 Contract Labor		\$21,560	\$0	\$0
5192 Recruiting Expense			\$0	\$2,664
5195 Drug Screening			\$0	\$242
5197 Employee Appreciation			\$600	\$1,050
5510 Group Health Insurance			\$53,993	\$0
<b>PERSONNEL TOTAL</b>	<b>\$0</b>	<b>\$21,560</b>	<b>\$471,392</b>	<b>\$691,943</b>
5280 Office Supplies			\$0	\$200
5290 Security		\$1,479	\$0	\$1,479
5310 Due & Memberships			\$500	\$2,000
5360 Equipment		\$28,675	\$87,200	\$79,000
5361 Equipment Rental			\$3,000	\$3,000
5370 Contract Repairs & Maintenance	\$9,460	\$42,353	\$21,000	\$85,700
5376 Bldg Repair & Maintenance	\$137,350	\$90,054	\$5,500	\$53,500
5432 Wireless Telephone Exp			\$2,400	\$2,400
5438 Computer Hardware/Software		\$9,339	\$5,000	\$2,692
5435 Internet/Cable			\$40,000	\$40,000
5450 Uniforms			\$1,500	\$6,100
5442 Vehicle Leases			\$39,152	\$23,877
5443 Vehicle Depreciation & Replacement			\$0	\$21,600
5375 Vehicle Repair & Maintenance		\$1,292	\$4,500	\$11,849
5385 Vehicle Fuel			\$9,000	\$9,000
5380 Vehicle Expense			\$1,000	\$1,056
5460 Training			\$1,360	\$1,360
5470 Utilities			\$300,000	\$300,000
5495 Event Sponsorships			\$15,000	\$15,000
5496 Facilities Maintenance		\$25,100	\$3,000	\$3,000

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 11 - FACILITIES

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5498 Z Plex Sports Facility Maintenance			\$30,000	\$37,300
5501 Zadow Park Maintenance			\$34,200	\$44,200
5502 Bob Miller Park Maintenance			\$14,500	\$71,500
5503 Hunter's Ridge Park Maintenance			\$13,900	\$54,400
5505 Park Expenses			\$8,400	\$8,400
5521 Melissa Lake Park Maintenance			\$26,400	\$49,900
5522 Country Ridge Park Maintenance			\$3,600	\$9,350
5523 Rotary Park Maintenance			\$1,500	\$1,500
5524 Lake Perry Fisher Maintenance			\$14,800	\$43,500
5525 Gateway 121/75			\$392,500	\$393,700
5526 ROW Maintenance			\$106,600	\$106,600
5527 City Hall Maintenance		\$6,550	\$180,900	\$198,703
5528 Public Safety Bldg Maintenance			\$63,500	\$86,000
5529 Cooper Admin Bldg Maintenance			\$3,120	\$9,360
5537 Miller Bldgs Maintenance			\$11,600	\$17,600
5538 Fire Station - Main			\$6,000	\$6,000
5539 - Fire Station - old			\$13,900	\$19,500
5378 - Barker House			\$20,000	\$0
5550 Supplies	\$9,262	\$15,056	\$19,000	\$30,400
<b>OPERATIONS TOTAL</b>	<b>\$156,072</b>	<b>\$219,899</b>	<b>\$1,503,532</b>	<b>\$1,850,726</b>
<b>01-11 TOTAL</b>	<b>\$156,072</b>	<b>\$241,459</b>	<b>\$1,974,924</b>	<b>\$2,542,669</b>

# GENERAL FUND DETAILED BUDGET BY DEPARTMENT

## 27 - COMMUNICATIONS

LINE ITEMS	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$112,110	\$122,882	\$206,967
5115 Salaries - Overtime	\$481	\$0	\$2,000
5145 Longevity Pay		\$0	\$228
5150 Social Security Expense	\$6,523	\$7,636	\$13,193
5155 Medicare Expense	\$1,526	\$1,786	\$3,085
5160 Suta Expense	\$183	\$176	\$158
5161 Health Insurance Expense	\$6,065	\$0	\$22,889
5162 Dental Insurance Expense	\$469	\$0	\$1,668
5163 HSA Expense		\$0	\$2,000
5166 Long Term Disability	\$333	\$216	\$479
5167 Life, ADD, & EAP Expense	\$214	\$0	\$388
5170 Tmrs Expense	\$19,218	\$21,769	\$41,921
5172 Car Allowance		\$0	\$3,600
5192 Recruiting Expenses	\$1,662	\$0	\$1,620
5195 Drug Screening	\$55	\$0	\$121
5197 Employee Appreciation-Recognition		\$300	\$450
5510 Group Health Insurance		\$7,534	\$0
<b>PERSONNEL TOTAL</b>	<b>\$148,839</b>	<b>\$162,299</b>	<b>\$300,767</b>
5280 OFFICE SUPPLIES	\$4,986	\$1,500	\$2,000
5290 SECURITY	\$10	\$0	\$0
5310 DUES & MEMBERSHIPS	\$463	\$548	\$3,000
5320 POSTAGE AND DELIVERY	\$23	\$0	\$0
5330 PUBLICATIONS AND SUBSCRIPTIONS	\$1,146	\$3,100	\$150
5341 PROMOTIONAL MATERIALS	\$1,539	\$1,500	\$2,000
5345 MARKETING/ADVERTISING	\$2,237	\$5,000	\$5,000
5350 PRINTING AND REPRODUCTION	\$202	\$1,500	\$1,590
5356 COMMUNICATIONS	\$1,367	\$0	\$0
5357 WEBSITE MAINTENANCE	\$342	\$28,538	\$6,000
5360 EQUIPMENT	\$3,193	\$0	\$24,500
5361 EQUIPMENT RENTAL	\$917	\$0	\$2,400
5390 PROFESSIONAL SERVICES	\$56,039	\$89,252	\$74,893
5432 WIRELESS TELEPHONE EXP		\$1,154	\$1,704
5436 COMPUTER EXPENSES	\$23,053	\$0	\$0
5438 COMPUTER HARDWARE/SOFTWARE	\$5,129	\$1,780	\$8,432
5439 BUSINESS MEALS	\$106	\$150	\$1,000
5440 TRAVEL EXPENSES	\$7,378	\$7,000	\$6,500
5441 MILEAGE REIMBURSEMENT		\$200	\$200
5450 UNIFORMS	\$275	\$300	\$450
5460 TRAINING	\$2,708	\$3,000	\$2,490
5500 MISC EXPENSES	\$15	\$1,500	\$1,500
5513 COMMUNITY EVENTS	\$153,166	\$0	\$0
<b>OPERATIONS TOTAL</b>	<b>\$264,295</b>	<b>\$146,022</b>	<b>\$143,809</b>
<b>01-27 TOTAL</b>	<b>\$413,134</b>	<b>\$308,321</b>	<b>\$444,576</b>

## DEBT SERVICE FUND - GENERAL FUND DEBT

City of Melissa General Debt Service Fund Fiscal Year 2025-26			
			2025-26 Adopted Budget
<b>Beginning Fund Balance - I &amp; S Acct</b>			<b>\$ 1,272,794</b>
<b>Revenues</b>			
4110	<b>Current Property Taxes - I &amp; S Portion</b>		<b>\$ 5,397,734</b>
4315	Transfer In - Park Development Fee 100% - Land Acquisition		<b>\$ 67,900</b>
4315	Transfer In - Park Development Fee 100% - (2018 CO 100 Sports Park Ph 2/Zadow)		<b>\$ 484,794</b>
4315	Transfer In - Road Impact Fee Phase in (SA2) - Series 2021 CO - High School Collector rds contruction		<b>\$ 150,000</b>
4425	EDC 4B - Series 2005A CO - Fire St/Tennis/Barker/BMP	\$ 61,215	
4442	EDC 4B - Series 2015 CO - Phase I Park Dev Plan	\$ 425,059	
4443	EDC 4B - Series 2016 CO - ZPlex Phase 2	\$ 123,000	
4447	EDC 4B - Series 2021 CO - ZPlex Phase 4	\$ 317,500	
<b>Transfer In - EDC 4B Total</b>			<b>\$ 926,774</b>
4426	TIF - Series 2006 CO/Refi 2016 GO - Town Center Architect - City Hall	\$ 692,900	
4423	TIF - Series 2006 CO/Refi 2016 GO - Melissa Rd	\$ 76,500	
4445	TIF - Series 2018 CO - Cardinal/Highland Rd/DOD roadway/utility	\$ 58,775	
4444	TIF - Series 2018 GO - Melissa Road Construction (transitioned \$2m more to TIF FY22)	\$ 173,706	
4446	TIF - Series 2015 CO - City Hall Park (transitioned to TIF from GF FY22)	\$ 64,250	
4447	TIF - Series 2021 CO - Cardinal/Highland construction	\$ 293,200	
<b>Transfer In - TIF Fund Total</b>			<b>\$ 1,359,331</b>
FCD - Series 2025 Prelim - Fire Station #2			<b>\$ 808,648</b>
CCD - Series 2025 Prelim - PSB Parking Expansion			<b>\$ 103,523</b>
<b>Total Revenues</b>			<b>\$ 9,298,705</b>

# DEBT SERVICE FUND - GENERAL FUND DEBT

Debt Service		Principal	Interest	
5664	Debt Service - Series 2005A CO - Fire St/Tennis/Barker/BMP 4B	\$ 60,000	\$ 1,215	\$ 61,215
5666	Debt Service - Series 2006 CO/Refi 2016 GO - Melissa Rd 1,120,000 4A/TIF	\$ 75,000	\$ 1,500	\$ 76,500
5678	Debt Service - Series 2009 CO - City Hall/Refi 2016 Current Outstanding Debt	\$ 505,000	\$ 187,900	\$ 692,900
5690	Debt Service - Series 2013 GO - Transportation/Refinance	\$ 40,000	\$ 8,650	\$ 48,650
5666	Debt Service - Series 2015 CO - Park - City Hall Park	\$ 40,000	\$ 24,250	\$ 64,250
5693	Debt Service - Series 2015 CO - Park - Phase I Park Dev - 4B	\$ 265,000	\$ 160,059	\$ 425,059
5692	Debt Service - Series 2015 GO - Transportation - Milrany Rd	\$ 105,000	\$ 38,579	\$ 143,579
5694	Debt Service - Series 2016 GO - Transportation - Fannin Rd design/row Mel Rd E row	\$ 30,000	\$ 15,100	\$ 45,100
5694	Debt Service - Series 2016 CO - Transportation - Melissa Rd W row	\$ 25,000	\$ 12,100	\$ 37,100
5694	Debt Service - Series 2016 CO - Transportation - Throckmorton Rd	\$ 90,000	\$ 45,800	\$ 135,800
5694	Debt Service - Series 2016 CO - Sports Park - Phase II - 4B	\$ 80,000	\$ 43,000	\$ 123,000
5694	Debt Service - Series 2016 CO - Land Acquisition - Park Dev fee 100%	\$ 45,000	\$ 22,900	\$ 67,900
5667	Debt Service - Series 2008 GO/Refi 2016 - Transportation Bond New Refi	\$ 335,000	\$ 35,300	\$ 370,300
5696	Debt Service - Series 2017 CO - Throckmorton Rd, Land Acquisition, Green Ribbon project	\$ 265,000	\$ 114,613	\$ 379,613
5695	Debt Service - Series 2017 GO - Davis Rd/Fannin Rd construction	\$ 185,000	\$ 79,580	\$ 264,580
5671	Debt Service - Series 2018 CO - Signalization/Storm sirens	\$ 20,000	\$ 18,669	\$ 38,669
5671	Debt Service - Series 2018 CO - 100 acre Sports Park Ph 2/Zadow Park	\$ 255,000	\$ 229,794	\$ 484,794
5671	Debt Service - Series 2018 CO - TIF Cardinal/Highland/DOD/Sirens	\$ 30,000	\$ 28,775	\$ 58,775
5669	Debt Service - Series 2018 GO - Melissa Rd Construction (TIF Support \$2MM)	\$ 100,000	\$ 89,938	\$ 189,938
5669	Debt Service - Series 2018 GO - TIF Melissa Rd construction	\$ 30,000	\$ 27,706	\$ 57,706
5710	Debt Service - Series 2020 CO - Melissa Road West/Road Design near HS/Park projects	\$ 145,000	\$ 103,531	\$ 248,531
5697	Debt Service - Series 2021 CO - Public Safety Complex design and construction	\$ 230,000	\$ 273,200	\$ 503,200
5697	Debt Service - Series 2021 CO - High School Collector roads construction (SA2 support \$150K)	\$ 165,000	\$ 195,600	\$ 360,600
5697	Debt Service - Series 2021 CO - 4B - ZPlex Ph 4	\$ 145,000	\$ 172,500	\$ 317,500
5697	Debt Service - Series 2021 CO - 90 Acre Park pond/CR park/Trails - Park Dev fee	\$ 170,000	\$ 201,350	\$ 371,350
5697	Debt Service - Series 2021 CO - TIF - Cardinal/Highland Rds construction	\$ 135,000	\$ 158,200	\$ 293,200
5687	Debt Service - Series 2021 refi - Series 2012 GO - Transportation	\$ 25,000	\$ 6,900	\$ 31,900
5701	Debt Service - Series 2023 CO - PS Complex bal/Transp projects/PW-Parks Facilities	\$ 485,000	\$ 891,263	\$ 1,376,263
6019	Debt Service - Series 2024 CO - Telephone Rd, Land purchase, Zadow Pk, Mel Lake Pk	\$ 380,000	\$ 761,262	\$ 1,141,262
	Debt Service - Series 2025 Prelim - Fire Station #2/PSB Parking exp/Warehouse	\$ 455,000	\$ 769,471	\$ 1,224,471
		\$ 4,915,000	\$ 4,718,704	
	Principal Reduction		\$	4,915,000
	Interest		\$	4,718,704
	Paying Agent Fees/Other		\$	-
	<b>Total Debt Service Expenditures</b>		\$	<b>9,633,704</b>
	<b>Ending Fund Balance</b>		\$	<b>937,795</b>

## UTILITY FUND BUDGET SUMMARY

	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
<b>REVENUES</b>				
4230 Water Sales	\$ 8,321,685	\$ 10,851,889	\$ 12,248,884	\$ 14,399,026
4233 Water Sales - unmetered/construction	\$ 44,452	\$ 18,952	\$ 40,000	\$ 40,000
4235 Penalties	\$ 205,601	\$ 285,351	\$ 250,000	\$ 250,000
4232 Meter Installation	\$ 18,130	\$ 13,380		\$ -
4245 Water Meter Sales	\$ 347,539	\$ 270,516	\$ 289,500	\$ 289,500
4250 Sewer Treatment Sales	\$ 5,508,713	\$ 7,323,689	\$ 8,642,250	\$ 10,620,870
4254 Sewer Inspection Fees	\$ 60,645	\$ 93,760	\$ 50,000	\$ 80,000
4270 Garbage Sales	\$ 1,190,174	\$ 1,417,331	\$ 1,358,500	\$ 1,600,000
4290 Garbage Administration	\$ 191,194	\$ 224,003	\$ 214,500	\$ 240,000
4170 Franchise Fees/Taxes - Garbage Commerical	\$ 142,600	\$ 125,162	\$ 160,000	\$ -
4220 Lease Revenue				\$ 105,435
Throckmorton Sewer Debt Funding - 4A/4B	\$ 229,112	\$ 227,536		\$ -
4330 Interest	\$ 334,994	\$ 554,157	\$ 400,000	\$ 400,000
4237 Convenience Fees	\$ 195,255	\$ 245,253	\$ 170,000	\$ 300,000
Misc Income - Water	\$ 26,769	\$ 37,701		\$ -
NTMWD Stiff Creek Sewer Participation	\$ 298,667	\$ 277,333	\$ 277,333	\$ 234,667
4263 CCN acquisition fees		\$ 19,041		\$ -
4990 Gain/Loss on Sale of Fixed Assets		\$ 24,305		\$ -
<b>Revenue TOTAL</b>	<b>\$ 17,115,530</b>	<b>\$ 22,009,359</b>	<b>\$ 24,100,967</b>	<b>\$ 28,559,498</b>
<b>EXPENSES</b>				
Administration & Utility Billing	\$ 1,341,350	\$ 1,427,585	\$ 1,665,009	\$ 1,825,291
Water Operations	\$ 6,322,289	\$ 7,501,119	\$ 9,071,613	\$ 12,142,972
Sewer Operations	\$ 2,710,331	\$ 3,991,700	\$ 6,114,634	\$ 6,867,360
Garbage Services	\$ 1,221,346	\$ 1,453,493	\$ 1,359,750	\$ 1,601,250
IT Department	\$ 90,133	\$ 162,437	\$ 307,715	\$ 235,115
Debt Service	\$ 3,061,558	\$ 3,072,591	\$ 4,055,275	\$ 3,996,181
Operational Reserves	\$ 1,599,841	\$ 3,761,194	\$ 803,706	\$ 1,374,259
<b>Expense TOTAL</b>	<b>\$ 16,346,848</b>	<b>\$ 21,370,119</b>	<b>\$ 23,377,702</b>	<b>\$ 28,042,429</b>
<b>Difference</b>	<b>\$ 768,682</b>	<b>\$ 639,240</b>	<b>\$ 723,265</b>	<b>\$ 517,069</b>
Undesignated Fund Balance	\$ 3,735,364	\$ 4,139,178	\$ 4,862,443	\$ 5,379,512
Per Day Cost	\$ 40,403	\$ 48,244	\$ 61,847	\$ 73,063
Days of Reserve	\$ 92	\$ 86	\$ 79	\$ 74
Working Capital Reserve	\$ 138,609	\$ 369,232	\$ 349,489	\$ 160,000
Debt Capacity Reserve	\$ 898,022	\$ 1,761,105	\$ 640,865	\$ 1,169,573
Repair & Replacement/Depreciation Reserve	\$ 563,210	\$ 156,857	\$ 40,627	\$ 44,686
Utility Offset Reserve			\$ (227,275)	\$ -
Special Projects Designated Fund Balance		\$ 1,474,000		\$ -
<b>Operational Reserves</b>	<b>\$ 1,599,841</b>	<b>\$ 3,761,194</b>	<b>\$ 803,706</b>	<b>\$ 1,374,259</b>



# UTILITY FUND DETAILED BUDGET BY DEPARTMENT

## 14 - WATER

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$500,242	\$653,529	\$958,610	\$1,186,724
5112 Salaries - Shift Overtime		\$31,282	\$30,000	\$22,231
5115 Salaries - Overtime	\$45,881	\$49,621	\$40,500	\$58,677
5145 Longevity Pay	\$1,484	\$1,796	\$2,256	\$2,463
5150 Social Security Expense	\$32,244	\$43,790	\$56,952	\$77,679
5155 Medicare Expense	\$7,541	\$10,241	\$13,319	\$18,486
5160 Suta Expense	\$1	\$1,360	\$3,115	\$1,071
5161 Health Insurance Expense		\$65,489		\$151,794
5162 Dental Insurance Expense		\$5,720		\$11,183
5163 HSA Expense		\$6,917		\$14,000
5166 Long Term Disability	\$1,484	\$1,965	\$3,156	\$2,987
5167 Life, ADD, & EAP Expense		\$1,293		\$2,275
5170 Tmrs Expense	\$95,561	\$126,489	\$162,405	\$247,696
5172 Car Allowance				\$4,800
5193 Physicals		\$400		\$198
5196 Drug Screening	\$11	\$353		\$165
5192 Recruiting	\$72	\$241	\$390	\$2,375
5197 Employee Appreciation	\$458	\$620	\$1,500	\$2,050
5510 Group Health Insurance	\$73,829		\$131,693	\$0
<b>PERSONNEL TOTAL</b>	<b>\$758,807</b>	<b>\$1,001,106</b>	<b>\$1,403,896</b>	<b>\$1,806,854</b>
5260 Engineering	\$124,254	\$150,696	\$150,112	\$150,000
5270 Inspections	\$51	\$17,774	\$20,000	\$25,000
5280 Office Supplies	\$327	\$742	\$3,000	\$3,000
5290 Security	\$1,100	\$550		\$0
5310 Dues & Memberships	\$23,208	\$11,435	\$2,400	\$5,500
5350 Printing And Reproduction	\$1,505	\$195	\$1,380	\$1,500
5360 Equipment	\$59,309	\$1,089	\$37,000	\$122,391
5361 Equipment Rental		\$920	\$3,000	\$4,200
5370 Contract Repairs & Maintenance	\$152,822	\$198,729	\$291,600	\$736,114
5375 Vehicle Repair & Maintenance	\$11,533	\$26,359	\$25,000	\$28,183
5376 Bldg Repair & Maintenance		\$655	\$5,000	\$5,000
5380 Vehicle Expense	\$2,370	\$2,002	\$2,000	\$4,761
5385 Vehicle Fuel	\$28,374	\$28,018	\$35,000	\$35,000
5390 Professional Services	\$97,952	\$176,326	\$44,504	\$86,648
5395 License Fees	\$3,539	\$4,266	\$12,662	\$12,662
5400 Audit Fees	\$24,675	\$22,375	\$20,000	\$20,000
5410 Legal Fees	\$61,130	\$67,496	\$50,000	\$75,000
5430 Telephone	\$1,552	\$1,632	\$3,000	\$3,000
5432 Wireless Telephone Exp	\$9,326	\$8,345	\$10,460	\$12,332
5435 Internet/Cable Service	\$12,000	\$19,367	\$12,000	\$13,000
5436 Computer Expenses	\$15,739	\$13	\$12,520	\$12,520
5438 Computer Hardware/Software		\$1,012		\$2,946
5439 Business Meals	\$310	\$65	\$1,000	\$1,300

## UTILITY FUND DETAILED BUDGET BY DEPARTMENT

### 14 - WATER

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5441 Mileage Reimbursement	\$717	\$276		\$0
5442 Vehicle Expense	\$37,540	\$66,216	\$51,297	\$74,806
5444 Purchase Of Meters/Meter Equip	\$97,275	\$60,831	\$85,000	\$95,000
5445 Purchase Of Water	\$3,735,869	\$4,639,078	\$5,505,948	\$7,380,000
5451 Gtua O&M Of Cgma System	\$7,011		\$10,000	\$10,000
5452 Gtua Admin Fee	\$1,075	\$1,075	\$5,000	\$5,000
5450 Uniforms		\$11,629	\$15,864	\$20,664
5453 Supplies - Water System	\$38,543	\$49,143	\$42,000	\$45,000
5460 Training	\$4,566	\$11,219	\$8,500	\$20,000
5470 Utilities	\$97,953	\$109,279	\$115,000	\$135,000
5474 Water System Maintenance Program	\$17,571	\$29,188	\$40,000	\$60,000
5475 Water Testing	\$5,385	\$5,446	\$15,000	\$15,000
5500 Misc Expense	\$129,035		\$690	\$690
5776 Bad Debt Expense		\$54,538	\$40,000	\$40,000
5550 Supplies	\$79,288	\$36,697	\$70,000	\$80,000
5750 Garbage Expense		\$372		\$0
5950 Transfer Out for Admin Svcs			\$213,697	\$213,697
5950 Transfer Out	\$441,447	\$497,765	\$562,474	\$635,596
<b>OPERATIONS TOTAL</b>	<b>\$5,324,440</b>	<b>\$6,312,832</b>	<b>\$7,522,108</b>	<b>\$10,190,509</b>
5910 Capital Outlay	\$239,042	\$184,508	\$145,609	\$145,609
<b>CAPITAL TOTAL</b>	<b>\$239,042</b>	<b>\$184,508</b>	<b>\$145,609</b>	<b>\$145,609</b>
<b>02-14 TOTAL</b>	<b>\$6,322,289</b>	<b>\$7,498,446</b>	<b>\$9,071,614</b>	<b>\$12,142,972</b>

# UTILITY FUND DETAILED BUDGET BY DEPARTMENT

## 15 - WASTEWATER

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5260 Engineering	\$71,684	\$77,618	\$80,000	\$85,000
5320 Postage & Delivery	\$58			\$0
5360 Equipment		\$17,773	\$13,345	\$117,960
5370 Contract Repairs & Maintenance	\$10,232	\$29,394	\$125,500	\$125,900
5395 License Fees	\$3,096	\$16,356	\$4,000	\$4,500
5446 Sewer Treatment Services	\$2,625,455	\$3,787,809	\$5,851,789	\$6,490,000
5452 Gtua Admin Fee			\$5,000	\$5,000
5466 Throckmorton Crk Sewer Line Maintenance		\$1,841	\$5,000	\$5,000
5467 Clemmons Crk Sewer Line Maintenance	-\$24,686			\$0
5470 Utilities	\$5,837	\$9,162	\$10,000	\$14,000
5550 Supplies	\$7,988	\$2,041	\$20,000	\$20,000
<b>OPERATIONS TOTAL</b>	<b>\$2,699,665</b>	<b>\$3,941,993</b>	<b>\$6,114,634</b>	<b>\$6,867,360</b>
5910 Capital Outlay	\$10,666	\$49,707		
<b>CAPITAL TOTAL</b>	<b>\$10,666</b>	<b>\$49,707</b>	<b>\$0</b>	<b>\$0</b>
<b>02-15 TOTAL</b>	<b>\$2,710,331</b>	<b>\$3,991,700</b>	<b>\$6,114,634</b>	<b>\$6,867,360</b>

# UTILITY FUND DETAILED BUDGET BY DEPARTMENT

## 16 - GARBAGE

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5751 Hazardous Waste			\$1,250	\$1,250
5750 Garbage Expense	\$1,221,346	\$1,453,493	\$1,358,500	\$1,600,000
<b>OPERATIONS</b>	<b>\$1,221,346</b>	<b>\$1,453,493</b>	<b>\$1,359,750</b>	<b>\$1,601,250</b>
<b>TOTAL 16 GARBAGE</b>	<b>\$1,221,346</b>	<b>\$1,453,493</b>	<b>\$1,359,750</b>	<b>\$1,601,250</b>

## 24 - IT

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages		\$29,899	\$41,616	\$47,839
5145 Longevity Pay				\$33
5150 Social Security Expense		\$1,781	\$2,580	\$2,968
5155 Medicare Expense		\$416	\$603	\$694
5160 Suta Expense		\$58	\$59	\$32
5161 Health Insurance Expense		\$1,913		\$3,426
5162 Dental Insurance Expense		\$117		\$240
5166 Long Term Disability		\$75	\$72	\$65
5167 Life, ADD, & EAP Expense		\$48		\$41
5171 Tmrs Expense		\$5,286	\$7,358	\$9,431
5195 Drug Screening		\$28		\$0
5510 Group Health Insurance			\$3,729	\$0
<b>PERSONNEL TOTAL</b>	<b>\$0</b>	<b>\$39,622</b>	<b>\$56,017</b>	<b>\$64,769</b>
5430 Telephone		\$961		\$0
5435 Internet/Cable Service		\$7		\$0
5436 Computer Expenses	\$70,305	\$105,919	\$104,818	\$47,250
5438 Computer Hardware/Software	\$8,153	\$4,840		\$0
5390 Professional Services			\$115,200	\$65,274
5443 IT Computer Replacement	\$11,675	\$11,088	\$31,680	\$57,822
<b>OPERATIONS</b>	<b>\$90,133</b>	<b>\$122,815</b>	<b>\$251,698</b>	<b>\$170,346</b>
<b>TOTAL 24 IT UF EXPENSES</b>	<b>\$90,133</b>	<b>\$162,437</b>	<b>\$307,715</b>	<b>\$235,115</b>

# UTILITY FUND DETAILED BUDGET BY DEPARTMENT

## 17 - UTILITY BILLING

LINE ITEMS	ACTUAL FY23	ACTUAL FY24	ADOPTED FY25	ADOPTED FY26
5110 Salaries & Wages	\$297,711	\$367,688	\$424,186	\$399,007
5115 Overtime	\$13,604	\$8,381	\$15,000	\$15,000
5145 Longevity Pay	\$596	\$660	\$780	\$1,632
5150 Social Security Expense	\$17,987	\$21,434	\$26,348	\$24,840
5155 Medicare Expense	\$4,207	\$5,013	\$6,162	\$5,809
5160 Suta Expense	\$18	\$651	\$819	\$378
5161 Health Insurance Expense		\$41,269		\$45,611
5162 Dental Insurance Expense		\$3,281		\$3,452
5163 HSA Expense		\$2,000		\$2,000
5166 Long Term Disability	\$795	\$1,114	\$1,203	\$1,133
5167 Life, ADD, & EAP Expense		\$742		\$754
5171 Tmrs Expense	\$55,091	\$63,820	\$75,134	\$78,926
5192 Recruiting	\$214	\$2,520		\$0
5195 Drug Screening	\$99			\$0
5510 Group Health Insurance	\$46,114		\$65,114	\$0
<b>PERSONNEL TOTAL</b>	<b>\$436,437</b>	<b>\$518,574</b>	<b>\$614,746</b>	<b>\$578,542</b>
5197 Employee Appreciation Recognition	\$554	\$827	\$900	\$900
5280 Office Supplies	\$1,369	\$975	\$2,500	\$2,500
5281 Furniture & Fixtures				\$6,800
5320 Postage And Delivery	\$1,290	\$617	\$500	\$700
5335 Credit Card Charges	\$235,939	\$363,883	\$170,000	\$340,000
5350 Printing And Reproduction	\$400	\$1,900	\$380	\$200
5390 Professional Services	\$7,400			\$0
5430 Telephone	\$688		\$1,600	\$1,600
5432 Wireless Telephone Exp	\$7,263	\$7,908	\$4,000	\$4,000
5436 Computer Expenses		\$210		\$0
5449 Ub Software Service	\$71,588	\$70,987	\$72,000	\$72,000
5455 UB Bill Processing Expenses	\$58,506	\$60,576	\$73,000	\$85,000
5438 Computer Hardware/Software	\$4,089	\$463	\$4,815	\$4,815
5439 Business Meals	\$37	\$170	\$600	\$600
5440 Travel Expenses	\$7,795	\$5,997	\$7,200	\$4,500
5442 Vehicle Lease - Meter Tech	\$9,782	\$12,828	\$14,744	\$21,089
5375 Vehicle Repair And Maintenance	\$3,159	\$3,741	\$3,964	\$4,888
5380 Vehicle Expense	\$394	\$334	\$960	\$790
5385 Vehicle Fuel	\$3,435	\$3,864	\$5,000	\$5,000
5450 Uniforms	\$2,960	\$4,514	\$4,100	\$4,000
5444 Ami Equipment	\$265,987	\$336,395	\$308,000	\$227,367
5456 Meters/Ami Equip Repairs	\$205,686	\$18,541	\$366,000	\$448,000
5550 Supplies	\$4,600	\$10,281	\$5,000	\$7,000
5460 Training	\$11,994	\$2,652	\$5,000	\$5,000
<b>OPERATIONS TOTAL</b>	<b>\$904,913</b>	<b>\$907,662</b>	<b>\$1,050,263</b>	<b>\$1,246,749</b>
<b>02-17 TOTAL</b>	<b>\$1,341,350</b>	<b>\$1,426,236</b>	<b>\$1,665,009</b>	<b>\$1,825,291</b>

# DEBT SERVICE FUND BUDGET UTILITY FUND DEBT

## UTILITY DEBT SERVICE - EXPENDITURES

### 2025-2026 PROPOSED

Debt Service Fund		Principal	Interest	Fund Total
5676	Debt Service - Series 2005 - Rev Bond GTUA CGMA	\$83,250	\$15,025	<b>\$98,275</b>
5677	Debt Service - Series 2006 CO - Country Ridge 615k Water	\$0	\$0	<b>\$0</b>
5679	Debt Service - 2006 State Part Assist-GTUA - CGMA	\$171,000	\$225,370	<b>\$396,370</b>
5673	Debt Service - Series 2006 - Rev Bond GTUA TR/TC Sewer	\$120,000	\$4,500	<b>\$124,500</b>
5681	Debt Service - Series 2007 Rev Bond - GTUA - CGMA	\$49,500	\$78,233	<b>\$127,733</b>
5682	Debt Service - Series 2007 Rev Bond - GTUA TR/TC Sewer	\$75,000	\$9,318	<b>\$84,318</b>
5683	Debt Service - Series 2008 Combo Tax/Rev - Water/Wastewater CIP	\$0	\$0	<b>\$0</b>
5684	Debt Service - Series 2009A (Dfund)- Fitzhugh Sewer - GTUA	\$75,000	\$17,433	<b>\$92,433</b>
5685	Debt Service - Series 2009B (CWSRF)- Fitzhugh Sewer - GTUA	\$95,000	\$17,535	<b>\$112,535</b>
5675	Debt Service- Series 2000/2010 Refunding CO - Water Tower	\$0	\$0	<b>\$0</b>
5698	Debt Service - Series 2011 Fannin Waterline Project refi 2021	\$65,000	\$20,100	<b>\$85,100</b>
5689	Debt Service - Series 2013 CO - South Take Pt/US 75 water relocation/Davis Rd Sewer	\$265,000	\$49,056	<b>\$314,056</b>
5691	Debt Service - Series 2014 CO - SH 121 Util Relocation, Harrison St Sewer, AMR Sys	\$110,000	\$40,631	<b>\$150,631</b>
5968	Water Fund - Series 2015 CO - Waterline to 100 acre park	\$60,000	\$37,131	<b>\$97,131</b>
5683	Debt Service - Series 2016 GO Refunding CO 2008	\$180,000	\$15,600	<b>\$195,600</b>
5694	Debt Service - Series 2016 CO - Wastewater - Stiff Creek Sewer Improvements	\$205,000	\$107,100	<b>\$312,100</b>
5694	Debt Service - Series 2016 CO - W/WW - Land Acquisition	\$45,000	\$22,900	<b>\$67,900</b>
5671	Debt Service - Series 2018 CO - New Water Tower	\$245,000	\$223,863	<b>\$468,863</b>
5697	Debt Service - Series 2021 CO - PW Facility SH5 utility relo and sewer, Water Twr site work	\$215,000	\$256,000	<b>\$471,000</b>
5701	Debt Service - Series 2023/2024 CO - East Water Facility CIP, Design - Phase 1	\$85,000	\$173,681	<b>\$258,681</b>
	New Debt Service - Series 2025 CO - East Water Facility CIP - Phase 2 construction	\$200,000	\$338,956	<b>\$538,956</b>
		<b>Principal Reduction:</b>		<b>\$2,343,750</b>
		<b>Interest:</b>		<b>\$1,652,431</b>
		<b>Reserves/Other:</b>		<b>\$0</b>
		<b>Total Debt Service Expenditures:</b>		<b>\$3,996,181</b>



# FIRE CONTROL, PREVENTION & EMERGENCY MEDICAL SERVICES DISTRICT (FCD) BUDGET

LINE ITEMS	ADOPTED FY25	ADOPTED FY26
<b>Revenue</b>		
Beginning Balance	\$1,000,000	\$2,976,427
4160 Sales Tax	\$1,150,000	\$1,381,250
4184 Revenue Recovery - Ambulance		\$250,000
4330 Interest	\$25,000	\$100,000
<b>REVENUE TOTAL</b>	<b>\$1,175,000</b>	<b>\$1,731,250</b>
5110 Salaries & Wages	\$63,700	\$323,247
5115 Salaries - Overtime	\$7,529	\$0
5145 Longevity Pay		\$534
5150 Social Security Expense	\$4,416	\$20,074
5155 Medicare Expense	\$1,033	\$4,695
5160 Suta Expense	\$117	\$189
5161 Health Insurance		\$17,313
5162 Dental Insurance		\$1,473
5163 HSA Expense		\$2,000
5166 Long Term Disability	\$98	\$780
5167 Life ADD & EAP Expense		\$599
5170 Tmrs Expense	\$12,593	\$49,460
5195 Drug Screening		\$0
5192 Background Check		\$0
5197 Employee Appreciation-Recognition		\$450
5510 Group Health Insurance	\$7,443	\$0
<b>PERSONNEL TOTAL</b>	<b>\$96,929</b>	<b>\$420,814</b>
5280 Office Supplies		\$4,000
5310 Dues & Memberships		\$1,400
5355 Public Education		\$1,500
5360 Equipment	\$97,407	\$28,000
5438 Computer Hardware/Software		\$0
5439 Business Meals		\$2,210
5440 Travel Expenses		\$4,085
5442 Vehicle Leasing	\$34,876	\$58,674
5433 Vehicle Depreciation and Replacement		\$10,800
5450 Uniforms	\$2,000	\$10,000
5362 Personal Protective Equipment	\$1,500	\$6,000
5363 PPE Repairs & Maintenance		\$5,000
5370 Contract Repairs & Maintenance		\$37,000
5375 Vehicle Repair & Maintenance		\$26,664
5460 Training		\$36,750
5550 Supplies		\$6,000
5551 Medical Supplies		\$45,000
5950 Transfer Out for Admin Svcs	\$24,000	\$24,000
<b>OPERATIONS TOTAL</b>	<b>\$159,783</b>	<b>\$307,083</b>
5530 Capital Outlay Vehicle (Ladder Truck)	\$219,500	\$238,605
5530 Capital Outlay Vehicle (Ambulance x 2)		\$0
5530 Capital Outlay Vehicle (Ambulance new)		\$96,000
<b>CAPITAL TOTAL</b>	<b>\$219,500</b>	<b>\$334,605</b>
Debt - Fire Station #2	\$432,000	\$808,648
<b>DEBT TOTAL</b>	<b>\$432,000</b>	<b>\$808,648</b>
<b>TOTAL Expenses</b>	<b>\$908,212</b>	<b>\$1,871,150</b>
<b>TOTAL</b>	<b>\$266,788</b>	<b>-\$139,900</b>
<b>Ending Balance</b>	<b>\$1,266,788</b>	<b>\$2,836,526</b>

## CRIME CONTROL DISTRICT (CCD) BUDGET

LINE ITEMS	ADOPTED FY25	ADOPTED FY26
<b>Revenue</b>		
Beginning Balance	\$1,000,000	\$2,530,226
4160 Sales Tax	\$1,150,000	\$1,381,250
4330 Interest	\$25,000	\$100,000
<b>REVENUE TOTAL</b>	<b>\$1,175,000</b>	<b>\$1,481,250</b>
5110 Salaries & Wages	\$200,306	\$311,108
5112 Salaries - Shirt Overtime		\$2,000
5115 Salaries - Overtime	\$12,000	\$14,000
5145 Longevity Pay		\$1,032
5150 Social Security Expense	\$11,690	\$19,601
5155 Medicare Expense	\$2,734	\$4,584
5160 Suta Expense	\$504	\$189
5161 Health Insurance		\$40,920
5162 Dental Insurance		\$2,828
5163 HSA Expense		\$2,000
5166 Long Term Disability	\$294	\$678
5167 Life ADD & EAP Expense		\$564
5170 Tmrs Expense	\$33,335	\$60,034
5192 Recruiting Expenses	\$1,080	\$1,260
5194 Psychological Screen		\$230
5195 Drug Screening	\$242	\$121
5192 Background Check	\$460	\$0
5197 Employee Appreciation-Recognition		\$150
5510 Group Health Insurance	\$29,240	\$0
<b>PERSONNEL TOTAL</b>	<b>\$291,884</b>	<b>\$461,299</b>
5281 Furniture & Fixtures		\$17,500
5350 Printing And Reproduction	\$180	\$90
5360 Equipment	\$630,019	\$547,631
5362 Personal Protective Equipment		\$1,234
5375 Vehicle Repairs & Maintenance		\$35,000
5432 Wireless Telephone Exp	\$960	\$2,600
5436 Computer Expenses	\$19,445	\$61,905
5438 Computer Hardware/Software	\$24,500	\$31,890
5577 - CVE Expenses		\$97,229
5450 Uniforms	\$9,242	\$35,923
5460 Training		\$38,400
5463 Citizen's Academy Expenses		\$5,000
5550 Supplies		\$44,850
5950 Transfer Out for Admin Svcs	\$24,000	\$24,000
<b>OPERATIONS TOTAL</b>	<b>\$708,346</b>	<b>\$943,252</b>
5530 Capital Outlay - Vehicle	\$92,784	\$0
<b>CAPITAL TOTAL</b>	<b>\$92,784</b>	<b>\$0</b>
Debt - 2025 CO - PSB parking extension		\$103,523
<b>DEBT TOTAL</b>	<b>\$0</b>	<b>\$103,523</b>
<b>TOTAL Expenditures</b>	<b>\$1,093,015</b>	<b>\$1,508,074</b>
<b>TOTAL</b>	<b>\$81,985</b>	<b>-\$26,824</b>
<b>Ending Balance</b>	<b>\$1,081,985</b>	<b>\$2,503,402</b>

## TAX INCREMENT FINANCING (TIF) ZONE BUDGET

City of Melissa			
Melissa Tax Increment Financing Zone #1 Fund (03-18)			
Adopted 2025-26			
			ADOPTED
			2025-26
<b>Beginning Fund Balance</b>			<b>2,329,353.31</b>
<b>Revenues</b>			
4110	Current Property Taxes - levy		<b>1,644,654.91</b>
4110	County's Participation - Property Taxes (2016) - levy		<b>260,688.30</b>
4330	Interest Income		<b>90,000.00</b>
	Transfer from General Fund		
	Transfer from Water Fund		
<b>Total Revenues</b>			<b>1,995,343.21</b>
<b>Expenditures</b>			
	Town Center construction costs		-
	Professional Services		
	Allocation of Administrative Services		<b>48,255.00</b>
	Reimbursement - General Fund		
	Create Debt Reserve Fund		
<b>Debt Service</b>			
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Principal		<b>505,000.00</b>
5956	Transfer to Debt Service on 2016 GO - refi 2006/2009 CO - Interest		<b>187,900.00</b>
	Transfer to Debt Service on 2016 GO - refi 2006 CO - 4A/TIF - Principal		<b>75,000.00</b>
	Transfer to Debt Service on 2016 GO - refi 2006 CO - 4A/TIF - Interest		<b>1,500.00</b>
5972	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Principal		<b>30,000.00</b>
5972	Transfer to Debt Service on 2018 GO - Melissa Rd Construction - Interest		<b>27,706.26</b>
5973	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Principal		<b>30,000.00</b>
5973	Transfer to Debt Service on 2018 CO DOD Rdway/Cardinal/Highland Rds - Interest		<b>28,775.00</b>
6006	2021 CO - Cardinal/Highland Rds (\$5.5 m)		<b>293,200.00</b>
6008	2015 CO - City Hall Park (+\$1.1 m)		<b>64,250.00</b>
5972	2018 GO - Melissa Rd (+\$2.0m)		<b>116,000.00</b>
	New Debt Capacity		
<b>Total TIF Expenditures</b>			<b>1,407,586.26</b>
<b>Revenues less Expenditures</b>			<b>587,756.95</b>
<b>Ending Fund Balance</b>			<b>2,917,110.26</b>

## MELISSA COMMUNITY AND ECONOMIC DEVELOPMENT CORPORATION (4B)

City of Melissa					
Melissa Community and Economic Development Corporation (4B)					
		2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Adopted	Adopted
Beginning Fund Balance (estimated)		1,439,328	2,542,037	3,924,782	5,200,621
Revenues					
	Sales Tax	2,117,377	2,271,793	2,300,000	2,762,500
	Interest Income	58,629	143,750	150,000	150,000
	Grants				
	<b>Total Revenues</b>	<b>2,176,006</b>	<b>2,415,544</b>	<b>2,450,000</b>	<b>2,912,500</b>
Expenditures					
	Park Maintenance	100,000	100,000	100,000	100,000
	Allocation of Admin Services			41,359	41,359
	Park Planning				
	Professional Services			50,000	50,000
	Zadow Park Expenses	38,948			
	Liberty Way Spine Trail - Collin County Open Space Grant participation				
	Grant Writing - Professional Services				
	Barker House - restoration project	-			
	Other 4B Projects	-		50,000	50,000
	Reimbursement Incentives				
	<b>Total Maintenance &amp; Operations Expenditures</b>	<b>138,948</b>	<b>100,000</b>	<b>241,359</b>	<b>241,359</b>
Debt Service					
	Phase I, 100 acre park - Series 2015 CO \$7,290,000	428,206	428,406	428,406	425,059
	Tennis Courts, BMPark, Barker House, Fire St - \$825,000 CO 2005 (2026)	57,893	60,767	60,771	61,215
	Phase II, 100 acre-park - Series 2016 CO \$1,780,000	127,300	124,300	124,300	123,000
	2021 CO - \$6million (Zplex Phase 4)	320,950	319,325	319,325	317,500
	<b>Total Debt Service</b>	<b>934,349</b>	<b>932,798</b>	<b>932,803</b>	<b>926,774</b>
	<b>Total Expenditures</b>	<b>1,073,297</b>	<b>1,032,798</b>	<b>1,174,162</b>	<b>1,168,133</b>
	<b>Ending Fund Balance</b>	<b>2,542,037</b>	<b>3,924,782</b>	<b>5,200,621</b>	<b>6,944,988</b>



**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MELISSA, TEXAS, LEVYING TAXES FOR THE 2025 TAX YEAR AT THE RATE OF \$0.454116 PER ONE HUNDRED DOLLARS (\$100.00) OF 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 A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.**

WHEREAS, the City Council of the City of Melissa, Texas (“City”) hereby finds that the tax for the fiscal year beginning October 1, 2025, and ending September 30, 2026, 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 9th day of September 2025, the budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; 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, 2025, and ending September 30, 2026, and for each fiscal year thereafter until it is otherwise provided by and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City, 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 \$0.454116 on each One Hundred Dollars (\$100.00) of assessed value of taxable property, and shall consist and be comprised of the following components:

- a. An ad valorem tax rate of \$0.318088 on each One Hundred Dollars (\$100.00) of assessed valuation of said taxable property is hereby levied for general city purposes and to pay the current operating expenses of said City, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, which tax, when collected shall be appropriated to and for the credit of the General Fund of said City; and



- b. An ad valorem tax rate of \$0.136028 on each One Hundred Dollars (\$100.00) of assessed valuation of said taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid and outstanding indebtedness, capital lease payments and related fees of the City, and such tax when collected shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

Total tax rate of \$0.454116 is based on one hundred percent (100%) market value on each One Hundred Dollars (\$100.00) of assessed valuation of all taxable property within said City.

**THIS TAX RATE WILL RAISE MORE TAXES FOR  
MAINTENANCE AND OPERATIONS THAN LAST  
YEAR'S TAX RATE.**

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 1<sup>st</sup> of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1<sup>st</sup> 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.

The City shall have a lien on all taxable property located in the City to secure the payment of taxes, penalty and interest, and all costs of collection, assessed and levied hereby.

SECTION 5: Place of Payment/Collection. Taxes are payable in McKinney, Texas, at the Office of the Tax-Assessor Collector of Collin County. 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.

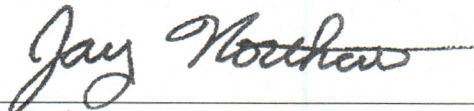


SECTION 7: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 8: 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 9: 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 9TH DAY OF SEPTEMBER, 2025.**



Jay Northcut, Mayor

ATTESTED TO AND  
CORRECTLY RECORDED BY:



Hope Baskin, City Secretary



Date of Publication: September 12, 2025 and September 19, 2025, *McKinney Courier-Gazette*



**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Melissa**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$4,028,811,961
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.318300/\$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$39,335
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$1,189,763
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$11,673,280
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$3,961,291,370
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.318088/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$12,600,392
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$927,112
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.477065/\$100
11. This year's proposed total tax rate.	\$0.454116/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$-0.022949
13. Percentage change in total tax rate. Divide Line 12 by line 10.	-4.81%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.330538/\$100
15. This year's proposed M&O tax rate.	\$0.318088/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$-0.012450
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	-3.77%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.318300/\$100
20. This year's proposed M&O tax rate.	\$0.318088/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-0.21

## GLOSSARY OF TERMS

Term	Definition
<b>4A or MIEDC</b>	Melissa Industrial and Economic Development Corporation
<b>4B or MCEDC</b>	Melissa Community and Economic Development Corporation
<b>Accrual Basis</b>	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
<b>Activity</b>	A service performed by a department or division.
<b>Ad Valorem Tax</b>	A tax computed from the assessed evaluation of land and improvements.
<b>Appropriation</b>	A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for specific purposes.
<b>Assets</b>	Resources owned or held by the city, which have monetary value.
<b>Audit</b>	The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence to ascertain whether financial statements prepared from the accounts present fairly the financial position of the entity.
<b>Balanced Budget</b>	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
<b>Bonds</b>	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.
<b>Budget</b>	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.
<b>Comprehensive Annual Financial Report (CAFR)</b>	is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
<b>Capital Improvement Program (CIP)</b>	The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital monies.
<b>Certificates of Obligations (COs)</b>	Similar to general obligations bonds except the certificates requires no voter approval.
<b>Debt Service Fund</b>	A fund used to account for the monies set aside for the payment of interest and principal to holders 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.

## GLOSSARY OF TERMS

Term	Definition
<b>Department</b>	A functional unit of the city containing one or more divisions or activities.
<b>Depreciation</b>	The process of deducting the cost of an asset over its useful life.
<b>Division</b>	A section of a department.
<b>Encumbrances</b>	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.
<b>Enterprise Fund (EF)</b>	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.
<b>Expenditures</b>	The cost of goods received or services rendered whether cash payments have been made or encumbered.
<b>Fund</b>	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.
<b>Fund Balance</b>	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.
<b>Fiscal Year (FY)</b>	Fiscal Year (the fiscal year ends on September 30 of the year stated and begins on October 1 of the previous year.)
<b>General Fund</b>	The fund used to account for all financial resources except those required to be accounted for in another fund.
<b>General Obligation (GO) Bonds</b>	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.
<b>General Obligation Debt</b>	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.
<b>Governmental Funds (GF)</b>	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).
<b>Liabilities</b>	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.



## GLOSSARY OF TERMS

Term	Definition
<b>Modified Accrual Basis</b>	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.
<b>Operating Budget</b>	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.
<b>Performance Measures</b>	Specific quantitative measure of work performed within an activity or program. They may also measure results obtained through an activity or program.
<b>Purpose Statement</b>	The mission statement articulates the Department’s purpose both for those in the organization and for the public.
<b>Proprietary Fund</b>	Fund that is used to account for activities that involve business-like interactions, either within the government or outside of it.
<b>Position</b>	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.
<b>Reserve</b>	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.
<b>Revenues</b>	All amounts of money received by a government from external sources.
<b>Supplemental Requests</b>	A request to budget an activity above current service levels in order to achieve increased or additional objectives.
<b>Tax Rate</b>	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.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<b>Tax Increment Financing (TIF)</b>	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.
<b>Undesignated fund balance (UFB)</b>	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
<b>Working Capital</b>	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

Acronyms	Word
<b>FTE</b>	Full Time Employees or Equivalent
<b>FYM</b>	First Year Measure
<b>GAAP</b>	Generally Accepted Accounting Principals
<b>GASB</b>	Governmental Accounting Standards Board
<b>GCEC</b>	Grayson Collin Electric Cooperative
<b>GFOA</b>	Government Finance Officers Association
<b>ISO</b>	Insurance Service Office
<b>I&amp;S</b>	Interest & Sinking or Debt
<b>MFD</b>	Melissa Fire Department
<b>ME</b>	Month End
<b>NTMWD</b>	North Texas Municipal Water District
<b>O&amp;M</b>	Operating & Maintenance
<b>PT</b>	Part Time Employee

Acronyms	Word
<b>PTD</b>	Period to Date
<b>P&amp;Z</b>	Planning & Zoning
<b>PW</b>	Public Works
<b>R-O-W</b>	Right-of-Way
<b>TCEQ</b>	Texas Commission and Environmental Quality
<b>TML</b>	Texas Municipal League
<b>TMLIEBP</b>	Texas Municipal League Intergovernmental Employee Benefit Pool
<b>TMRS</b>	Texas Municipal Retirement System
<b>TXDOT</b>	Texas Department of Transportation
<b>WF</b>	Water Fund
<b>W/WW</b>	Water/Wastewater
<b>YTD</b>	Year to Date