Holly Gray, Mayor Pro-Tem
Bryan Moyers, Councilmember
David Brundage, Councilmember

Carl E. Gierisch, Jr., Mayor

Brian Darby, Councilmember
Hogan Page, Councilmember
David Thompson, Councilmember

ROANOKE CITY COUNCIL AGENDA
REGULAR MEETING

SEPTEMBER 9, 2025
7:00 PM
500 S. OAK STREET
ROANOKE, TEXAS 76262

A. CALL CITY COUNCIL TO ORDER

Invocation and Pledge of Allegiance

B. ANNOUNCEMENTS

C. PUBLIC INPUT

This item is available for citizens to address the City Council on any issues that are not the subject of a public hearing. No action by law may be taken on the topic. The presiding officer reserves the right to impose a time limit on this portion of the agenda. In order to provide the highest quality audio, all speakers need to speak at the podium.

D. PROCLAMATION

1. Mayor Gierisch will read a proclamation declaring September as National Preparedness Month.

E. CONSENT AGENDA

All items listed below are considered routine and will be enacted with one motion. There will be no separate discussion of items unless a Councilmember or citizen so requests, in which event the item will be removed and considered separately.

1. Consider approval of the minutes from the regular City Council meeting held on August 26, 2025.

2. Consider approval of Resolution No. 2025-114R electing to participate in the Opioids Secondary Manufacturers Settlements concerning the National Opioid Crisis; authorizing the Mayor, City Manager and Staff to execute any and all appropriate documentation related thereto.

F. <u>NEW BUSINESS</u>

1. Consideration and action on the first and final reading of Ordinance No. 2025-114 adopting the official Operating and Capital Budget, including the Roanoke Economic and Industrial Development Corporation Type A Budget for the City of Roanoke for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

2. Public hearing to hear public comments for consideration of the proposed City of Roanoke Crime Control and Prevention District Annual Budget for Fiscal Year 2025-2026.

3. Consideration and action on approval of Ordinance No. 2025-115, approving the Annual Budget for the City of Roanoke Crime Control and Prevention District pursuant to Section 363.205 of the Texas Local Government Code.

4. Consideration and action on approval of Ordinance No. 2025-116 adopting a tax rate for the City of Roanoke for the Fiscal Year 2025-2026.

5. Consideration and action on ratifying the property tax revenue increase reflected in the FY 2025-2026 Budget.

6. Consideration and action on approval of Ordinance No. 2025-117 adopting the Tax Roll for 2025 (Fiscal Year 2026)

G. **<u>EXECUTIVE SESSION</u>**

The City Council will hold a closed Executive Session meeting pursuant to the provisions of Chapter 551 of the Texas Government Code, in accordance with the authority contained in:

Section 551.087
To deliberate commercial or financial information the City has received from a business prospect, and to deliberate the offer of a financial or other incentive to a business prospect.

RECONVENE INTO REGULAR SESSION
The City Council will reconvene into Regular Session, pursuant to the

provisions of Chapter 551 of the Texas Government Code, to take any action necessary regarding:

Section 551.087
To deliberate commercial or financial information the City has received from a business prospect, and to deliberate the offer of a financial or other incentive to a business prospect.

The City Council reserves the right to adjourn into Executive Session during the course of this meeting to discuss any item on the posted agenda as authorized by Chapter 551 of the Texas Government Code.

H. ADJOURNMENT

CERTIFICATION
I certify that the above notice was posted at City Hall, 500 South Oak Street, Roanoke, Texas, on Tuesday, September 2, 2025, by 5:00 pm, in accordance with Chapter 551, Texas Government Code. 2

April S. Hill, City Secretary

*Any person planning to attend this meeting that may require auxiliary aids or services should request accommodations two (2) days prior to the meeting by calling (817) 491-8152. **BRAILLE IS NOT AVAILABLE**.

A public wireless network is now available in the Council Chambers for use during meetings. It is available from 7am to 11pm Monday thru Friday. The name of the network is: COR-Guests

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Proclamation - 2025 National Preparedness Month

MEETING DATE: September 9, 2025

DEPARTMENT: City Secretary

ITEM SUMMARY:
Mayor Gierisch will read a proclamation declaring September as National Preparedness Month.

INFORMATION:

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. 2025 National Preparedness Month

Proclamation

NATIONAL PREPAREDNESS MONTH

WHEREAS, September is recognized nationally as Preparedness Month, a time to raise awareness about the importance of preparing for disasters and emergencies that could happen at any time; and

WHEREAS, the City of Roanoke is committed to the safety, security, and resilience of our community, recognizing that preparation is a shared responsibility between government, organizations, businesses, and residents; and

WHEREAS, disasters can include natural events such as floods, wildfires, hurricanes, and tornadoes, as well as public health emergencies, technological incidents, and human-caused events; and

WHEREAS, preparedness requires planning for a variety of situations, including knowing evacuation routes, creating emergency supply kits, developing communication plans, and ensuring that our most vulnerable populations—such as older adults and those with access or functional needs—are supported; and

WHEREAS, by working together, we can reduce the impact of emergencies, recover more quickly, and keep our community strong and resilient;

NOW, THEREFORE, I Carl E. Gierisch, Jr., Mayor of Roanoke, hereby proclaim September 2025, as

National Preparedness Month

in the City of Roanoke and encourage all residents, businesses, and community organizations to plan, prepare, and stay informed, helping make our city safer and more prepared for any emergency.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Roanoke to be affixed this 9th day of September, 2025.

____
Carl E. "Scooter" Gierisch, Jr. Mayor

Witness:

____
April S. Hill, City Secretary

The Unique Dining Capital of Texas ★ est.1881
Roanoke

CITY COUNCIL AGENDA ITEM

TO: Mayor and City Council

SUBJECT: 08/26/2025 - CC Minutes

MEETING DATE: September 9, 2025

DEPARTMENT: City Secretary

ITEM SUMMARY:
Consider approval of the minutes from the regular City Council meeting held on August 26, 2025.

INFORMATION:

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. CCMin 08-26-2025

Holly Gray, Mayor Pro-Tem
Bryan Moyers, Council Member
David Brundage, Council Member

Carl E. Gierisch, Jr., Mayor

Brian Darby, Council Member
Hogan Page, Council Member
David Thompson, Council Member

MINUTES
ROANOKE CITY COUNCIL
REGULAR MEETING
AUGUST 26, 2025
CITY HALL COUNCIL CHAMBERS
500 S. OAK STREET
7:00 P.M.

PRESENT: Mayor Carl E. "Scooter" Gierisch, Jr.; Council Members: Hogan Page, Brian Darby, Bryan Moyers, and David Brundage; City Manager Cody Petree, City Secretary April S. Hill, and City Attorney Jeff Moore.

DEPT. STAFF: Assistant City Manager Jeriahme Miller, Chief of Police Jeff Williams, Fire Chief Chris Addington, Public Works Director Shawn Wilkinson, Parks and Recreation Director Ray McDonald, Finance Director Kyle Lester, Finance Administrator Rebecca Tambunga, Economic Development Manager Siale Langi, Events Manager Michael Davenport, Human Resources Manager Jamie Seil, Development Services J.R. Hames, Public Engagement Manager Sandra Pettigrew, and Executive Assistant Babette Welch.

ABSENT: Mayor Pro Tem Holly Gray and Councilmember David Thompson.

A. CALL CITY COUNCIL TO ORDER

City Council called to order at 7:00 p.m.
Invocation and Pledge of Allegiance given by Mayor Gierisch.

B. ANNOUNCEMENTS

Mayor Gierisch announced the Texas Legislature is in Special Session, in which a bill is currently being debated, Senate Bill (SB) 10. This bill will impact the City's budget.

Mayor Gierisch announced the City Secretary, April S. Hill's birthday.

Mayor Gierisch swore in new police officer Anibal Campos.

C. PUBLIC INPUT

No one wished to speak.

D. PROCLAMATION

1. Mayor Gierisch read a proclamation declaring September 2025 as United is The Way Month.

E. CONSENT AGENDA

All items listed below are considered routine and will be enacted with one motion. There will be no separate discussion of items unless a Councilmember or citizen so requests, in which event the item will be removed and considered separately.

1. Consider approval of the minutes from the regular City Council meeting held on August 12 2025.

2. Consider approval of Resolution No. 2025-110R directing publication of notice of intention to issue combination tax and revenue certificates of obligation.

3. Consider approval of Resolution No. 2025-111R electing to participate in the Purdue Pharma I.P. National Opioid Settlement for its role in the national opioid crisis; authorizing the Mayor or City Manager to execute any and all appropriate documentation related thereto.

4. Consider approval of Resolution No. 2025-112R approving a negotiated settlement between the Atmos Cities Steering Committee ("ACSC") and Atmos Energy Corp., Mid-Tex Division regarding the company's 2025 rate review mechanism filing.

5. Consider approval of Resolution No. 2025-113R supporting the funding, implementation, and enforcement of the continuing wastewater pretreatment program for the wastewater collection system, endorsing the implementation of a continuing pretreatment program as required by federal law for the Denton Creek Regional Wastewater System, and adopting an enforcement response plan.

6. Consider approval to authorize staff to utilize InterBank Public Funds Investment Pool as an investment option.

7. Consider approval of an Interlocal Agreement, Amendment No. 3 between the City of Roanoke and Northwest Independent School District for School Resource Officer Services.

8. Consider approval of appointments to the City of Roanoke Police Reserve Force.
9. Consider approval to award a bid to Haynie Leadership Group, Inc. for the construction of North Gateway 2.0 Million Gallon Ground Storage Reservoir No.2, located at the North Gateway Pumpstation, for an amount not to exceed $3,491,791.35.

10. Consider approval to award bid to DFW Concrete Pros for the concrete street repairs in various locations along Bristol Street for an amount not to exceed

$111,873.50.

11. Consider approval of a change order to the GMP contract with Sedalco, reducing their contract amount by $200,000.

Motion made by Bryan Moyers second by David Brundage to approve Consent Agenda Items 1 through 11.
Motion carried unanimously.

*Mayor Gierisch swore in Lee Pitts and Wayne Goodman, as approve in Item #E8.

F. NEW BUSINESS

1. Public hearing to hear public comments for consideration of the proposed City of Roanoke Operating and Capital Budget for Fiscal Year 2025-2026, including the Roanoke Economic and Industrial Development Corporation (Type A) Fiscal Year 2025-2026 Annual Budget.

Public hearing started at 7:20 p.m.

No one wished to speak.

Public hearing started at 7:20 p.m.

2. Public hearing to discuss the proposed ad valorem tax rate of $0.326182 per $100 of assessed value for the tax year 2025.

Public hearing started at 7:21 p.m.

Jonathan Ackmann, Roanoke resident asked if he could get more context into the increase of taxes.

Finance Director Kyle Lester stated there will be a 1.8¢ increase, per $100 of assessed evaluation. This would be approximately annual increase of $130, which is the maximum amount allowed, before taking it to the voters. Mr. Lester further explained the current tax rate has stayed the same, or decreased, within the last 5 years. This small amount would help cover the cost of operational increases and debt service.

Public hearing started at 7:22 p.m.

3. Public hearing to consider a rezoning application for Lot 1R, Block 6, O.T. Roanoke Addition, an addition located within the City of Roanoke, Denton County, Texas, by changing the zoning for said property from Oak Street Corridor Zoning District – Neighborhood Transition Zone to Oak Street Corridor Zoning District –

Neighborhood Transition Zone - Specific Use Permit (SUP) to allow Finance, Insurance, and Real Estate Establishment Use. (SUP-2025-03).

This item has been withdrawn at the applicant's request.

4. Consideration and action on a Specific Use Permit (SUP-2025-03) request from Aaron Minchew, amending the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, for Lot 1R, Block 6 of the O T Roanoke Addition, an addition to the City of Roanoke, Denton County, Texas, by changing the zoning on said tract of land from Oak Street Corridor Zoning District – Neighborhood Tranisition Zone to Oak Street Corridor Zoning District – Neighborhood Tranisition Zone - Specific Use Permit (SUP) to allow Finance, Insurance, and Real Estate Establishment Use. The property is generally located at 111 S Pine.

This item has been withdrawn at the applicant's request.

5. Public hearing to consider amending the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, for Tract 1, Lot 4R, Block A of the Countryview Business Park Phase II Addition, an addition to the City Of Roanoke, Denton County, Texas, and generally located at 125 Country View Drive, Suite 116, by changing the zoning on said tract of land from Retail (R) District To Retail– Specific Use Permit District (R-SUP) to allow an auto upholstery use. (SUP-2025-04 / Ordinance No. 2025-111).

Public hearing started at 7:23 p.m.

No one wished to speak.

Public hearing started at 7:23 p.m.

6. Motion made by Hogan Page second by Bryan Moyers to approve a Specific Use Permit (SUP-2025-04) request from John Lam, amending the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, for Lot 4R, Block A of the Countryview Business Park Phase II Addition, an addition to the City of Roanoke, Denton County, Texas, by changing the zoning on said tract of land from Retail to Retail – Specific Use Permit to allow an auto upholstery use for 125 Country View Drive, Suite 116. The property is generally located along Country View Drive. (Ordinance No. 2025-111)

Motion carried unanimously.

7. Public hearing to consider amending the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, for the Oak Street Corridor Zoning District, by amending Section 12.492 Entitled "Schedule of Uses," by amending the "Educational, Public Administration, Health Care and Other Institutional Uses" to provide for a new use entitled "Learning Pods" as a permitted use within the Oak Street Zone, Highway 377 Zone, and Civic/Mixed Use Zone and not a permitted use within the Neighborhood Transition Zone; and amending Section 12.500 Entitled "Definitions" by adding a definition for "Learning Pods." (Ordinance No. 2025-112)

Public hearing started at 7:25 p.m.

Tammy Dwight-Ministero, owner/applicant, gave an overview of how Bold School (K-12) operated. Ms. Dwight-Ministero explained how the "Learning Pod" is approached with a "learning in the field" type of education. This allows parents to step away from the traditional type of education provided by public schools, giving the parents more control over what their children are learning.

Public hearing started at 7:35 p.m.

8. Consideration and action on approval of a Zoning Ordinance Amendment request from Tammy Dwight-Ministero, amending the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, by amending Chapter 12, Article III, Division 15, of the Code of Ordinances, of the City of Roanoke, Texas, entitled "Oak Street Corridor Zoning District", by amending Section 12.492 of the Code of Ordinances entitled "Schedule of Uses," by amending the "Educational, Public Administration, Health Care and Other Institutional Uses" to provide for a new use entitled "Learning Pods" that is a permitted use within the Oak Street Zone, Highway 377 Zone, and Civic/Mixed Use Zone and not a permitted use within the Neighborhood Transition Zone; and amending Section 12.500 entitled "Definitions" by adding a definition for "Learning Pods." (Ordinance No. 2025-112)

No action was taken on this item, as this item will require a new publication.

9. Motion made by Hogan Page second by David Brundage to approve Ordinance No. 2025-113 establishing a sinking fund for the funding of the City Manager's Third Amended Employment Agreement.

Motion carried unanimously.

G. EXECUTIVE SESSION

The City Council will hold a closed Executive Session meeting pursuant to the provisions of Chapter 551 of the Texas Government Code, in accordance with the authority contained in:

CITY COUNCIL DID NOT CONVENE INTO CLOSED SESSION.

Section 551.071 and 551.072 - To seek legal advice from the city attorney; to deliberate the purchase, exchange, lease, or value of real property - Lady Bug Park and the Briarwyck neighborhood park located at 1115 Bentley Drive

Section 551.087 - To deliberate commercial or financial information the City has received from a business prospect, and to deliberate the offer of a financial or other incentive to a business prospect.

H. ADJOURNMENT

Motion made by Hogan Page second by Brian Darby to adjourn the meeting at 7:44 p.m.

Motion carried unanimously.

____
Carl E. "Scooter" Gierisch, Jr., Mayor

____
April S. Hill, City Secretary

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: RES NO 2025-114R - Opioids Secondary Manufacturers Settlements

MEETING DATE: September 9, 2025

DEPARTMENT: Administration

ITEM SUMMARY:

INFORMATION:
Consider approval of Resolution No. 2025-114R electing to participate in the Opioids Secondary Manufacturers Settlements concerning the National Opioid Crisis; authorizing the Mayor, City Manager and Staff to execute any and all appropriate documentation related thereto.

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. RES NO 2025-114R - Opioid Settlement - Secondary Manufacturers Settlements

CITY OF ROANOKE, TEXAS

RESOLUTION NO. 2025-114R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, ELECTING TO PARTICIPATE IN THE OPIOIDS SECONDARY MANUFACTURERS SETTLEMENTS CONCERNING THE NATIONAL OPIOID CRISIS; AUTHORIZING THE MAYOR, CITY MANAGER AND STAFF TO EXECUTE ANY AND ALL APPROPRIATE DOCUMENTATION RELATED THERETO; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a proposed national settlement agreement (hereinafter referred to as the "Settlement") has been reached that would resolve all opioid claims for Texas and its political subdivisions against Secondary Manufacturers Settlements which includes eight (8) opioids manufacturers: Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun and Zydus (hereinafter collectively referred to as "Secondary Manufacturers"); and

WHEREAS, the City Council of the City of Roanoke, Texas, hereby elects to participate in the Settlement, and authorizes the Mayor, City Manager, and/or City staff to execute a Subdivision Participation and Release Form, and any and all related forms concerning the Secondary Manufacturers Settlement; and

WHEREAS, the City Council of the City of Roanoke, Texas, authorizes the Mayor, City Manager and/or City staff to execute any and all documents related thereto.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, THAT:

SECTION 1. The findings set forth above are incorporated into the body of this Resolution as if fully set forth herein.

SECTION 2. The City Council of the City of Roanoke, Texas, hereby elects to participate in the Settlement, and authorizes the Mayor or City Manager to execute the Subdivision Participation and Release Form.

SECTION 3. The City Council of the City of Roanoke, Texas, hereby authorizes the Mayor, City Manager and/or City staff to execute any and all documentation necessary related to the Secondary Manufacturers Settlement, and to take any and all other steps requested or authorized by relative to the Settlement referenced in this Resolution.

SECTION 4. This Resolution shall become effective from and after its date of passage in accordance with law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, THIS 9TH day of SEPTEMBER, 2025.

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
April S. Hill, City Secretary

APPROVED AS TO FORM:

____
Jeff Moore, City Attorney

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: ORD NO 2025-114 - Adopting FY2025-2026 Budget

MEETING DATE: September 9, 2025

DEPARTMENT: Finance

ITEM SUMMARY:

Consideration and action on the first and final reading of Ordinance No. 2025-114 adopting the official Operating and Capital Budget, including the Roanoke Economic and Industrial Development Corporation Type A Budget for the City of Roanoke for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

INFORMATION:

A copy of the proposed budget was posted on the City's website, filed with the office of the City Secretary, and delivered to the City Council on August 5, 2025. It has been available to citizens and the public for their inspection since that date. The City Manager, City Council, and City Staff subsequently held a public hearing on August 26, 2025, to discuss all items of expenditure.

The City’s FY26 Proposed Budget includes a projected $72.6m in ongoing revenues to fund $72.5m in ongoing expenses, ensuring all operating funds of the City are fully balanced. This budget includes:

- A 22% increase in the cost to provide health insurance (staff had to change providers in order to manage this cost)
- Market adjustments for employee pay to maintain competitiveness
- Increases in the cost to provide and treat water, as stipulated by our contracts with the City of Fort Worth and the Denton Creek Regional Wastewater System
- 5 new full-time positions: an IT Systems Analyst, a Custodian, 2 Utility Equipment Operators, and a Dispatcher
- Inflation-based increases to maintain service levels across the city

In addition to what was presented on August 5, staff added the following items:

- Adjustments to part-time summer help for Parks & Recreation
- Adjustments to correct police pay bands
- An expected increase in debt service for the projected bond sale this fall
- Lower health insurance costs due to the city's solicitation for a new insurance provider, which allowed for the above items to be added.

The budget will also utilize $18.65m in available fund balance, mostly from the REIDC Fund to pay for hotel/convention center design costs. All items paid for with fund balance are one-time in nature and include the following:

- $9.7m in REIDC cash for design costs for the City's upcoming hotel/convention center project and 377 garage;
- $2m for the City's final payment to CitiGroup, per our 380 economic development agreement;
- $1.6m in operating supplies, equipment, and apparatus;
- A transfer of $5.3m in Utility Operating Fund cash to the Utility Capital Fund for future use on vehicles, equipment, and capital projects

Finally, the FY26 budget includes issuance of certificates of obligation for sewer line replacements as well as the construction of a new parking garage along HW 377.

Roanoke City Charter, Article VII. Financial Procedures, Section 7.07, Proceeding for adoption of the Budget:

"After public hearing, the City Council shall analyze the budget, making any additions or deletions which they feel are appropriate, and shall, prior to the beginning of the next fiscal year, adopt the budget by the affirmative vote of the majority of the full membership of the City Council. Should the City Council take no final action on or prior to such day, the current budget shall be in full force on a month-to-month basis until a new budget is adopted."

STAFF RECOMMENDATION:
Staff recommends adoption.

SPECIAL CONSIDERATION:

AGENDA ITEM

FINANCIAL CONSIDERATION:

ATTACHMENTS:

1. ORD NO 2025-114 - Adopting Budget FY2025-2026 (2)
2. FY26 Fund Summaries
3. Truth in Taxation Calculation
4. FY26 Proposed Budget

ORDINANCE NO 2025-114

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF ROANOKE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; APPROPRIATING MONEY TO AN INTEREST AND SINKING FUND TO PAY INTEREST AND PRINCIPAL DUE ON THE CITY'S INDEBTEDNESS; PROVIDING FOR THE INVESTMENT OF FUNDS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager's recommended budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 was posted on the city's website and filed in the office of the City Secretary of the City of Roanoke on August 8, 2025, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2025-26 proposed budget, attached hereto as Exhibit A and incorporated herein for all purposes, specifically sets forth each of the various funds for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such funds; and

WHEREAS, the FY2025-26 proposed Budget includes, certain elements of the Capital Improvements Program, which details planned capital improvement projects of the city that have been identified to date and contains a statement proposing capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing and a list of capital projects which should be undertaken within the five (5) next succeeding years; and

WHEREAS, on August 12, 2025, the Roanoke City Council held a public hearing on its proposed budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 at which time all citizens and interested parties were given an opportunity to be heard regarding the Budget; and

WHEREAS, notice of such public hearing on the budget was duly published in accordance with state law and at the conclusion of such hearing, it was determined that such Budget should be adopted, and

WHEREAS, the 2025 Tax Rate Calculation Worksheet, attached hereto as Exhibit B and incorporated herein for all purposes, specifically sets forth each of the various tax rate calculations as required by state law and certified on August 1, 2025.

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

SECTION 1.

The official Budget for the City of Roanoke for the fiscal year beginning October 1, 2025 and ending September 30, 2026, attached hereto as Exhibit A, is hereby adopted and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, and other expenditures proposed in the Budget. The Roanoke City Secretary is directed to keep and maintain a copy of such official Budget on file in the office of the City Secretary available for inspection by citizens and the general public. A copy of the Budget shall be posted on the official website for the City of Roanoke. In addition, the City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget, and any amendments thereto, in the office of the County Clerk of Denton County, Texas, as required by State law.

SECTION 2.

The City Council hereby approves as a part of the Budget the FY2025-26 Capital Improvements Program, which details planned capital improvement projects of the city that have been identified to date.

SECTION 3.

All funds appropriated and allocated shall be expended and used pursuant to the provisions of such official Budget and the City Manager is directed to appropriate and expend City funds according to City Charter provisions.

SECTION 4.

The sums below are hereby appropriated from the respective operating funds for the payment of expenditures on behalf of the city government as established in the approved Budget document:

FUND	FY2026 Budgeted Expenditures
General Fund	$ 38,838,297
General Obligation Debt Service Fund	$ 9,622,561
Water and Wastewater Fund	$ 17,483,180
Hotel/Motel Fund	$ 147,600
Vehicle/Equipment Replacement Fund	$ 1,201,764
Computer Replacement Fund	$ 300,000
Roanoke Special Events	$ 1,241,336
Economic Industrial Development Corporation (REIDC-4A)	$ 16,903,864
Crime Control and Prevention District (CCPD)	$ 6,909,517

SECTION 5.

The sums below are hereby appropriated from the respective capital funds for the payment of expenditures on behalf of the city government as established in the approved Capital Improvement Program:

Fund	Appropriations
Facilities Capital Projects Fund	$ 339,291
Streets Capital Projects Fund	$ 780,000
Water and Wastewater Capital Projects Fund	$ 3,781,700
Parks Capital Project Fund	$ 770,000

SECTION 6.

All appropriation balances for capital expenditures and capital improvement projects as of September 30, 2025 shall roll forward to October 1, 2025. All other appropriations shall lapse at the end of the fiscal year.

SECTION 7.

The City Manager is authorized from time to time, as he may deem to be in the best interest of the City of Roanoke, to invest city funds not immediately required for current use, including operating funds and bond funds, as per Council adopted Investment Policy.

SECTION 8.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 9.

This ordinance shall become effective immediately from and after its passage.

PASSED AND APPROVED by the City Council of the City of Roanoke, Texas, on this day of September 9, 2025.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
April S. Hill, City Secretary

APPROVED AS TO FORM:

____
Jeff Moore, City Attorney

EXHIBIT A – FY2025-26 Operating Budget Fund Summaries

EXHIBIT B – Tax Rate Calculations

General Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 24,095,732**	**$ 20,645,250**	**$ 20,645,250**	**$ 15,868,534**	**$ 13,048,965**	**$ 12,987,298**	**$ 12,329,866**	**$ 12,269,623**
Total Property Tax	$ 6,564,635	$ 7,100,591	$ 7,100,591	$ 7,574,530	$ 8,229,976	$ 8,893,660	$ 9,547,755	$ 10,204,052
Total Sales Tax	$ 13,098,225	$ 12,884,584	$ 15,251,716	$ 13,815,000	$ 14,160,375	$ 14,514,384	$ 15,022,388	$ 15,548,171
Total Business/Franchise Fees	$ 2,147,623	$ 3,718,004	$ 3,827,274	$ 4,448,665	$ 4,559,692	$ 4,701,957	$ 4,856,088	$ 5,006,400
Total Service Charges	$ 2,223,802	$ 1,956,232	$ 2,295,709	$ 2,017,994	$ 1,705,571	$ 1,744,018	$ 1,783,354	$ 1,823,602
Total Fines/Forfeitures	$ 561,734	$ 603,000	$ 542,956	$ 634,339	$ 618,544	$ 627,823	$ 637,240	$ 646,799
Total Licenses and Permits	$ 760,994	$ 585,500	$ 423,783	$ 588,200	$ 602,673	$ 617,504	$ 632,703	$ 648,278
Total Grants/Contributions	$ 176,863	$ -	$ 500	$ 500	$ 508	$ 515	$ 523	$ 531
Total Interfund Transfers	$ 2,250,000	$ 5,845,000	$ 5,845,000	$ 6,510,000	$ 6,760,000	$ 7,080,000	$ 7,480,000	$ 7,900,000
Total Debt Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,032,964	$ 301,000	$ 579,500	$ 429,500	$ 441,150	$ 453,132	$ 465,456	$ 478,132
Grand Total	**$ 28,816,840**	**$ 32,993,912**	**$ 35,867,029**	**$ 36,018,728**	**$ 37,078,488**	**$ 38,632,993**	**$ 40,425,507**	**$ 42,255,965**
Non-Departmental	$ 5,653,418	$ 5,291,346	$ 4,932,610	$ 4,665,154	$ 2,456,556	$ 3,120,633	$ 2,600,634	$ 5,227,127
Administration	$ 2,631,138	$ 6,603,968	$ 7,169,321	$ 2,703,523	$ 2,699,812	$ 2,809,251	$ 2,935,100	$ 3,065,418
City Secretary's Office	$ 196,572	$ 202,995	$ 237,122	$ 229,562	$ 233,486	$ 243,720	$ 255,638	$ 268,009
Information Technology	$ 1,178,589	$ 1,434,421	$ 1,475,209	$ 1,763,777	$ 1,767,515	$ 1,827,282	$ 1,895,193	$ 1,965,590
Human Resources	$ 304,074	$ 718,314	$ 656,427	$ 715,766	$ 737,697	$ 762,008	$ 789,636	$ 817,853
Municipal Court	$ 494,556	$ 703,426	$ 613,794	$ 826,940	$ 816,600	$ 853,920	$ 897,149	$ 942,081
Administration Total	$ 10,458,347	$ 14,954,469	$ 15,084,483	$ 10,904,722	$ 8,711,666	$ 9,616,814	$ 9,373,349	$ 12,286,077
Library/Visitor's Center	$ 1,058,544	$ 1,401,181	$ 1,080,583	$ 1,501,856	$ 1,532,153	$ 1,600,611	$ 1,679,846	$ 1,761,677
Community Services Total	$ 1,058,544	$ 1,401,181	$ 1,080,583	$ 1,501,856	$ 1,532,153	$ 1,600,611	$ 1,679,846	$ 1,761,677
Development	$ 922,166	$ 1,128,032	$ 999,055	$ 976,324	$ 997,477	$ 1,040,175	$ 1,089,303	$ 1,140,568
Development Total	$ 922,166	$ 1,128,032	$ 999,055	$ 976,324	$ 997,477	$ 1,040,175	$ 1,089,303	$ 1,140,568
Fire and EMS	$ 6,119,189	$ 6,986,880	$ 6,958,590	$ 6,578,503	$ 6,745,219	$ 7,041,276	$ 7,384,218	$ 7,736,897
Fire Department Total	$ 6,119,189	$ 6,986,880	$ 6,958,590	$ 6,578,503	$ 6,745,219	$ 7,041,276	$ 7,384,218	$ 7,736,897
Recreation Programming	$ 2,174,894	$ 1,883,515	$ 2,087,780	$ 1,833,833	$ 1,886,692	$ 1,962,928	$ 2,050,718	$ 2,140,664
Aquatics	$ -	$ 160,977	$ 279,238	$ 479,441	$ 485,058	$ 506,282	$ 530,788	$ 556,185
Athletics	$ 2,735	$ 182,084	$ 179,078	$ 152,370	$ 155,496	$ 159,018	$ 162,957	$ 167,338
Senior Center	$ -	$ 108,299	$ 20,000	$ 216,476	$ 225,250	$ 234,285	$ 244,698	$ 255,485
Parks	$ 1,269,776	$ 1,452,130	$ 1,459,383	$ 1,443,549	$ 1,484,304	$ 1,547,751	$ 1,620,375	$ 1,696,754
Parks and Recreation Total	$ 3,447,405	$ 3,787,005	$ 4,025,478	$ 4,125,669	$ 4,236,800	$ 4,410,265	$ 4,609,537	$ 4,816,425
Administration	$ 5,571,434	$ 2,031,381	$ 8,992,190	$ 2,849,360	$ 2,830,724	$ 2,934,775	$ 3,053,569	$ 3,175,847
Support	$ -	$ 2,489,539	$ 54,580	$ 2,778,038	$ 2,858,562	$ 3,001,776	$ 3,168,077	$ 3,340,767
Special Services	$ -	$ 3,546,515	$ 74,600	$ 1,117,492	$ 1,166,154	$ 1,221,582	$ 1,285,855	$ 1,352,981
Operations	$ -	$ 1,952,928	$ 277,700	$ 4,356,080	$ 4,534,366	$ 4,753,861	$ 5,009,016	$ 5,272,110
Police Total	$ 5,571,434	$ 10,020,363	$ 9,399,070	$ 11,100,970	$ 11,389,806	$ 11,911,994	$ 12,516,517	$ 13,141,705
Streets	$ 1,455,269	$ 1,418,454	$ 1,360,616	$ 1,596,652	$ 1,421,734	$ 1,481,011	$ 1,549,423	$ 1,621,024
Fleet/Facilities	$ -	$ 878,702	$ 1,122,177	$ 1,285,748	$ 1,318,210	$ 1,370,504	$ 1,429,669	$ 1,491,428
Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works Total	$ 1,455,269	$ 2,297,155	$ 2,482,793	$ 2,882,400	$ 2,739,944	$ 2,851,515	$ 2,979,092	$ 3,112,452
Marketing	$ 419,097	$ 668,251	$ 355,178	$ 767,853	$ 787,090	$ 817,776	$ 853,889	$ 891,896
Visitor's Center	$ 278,132	$ -	$ 258,514	$ -	$ -	$ -	$ -	$ -
Special Events Total	$ 697,229	$ 668,251	$ 613,692	$ 767,853	$ 787,090	$ 817,776	$ 853,889	$ 891,896
Grand Total	**$ 29,729,583**	**$ 41,243,337**	**$ 40,643,745**	**$ 38,838,297**	**$ 37,140,155**	**$ 39,290,426**	**$ 40,485,750**	**$ 44,887,696**
Audit Adjustment	$ (2,537,739)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 20,645,250**	**$ 12,395,824**	**$ 15,868,534**	**$ 13,048,965**	**$ 12,987,298**	**$ 12,329,866**	**$ 12,269,623**	**$ 9,637,891**

	FY26	FY27	FY28	FY29	FY30
Starting Fund Balance	**$ 15,868,534**	**$ 13,048,965**	**$ 12,987,298**	**$ 12,329,866**	**$ 12,269,623**
Ongoing Revenues	$ 35,643,792	$ 37,078,488	$ 38,632,993	$ 40,425,507	$ 42,255,965
Ongoing Expenses	$ 35,640,704	$ 37,140,155	$ 38,682,673	$ 40,485,750	$ 42,335,133
Operating Balance	**$ 3,088**	**$ (61,666)**	**$ (49,679)**	**$ (60,243)**	**$ (79,168)**
Planned use of Fund Balance	$ (2,822,657)	$ -	$ (607,753)	$ -	$ (2,552,563)
380 Agreement Payment	*$ (2,032,016)*				
Capital Projects	*$ -*		*$ (607,753)*		*$ (2,552,563)*
One-Time Revenues	*$ 374,936*				
Retirements	*$ -*				
One-Time Operating Items	*$ (1,165,577)*				
Ending Fund Balance	**$ 13,048,965**	**$ 12,987,298**	**$ 12,329,866**	**$ 12,269,623**	**$ 9,637,891**
Retirement Reserve	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Operating Reserve	$ 5,858,746	$ 6,105,231	$ 6,358,796	$ 6,655,192	$ 6,959,200
Available Balance	**$ 6,190,219**	**$ 5,882,067**	**$ 4,971,070**	**$ 4,614,431**	**$ 1,678,691**

Debt Service Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 598,726**	**$ 171,981**	**$ 171,981**	**$ 496,822**	**$ 463,463**	**$ 500,362**	**$ 538,127**	**$ 575,169**
Total Property Tax	$ 5,367,872	$ 5,187,886	$ 5,187,886	$ 5,650,603	$ 5,836,144	$ 5,666,466	$ 5,716,607	$ 5,720,391
Total Interfund Transfers	$ 2,345,251	$ 2,970,177	$ 2,970,177	$ 3,933,600	$ 3,939,400	$ 3,931,500	$ 3,935,400	$ 3,930,350
Total Debt Proceeds	$ 396,434	$ -	$ 624,799	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 61,070	$ 4,136,213	$ 4,111,061	$ 5,000	$ 5,150	$ 5,305	$ 5,464	$ 5,628
Grand Total	**$ 8,170,627**	**$ 12,294,276**	**$ 12,893,924**	**$ 9,589,203**	**$ 9,780,694**	**$ 9,603,271**	**$ 9,657,470**	**$ 9,656,368**
Administration Total	$ 8,597,372	$ 12,231,752	$ 12,569,083	$ 9,622,561	$ 9,743,796	$ 9,565,506	$ 9,620,428	$ 9,614,098
Grand Total	**$ 8,597,372**	**$ 12,231,752**	**$ 12,569,083**	**$ 9,622,561**	**$ 9,743,796**	**$ 9,565,506**	**$ 9,620,428**	**$ 9,614,098**
Ending Balance	**$ 171,981**	**$ 234,505**	**$ 496,822**	**$ 463,463**	**$ 500,362**	**$ 538,127**	**$ 575,169**	**$ 617,440**

Starting Fund Balance	**$ 496,822**	**$ 463,463**	**$ 500,362**	**$ 538,127**	**$ 575,169**
Ongoing Revenues	$ 9,589,203	$ 9,780,694	$ 9,603,271	$ 9,657,470	$ 9,656,368
Ongoing Expenses	$ 9,622,561	$ 9,743,796	$ 9,565,506	$ 9,620,428	$ 9,614,098
Operating Balance	**$ (33,358)**	**$ 36,898**	**$ 37,765**	**$ 37,042**	**$ 42,271**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 463,463**	**$ 500,362**	**$ 538,127**	**$ 575,169**	**$ 617,440**

Crime Control & Prevention District FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 2,909,223**	**$ 4,038,022**	**$ 4,038,022**	**$ 3,592,724**	**$ 3,565,707**	**$ 3,636,402**	**$ 3,667,007**	**$ 3,701,146**
Total Sales Tax	$ 6,322,811	$ 6,373,442	$ 6,876,063	$ 6,837,500	$ 7,008,438	$ 7,183,648	$ 7,435,076	$ 7,695,304
Total Service Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 58,619	$ 50,000	$ 45,127	$ 45,000	$ 46,350	$ 47,741	$ 49,173	$ 50,648
Grand Total	**$ 6,381,430**	**$ 6,423,442**	**$ 6,921,190**	**$ 6,882,500**	**$ 7,054,788**	**$ 7,231,389**	**$ 7,484,249**	**$ 7,745,952**
Administration	$ 5,259,788	$ 8,048,026	$ 7,366,487	$ 6,909,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Total	$ 5,259,788	$ 8,048,026	$ 7,366,487	$ 6,909,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
Grand Total	**$ 5,259,788**	**$ 8,048,026**	**$ 7,366,487**	**$ 6,909,517**	**$ 6,984,092**	**$ 7,200,784**	**$ 7,450,110**	**$ 7,716,339**
Audit Adjustment	$ 7,157	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 4,038,022**	**$ 2,413,437**	**$ 3,592,724**	**$ 3,565,707**	**$ 3,636,402**	**$ 3,667,007**	**$ 3,701,146**	**$ 3,730,758**

Starting Fund Balance	**$ 3,592,724**	**$ 3,565,707**	**$ 3,636,402**	**$ 3,667,007**	**$ 3,701,146**
Ongoing Revenues	$ 6,882,500	$ 7,054,788	$ 7,231,389	$ 7,484,249	$ 7,745,952
Ongoing Expenses	$ 6,854,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
Operating Balance	**$ 27,983**	**$ 70,695**	**$ 30,605**	**$ 34,139**	**$ 29,613**
Planned use of Fund Balance	$ (55,000)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (55,000)*				
Ending Fund Balance	**$ 3,565,707**	**$ 3,636,402**	**$ 3,667,007**	**$ 3,701,146**	**$ 3,730,758**
Operating Reserve	$ 1,126,770	$ 1,148,070	$ 1,183,691	$ 1,224,676	$ 1,268,439
Available Balance	**$ 2,438,937**	**$ 2,488,332**	**$ 2,483,317**	**$ 2,476,470**	**$ 2,462,319**

Economic/Industrial Development Corporation FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 13,832,904**	**$ 12,877,286**	**$ 12,877,286**	**$ 11,263,840**	**$ 1,407,476**	**$ 1,430,648**	**$ 1,463,688**	**$ 1,499,744**
Total Sales Tax	$ 6,463,941	$ 6,373,442	$ 7,558,358	$ 6,837,500	$ 7,008,438	$ 7,183,648	$ 7,435,076	$ 7,695,304
Total Miscellaneous Revenue	$ 665,184	$ 200,000	$ 223,785	$ 210,000	$ 212,550	$ 215,177	$ 217,882	$ 220,668
Grand Total	**$ 7,129,125**	**$ 6,573,442**	**$ 7,782,143**	**$ 7,047,500**	**$ 7,220,988**	**$ 7,398,825**	**$ 7,652,958**	**$ 7,915,972**
Administration Total	$ 8,084,743	$ 9,432,370	$ 9,395,589	$ 16,903,864	$ 7,197,816	$ 7,365,784	$ 7,616,902	$ 7,868,372
Grand Total	**$ 8,084,743**	**$ 9,432,370**	**$ 9,395,589**	**$ 16,903,864**	**$ 7,197,816**	**$ 7,365,784**	**$ 7,616,902**	**$ 7,868,372**
Audit Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 12,877,286**	**$ 10,018,359**	**$ 11,263,840**	**$ 1,407,476**	**$ 1,430,648**	**$ 1,463,688**	**$ 1,499,744**	**$ 1,547,344**

Starting Fund Balance	**$ 11,263,840**	**$ 1,407,476**	**$ 1,430,648**	**$ 1,463,688**	**$ 1,499,744**
Ongoing Revenues	$ 7,047,500	$ 7,220,988	$ 7,398,825	$ 7,652,958	$ 7,915,972
Ongoing Expenses	$ 6,984,764	$ 7,197,816	$ 7,365,784	$ 7,616,902	$ 7,868,372
Operating Balance	**$ 62,736**	**$ 23,171**	**$ 33,041**	**$ 36,055**	**$ 47,600**
Planned use of Fund Balance	$ (9,919,100)	$ -	$ -	$ -	$ -
Capital Projects	*$ (9,728,000)*				
One-Time Operating Items	*$ (191,100)*				
Ending Fund Balance	**$ 1,407,476**	**$ 1,430,648**	**$ 1,463,688**	**$ 1,499,744**	**$ 1,547,344**
Operating Reserve	$ 1,138,317	$ 1,183,203	$ 1,210,814	$ 1,252,094	$ 1,293,431
Available Balance	**$ 269,159**	**$ 247,445**	**$ 252,874**	**$ 247,650**	**$ 253,913**

Special Events Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 620,353**	**$ 564,300**	**$ 564,300**	**$ 524,564**	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**
Total Service Charges	$ 41,159	$ 60,000	$ 41,159	$ 40,000	$ 40,400	$ 40,804	$ 41,212	$ 41,624
Total Licenses and Permits	$ -	$ 500	$ -	$ -	$ -	$ -	$ -	$ -
Total Grants/Contributions	$ 105,744	$ 80,000	$ 80,000	$ 50,000	$ 50,750	$ 51,511	$ 52,284	$ 53,068
Total Interfund Transfers	$ 1,025,000	$ 1,000,000	$ 1,000,000	$ 1,050,000	$ 1,100,000	$ 1,150,000	$ 1,200,000	$ 1,250,000
Total Miscellaneous Revenue	$ 8,348	$ 1,500	$ 5,874	$ 5,000	$ 5,150	$ 5,305	$ 5,464	$ 5,628
Grand Total	**$ 1,180,251**	**$ 1,142,000**	**$ 1,127,033**	**$ 1,145,000**	**$ 1,196,300**	**$ 1,247,620**	**$ 1,298,960**	**$ 1,350,320**
Special Events Total	$ 1,236,304	$ 1,131,908	$ 1,166,769	$ 1,241,336	$ 1,263,772	$ 1,287,701	$ 1,314,295	$ 1,342,583
Grand Total	**$ 1,236,304**	**$ 1,131,908**	**$ 1,166,769**	**$ 1,241,336**	**$ 1,263,772**	**$ 1,287,701**	**$ 1,314,295**	**$ 1,342,583**
Audit Adjustment								
Ending Balance	**$ 564,300**	**$ 574,392**	**$ 524,564**	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**	**$ 313,076**

Starting Fund Balance	**$ 524,564**	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**
Ongoing Revenues	$ 1,145,000	$ 1,196,300	$ 1,247,620	$ 1,298,960	$ 1,350,320
Ongoing Expenses	$ 1,091,336	$ 1,188,772	$ 1,237,701	$ 1,287,295	$ 1,339,583
Operating Balance	**$ 53,664**	**$ 7,528**	**$ 9,919**	**$ 11,665**	**$ 10,736**
Planned use of Fund Balance	$ (150,000)	$ (75,000)	$ (50,000)	$ (27,000)	$ (3,000)
One-Time Operating Items	*$ (150,000)*	*$ (75,000)*	*$ (50,000)*	*$ (27,000)*	*$ (3,000)*
Ending Fund Balance	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**	**$ 313,076**
Operating Reserve	$ 179,398	$ 195,415	$ 203,458	$ 211,610	$ 220,206
Available Balance	**$ 248,830**	**$ 165,341**	**$ 117,217**	**$ 93,729**	**$ 92,870**

Hotel Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 162,203**	**$ 200,596**	**$ 200,596**	**$ 224,267**	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**
Total Sales Tax	$ 177,365	$ 150,000	$ 170,000	$ 175,000	$ 179,375	$ 183,859	$ 190,294	$ 196,955
Total Miscellaneous Revenue	$ 2,697	$ 1,800	$ 2,079	$ 2,000	$ 2,060	$ 2,122	$ 2,185	$ 2,251
Grand Total	**$ 180,062**	**$ 151,800**	**$ 172,079**	**$ 177,000**	**$ 181,435**	**$ 185,981**	**$ 192,480**	**$ 199,206**
Administration Total	$ 141,669	$ 148,407	$ 148,407	$ 147,600	$ 151,780	$ 180,963	$ 185,148	$ 184,136
Grand Total	$ 141,669	$ 148,407	$ 148,407	$ 147,600	$ 151,780	$ 180,963	$ 185,148	$ 184,136
Audit Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 200,596**	**$ 203,989**	**$ 224,267**	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**	**$ 310,742**

	FY26	FY27	FY28	FY29	FY30
Starting Fund Balance	**$ 224,267**	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**
Ongoing Revenues	$ 177,000	$ 181,435	$ 185,981	$ 192,480	$ 199,206
Ongoing Expenses	$ 147,600	$ 151,780	$ 180,963	$ 185,148	$ 184,136
Operating Balance	**$ 29,400**	**$ 29,655**	**$ 5,018**	**$ 7,332**	**$ 15,069**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**	**$ 310,742**
Operating Reserve	$ 24,263	$ 24,950	$ 29,747	$ 30,435	$ 30,269
Available Balance	**$ 229,404**	**$ 258,372**	**$ 258,593**	**$ 265,237**	**$ 280,473**

Utility Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 7,218,921**	**$ 8,727,981**	**$ 8,727,981**	**$ 8,662,342**	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**
Total Service Charges	$ 10,023,439	$ 10,952,020	$ 11,192,250	$ 11,887,541	$ 12,572,702	$ 13,005,902	$ 13,398,950	$ 13,683,569
Total Fines/Forfeitures	$ 88,182	$ 60,000	$ 150,000	$ 150,000	$ 152,250	$ 154,534	$ 156,852	$ 159,205
Total Interfund Transfers	$ 4,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Debt Proceeds	$ 65,823	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,125,563	$ 90,000	$ 87,441	$ 90,000	$ 92,100	$ 94,254	$ 96,463	$ 98,730
Grand Total	**$ 11,307,407**	**$ 11,102,020**	**$ 11,429,691**	**$ 12,127,541**	**$ 12,817,052**	**$ 13,254,690**	**$ 13,652,266**	**$ 13,941,503**
Debt	$ 87,667	$ 97,851	$ 97,851	$ 531,976	$ 535,828	$ 483,880	$ 483,273	$ 482,000
Customer Service	$ 525,590	$ 534,309	$ 490,529	$ 516,983	$ 536,570	$ 557,851	$ 582,875	$ 610,073
Public Works	$ 9,185,090	$ 10,678,456	$ 10,906,951	$ 16,434,221	$ 11,479,245	$ 12,118,737	$ 12,601,045	$ 12,762,809
Grand Total	**$ 9,798,347**	**$ 11,310,616**	**$ 11,495,331**	**$ 17,483,180**	**$ 12,551,643**	**$ 13,160,468**	**$ 13,667,193**	**$ 13,854,882**
Audit Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 8,727,981**	**$ 8,519,385**	**$ 8,662,342**	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**	**$ 3,738,028**

Starting Fund Balance	**$ 8,662,342**	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**
Ongoing Revenues	$ 12,127,541	$ 12,817,052	$ 13,254,690	$ 13,652,266	$ 13,941,503
Ongoing Expenses	$ 12,127,541	$ 12,551,643	$ 13,160,468	$ 13,667,193	$ 13,854,882
Operating Balance	**$ (0)**	**$ 265,409**	**$ 94,222**	**$ (14,927)**	**$ 86,621**
Planned use of Fund Balance	$ (5,355,639)	$ -	$ -	$ -	$ -
Capital Projects	*$ (4,000,000)*	*$ -*	*$ -*	*$ -*	*$ -*
Vehicle Replacement Funding	*$ (1,300,000)*	*$ -*	*$ -*	*$ -*	*$ -*
One-Time Operating Items	*$ (55,639)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**	**$ 3,738,028**
Operating Reserve	$ 1,993,568	$ 2,063,284	$ 2,163,365	$ 2,246,662	$ 2,277,515
Available Balance	**$ 1,313,135**	**$ 1,508,828**	**$ 1,502,969**	**$ 1,404,745**	**$ 1,460,513**

2025 Tax Rate Calculation Notice

Taxing Unit Name: __City of Roanoke, TX__________ Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets
Notice of Tax Rates (*required to be posted on taxing unit website*)

Approving Rates: Section 8 on worksheet shows the following rates

No New Revenue Rate
Voter Approval Rate
Di Minimis Rate (if applicable)

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O___0.186998_____ (Maintenance & Operation Rate)

Proposed I&S____0.139184_____ (Interest & Sinking or Debt Rate)
(proposed I&S rate must match line 49 on worksheet)

Proposed Total Rate___0.326182_

As a representative of __the City of Roanoke, TX____, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

___Kyle Lester, Finance Director___
Printed name

___________________________________ _8/01/2025_
Signature Date

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ROANOKE

Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 3,415,678,068
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 107,521,283
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,308,156,785
4.	**Prior year total adopted tax rate.**	$ 0.308039 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 276,342,645 **B. Prior year values resulting from final court decisions:** .... - $ 251,467,733 **C. Prior year value loss.** Subtract B from A.[3]	$ 24,874,912
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 561,066,684 **B. Prior year disputed value:** .... - $ 112,213,336 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 448,853,348
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 473,728,260

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,781,885,045
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use prior year market value: $ 0	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 100,551,242	
	C. **Value loss.** Add A and B.[6]	$ 100,551,242
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. **Prior year market value:** $ 0	
	B. **Current year productivity or special appraised value:** - $ 0	
	C. **Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 100,551,242
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,681,333,803
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 11,339,943
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 255,685
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 11,595,628
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. **Certified values:** $ 4,107,504,446	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[12] - $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 4,107,504,446

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 1,160,006 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 1,160,006
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 125,243,550
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 3,983,420,902
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 40,356,385
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 40,356,385
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,943,064,517
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.294076 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.178187 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,781,885,045
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,738,827
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + $ 139,724	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 139,724	
	E. Add Line 31 to 32D.	$ 6,878,551
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,943,064,517
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.174446 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.......... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.......... $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.......... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.......... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.174446 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.......... $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	C. Add Line 41B to Line 40.	$ 0.174446 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.180551 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 10,529,801 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 4,929,465 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,600,336
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,600,336
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 97.30 % **C.** Enter the 2023 actual collection rate. .... 101.45 % **D.** Enter the 2022 actual collection rate. .... 98.89 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,600,336
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.140591 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.321142 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.294076 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.294076 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.321142 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.321142 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.321142 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.300953 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.300953 /$100
	D. Adopted Tax Rate	$ 0.308039 /$100
	E. Subtract D from C	$ -0.007086 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,884,211,524
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.300249 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.300249 /$100
	D. Adopted Tax Rate	$ 0.308039 /$100
	E. Subtract D from C	$ -0.007790 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 3,769,489,827
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.330244 /$100
	B. Unused increment rate (Line 66)	$ 0.000049 /$100
	C. Subtract B from A	$ 0.330195 /$100
	D. Adopted Tax Rate	$ 0.339779 /$100
	E. Subtract D from C	$ -0.009584 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 3,241,206,088
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.321142 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.174446 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.012552 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.140591 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.327589 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.308039 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,681,333,803
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,943,064,517
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.321142/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.294076/$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.321142/$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 50

De minimis rate. .... $ 0.327589/$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

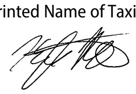
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Kyle Lester
Printed Name of Taxing Unit Representative

sign here 
Taxing Unit Representative

8/6/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2025 Tax Rates

Property tax rates in CITY OF ROANOKE.
This notice concerns the 2025 property tax rates for CITY OF ROANOKE. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.294076/$100
This year's voter-approval tax rate	$0.321142/$100

To see the full calculations, please visit 1505 E. McKinney Street
Denton, TX 76209 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance
The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	15,870,000
GENERAL DEBT SERVICE FUND	500,000

Current Year Debt Service
The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable).*

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2016 CO'S	340,000	207,500	0	547,500
2017 CO'S	90,000	55,000	285,800	430,800
2018 GO RFDG	465,000	34,000	54,200	553,200
2018 SALES TAX RFDG	0	0	550,015	550,015
2020 GO RFDG	1,150,000	102,400	0	1,252,400
2020 CO'S	255,000	55,600	0	310,600
2021 GO RFDG	265,000	24,600	0	289,600
2021 CO'S	115,000	68,850	0	183,850
2022A CO'S	0	0	310,700	310,700
2022B CO'S	150,000	108,500	69,450	327,950
2023A CO'S	670,000	1,392,000	0	2,062,000
2023B CO'S	230,000	109,000	0	339,000
2024A CO'S	430,000	845,100	0	1,275,100
2024B CO'S	300,000	384,800	0	684,800
2025A CO'S	900,000	512,286		1,412,286

Total required for 2025 debt service	$10,529,801
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$4,929,465
- Excess collections last year	$0
= Total to be paid from taxes in 2025	$5,600,336
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	$0
= Total debt levy	$5,600,336

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Dawn Waye, Denton County Tax Assessor/Collector on 08/02/2025 .

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

City of Roanoke
Fiscal Year 2025-2026
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $936,655 which is a 7.6 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 $129,002.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	**2024-2025**
Proposed Property Tax Rate:	$0.326182/100	$0.308039/100
No-New-Revenue (Effective) Tax Rate:	$0.294076/100	$0.299393/100
No-New-Revenue Maintenance & Operations Rate:	$0.174446/100	$0.165315/100
Voter-Approval (Rollback) Tax Rate:	$0.321142/100	$0.300953/100
Debt Rate:	$0.139184/100	$0.129852/100
De-Minimis Rate	$0.327589/100	$0.308039/100

Total debt obligation for City of Roanoke secured by property taxes: $5,216,030

8/5/2025

CITY OF ROANOKE

PRELIMINARY ANNUAL OPERATING & CAPITAL BUDGET,
as presented on August 5, 2026

PRESENTED BY:
CODY PETREE, CITY MANAGER
KYLE LESTER, FINANCE DIRECTOR

FISCAL YEAR 2025/2026

500 S. OAK ST. ROANOKE , TEXAS 76262 || WWW.ROANOKETEXAS.COM

CITY OF ROANOKE CITY OFFICIALS

MAYOR

Carl E. Gierisch, Jr.

CITY COUNCIL

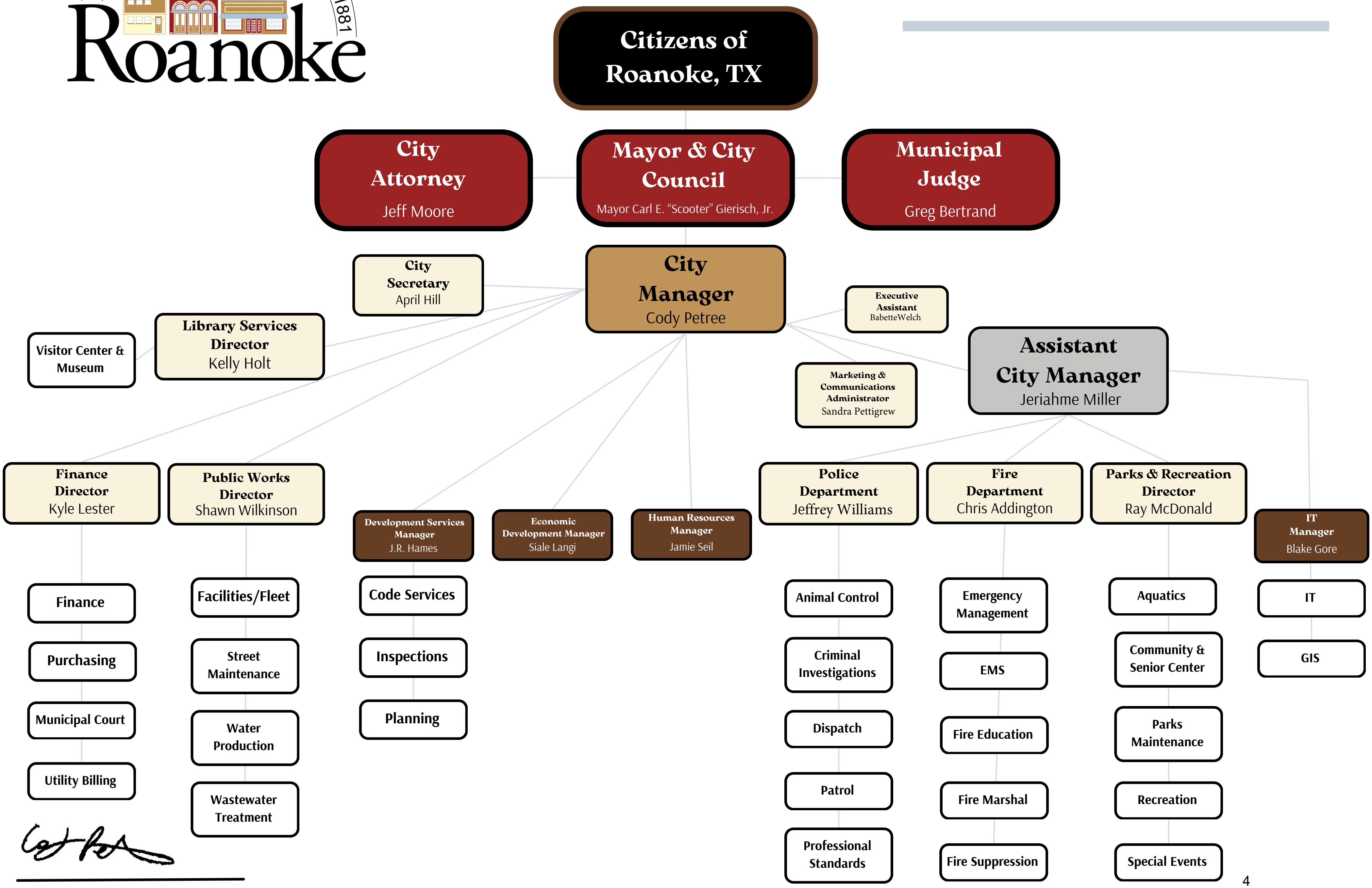
Holly Gray	Mayor Pro Tem	Ward 1
Hogan Page	Council Member	Ward 1
Brian Darby	Council Member	Ward 2
Bryan Moyers	Council Member	Ward 2
David Brundage	Council Member	Ward 3
David Thompson	Council Member	Ward 3

CITY STAFF

Cody Petree, City Manager

Kyle Lester, Finance Director

ORGANIZATIONAL STRUCTURE



Cody Petree
City Manager

Budget Memo RE: City Finance

TO: Roanoke City Council

SUBJECT: FY26 Budget/CIP/Forecast Outlook

BUDGET SUMMARY

Roanoke staff is proud to present the City's FY26 Proposed Operating and Capital Budget. This document represents months of work from Finance staff, City Management, and department staff from across the City, and we feel it lays out a strong, multi-year plan to maximize Roanoke's finite resources to continue our exemplary service levels as well as address the needed infrastructure maintenance and long-term capital needs across the City. This budget also marks a shift in perspective, expanding our budget decisions from a one-year basis to a multi-year financial map.

The City of Roanoke's FY26 operating and capital budgets balance ongoing revenues with ongoing expenditures to ensure adequate funding is available to continue serving citizens and businesses each year. Furthermore, it uses surplus cash in the General Fund and REIDC Fund to take care of needed capital improvements while issuing debt when appropriate and available. A summary of the major financial initiatives proposed is as follows:

- Total operating costs of $57.5m spread across 7 funds (General Fund, REIDC Fund, CCPD Fund, Special Events Fund, Hotel Fund, Debt Service Fund, and Utilities Fund);
- Total projected operating revenues of $57.8m to fund all operating costs;
- Strategic funding increases totaling $3.4m in ongoing costs from FY25 to FY26, including
    - Health insurance and market-based compensation increases;
    - Large increases for the treatment of water and wastewater, as dictated by the City of Forth Worth and the Denton Creek Regional Wastewater System;
    - Supplemental funding requests from City departments, including 5 new full-time positions (and IT Systems Analyst, a Custodian, a Dispatcher, and 2 Public Works Equipment Operators);
    - Increased debt service from a planned FY26 bond sale to fund the garage along Highway 377.
- A proposed property tax rate increase of approximately 1.8 cents over the adopted FY25 rate.

Tax Rate	2023	2024	2025	2026	FY26 Increase	FY26 Revenue Increase
Operations Rate	0.182348	0.169665	0.178187	0.186998	0.008811	$ 473,938
Debt Service Rate	0.157431	0.138374	0.129852	0.139184	0.009332	$ 462,717
Total Rate	**0.339779**	**0.308039**	**0.308039**	**0.326182**	**0.018143**	**$ 936,655**

Budget Memo RE: City Finance

BACKGROUND

Roanoke is coming off of a period of massive growth in its commercial sector, and the City is in a unique position with a few main pressure points:

1. **Inadequate facilities and infrastructure:** Much of our infrastructure is no longer adequate for our staffing needs or our commuter traffic level, meaning we're facing large capital improvement needs with limited ability to fund them. A total of $158.5m in capital improvement requests were turned in this year, with the biggest categories being facility improvements (including the output of the facility study as well as the 377 Garage), street asphalt/concrete, and major parks improvements.
2. **Limited revenue growth:** Although the City experienced several years of robust operating revenue growth from expansion in our commercial sector, we have since reverted back to more modest year-over-year increases. This makes funding ongoing cost increases more difficult and shifts funding reliance more toward property tax revenue.
3. **Limited Property Tax possibilities:** Property tax is our most stable and predictable source of revenue. However, the size of our City means that we can only expect $500,000 in property tax revenue growth to fund operating costs. As a reference, a 1% pay increase in the General Fund costs around $200,000, meaning our maximum property tax increase without going to voters only nets us enough for a 2.5% pay increase, which is around half of what the regional market has been approving for compensation increases in recent years.
4. **Staffing and compensation pressures:** We currently have 16 requests for new positions, totaling $1.98m. Of that, our FY26 budget funds 5 of them, leaving 11 (or $1.5m) unfunded. We would need approximately 4 pennies of additional property tax to fund these.
5. **Expansion needs for daytime population:** Complicating our already vast capital needs is the need to keep up with traffic throughout the City. This is primarily an issue when attempting to fund the parking management issues the proposed US 377 garage would address.'
6. **Hotel and Convention Center Project:** The most impactful desired project on the horizon is the construction of a hotel/convention center on Oak Street. While the final details on funding and operating this project are still being discussed internally, the debt planned for it will be funded from the increase in hotel taxes Roanoke will receive one the hotel/CC is open and operating. However, in the meantime the City does need to fund $8.1 million in design costs in FY26. This budget proposes to use the remaining available REIDC cash balance for the design costs.

Having laid these out, our FY26 budget is pivotal in setting forth a financial plan to address these competing priorities while focusing on a multi-year tax strategy.

Budget Memo RE: City Finance

A summary of our operating funds is as follows:

FY26 Operating Budget	General Fund	CCPD Fund	REIDC Fund	Hotel Fund	Special Events Fund	Utility Fund	Debt Service Fund	All Operating Funds
Beginning Fund Balance	**$15,868,534**	**$3,592,724**	**$11,263,840**	**$ 224,267**	**$ 534,656**	**$ 8,662,342**	**$ 496,822**	**$40,643,185**
Operating Revenues	$25,825,827	$6,860,300	$ 7,025,300	$ 177,000	$ 95,000	$12,127,541	$ 5,655,603	$57,766,571
Interfund Transfers (In)	$ 9,713,665	$ -	$ -	$ -	$1,050,000	$ -	$ 3,933,600	$14,597,265
Non-Recurring Revenues	$ 374,936	$ -	$ -	$ -	$ -	$ -	$ -	$ 374,936
Total Revenues	**$35,914,428**	**$6,860,300**	**$ 7,025,300**	**$ 177,000**	**$1,145,000**	**$12,127,541**	$ 9,589,203	**$ 72,738,772**
Operating Expenses	$35,,532,097	$ 806,717	$ 1,674,564	$ 12,000	$1,091,336	$8,890,713	$ 9,542,936	$ 57,453,805
Interfund Transfers (Out)	$ -	$6,047,800	$ 5,250,200	$ 135,600	$ -	$3,263,665	$ -	$ 14,597,265
Non-Recurring Expenses	$ 3,197,243	$ 55,000	$ 9,919,100	$ -	$ 150,000	$5,328,802	$ -	$18,650,145
Total Expenses	**$38,729,690**	**$6,909,517**	**$16,843,864**	**$ 147,600**	**$ 1,241,336**	**$17,483,180**	**$ 9,542,936**	**$90,701,216**
Ending Fund Balance	**$13,053,272**	**$3,543,507**	**$ 1,445,276**	**$ 253,667**	**$ 438,320**	**$3,306,703**	**$543,088**	**$ 22,680,741**

The above summary includes several one-time costs and revenues as well as a large use of available cash balances for capital improvements. However, when crafting a budget it is imperative to ensure ongoing revenues are sufficient to pay for all ongoing costs through the foreseeable future. Finance staff has balanced the budget with this in mind, and below is a condensed summary representing those efforts:

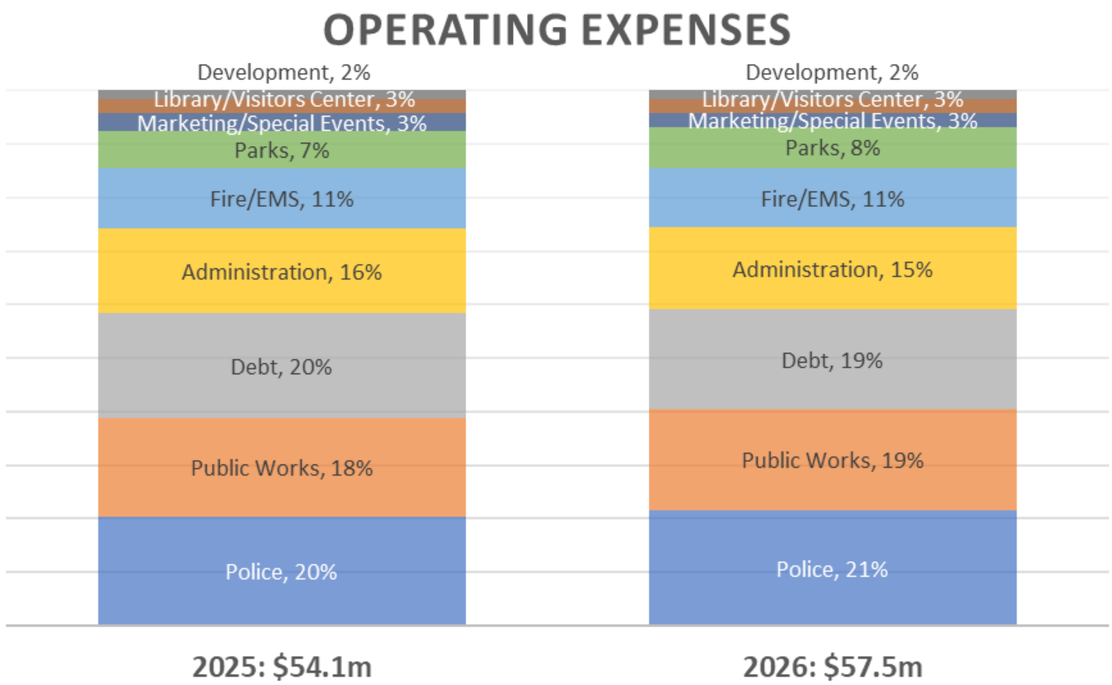
FY26 Operating Budget	General Fund	CCPD Fund	REIDC Fund	Hotel Fund	Special Events Fund	Utility Fund	Debt Service Fund	All Operating Funds
Recurring Revenues	$35,539,492	$6,860,300	$7,025,300	$ 177,000	$ 1,145,000	$12,127,541	$ 9,589,203	$ 72,363,836
Recurring Expenses	$35,532,097	$6,854,517	$6,924,764	$ 147,600	$ 1,091,336	$12,154,378	$ 9,542,936	$ 72,051,070
Operating Balance	$ 7,395	$ 5,783	$ 100,536	$ 29,400	$ 53,664	$ -	$ 46,267	$ 312,765

Budget Memo RE: City Finance

FY26 COSTS

Operational Spending

While Roanoke has added necessary personnel and other operating costs over the past several years, the basic breakdown of the amount of revenue each service comprises has not changed more than a few percentage points, mostly due to fluctuations in debt service costs annually.



Because personnel the most expensive (and crucial) category of our operating costs, services necessitating higher full-time employees tend to be the most expensive. This unsurprisingly means Roanoke's Police Department continues to carry the largest operating budget.

Public Works follows, although their 19% cost share is largely made up of treatment costs paid to DCRWS and CoFW.

As is often the case with cities that outgrew its facilities and infrastructure over a short period of time, Roanoke carries a large amount of bonded debt. As of 2026, it is projected that our biannual debt payments will make up 19% of our total annual operating costs. Half of these annual payments are funded through the debt service portion of our property tax rate.

"Administration" is actually a consolidated look at the major internal services of the City, such as City Management, City Secretary, Finance, Human Resources and Information Technology. These costs will usually grow rather slowly over time, as administrative personnel counts do not increase dramatically year-over-year.

Budget Memo RE: City Finance

With a large number of personnel and equipment/apparatus, our Fire/EMS service comprises 11% of our expected 2026 operating costs.

Having gone through some major budgetary restructuring last year, the Parks budget is set to spend 8% of our total $57.5m operating costs for 2026. Parks facilities and infrastructure will need to be a focus of the City's major maintenance program in the next several years in order to keep our fields and facilities in the best shape possible for our residents.

At 2-3% of our 2026 budget, Marketing/Special Events, the Library/Visitors Center, and Development Services all consist of a relatively smaller share of our operating expenditures.

In total, Roanoke's annual budget is expected to increase by around $3.3m, or 6.1%, over 2025. Below is a summary of the major increases funded in this proposed budget:

Major Cost Increases

Each year, Roanoke operating departments review their baseline budgets and service-level needs to identify:

1. Approximate cost inflation factors;
2. Equipment and supply needs;
3. Opportunities for cost savings, efficiencies, and/or service consolidation; and
4. Areas in which their operations need to expand in order to keep up with our expected level of service.

Staff was largely able to absorb inflationary pressures without a total FY26 budget increase, not including employee health insurance. However, we did identify several areas in which budgetary increases were necessary in order to keep pace with the City's workload. Of the requested $3.7m in requested supplemental funding packages, this budget is recommending funding for $1.44m. Lack of additional funding availability was the primary reason for denying the remaining $2.26m in requests. A summary of all of these is presented on the following page, with more robust detail attached at the end of this document.

Operating Supplementals				
Category	**Approved**	**Denied**	**Total Requested**	**% Funded**
Personnel Related	$ 602,734	$ 1,666,913	$ 2,269,646	22.3%
Supplies/Equipment	$ 254,509	$ 136,880	$ 391,389	65.0%
Technology Improvement	$ 283,826	$ 69,000	$ 352,826	80.4%
Facility	$ 124,000	$ 157,000	$ 281,000	44.1%
Other Consulting	$ 139,500	$ 49,950	$ 189,450	73.6%
Special Event	$ -	$ 131,000	$ 131,000	0.0%
Vehicle/Apparatus	$ 35,000	$ 53,495	$ 88,495	39.6%
TOTAL	**$ 1,439,568**	**$ 2,264,238**	**$ 3,703,806**	**38.9%**

Personnel Increases

Arguably the most scrutinized type of budget request is the addition of a full-time position. Out of the requested 16 new positions, staff is recommending to fund 4 of them for a total added cost of $493,000 annually. Those positions are:

- Systems Analyst I – Information Technology – funded through general revenues and utility rates

  This position is necessary to respond to the increased workload our IT staff has experienced over the last several years. With the addition of a new police/court facility and its associated technology infrastructure that will host the lion's share of the City's users, network connections, wireless access points, cameras, and hardware, it is imperative that IT support is adequately staffed to reduce technology down-time, trouble-shoot network disruptions, and secure our mission-critical systems.

- Custodian – Facilities Maintenance – funded through general revenues and utility rates

  Similar to the pressure our new 46,000 square foot facility places on the IT staff, an additional facility maintenance position is required to maintain clean and adequate facilities for staff and visitors.

- 2 Equipment Operators – Utilities – funded through general revenues and utility rates

  The addition of 2 new equipment operators will allow our Public Works team to keep up with crucial preventative infrastructure maintenance for our utility system, which has been exacerbated by heightened requirements mandated by TCEQ and the EPA.

- Dispatcher – Police – funded through general revenues

  The call volume for dispatch continues to increase. This new position is in tandem with the promotion of our Senior Dispatcher to Dispatch Manager in order to properly align management structure for the team.

Budget Memo RE: City Finance

Capital Improvements and Use of Cash

As a part of our annual budget process, staff compiles a comprehensive list of major equipment/apparatus replacements and high-cost capital improvements. Roanoke's rapid growth from 2010 to 2022 put a strain on the City's infrastructure and facilities, which is the major driver of our capital improvement plan. In total, $158m in needed capital improvements was submitted for consideration in our multi-year financial plan (FY26 – FY30). Below is a condensed summary of these. Those funded with cash or debt in our proposed financial plan are indicated below:

Project Type	Est. Cost	Cash	Debt	Total Funded	Unfunded	% Funded
Facility Renovation	$ 49,025,613	$ 747,000	$ -	$ 747,000	$ 48,278,613	1.5%
Hotel/CC Design	$ 8,100,000	$ 8,100,000	$ -	$ 8,100,000	$ -	100.0%
Road Improvement	$ 37,116,525	$ 600,000	$ -	$ 600,000	$ 36,516,525	1.6%
Main Street Garage	$ 22,000,000	$ 1,200,000	$ 20,800,000	$ 22,000,000	$ -	100.0%
Facility Expansion	$ 4,860,000	$ -	$ -	$ -	$ 4,860,000	0.0%
Trails/Sidewalks	$ 12,009,825	$ 150,000	$ -	$ 150,000	$ 11,859,825	1.2%
Veh/Eq Purchases	$ 10,193,726	$ 5,952,639	$ 3,160,316	$ 9,112,955	$ 1,080,771	88.8%
Utility Infrastructure	$ 5,181,700	$ 3,880,100	$ 1,301,600	$ 5,181,700	$ -	100.0%
Park Renovation	$ 6,011,000	$ 531,000	$ -	$ 531,000	$ 5,480,000	8.8%
New Park Amenity	$ 1,205,000	$ -	$ -	$ -	$ 1,205,000	0.0%
Beautification	$ 925,000	$ 180,000	$ -	$ 180,000	$ 745,000	19.5%
Outdoor Sirens	$ 563,662	$ -	$ -	$ -	$ 563,662	0.0%
CPU Purchases	$ 545,000	$ 545,000	$ -	$ 545,000	$ -	100.0%
Other	$ 500,000	$ -	$ -	$ -	$ 500,000	0.0%
Technology Infrastructure	$ 309,291	$ 309,291	$ -	$ 309,291	$ -	100.0%
FY2028 Bonds	$ -	$ -	$ 30,000,000	$ 30,000,000		0.0%
Totals	**$ 158,546,342**	**$ 22,195,030**	**$ 55,261,916**	**$ 77,456,946**	**$ 81,089,396**	**48.8%**

A full list of these projects is attached to this memo, but the most significant items involve the construction of a new garage along 377, hotel/convention center design costs, major improvements to City parks and facilities, and road rehabilitation.

Budget Memo RE: City Finance

Frequently, these costs are funded through the issuance of debt and amortized over a 20-year period. However, Roanoke's rapid growth in revenue led to a large amount of cash currently sitting across the City's operating funds. This financial plan utilizes a combination of all available cash and additional debt to make progress on these needs.

Use of Cash

The lion's share of available cash comes from the REIDC Fund and the Utility Fund. For FY26, staff plans to use $9.7m in REIDC fund balance to pay for the cost of designing the Roanoke hotel/convention center project and park renovations across the City. Similarly, the Utility Fund is slated to move $4m of its balance into the Utility Capital Fund for future use and an additional $1.3m into the Vehicle Replacement Fund to pay for needed apparatus in the next 5 years. Additional available cash will be used from our remaining funds. In total, the full use of available cash for capital improvements is as follows:

Project Type	Vehicle Repl. Fund	CPU Repl. Fund	Facility Capital	Street Capital	REIDC	Parks CIP	Utility Capital	General Fund	Total Cash Funded
Facility Renovation	$ -	$ -	$ -	$ -	$ 125,000	$ 392,000	$ -	$230,000	$ 747,000
Hotel/CC Design	$ -	$ -	$ -	$ -	$ 8,100,000	$ -	$ -	$ -	$ 8,100,000
Road Improvement	$ -	$ -	$ -	$ 450,000	$ -	$ -	$ -	$150,000	$ 600,000
Main Street Garage	$ -	$ -	$ -	$ -	$1,200,000	$ -	$ -	$ -	$ 1,200,000
Facility Expansion	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trails/Sidewalks	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
Veh/Eq Purchases	$ 5,887,639	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,887,639
Utility Infrastructure	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,880,100	$ -	$ 3,880,100
Park Renovation	$ -	$ -	$ -	$ -	$ 303,000	$ 228,000	$ -	$ -	$ 531,000
New Park Amenity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beautification	$ -	$ -	$ -	$ 135,000	$ -	$ -	$ -	$ 45,000	$ 180,000
Outdoor Sirens	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CPU Purchases	$ -	$ 545,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 545,000
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Technology Infrastructure	$ -	$ 200,000	$ 109,291	$ -	$ -	$ -	$ -	$ -	$ 309,291
Totals	**$ 5,887,639**	**$ 745,000**	**$ 109,291**	**$ 585,000**	**$ 9,728,000**	**$ 770,000**	**$ 3,880,100**	**$ 425,000**	**$ 22,130,030**

Budget Memo RE: City Finance

Use of Debt

Having just issued $30m in debt for the new police department and courts facility, Roanoke has limited capacity to issue further debt. However, staff is planning for a 2026 bond sale for $21m to fund the garage on US Highway 377, and additional bonds secured by utility rates to pay for a major sewer line reconstruction along James Street. These bonds are anticipated to come with annual debt service payments of $1.4m (for the 377 Garage debt) and $90,000 (for the sewer bonds).

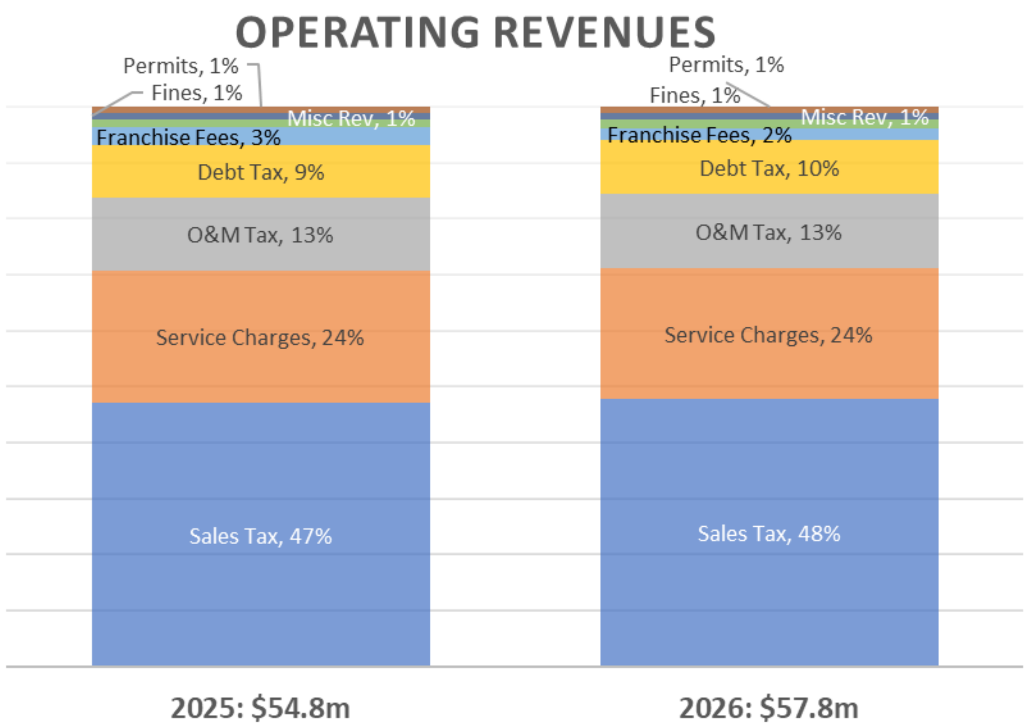
	Garage Bonds, Tax-Supported			Utility Bonds, Rate-Supported		
	Principle	Interest	Total	Principle	Interest	Total
2026	$ 900,000	$ 512,286	$ 1,412,286	$ 55,000	$ 31,126	$ 86,126
2027	$ 900,000	$ 509,856	$ 1,409,856	$ 55,000	$ 30,978	$ 85,978
2028	$ 905,000	$ 505,806	$ 1,410,806	$ 55,000	$ 30,730	$ 85,730
2029	$ 910,000	$ 499,924	$ 1,409,924	$ 55,000	$ 30,373	$ 85,373
2030	$ 920,000	$ 491,279	$ 1,411,279	$ 55,000	$ 29,850	$ 84,850
2031	$ 930,000	$ 481,343	$ 1,411,343	$ 55,000	$ 29,256	$ 84,256
2032	$ 945,000	$ 468,602	$ 1,413,602	$ 55,000	$ 28,503	$ 83,503
2033	$ 960,000	$ 452,726	$ 1,412,726	$ 60,000	$ 27,579	$ 87,579
2034	$ 975,000	$ 434,390	$ 1,409,390	$ 60,000	$ 26,433	$ 86,433
2035	$ 1,000,000	$ 412,940	$ 1,412,940	$ 60,000	$ 25,113	$ 85,113
2036	$ 1,025,000	$ 389,140	$ 1,414,140	$ 60,000	$ 23,685	$ 83,685
2037	$ 1,050,000	$ 362,797	$ 1,412,797	$ 65,000	$ 22,143	$ 87,143
2038	$ 1,080,000	$ 332,977	$ 1,412,977	$ 65,000	$ 20,297	$ 85,297
2039	$ 1,110,000	$ 300,793	$ 1,410,793	$ 70,000	$ 18,360	$ 88,360
2040	$ 1,145,000	$ 265,939	$ 1,410,939	$ 70,000	$ 16,162	$ 86,162
2041	$ 1,185,000	$ 228,841	$ 1,413,841	$ 70,000	$ 13,894	$ 83,894
2042	$ 1,225,000	$ 188,551	$ 1,413,551	$ 75,000	$ 11,514	$ 86,514
2043	$ 1,265,000	$ 145,676	$ 1,410,676	$ 75,000	$ 8,889	$ 83,889
2044	$ 1,310,000	$ 99,883	$ 1,409,883	$ 80,000	$ 6,174	$ 86,174
2045	$ 1,360,000	$ 51,544	$ 1,411,544	$ 85,000	$ 3,222	$ 88,222
	$ 21,100,000	**$ 7,135,289**	**$ 28,235,289**	**$ 1,280,000**	**$ 434,273**	**$ 1,714,273**

*Principle and interest payments are staff estimates

The City is projected to have further bond capacity of approximately $30m beginning in FY28.

Revenues

As we moved from rapid growth to steadier, more manageable development, our operating revenues have shown a similar transition. The double-digit property value increases have come back down to under 5% and sales tax has increased a total of 5% over the last 2 years. In fact, a detailed analysis of sales tax projections performed by the ZacTax consulting firm and verified by Roanoke staff indicates an average sales tax growth expectation of 2-3% annually for the next 5 years. This revenue stream will continue to be our primary source, but the slow-down we have experienced means the City should be prepared to rely on property tax increases along with smaller service charge adjustments in the future. A full picture of the annual resources available to fund Roanoke services is below:



As stated before, sales tax continues to be the City's primary earner. At an expected $27.5 million in FY26, Roanoke relies on this economically volatile revenue stream makes up 48% of our total operating revenue.

Service charges comprise 24% of the total operating revenue, with the majority of this being from water/sewer utility rates. It should be noted that the majority of these rate revenues are charged as a direct offset to the cost of treating water and wastewater, per the Denton County Regional Wastewater System (DCRWS) and the City of Fort Worth (CoFW).

O&M Tax refers to the revenue gained off of the operating portion of the City's property tax levy. This is the largest source of funds for the City that is controllable through direct Council action.

Similarly, Debt Tax refers to the revenue gained off of the debt portion of Roanoke's property tax levy. The amount earned here is determined by our bond payment schedule.

Roanoke also funds its operations through smaller sources, such as Franchise Fees, Fines, Permits, and other Miscellaneous Revenue. These sources are typically smaller when compared to taxes and service charges, and a large portion of them are set through an annual review of our fee ordinance.

Property Tax Summary

The State of Texas allows Cities to levy property taxes for two purposes: funding General City operations and paying for debt for which the City is obligated (mostly Certificates of Obligation/General Obligation Bonds, but also inclusive of capital leases). The Debt Service portion is determined by the next year's debt service payments, net of any amounts that are paid from resources other than property taxes, such as utility revenues or sales tax. The Operating portion, on the other hand, is governed by strict limits as defined below:

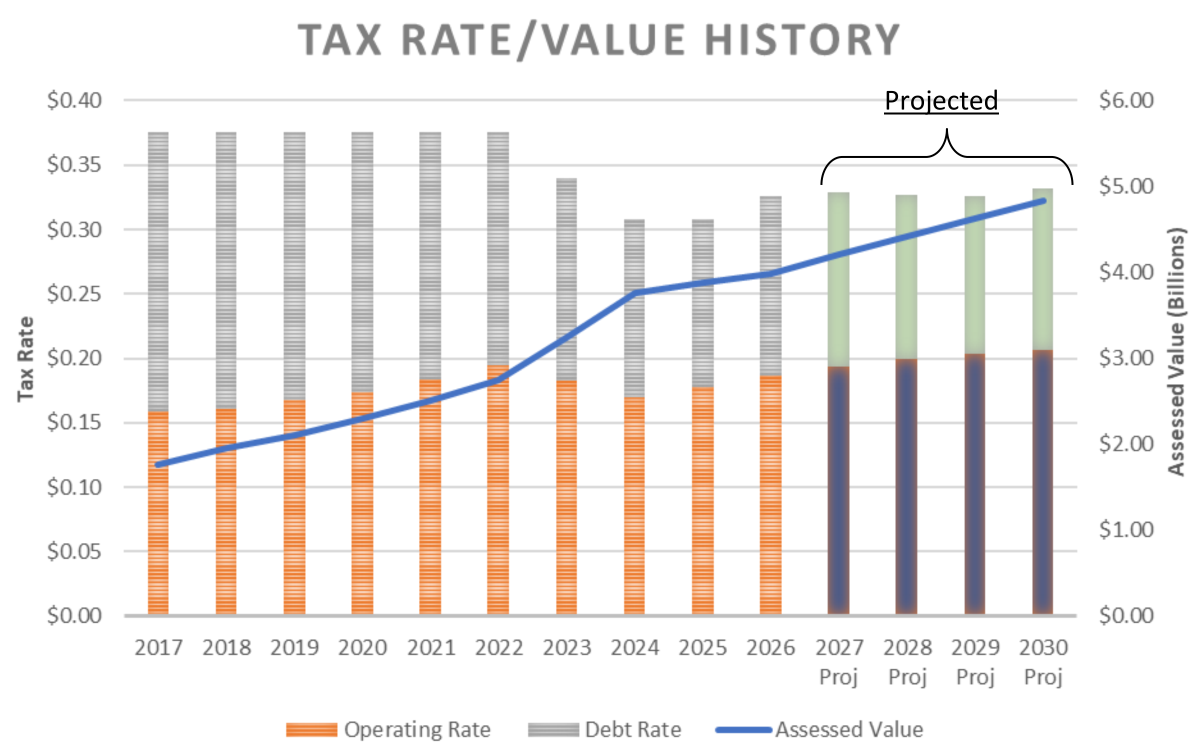
- No-New-Revenue Rate (NNR): the rate that must be levied to generate the same amount of property tax revenue as in the current fiscal year (in this case, FY2025), not counting new property added to the tax roll.
- Voter-Approval Rate (VA): the rate that would need to be levied to raise an additional 3.5% in property tax revenue above what the NNR rate would generate. Adopting a tax rate above this amount would automatically trigger a city-wide election. Should the required election fail to pass, the tax rate would revert back to the calculated VA rate.
- De-Minimis Rate (DM): only permitted for cities with populations of under 30,000, this is the rate required in order to raise $500,000 in operating revenue above the NNR rate. In Roanoke's case, the DM rate has generally been higher than the VA rate.

While staff will continually attempt to balance the City's budget without a tax rate increase, the financial forecast has been balanced with the assumption of passing the DM rate each year in order to keep up with general inflationary increases and market-based compensation.

Although North Texas has been subject to a large influx of population, Roanoke's total assessed property values increased a modest 2.6% overall, going from $3.88 billion in 2025 to $3.98 billion in 2026. Of that amount, a little more than $40 million represents new properties added to the appraisal roll, meaning properties reappraised in the aggregate for a 1.5% increase. The chart and graph that follows is a representation of the City's assessed value and tax rate history. Also included on the graph is a projection of Roanoke's tax rate to fund operating and capital costs over the next 5 years.

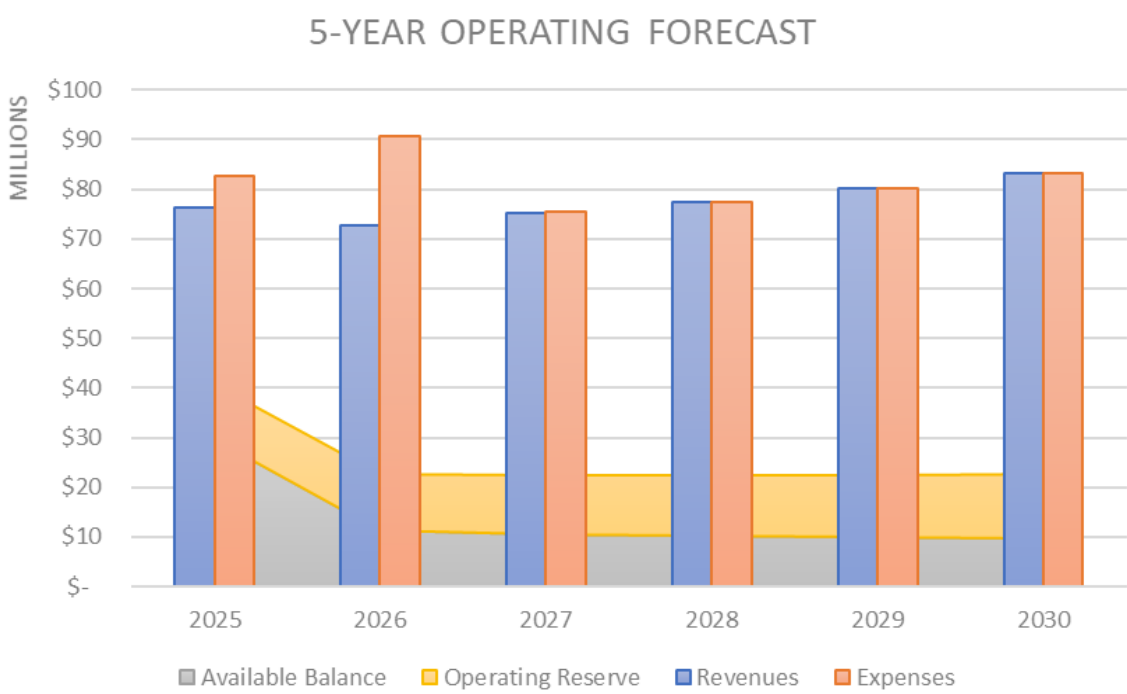
Budget Memo RE: City Finance

Fiscal Year	Assessed Value (000's)	Operating Rate	Debt Rate	Total Rate	Operating Revenue	Debt Revenue	Total Revenue
2017	$ 1,763,456	$ 0.158420	$ 0.216710	$ 0.375130	$ 2,950,094	$ 4,035,604	$ 6,985,698
2018	$ 1,959,394	$ 0.160950	$ 0.214170	$ 0.375120	$ 3,164,752	$ 4,211,259	$ 7,376,011
2019	$ 2,103,392	$ 0.167410	$ 0.207710	$ 0.375120	$ 3,538,356	$ 4,390,037	$ 7,928,393
2020	$ 2,298,493	$ 0.173630	$ 0.201490	$ 0.375120	$ 4,022,741	$ 4,668,314	$ 8,691,055
2021	$ 2,512,162	$ 0.184040	$ 0.191080	$ 0.375120	$ 4,666,120	$ 4,844,456	$ 9,510,576
2022	$ 2,741,080	$ 0.195020	$ 0.180100	$ 0.375120	$ 5,244,712	$ 4,874,026	$ 10,118,738
2023	$ 3,241,206	$ 0.182348	$ 0.157431	$ 0.339779	$ 5,769,375	$ 4,980,012	$ 10,749,387
2024	$ 3,769,490	$ 0.169665	$ 0.138374	$ 0.308039	$ 6,466,447	$ 5,273,853	$ 11,740,300
2025	$ 3,884,212	$ 0.178187	$ 0.129852	$ 0.308039	$ 7,064,091	$ 5,147,886	$ 12,211,977
2026	$ 3,983,581	$ 0.186998	$ 0.139184	$ 0.326182	$ 7,538,030	$ 5,610,603	$ 13,148,632



As the information above shows, Roanoke maintained a tax rate of 37.5 cents for a long period of time. However, the City has since worked to reduce this rate amidst rising property values in an effort to minimize the financial impact to our citizens' tax bills. With the City's operating needs and extensive capital improvement plans, staff is recommending an ***increase to the property tax rate totaling 1.8 cents which will yield approximately $940,000 in additional revenue.*** Half of that increase will be dedicated to sustaining our operating costs while the other half is necessary to meet Roanoke's projected debt payments, including the proposed issuance of $20m to fund a parking structure located along US Highway 377.

Considering our financial pro-forma, staff anticipates a tax rate that stabilizes at around 32 – 33 cents total (per $100 of Assessed Valuation) in order to provide adequate funding for operations and infrastructure. However, the actual rate will ultimately be dependent upon the increase of property values over time (this forecast assumes an average of 5% growth), the amount of new property added to the tax roll each year, and any further property tax constraints passed by the Texas Legislature.



CONCLUSION

This document is a condensed summary of the most impactful pressures, opportunities, and decision points facing Roanoke in the coming years. Its preparation represents countless hours spent by City staff from all levels of the organization to ensure the highest level of service delivery to our residents, businesses, and visitors. Thank you for your time and attention to this initiative, as well as your leadership for the great City of Roanoke. We look forward to working with the City Council in the coming months.

Sincerely,

Kyle Lester, CGFO
Finance Director
City of Roanoke, TX

Cody Petree
City Manager
City of Roanoke, TX

Jeriahme Miller
Assistant City Manager
City of Roanoke, TX

FY 2026 Proposed Budget

August 5, 2025

Overview

Priorities

- **Fiscal Responsibility:** Ensure prudent financial management to sustain fiscal health and operational continuity
- **Public Safety:** Allocate resources to maintain and enhance public safety services
- **Quality of Service and Programs:** Commit to delivering high-quality services and innovative programs for our residents
- **Infrastructure Maintenance and Beautification:** Invest in maintaining and beautifying City infrastructure
- **Recreation and Citizen Programs:** Enhance and renovate recreational facilities to improve community well-being and engagement
- **Economic Development:** Foster economic growth and development
- **Employment:** Ensure that our compensation and staffing plan continues to market Roanoke as the employer of choice in our region

Overview

<u>Pressures</u>

- **Revenue Availability:**
  - Slowing sales tax growth
  - Limited ability to raise property tax annually
- **Staffing:**
  - Rising health insurance (+ 22% this year)
  - Inflationary pressures in compensation (need to continue to attract staff)
  - Balancing long-term cost of staffing additions with service levels
- **General Inflation to keep core services consistent**
- **Capital Projects & Debt:** Close to $160m in need (estimated)

  High debt profile

  Limited cash availability

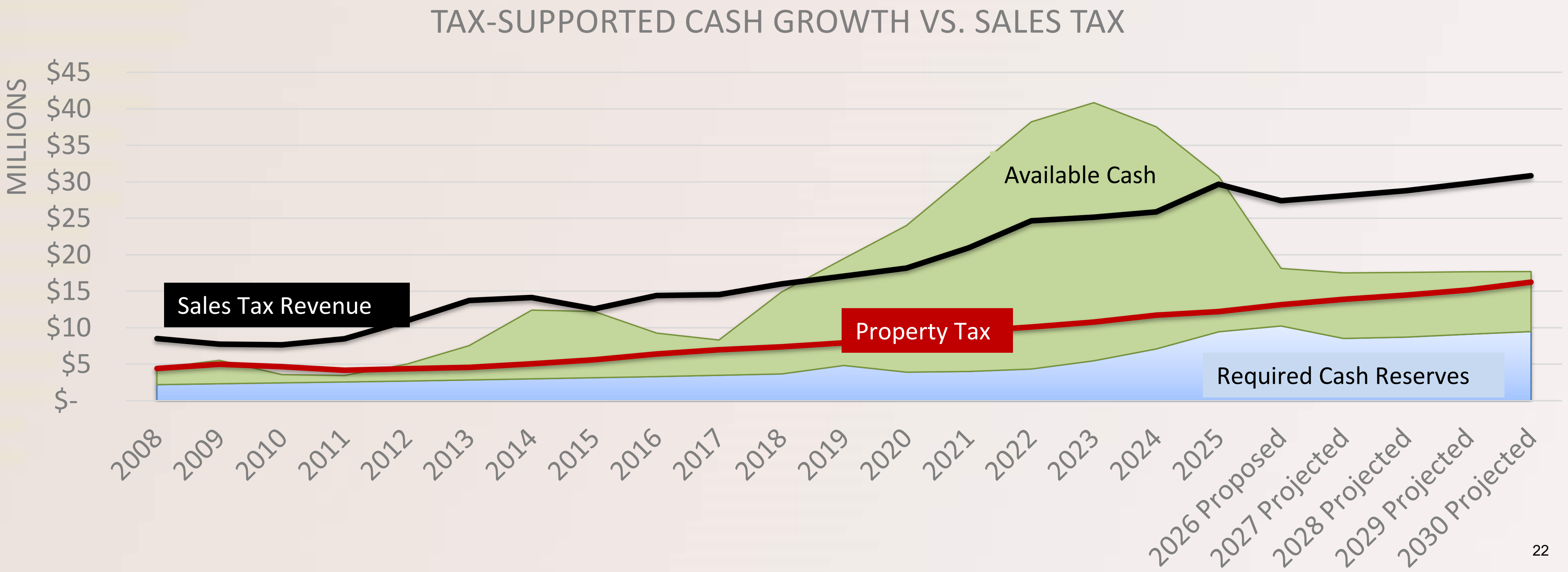
Background

8/5/2025

High Growth from 2012 – 2022

Large influx of cash from sales/property tax yielded multi-year surpluses

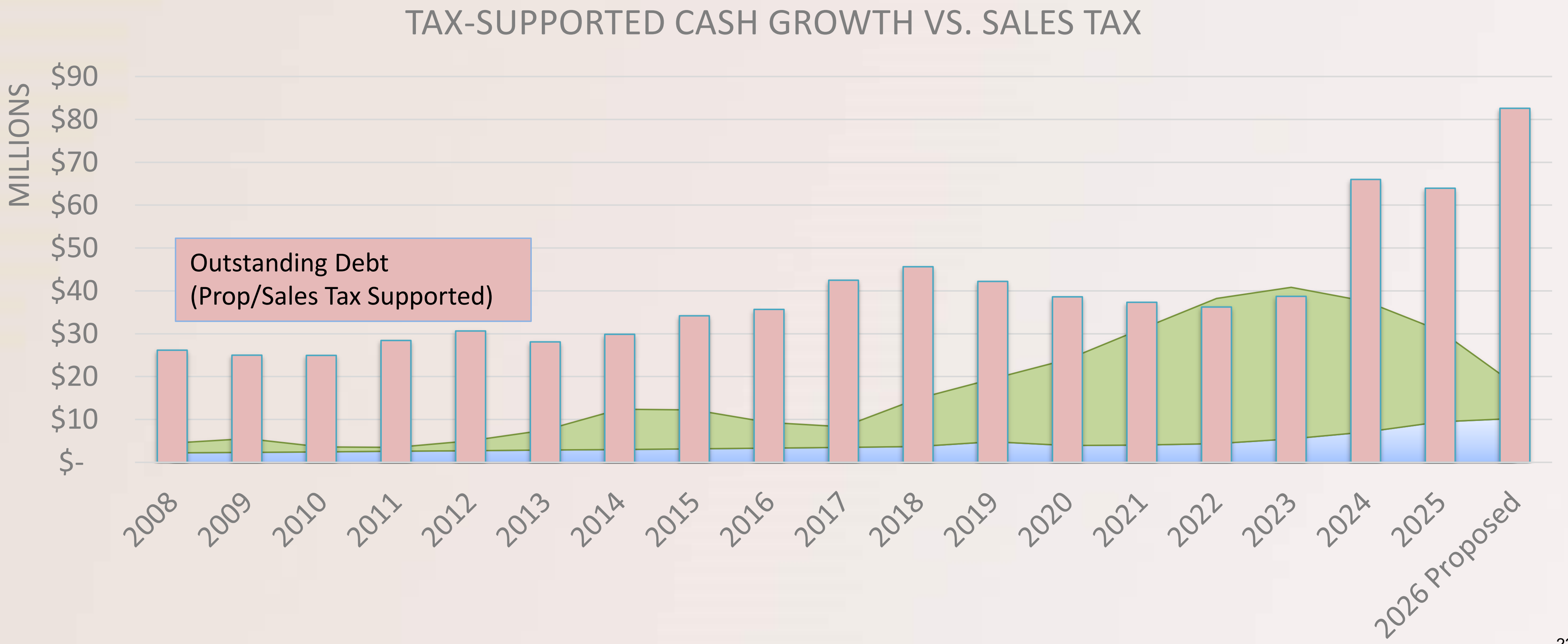
Issued large amounts of debt, including the new Public Safety Facility ($50m)



Background

City Balance Sheet

High cash, high debt



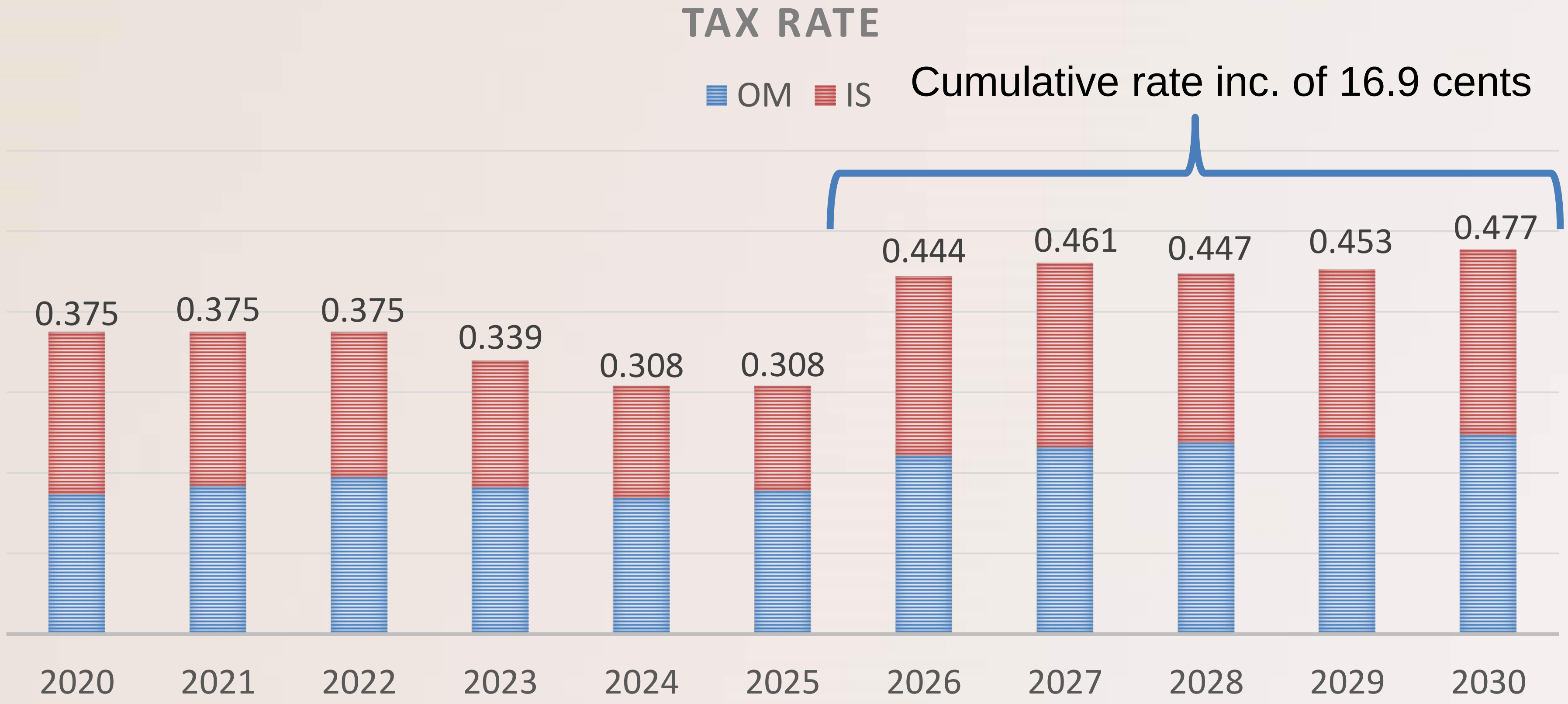
Coming into FY26

- Unfunded long-term capital & maintenance needs (infrastructure, facilities, parks, vehicle/equipment/tech replacements) totaling an estimated $158.5m from 2026-2030
- Not all of these are immediate needs and most equipment replacements are funded
- Big items (est. $$):
  - Garage along 377: $22m
  - Parks amenities: $24.5m
  - Facility Needs Assessment: $40m
  - Roads: $37m
- Annual increases in cost of delivering service (water treatment, compensation, supply costs, contractual increases)
- Additional department requests totaling $3.7m (of which $2.4m ongoing)

Coming into FY26

8/5/2025

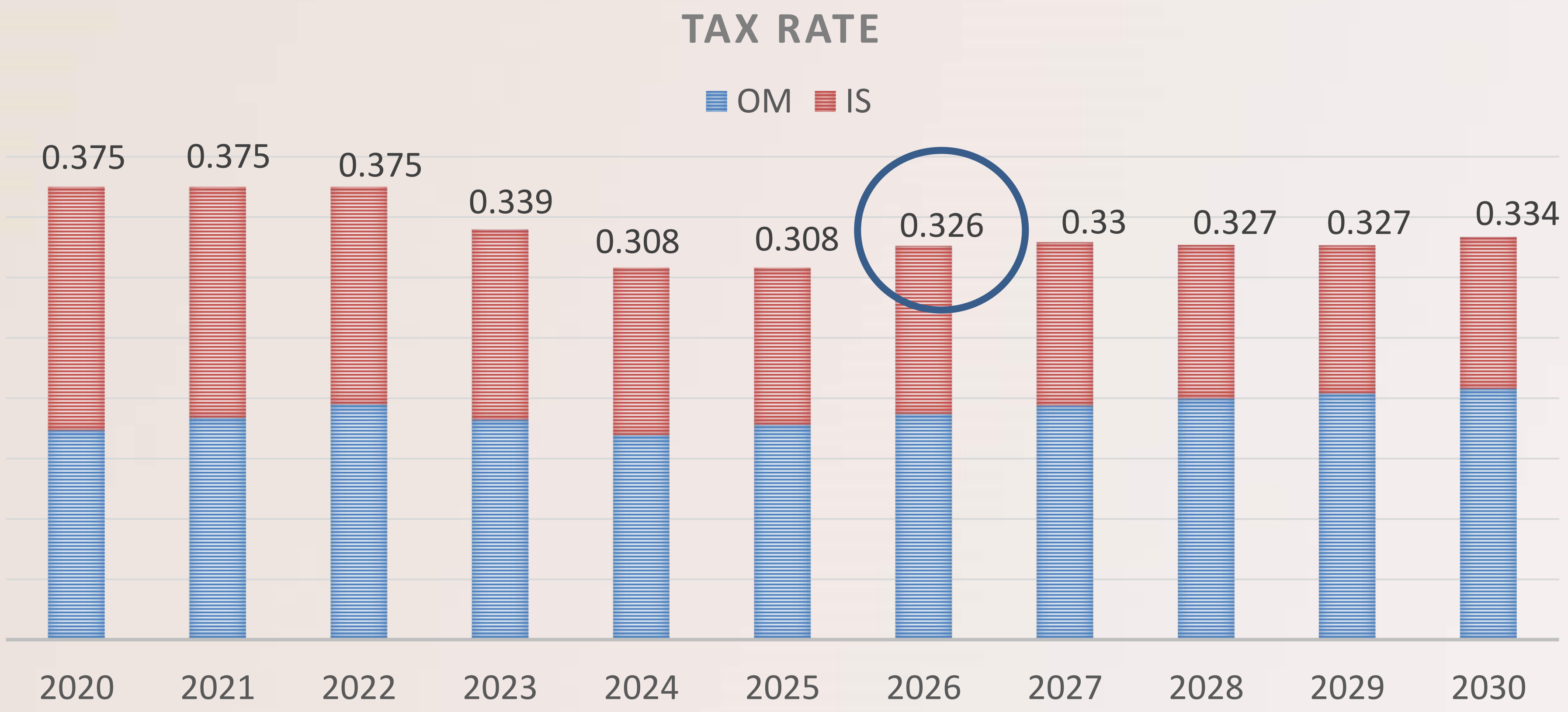
- Scenario: Fund all capital and operating needs
  - $158m capital funding (mostly debt)
  - $3.7m operating requests + forecast inflation/compensation



FY26 Proposal

8/5/2025

- Proposal: Fund capital w/cash/debt combo, select operating increases
  - $77.5m capital funding (bonds in 2026, 2028, 2029)
  - $1.4m operating requests + inflation/compensation



FY26 Proposal

- Operating Increases
  - $77.5m capital funding through 2030 (bonds in 2026, 2028, 2029)
  - $1.4m operating requests + inflation/compensation

Operating Supplementals				
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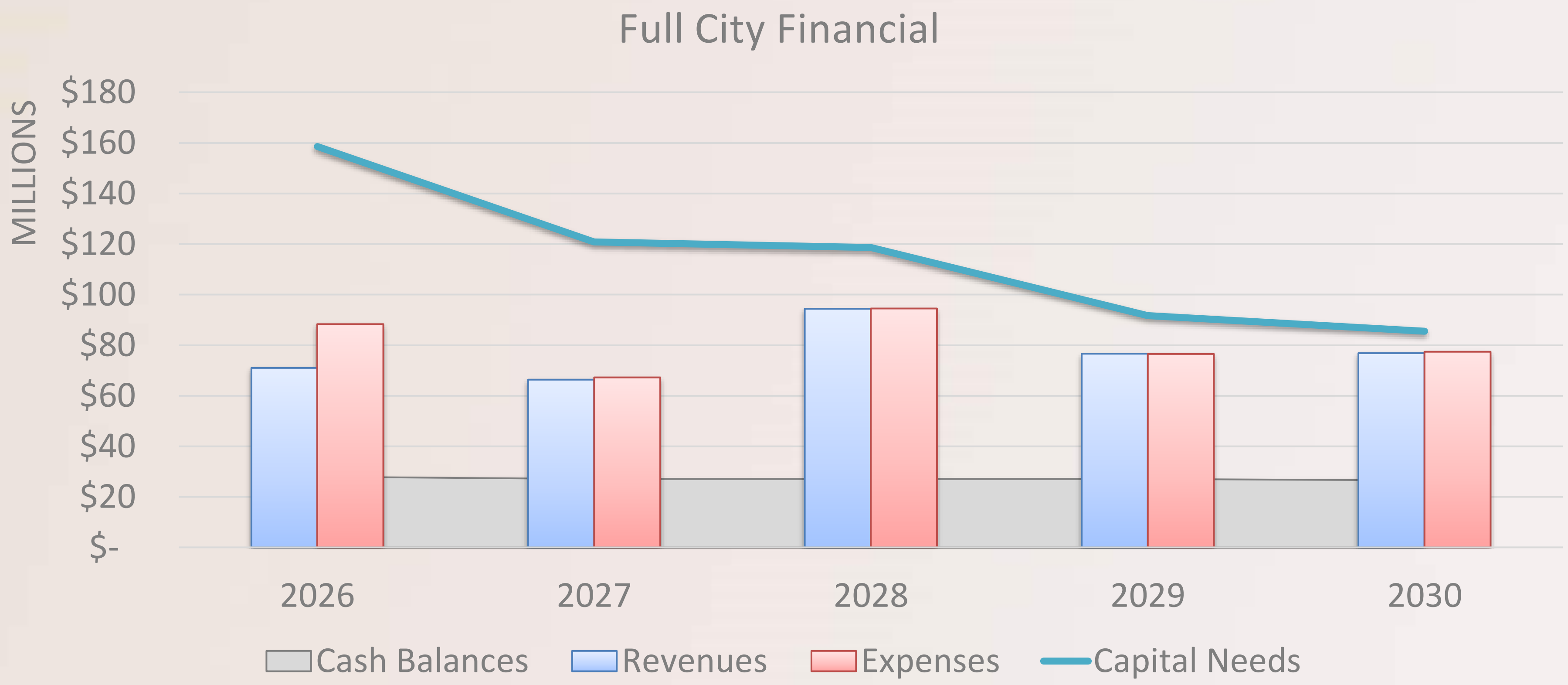
TOTAL	**$ 1,439,568**	**$ 2,264,238**	**$ 3,703,806**	**38.9%**

Full City Financial Forecast

8/5/2025

- Operating Increases
  - $77.5m capital funding (bonds in 2026, 2028, 2029)
  - $1.4m operating requests + inflation/compensation



Taxation Overview/Basics

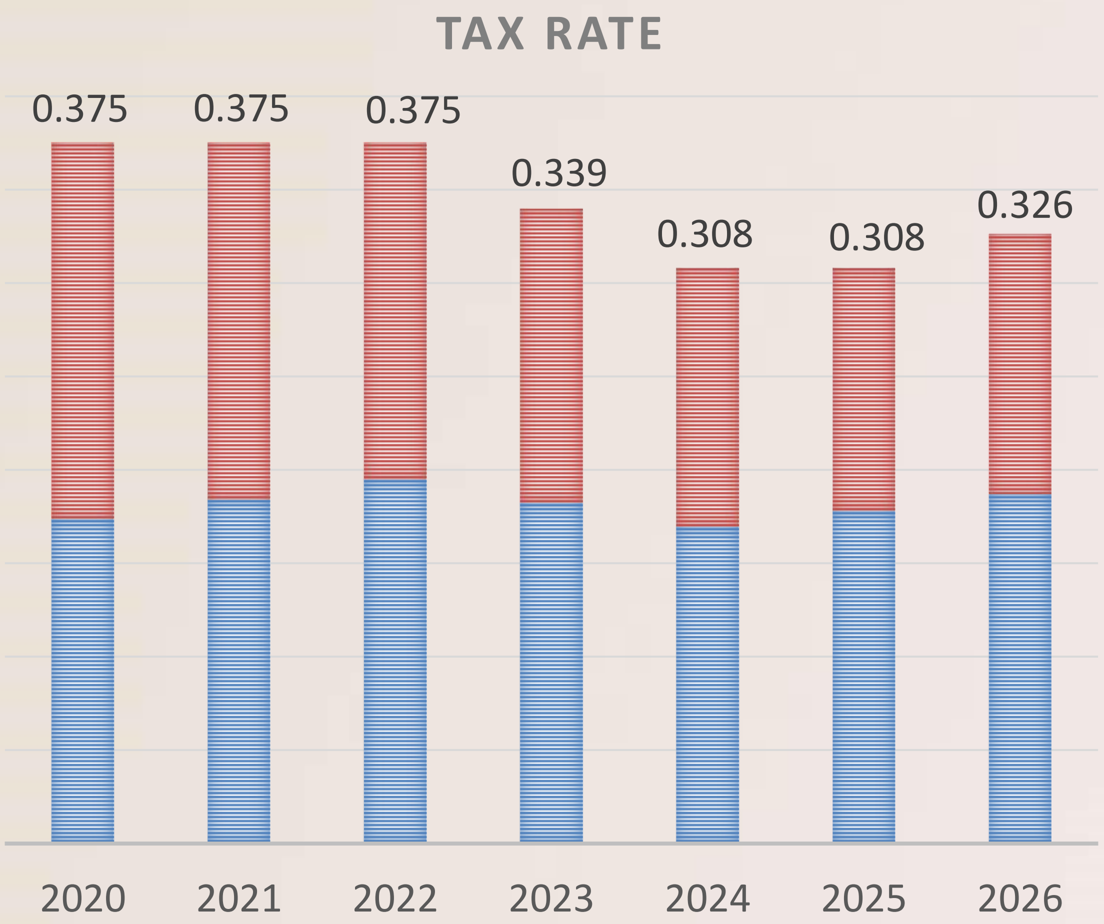
- Property Tax rates come in two forms: Maintenance and Operations, and Debt Service
- Calculations only apply to properties that existed on both the previous year's tax roll and the next year's tax roll
- "Newly developed" property represents true revenue gain for the City
- Three primary rates to calculate:
  - No-New-Revenue (NNR) Rate: rate at which the City collects the same total revenue as in the current year, net of newly developed property
  - Voter-Approval (VA) Rate: Operations NNR rate + 3.5% + newly calculated debt service rate
  - De-Minimis (DM) Rate: Operations NNR rate + rate necessary to raise $500k additional for operations + newly calculated debt service rate

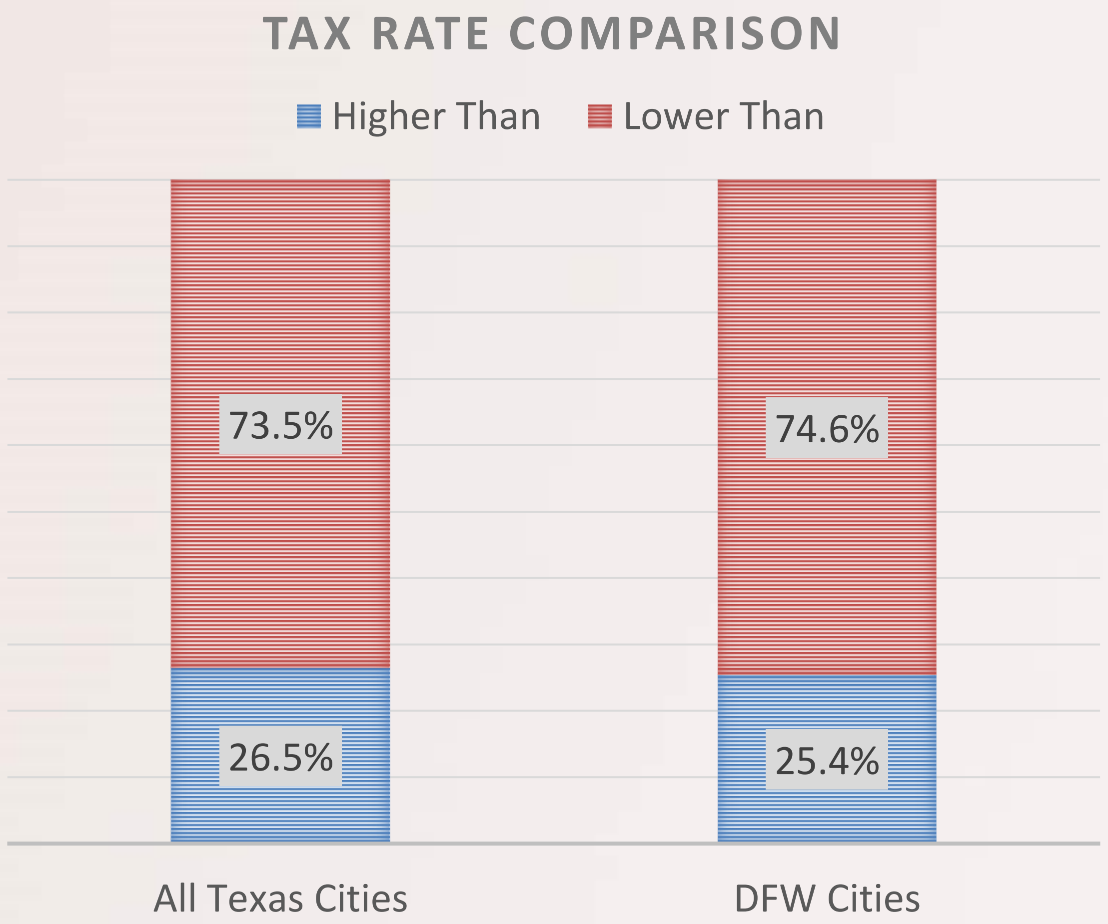
Reappraisal & Rate Calculation

	FY 2026 Budget
Total Taxable Value	$ 3,943,064,517
Less: Exemptions (tax ceilings)	$ (125,243,550)
Less: Tax Value in Litigation	$ -
Plus: Court-ordered adjustments	$ -
Net Taxable Value	**$ 3,817,820,967**
Plus: Newly Developed Property	$ 40,356,385
Total Taxable Value	**$ 3,858,177,352**

	O&M Rate	I&S Rate	Total Rate
FY2025 Adopted	$ 0.178187	$ 0.129852	$ 0.308039
FY2026 NNR Rate	$ 0.174446	$ 0.119630	$ 0.294076
FY2026 DM Rate	$ 0.186998	$ 0.139184	$ 0.326182
FY2026 Proposed Rate	$ 0.186998	$ 0.139184	$ 0.326182
	O&M Rev	I&S Rev	Total Rev
FY2025	$ 7,064,091	$ 5,147,886	$ 12,211,977
FY2026 Proposed	$ 7,538,030	$ 5,610,603	$ 13,148,632
Proposed Increase	$ 473,938	$ 462,717	$ 936,655

Tax Rate Considerations





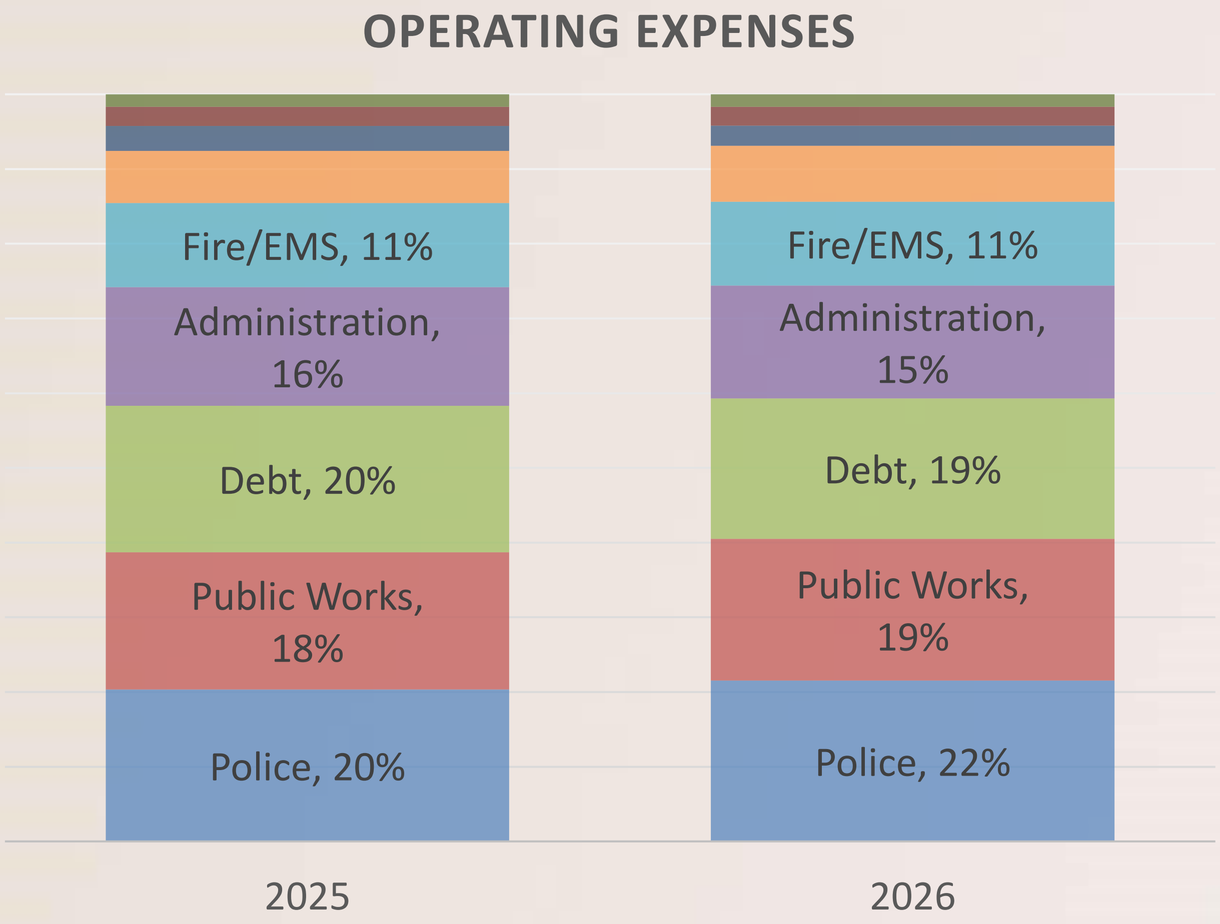
Budget Summary

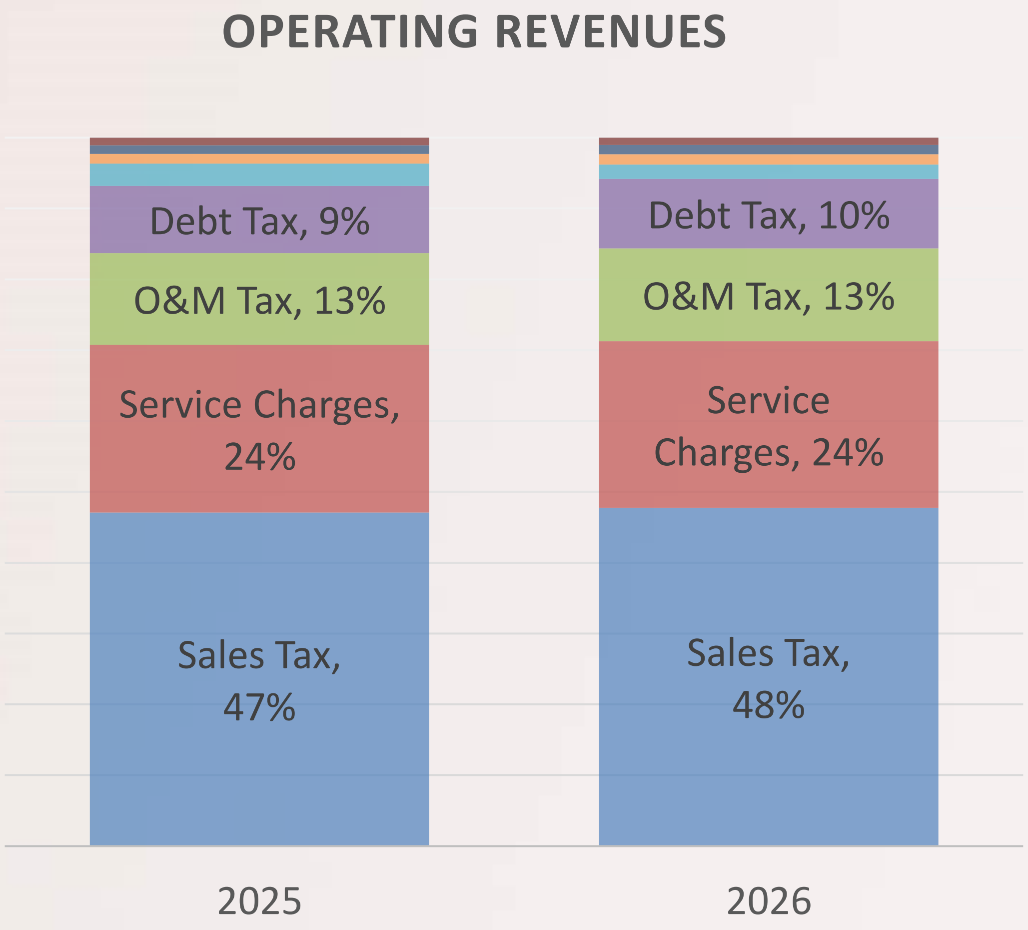
8/5/2025

	General Fund	Debt Fund	CCPD Fund	REIDC Fund	Special Events Fund	Hotel Tax Fund	Utility Fund	Total
10/1 Balance	**$ 15,868,534**	**$ 496,822**	**$ 3,592,724**	**$ 11,263,840**	**$ 534,656**	**$ 224,267**	**$ 8,662,342**	**$ 40,643,185**
Revenues	$ 35.914.428	$ 9,589,203	$ 6,860,300	$ 7,025,300	$ 1,145,000	$ 177,000	$ 12,127,541	$ 72,738,772
Expenses	$ 38,729,690	$ 9,542,936	$ 6,909,517	$ 16,843,864	$ 1,241,336	$ 147,600	$ 17,483,180	$ 90,701,216
9/30 Balance	**$ 13,053,272**	**$ 543,088**	**$ 3,543,507**	**$ 1,445,276**	**$ 438,320**	**$ 253,667**	**$ 3,306,703**	**$ 22,680,741**
Ongoing Revs	$ 35,539,492	$ 9,589,203	$ 6,860,300	$ 7,025,300	$ 1,145,000	$ 177,000	$ 12,127,541	$ 72,363,836
Ongoing Exps	$ 35,532,097	$ 9,542,936	$ 6,854,517	$ 6,924,764	$ 1,091,336	$ 147,600	$ 12,127,541	$ 72,051,070
Operating Surplus	**$ 7,395**	**$ 46,267**	**$ 5,783**	**$ 100,536**	**$ 53,664**	**$ 29,400**	**$ 0**	**$ 312,765**
Use of Balance*	**$ 2,822,657**		**$ 55,000**	**$ 9,919,100**	**$ 150,000**	**$ 29,400**	**$ 5,355,639**	**$ 18,331,796**

* Use of balance is designated for non-recurring items such as capital or economic development

Budget Summary





Supplemental Summary

5 of 11 requested positions funded

Funded: IT Systems Analyst, Custodian, 2 Utility Equipment Operators, Dispatcher

Unfunded: 6 Firefighters, Library Volunteer Coordinator, Parks Maintenance Worker, Police Rangemaster, Custodian, Dispatcher, Building Maint. Tech

Operating Supplementals							
Category	**Approved**		**Denied**		**Total Requested**		**% Funded**
Personnel	$	602,734	$	1,666,913	$	2,269,646	26.6%
Supplies/Equipment	$	254,509	$	136,880	$	391,389	65.0%
Technology Improver	$	283,826	$	69,000	$	352,826	80.4%
Facility	$	124,000	$	157,000	$	281,000	44.1%
Other Consulting	$	139,500	$	49,950	$	189,450	73.6%
Special Event	$	-	$	131,000	$	131,000	0.0%
Vehicle/Apparatus	$	35,000	$	53,495	$	88,495	39.6%
TOTAL	**$**	**1,439,568**	**$**	**2,264,238**	**$**	**3,703,806**	**38.9%**

CIP Summary

Fiscal Year	Cash-Funded	Debt-Funded	Total Cost
2026	$ 15.8m	$ 22m.	$ 33.8m
2027	$ 2.2m	$ -	$ 2.2m
2028	$ 1.3m	$ 25.6m	$ 26.9m
2029	$ 1.15m	$ 5m	$ 6.1m
2030	$ 1.85m	$ 2.55m	$ 4.4m
All Years	**$ 44.3m**	**$ 33.2m**	**$ 77.5m**

$77.5m funded out of $158.5m requested ~ 49%

Upcoming bonds: $22m Garage
$1.3m Sewer

FY 2026 Budget Summary

What are we delivering?

- Service-level enhancements across the board
- Greater public safety coverage, higher financial and technological security
- Remain a competitive employer
- Providing much-needed facility and infrastructure improvements
- Wide array of parks, recreation, and special event options
- Setting multi-year financial plan (operating and capital) in place

How are we doing this?

- Small tax rate increase of $ 1.8 cents, + $ 134 on average tax bill
- Property tax remains lower than 73% of the State
- Balancing volatile revenue with more secure, stable sources

Questions and Discussion

Approved Supplemental Funding Requests						
Category	**Requesting Department**	**Funding Source**	**Item**	**Ongoing Cost**	**One-Time Cost**	**Total Cost**
Contractual	Administration	General Fund & REIDC Fund Revenue	Market Analysis Study (Oak Street)	$ -	$ 100,000	$ 100,000
Contractual	Parks & Recreation	General Fund & REIDC Fund Revenue	Gym upper level track painting	$ -	$ 8,000	$ 8,000
Contractual	Administration	General Fund Revenue	Qualified City Status (Hotel/Conv. Ctr Project)	$ -	$ 75,000	$ 75,000
Contractual Total				**$ -**	**$ 183,000**	**$ 183,000**
Facility	Police	General Fund & CCPD Fund Revenue	Shooting Range Maintenance	$ 16,000	$ -	$ 16,000
Facility Total				**$ 16,000**	**$ -**	**$ 16,000**
Health	Police	General Fund & CCPD Fund Revenue	Annual Health/Wellness Assessment	$ 49,500	$ -	$ 49,500
Health Total				**$ 49,500**	**$ -**	**$ 49,500**
Personnel	Police	General Fund & CCPD Fund Revenue	Promote Supervisor to Dispatch Manager	$ 17,753	$ -	$ 17,753
Personnel	Parks & Recreation	General Fund & REIDC Fund Revenue	Increase in PT Hourly Rate	$ 65,598	$ -	$ 65,598
Personnel	Development Services	General Fund Revenue	Promote Sr. Inspector to Building Official	$ 15,629	$ -	$ 15,629
Personnel	Finance	General Fund Revenue	Promote Sr. Clerk to Court Supervisor	$ 10,206	$ -	$ 10,206
Personnel	Information Technology	General Fund Revenue & Utility Rates	Systems Analyst I	$ 117,226	$ 2,535	$ 119,761
Personnel	Public Works	General Fund Revenue & Utility Rates	Custodian - City Hall	$ 68,413	$ 1,000	$ 69,413
Personnel	Utilities	Utility Rates	Equipment Operator 1	$ 89,048	$ 1,000	$ 90,048
Personnel	Utilities	Utility Rates	Equipment Operator 2	$ 89,048	$ 1,000	$ 90,048
Personnel	Utilities	Utility Rates	Promote Operator to Crew Leader 2	$ 14,272	$ -	$ 14,272
Personnel	Utilities	Utility Rates	Promote Operator to Crew Leader 1	$ 13,099	$ -	$ 13,099
Per	Police	General Fund & CCPD Fund Revenue	Dispatcher	$ 96,557	$ 350	$ 96,907
Personnel Total				**$ 596,849**	**$ 5,885**	**$ 602,734**
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	AXON Taser Contract Renewal	$ 41,853	$ -	$ 41,853
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Enhanced CIT Tools	$ -	$ 21,640	$ 21,640
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Unmanned Aerial Vehicle (Drone)	$ -	$ 13,970	$ 13,970
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Rifle Rated Ballistic Shields	$ -	$ 12,500	$ 12,500
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Breaching Door	$ -	$ 12,000	$ 12,000
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	SWAT Less Lethal	$ -	$ 6,500	$ 6,500
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Communication Center Water Machine	$ 5,430	$ -	$ 5,430
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Avata FPV UAV (Drone)	$ -	$ 4,900	$ 4,900
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Rape Aggression Defense Equipment	$ -	$ 4,800	$ 4,800
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Paper Shredder and Shredder Services	$ 4,200	$ -	$ 4,200
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Bullet Clearing Traps	$ -	$ 3,600	$ 3,600
Supplies/Equipment	Police	General Fund & CCPD Fund Revenue	Handheld Radar	$ -	$ 1,700	$ 1,700
Supplies/Equipment	Parks & Recreation	General Fund & REIDC Fund Revenue	Security Cameras for Pool	$ -	$ 15,000	$ 15,000
Supplies/Equipment	Parks & Recreation	General Fund & REIDC Fund Revenue	Fitness Equipment	$ -	$ 12,500	$ 12,500
Supplies/Equipment	Parks & Recreation	General Fund & REIDC Fund Revenue	Community Pool picnic table replacement	$ -	$ 10,500	$ 10,500
Supplies/Equipment	Parks & Recreation	General Fund & REIDC Fund Revenue	Recreation furniture/fixture upgrade	$ -	$ 10,000	$ 10,000
Supplies/Equipment	Parks & Recreation	General Fund & REIDC Fund Revenue	Basketball goal lift controls	$ -	$ 8,600	$ 8,600
Supplies/Equipment	Parks & Recreation	General Fund & REIDC Fund Revenue	Ice machine	$ -	$ 6,500	$ 6,500
Supplies/Equipment	Public Works	General Fund Revenue	New Police Department Janitorial Equipment	$ -	$ 17,000	$ 17,000
Supplies/Equipment	Library & Visitors Center	General Fund Revenue	Library Security Camera Replacement	$ -	$ 16,000	$ 16,000
Supplies/Equipment	Fire & EMS	General Fund Revenue	Security Cameras for Fire Station	$ -	$ 13,316	$ 13,316
Supplies/Equipment	Utilities	Utility Rates	Promotional/Branding Materials	$ 12,000	$ -	$ 12,000
Supplies/Equipment Total				**$ 63,483**	**$ 191,026**	**$ 254,509**

Approved Supplemental Funding Requests

Category	Requesting Department	Funding Source	Item	Ongoing Cost	One-Time Cost	Total Cost
Technology Improvement	Police	General Fund & CCPD Fund Revenue	DocuNav Software	$ -	$ 18,000	$ 18,000
Technology Improvement	Finance	General Fund Revenue	NewInBlue Ticketwriting Software	$ 42,258	$ 41,560	$ 83,818
Technology Improvement	Information Technology	General Fund Revenue & Utility Rates	Redundant Datacenter	$ 90,000	$ -	$ 90,000
Technology Improvement	Information Technology	General Fund Revenue & Utility Rates	Network Cyber Monitoring	$ 26,520	$ 9,058	$ 35,578
Technology Improvement	Information Technology	General Fund Revenue & Utility Rates	Roanoke Pool and Fairplay Park Networking	$ -	$ 20,070	$ 20,070
Technology Improvement	Information Technology	General Fund Revenue & Utility Rates	2 Factor Authentication	$ 1,980	$ 7,578	$ 9,558
Technology Improvement	Utilities	Utility Rates	SCADA Software/Hardware	$ -	$ 18,602	$ 18,602
Technology Improvement	Utilities	Utility Rates	Water Quality Testing Apparatus	$ -	$ 8,200	$ 8,200
Technology Improvement Total				**$ 160,758**	**$ 123,068**	**$ 283,826**
Training	Public Works	General Fund Revenue	Novotx Software Add-ons/Training	$ -	$ 15,000	$ 15,000
Training Total				**$ -**	**$ 15,000**	**$ 15,000**
Vehicle/Apparatus	Parks & Recreation	General Fund & REIDC Fund Revenue	Floor Scrubber Replacement	$ -	$ 35,000	$ 35,000
Vehicle/Apparatus Total				**$ -**	**$ 35,000**	**$ 35,000**
Grand Total				**$ 886,589**	**$ 552,979**	**$ 1,439,568**

Unfunded Supplemental Funding Requests

Category	Requesting Department	Apprx. Tax Rate needed to Fund	Item	Ongoing Cost	One-Time Cost	Total Cost
Contractual	Parks & Recreation	May fund from FY25 savings	July 3rd 2026 Fireworks Upgrade	$ -	$ 50,000	$ 50,000
Contractual	Fire & EMS	May fund out of excess TIFMAS $$	Community Risk Assessment Consulting	$ -	$ 49,950	$ 49,950
Contractual	Parks & Recreation	May fund from FY25 savings	2 Drone Shows	$ -	$ 46,000	$ 46,000
Contractual	Parks & Recreation	May fund from FY25 savings	Celebrate Roanoke Rodeo	$ -	$ 35,000	$ 35,000
Contractual Total				**$ -**	**$ 180,950**	**$ 180,950**
Facility	Library & Visitors Center	May fund from FY25 savings	Replace Library Flooring & Pony Walls	$ -	$ 120,000	$ 120,000
Facility	Police	May fund from FY25 savings	Portable Tactical Training Complex	$ -	$ 37,000	$ 37,000
Facility Total				**$ -**	**$ 157,000**	**$ 157,000**
Personnel	Fire & EMS	0.024	6 New Firefighters	$ 962,614	$ 99,000	$ 1,061,614
Personnel	Police	0.002	Dispatcher	$ 96,557	$ 350	$ 96,907
Personnel	Public Works	0.002	Building Maintenance Tech	$ 79,581	$ 61,500	$ 141,081
Personnel	Police	0.004	Rangemaster	$ 140,440	$ -	$ 140,440
Personnel	Library & Visitors Center	0.002	Volunteer Coordinator	$ 77,226	$ 4,000	$ 81,226
Personnel	Parks & Recreation	0.002	Maintenance Worker I	$ 75,532	$ 700	$ 76,232
Personnel	Public Works	0.002	Custodian I	$ 68,413	$ 1,000	$ 69,413
Personnel Total				**$ 1,500,363**	**$ 166,550**	**$ 1,666,913**
Supplies/Equipment	Fire & EMS	May fund out of excess TIFMAS $$	Attack PRO+ and SEEK Thermal Imaging	$ -	$ 38,413	$ 38,413
Supplies/Equipment	Fire & EMS	May fund out of excess TIFMAS $$	Ram Air Gear Dryer TG-6H	$ -	$ 30,352	$ 30,352
Supplies/Equipment	Fire & EMS	May fund out of excess TIFMAS $$	Year 4 - SCBA Replacement Program	$ -	$ 25,000	$ 25,000
Supplies/Equipment	Fire & EMS	May fund out of excess TIFMAS $$	Equipment and Tools for SCBA Repair	$ -	$ 23,577	$ 23,577
Supplies/Equipment	Fire & EMS	May fund out of excess TIFMAS $$	Stove and Oven Replacement	$ -	$ 17,038	$ 17,038
Supplies/Equipment	Police	May fund from FY25 savings	Educational Pedal Karts	$ -	$ 2,500	$ 2,500
Supplies/Equipment Total				**$ -**	**$ 136,880**	**$ 136,880**
Technology Improvement	Human Resources	0.001	Learning Management System	$ 31,000	$ 7,000	$ 38,000
Technology Improvement	Finance	0.000	Municipal Court Kiosk	$ 6,200	$ 24,800	$ 31,000
Technology Improvement Total				**$ 37,200**	**$ 31,800**	**$ 69,000**
Vehicle/Apparatus	Library & Visitors Center	May fund from FY25 savings	Purchase of Mobile Study and Meeting Pods	$ -	$ 32,000	$ 32,000
Vehicle/Apparatus	Parks & Recreation	May fund from FY25 savings	Special Event Utility Cart	$ -	$ 12,500	$ 12,500
Vehicle/Apparatus	Fire & EMS	May fund out of excess TIFMAS $$	Cargo Trailer for the Roanoke Klownz on Fire	$ -	$ 8,995	$ 8,995
Vehicle/Apparatus Total				**$ -**	**$ 53,495**	**$ 53,495**
Grand Total	**Funding these items would require a tax rate increase of 3.827 cents**			**$ 1,537,563**	**$ 726,675**	**$ 2,264,238**

Unfunded Capital Improvements and Equipment Replacements

*Note: Roanoke will have capacity to issue $30m in bonds as of FY28. Several of these projects could be included in that package.

Unfunded	Fire Station #2	$	14,000,000
Unfunded	PW Maintenance Building	$	12,400,000
Unfunded	Briarwyck Trail Phase I	$	10,109,825
Unfunded	Fire Station #1	$	7,800,000
Unfunded	Recreation Center	$	7,000,000
Unfunded	Fire Station 1 and Administrative Offices Upgrade	$	5,000,000
Unfunded	Concrete Street Improvement-Ashley Road	$	4,948,680
Unfunded	Expansion of Rec Center	$	4,860,000
Unfunded	Concrete Street Replacement-Bristol Road	$	4,727,305
Unfunded	Renovation of Parks of Roanoke	$	4,480,000
Unfunded	Concrete Street Improvement-Alyse Ct./Alyse road	$	4,284,529
Unfunded	Concrete Street Replacement-Blythe Bridge Road	$	2,909,500
Unfunded	Concrete Street Improvements-Penny Lane	$	2,846,500
Unfunded	Concrete Street Improvement-Branson Road	$	2,846,500
Unfunded	Concrete Street Improvements-Sheri Lane	$	2,846,250
Unfunded	Concrete Street Improvements-Richy road	$	2,846,250
Unfunded	Concrete Street Improvements-Randy Road	$	2,846,250
Unfunded	Concrete Street Improvements-Darrell Road	$	2,846,250
Unfunded	Cannon Park Phase I Trail Construction	$	1,400,000
Unfunded	Construction of outdoor pickle ball courts	$	1,205,000
Unfunded	Street Overlay-Mesa Butte Road	$	1,138,500
Unfunded	Street Overlay-Eleven Straight Lane	$	1,138,500
Unfunded	Design and construction of Cannon Park Trail Phase II	$	1,000,000
Unfunded	Old Police Department Roof Replacement	$	725,000
Unfunded	Downtown Signage (Phase 2)	$	700,000
Unfunded	Outdoor Warning Siren Replacement	$	563,662
Unfunded	Public Safety Mobile Command Bus	$	508,673
Unfunded	Downtown Holiday Lighting	$	500,000
Unfunded	Emergency Backup Generators for Public Works Office and Warehouse/Sleeping Quarters	$	350,000
Unfunded	Fairway Drive Trail Connection (Design)	$	350,000
Unfunded	Ford F-550 Equipped With 6000lb. Crane	$	222,365
Unfunded	City Hall HR Renovations	$	200,000
Unfunded	Senior Center Renovation	$	200,000
Unfunded	HVAC Replacement - Old Police Station	$	180,000
Unfunded	Knox Access, Drug Storage, and Building Security Upgrades	$	173,450
Unfunded	Vehicle and Other Outdoor Fire Training Prop	$	165,000
Unfunded	Concrete Street Repair Program	$	150,000
Unfunded	Emergency Back-Up Generator and Installation for Fire Station 2	$	132,528
Unfunded	Vehicle Extrication Equipment Upgrade	$	115,000
Unfunded	Re-stripe Marshall Creek Road	$	79,844
Unfunded	Concrete Drive for Emergency Access at Fire Station 2	$	61,667
Unfunded	Emergency Sleeping Quarters	$	60,000
Unfunded	Salt Brine System and Spray Tank Attachment	$	53,368
Unfunded	Neighborhood Street Sign Revitalization Program	$	45,000
Unfunded	Remodel/Office Addition-Public Works Office	$	30,000
Unfunded	Electrical and Plumbing Upgrade for Public Works Shop	$	27,635
Unfunded	Snow Plow	$	16,365
Total		**$**	**111,089,396**
Less: Estimated 2028 Bond Package		**$**	**30,000,000**
Net Unfunded		**$**	**81,089,396**

CITY-WIDE FUNDS SUMMARY

General Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 24,095,732**	**$ 20,645,250**	**$ 20,645,250**	**$ 15,868,534**	**$ 13,053,272**	**$ 13,060,456**	**$ 13,081,790**	**$ 13,114,504**
Total Property Tax	$ 6,564,635	$ 7,100,591	$ 7,100,591	$ 7,574,530	$ 8,230,972	$ 8,893,386	$ 9,547,477	$ 10,197,904
Total Sales Tax	$ 13,098,225	$ 12,884,584	$ 15,251,716	$ 13,770,700	$ 14,114,968	$ 14,467,842	$ 14,974,216	$ 15,498,314
Total Business/Franchise Fees	$ 2,147,623	$ 3,718,004	$ 3,827,274	$ 4,448,665	$ 4,559,692	$ 4,701,957	$ 4,856,088	$ 5,006,400
Total Service Charges	$ 2,223,802	$ 1,956,232	$ 2,295,709	$ 2,017,994	$ 1,705,571	$ 1,744,018	$ 1,783,354	$ 1,823,602
Total Fines/Forfeitures	$ 561,734	$ 603,000	$ 542,956	$ 634,339	$ 618,544	$ 627,823	$ 637,240	$ 646,799
Total Licenses and Permits	$ 760,994	$ 585,500	$ 423,783	$ 588,200	$ 602,673	$ 617,504	$ 632,703	$ 648,278
Total Grants/Contributions	$ 176,863	$ -	$ 500	$ 500	$ 508	$ 515	$ 523	$ 531
Total Interfund Transfers	$ 2,250,000	$ 5,845,000	$ 5,845,000	$ 6,450,000	$ 6,760,000	$ 7,080,000	$ 7,480,000	$ 7,900,000
Total Debt Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,032,964	$ 301,000	$ 579,500	$ 429,500	$ 441,150	$ 453,132	$ 465,456	$ 478,132
Grand Total	**$ 28,816,840**	**$ 32,993,912**	**$ 35,867,029**	**$ 35,914,428**	**$ 37,034,077**	**$ 38,586,177**	**$ 40,377,057**	**$ 42,199,959**
Non-Departmental	$ 5,653,418	$ 5,291,346	$ 4,932,610	$ 4,666,656	$ 2,458,123	$ 2,514,509	$ 2,584,103	$ 2,657,559
Administration	$ 2,631,138	$ 6,603,968	$ 7,169,321	$ 2,703,523	$ 2,699,812	$ 2,809,251	$ 2,935,100	$ 3,065,418
City Secretary's Office	$ 196,572	$ 202,995	$ 237,122	$ 229,562	$ 233,486	$ 243,720	$ 255,638	$ 268,009
Information Technology	$ 1,178,589	$ 1,434,421	$ 1,475,209	$ 1,763,777	$ 1,767,515	$ 1,827,282	$ 1,895,193	$ 1,965,590
Human Resources	$ 304,074	$ 718,314	$ 656,427	$ 715,766	$ 737,697	$ 762,008	$ 789,636	$ 817,853
Municipal Court	$ 494,556	$ 703,426	$ 613,794	$ 826,940	$ 816,600	$ 853,920	$ 897,149	$ 942,081
Administration Total	$ 10,458,347	$ 14,954,469	$ 15,084,483	$ 10,906,224	$ 8,713,232	$ 9,010,690	$ 9,356,819	$ 9,716,509
Library/Visitor's Center	$ 1,058,544	$ 1,401,181	$ 1,080,583	$ 1,501,856	$ 1,532,153	$ 1,600,611	$ 1,679,846	$ 1,761,677
Community Services Total	$ 1,058,544	$ 1,401,181	$ 1,080,583	$ 1,501,856	$ 1,532,153	$ 1,600,611	$ 1,679,846	$ 1,761,677
Development	$ 922,166	$ 1,128,032	$ 999,055	$ 976,324	$ 997,477	$ 1,040,175	$ 1,089,303	$ 1,140,568
Development Total	$ 922,166	$ 1,128,032	$ 999,055	$ 976,324	$ 997,477	$ 1,040,175	$ 1,089,303	$ 1,140,568
Fire and EMS	$ 6,119,189	$ 6,986,880	$ 6,958,590	$ 6,578,503	$ 6,745,219	$ 7,041,276	$ 7,384,218	$ 7,736,897
Fire Department Total	$ 6,119,189	$ 6,986,880	$ 6,958,590	$ 6,578,503	$ 6,745,219	$ 7,041,276	$ 7,384,218	$ 7,736,897
Recreation Programming	$ 2,174,894	$ 1,883,515	$ 2,087,780	$ 2,145,732	$ 2,215,266	$ 2,308,654	$ 2,416,384	$ 2,527,015
Aquatics	$ -	$ 160,977	$ 279,238	$ 419,337	$ 422,400	$ 441,118	$ 462,691	$ 485,194
Athletics	$ 2,735	$ 182,084	$ 179,078	$ 152,370	$ 155,496	$ 159,018	$ 162,957	$ 167,338
Senior Center	$ -	$ 108,299	$ 20,000	$ 216,476	$ 225,250	$ 234,285	$ 244,698	$ 255,485
Parks	$ 1,269,776	$ 1,452,130	$ 1,459,383	$ 1,443,549	$ 1,484,304	$ 1,547,751	$ 1,620,375	$ 1,696,754
Parks and Recreation Total	$ 3,447,405	$ 3,787,005	$ 4,025,478	$ 4,377,465	$ 4,502,715	$ 4,690,827	$ 4,907,106	$ 5,131,786
Administration	$ 5,571,434	$ 2,031,381	$ 8,992,190	$ 2,799,354	$ 2,778,555	$ 2,880,480	$ 2,996,789	$ 3,116,611
Support	$ -	$ 2,489,539	$ 54,580	$ 2,778,038	$ 2,858,562	$ 3,001,776	$ 3,168,077	$ 3,340,767
Special Services	$ -	$ 3,546,515	$ 74,600	$ 1,117,492	$ 1,166,154	$ 1,221,582	$ 1,285,855	$ 1,352,981
Operations	$ -	$ 1,952,928	$ 277,700	$ 4,356,080	$ 4,534,366	$ 4,753,861	$ 5,009,016	$ 5,272,110
Police Total	$ 5,571,434	$ 10,020,363	$ 9,399,070	$ 11,050,964	$ 11,337,637	$ 11,857,699	$ 12,459,737	$ 13,082,469
Streets	$ 1,455,269	$ 1,418,454	$ 1,360,616	$ 1,596,652	$ 1,421,734	$ 1,481,011	$ 1,549,423	$ 1,621,024
Fleet/Facilities	$ -	$ 878,702	$ 1,122,177	$ 1,285,748	$ 1,318,210	$ 1,370,504	$ 1,429,669	$ 1,491,428
Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works Total	$ 1,455,269	$ 2,297,155	$ 2,482,793	$ 2,882,400	$ 2,739,944	$ 2,851,515	$ 2,979,092	$ 3,112,452
Marketing	$ 419,097	$ 668,251	$ 355,178	$ 455,954	$ 458,517	$ 472,049	$ 488,223	$ 505,544
Visitor's Center	$ 278,132	$ -	$ 258,514	$ -	$ -	$ -	$ -	$ -
Special Events Total	$ 697,229	$ 668,251	$ 613,692	$ 455,954	$ 458,517	$ 472,049	$ 488,223	$ 505,544
Grand Total	**$ 29,729,583**	**$ 41,243,337**	**$ 40,643,745**	**$ 38,729,690**	**$ 37,026,894**	**$ 38,564,842**	**$ 40,344,343**	**$ 42,187,901**
Audit Adjustment	$ (2,537,739)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 20,645,250**	**$ 12,395,824**	**$ 15,868,534**	**$ 13,053,272**	**$ 13,060,456**	**$ 13,081,790**	**$ 13,114,504**	**$ 13,126,563**

Starting Fund Balance	**$ 15,868,534**	**$ 13,053,272**	**$ 13,060,456**	**$ 13,081,790**	**$ 13,114,504**
Ongoing Revenues	$ 35,539,492	$ 37,034,077	$ 38,586,177	$ 40,377,057	$ 42,199,959
Ongoing Expenses	$ 35,532,097	$ 37,026,894	$ 38,564,842	$ 40,344,343	$ 42,187,901
Operating Balance	**$ 7,395**	**$ 7,184**	**$ 21,335**	**$ 32,714**	**$ 12,058**
Planned use of Fund Balance	$ (2,822,657)	$ -	$ -	$ -	$ -
380 Agreement Payment	*$ (2,032,016)*	*$ -*	*$ -*	*$ -*	*$ -*
One-Time Revenues	*$ 374,936*	*$ -*	*$ -*	*$ -*	*$ -*
One-Time Operating Items	*$ (1,165,577)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 13,053,272**	**$ 13,060,456**	**$ 13,081,790**	**$ 13,114,504**	**$ 13,126,563**
Retirement Reserve	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Operating Reserve	$ 5,840,893	$ 6,086,613	$ 6,339,426	$ 6,631,947	$ 6,934,997
Available Balance	**$ 6,212,379**	**$ 5,973,843**	**$ 5,742,364**	**$ 5,482,557**	**$ 5,191,565**

Debt Service Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 598,726**	**$ 171,981**	**$ 171,981**	**$ 496,822**	**$ 543,088**	**$ 580,680**	**$ 618,271**	**$ 655,141**
Total Property Tax	$ 5,367,872	$ 5,187,886	$ 5,187,886	$ 5,650,603	$ 5,752,348	$ 5,688,706	$ 5,738,936	$ 6,197,924
Total Interfund Transfers	$ 2,345,251	$ 2,970,177	$ 2,970,177	$ 3,933,600	$ 3,939,400	$ 3,931,500	$ 3,935,400	$ 3,930,350
Total Debt Proceeds	$ 396,434	$ -	$ 624,799	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 61,070	$ 4,136,213	$ 4,111,061	$ 5,000	$ 5,150	$ 5,305	$ 5,464	$ 5,628
Grand Total	**$ 8,170,627**	**$ 12,294,276**	**$ 12,893,924**	**$ 9,589,203**	**$ 9,696,898**	**$ 9,625,511**	**$ 9,679,800**	**$ 10,133,902**
Administration Total	$ 8,597,372	$ 12,231,752	$ 12,569,083	$ 9,542,936	$ 9,659,306	$ 9,587,920	$ 9,642,930	$ 10,095,104
Grand Total	**$ 8,597,372**	**$ 12,231,752**	**$ 12,569,083**	**$ 9,542,936**	**$ 9,659,306**	**$ 9,587,920**	**$ 9,642,930**	**$ 10,095,104**
Ending Balance	**$ 171,981**	**$ 234,505**	**$ 496,822**	**$ 543,088**	**$ 580,680**	**$ 618,271**	**$ 655,141**	**$ 693,939**

Starting Fund Balance	**$ 496,822**	**$ 543,088**	**$ 580,680**	**$ 618,271**	**$ 655,141**
Ongoing Revenues	$ 9,589,203	$ 9,696,898	$ 9,625,511	$ 9,679,800	$ 10,133,902
Ongoing Expenses	$ 9,542,936	$ 9,659,306	$ 9,587,920	$ 9,642,930	$ 10,095,104
Operating Balance	**$ 46,267**	**$ 37,592**	**$ 37,591**	**$ 36,870**	**$ 38,798**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 543,088**	**$ 580,680**	**$ 618,271**	**$ 655,141**	**$ 693,939**

City-Wide Debt Service (Current and FY26 Proposed)

	All Outstanding Debt			Garage	Sewer	Proposed Debt FY26		
	Principal	Interest	Total	Total	Total	Principal	Interest	Total
2026	$ 5,235,000	$ 3,882,515	$ 9,117,515	$ 1,412,286	$ 86,126	$ 6,190,000	$ 4,425,927	$ 10,615,927
2027	$ 5,575,000	$ 3,661,263	$ 9,236,263	$ 1,409,856	$ 85,978	$ 6,530,000	$ 4,202,096	$ 10,732,096
2028	$ 3,890,000	$ 3,425,200	$ 7,315,200	$ 1,410,806	$ 85,730	$ 4,850,000	$ 3,961,736	$ 8,811,736
2029	$ 3,775,000	$ 3,255,353	$ 7,030,353	$ 1,409,924	$ 85,373	$ 4,740,000	$ 3,785,649	$ 8,525,649
2030	$ 3,935,000	$ 3,086,093	$ 7,021,093	$ 1,411,279	$ 84,850	$ 4,910,000	$ 3,607,221	$ 8,517,221
2031	$ 3,800,000	$ 2,909,305	$ 6,709,305	$ 1,411,343	$ 84,256	$ 4,785,000	$ 3,419,904	$ 8,204,904
2032	$ 3,980,000	$ 2,735,948	$ 6,715,948	$ 1,413,602	$ 83,503	$ 4,980,000	$ 3,233,052	$ 8,213,052
2033	$ 4,145,000	$ 2,558,620	$ 6,703,620	$ 1,412,726	$ 87,579	$ 5,165,000	$ 3,038,924	$ 8,203,924
2034	$ 4,000,000	$ 2,373,723	$ 6,373,723	$ 1,409,390	$ 86,433	$ 5,035,000	$ 2,834,545	$ 7,869,545
2035	$ 4,180,000	$ 2,201,405	$ 6,381,405	$ 1,412,940	$ 85,113	$ 5,240,000	$ 2,639,457	$ 7,879,457
2036	$ 3,800,000	$ 2,021,100	$ 5,821,100	$ 1,414,140	$ 83,685	$ 4,885,000	$ 2,433,924	$ 7,318,924
2037	$ 3,975,000	$ 1,852,100	$ 5,827,100	$ 1,412,797	$ 87,143	$ 5,090,000	$ 2,237,040	$ 7,327,040
2038	$ 3,395,000	$ 1,675,050	$ 5,070,050	$ 1,412,977	$ 85,297	$ 4,540,000	$ 2,028,324	$ 6,568,324
2039	$ 3,540,000	$ 1,523,500	$ 5,063,500	$ 1,410,793	$ 88,360	$ 4,720,000	$ 1,842,653	$ 6,562,653
2040	$ 3,700,000	$ 1,365,150	$ 5,065,150	$ 1,410,939	$ 86,162	$ 4,915,000	$ 1,647,251	$ 6,562,251
2041	$ 3,870,000	$ 1,198,125	$ 5,068,125	$ 1,413,841	$ 83,894	$ 5,125,000	$ 1,440,860	$ 6,565,860
2042	$ 3,310,000	$ 1,032,250	$ 4,342,250	$ 1,413,551	$ 86,514	$ 4,610,000	$ 1,232,315	$ 5,842,315
2043	$ 3,145,000	$ 882,200	$ 4,027,200	$ 1,410,676	$ 83,889	$ 4,485,000	$ 1,036,765	$ 5,521,765
2044	$ 3,285,000	$ 741,000	$ 4,026,000	$ 1,409,883	$ 86,174	$ 4,675,000	$ 847,057	$ 5,522,057
2045	$ 2,750,000	$ 593,450	$ 3,343,450	$ 1,411,544	$ 88,222	$ 4,195,000	$ 648,216	$ 4,843,216
2046	$ 2,875,000	$ 466,450	$ 3,341,450	$ -	$ -	$ 2,875,000	$ 466,450	$ 3,341,450
2047	$ 3,010,000	$ 333,600	$ 3,343,600	$ -	$ -	$ 3,010,000	$ 333,600	$ 3,343,600
2048	$ 3,145,000	$ 194,450	$ 3,339,450	$ -	$ -	$ 3,145,000	$ 194,450	$ 3,339,450
2049	$ 1,225,000	$ 49,000	$ 1,274,000	$ -	$ -	$ 1,225,000	$ 49,000	$ 1,274,000
	$ 87,540,000	**$ 44,016,848**	**$ 131,556,848**	**$ 28,235,289**	**$ 1,714,273**	**$ 109,920,000**	**$ 51,586,410**	**$ 161,506,410**

Debt Service By Fund

	Outstanding and FY26 Proposed Debt					
	Property Tax	REIDC	CCPD	Hotel Tax	Utility	Total
2026	$ 5,600,336	$ 795,215	$ 3,647,800	$ 40,600	$ 531,976	$ 10,615,927
2027	$ 5,710,906	$ 789,963	$ 3,655,800	$ 39,600	$ 535,828	$ 10,732,096
2028	$ 3,845,206	$ 793,750	$ 3,650,300	$ 38,600	$ 483,880	$ 8,811,736
2029	$ 3,556,824	$ 786,153	$ 3,656,800	$ 42,600	$ 483,273	$ 8,525,649
2030	$ 3,556,529	$ 787,743	$ 3,649,550	$ 41,400	$ 482,000	$ 8,517,221
2031	$ 3,242,393	$ 793,105	$ 3,654,050	$ 40,200	$ 475,156	$ 8,204,904
2032	$ 3,245,252	$ 791,348	$ 3,654,550	$ 44,000	$ 477,903	$ 8,213,052
2033	$ 3,244,576	$ 788,520	$ 3,647,950	$ 42,600	$ 480,279	$ 8,203,924
2034	$ 2,904,140	$ 789,623	$ 3,652,650	$ 41,200	$ 481,933	$ 7,869,545
2035	$ 2,907,440	$ 789,455	$ 3,657,950	$ 44,800	$ 479,813	$ 7,879,457
2036	$ 2,906,940	$ 238,000	$ 3,648,600	$ 43,200	$ 482,185	$ 7,318,924
2037	$ 2,910,197	$ 239,200	$ 3,657,850	$ 41,600	$ 478,193	$ 7,327,040
2038	$ 2,508,027	$ -	$ 3,651,600	$ -	$ 408,697	$ 6,568,324
2039	$ 2,495,343	$ -	$ 3,650,350	$ -	$ 416,960	$ 6,562,653
2040	$ 2,494,289	$ -	$ 3,653,600	$ -	$ 414,362	$ 6,562,251
2041	$ 2,503,716	$ -	$ 3,650,850	$ -	$ 411,294	$ 6,565,860
2042	$ 1,773,551	$ -	$ 3,656,050	$ -	$ 412,714	$ 5,842,315
2043	$ 1,772,876	$ -	$ 3,340,400	$ -	$ 408,489	$ 5,521,765
2044	$ 1,768,683	$ -	$ 3,339,600	$ -	$ 413,774	$ 5,522,057
2045	$ 1,411,544	$ -	$ 3,343,450	$ -	$ 88,222	$ 4,843,216
2046	$ -	$ -	$ 3,341,450	$ -	$ -	$ 3,341,450
2047	$ -	$ -	$ 3,343,600	$ -	$ -	$ 3,343,600
2048	$ -	$ -	$ 3,339,450	$ -	$ -	$ 3,339,450
2049	$ -	$ -	$ 1,274,000	$ -	$ -	$ 1,274,000
	$ 60,358,764	**$ 8,382,073**	**$ 83,418,250**	**$ 500,400**	**$ 8,846,923**	**$ 161,506,410**

Crime Control & Prevention District FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 2,909,223**	**$ 4,038,022**	**$ 4,038,022**	**$ 3,592,724**	**$ 3,543,507**	**$ 3,591,447**	**$ 3,598,728**	**$ 3,608,727**
Total Sales Tax	$ 6,322,811	$ 6,373,442	$ 6,876,063	$ 6,815,300	$ 6,985,683	$ 7,160,325	$ 7,410,936	$ 7,670,319
Total Service Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 58,619	$ 50,000	$ 45,127	$ 45,000	$ 46,350	$ 47,741	$ 49,173	$ 50,648
Grand Total	**$ 6,381,430**	**$ 6,423,442**	**$ 6,921,190**	**$ 6,860,300**	**$ 7,032,033**	**$ 7,208,065**	**$ 7,460,109**	**$ 7,720,967**
Administration	$ 5,259,788	$ 8,048,026	$ 7,366,487	$ 6,909,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Total	$ 5,259,788	$ 8,048,026	$ 7,366,487	$ 6,909,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
Grand Total	**$ 5,259,788**	**$ 8,048,026**	**$ 7,366,487**	**$ 6,909,517**	**$ 6,984,092**	**$ 7,200,784**	**$ 7,450,110**	**$ 7,716,339**
Audit Adjustment	$ 7,157	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 4,038,022**	**$ 2,413,437**	**$ 3,592,724**	**$ 3,543,507**	**$ 3,591,447**	**$ 3,598,728**	**$ 3,608,727**	**$ 3,613,354**

Starting Fund Balance	**$ 3,592,724**	**$ 3,543,507**	**$ 3,591,447**	**$ 3,598,728**	**$ 3,608,727**
Ongoing Revenues	$ 6,860,300	$ 7,032,033	$ 7,208,065	$ 7,460,109	$ 7,720,967
Ongoing Expenses	$ 6,854,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
Operating Balance	**$ 5,783**	**$ 47,940**	**$ 7,281**	**$ 9,999**	**$ 4,627**
Planned use of Fund Balance	$ (55,000)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (55,000)*				
Ending Fund Balance	**$ 3,543,507**	**$ 3,591,447**	**$ 3,598,728**	**$ 3,608,727**	**$ 3,613,354**
Operating Reserve	$ 1,126,770	$ 1,148,070	$ 1,183,691	$ 1,224,676	$ 1,268,439
Available Balance	**$ 2,416,737**	**$ 2,443,377**	**$ 2,415,038**	**$ 2,384,051**	**$ 2,344,915**

Economic/Industrial Development Corporation FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 13,832,904**	**$ 12,877,286**	**$ 12,877,286**	**$ 11,263,840**	**$ 1,445,276**	**$ 1,445,693**	**$ 1,455,409**	**$ 1,467,325**
Total Sales Tax	$ 6,463,941	$ 6,373,442	$ 7,558,358	$ 6,815,300	$ 6,985,683	$ 7,160,325	$ 7,410,936	$ 7,670,319
Total Miscellaneous Revenue	$ 665,184	$ 200,000	$ 223,785	$ 210,000	$ 212,550	$ 215,177	$ 217,882	$ 220,668
Grand Total	**$ 7,129,125**	**$ 6,573,442**	**$ 7,782,143**	**$ 7,025,300**	**$ 7,198,233**	**$ 7,375,501**	**$ 7,628,818**	**$ 7,890,987**
Administration Total	$ 8,084,743	$ 9,432,370	$ 9,395,589	$ 16,843,864	$ 7,197,816	$ 7,365,784	$ 7,616,902	$ 7,868,372
Grand Total	**$ 8,084,743**	**$ 9,432,370**	**$ 9,395,589**	**$ 16,843,864**	**$ 7,197,816**	**$ 7,365,784**	**$ 7,616,902**	**$ 7,868,372**
Audit Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 12,877,286**	**$ 10,018,359**	**$ 11,263,840**	**$ 1,445,276**	**$ 1,445,693**	**$ 1,455,409**	**$ 1,467,325**	**$ 1,489,939**

	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Starting Fund Balance	**$ 11,263,840**	**$ 1,445,276**	**$ 1,445,693**	**$ 1,455,409**	**$ 1,467,325**
Ongoing Revenues	$ 7,025,300	$ 7,198,233	$ 7,375,501	$ 7,628,818	$ 7,890,987
Ongoing Expenses	$ 6,924,764	$ 7,197,816	$ 7,365,784	$ 7,616,902	$ 7,868,372
Operating Balance	**$ 100,536**	**$ 416**	**$ 9,717**	**$ 11,915**	**$ 22,615**
Planned use of Fund Balance	$ (9,919,100)	$ -	$ -	$ -	$ -
Capital Projects	*$ (9,728,000)*				
One-Time Operating Items	*$ (191,100)*				
Ending Fund Balance	**$ 1,445,276**	**$ 1,445,693**	**$ 1,455,409**	**$ 1,467,325**	**$ 1,489,939**
Operating Reserve	$ 1,138,317	$ 1,183,203	$ 1,210,814	$ 1,252,094	$ 1,293,431
Available Balance	**$ 306,959**	**$ 262,490**	**$ 244,596**	**$ 215,231**	**$ 196,508**

Special Events Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 620,353**	**$ 564,300**	**$ 564,300**	**$ 524,564**	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**
Total Service Charges	$ 41,159	$ 60,000	$ 41,159	$ 40,000	$ 40,400	$ 40,804	$ 41,212	$ 41,624
Total Licenses and Permits	$ -	$ 500	$ -	$ -	$ -	$ -	$ -	$ -
Total Grants/Contributions	$ 105,744	$ 80,000	$ 80,000	$ 50,000	$ 50,750	$ 51,511	$ 52,284	$ 53,068
Total Interfund Transfers	$ 1,025,000	$ 1,000,000	$ 1,000,000	$ 1,050,000	$ 1,100,000	$ 1,150,000	$ 1,200,000	$ 1,250,000
Total Miscellaneous Revenue	$ 8,348	$ 1,500	$ 5,874	$ 5,000	$ 5,150	$ 5,305	$ 5,464	$ 5,628
Grand Total	**$ 1,180,251**	**$ 1,142,000**	**$ 1,127,033**	**$ 1,145,000**	**$ 1,196,300**	**$ 1,247,620**	**$ 1,298,960**	**$ 1,350,320**
Special Events Total	$ 1,236,304	$ 1,131,908	$ 1,166,769	$ 1,241,336	$ 1,263,772	$ 1,287,701	$ 1,314,295	$ 1,342,583
Grand Total	**$ 1,236,304**	**$ 1,131,908**	**$ 1,166,769**	**$ 1,241,336**	**$ 1,263,772**	**$ 1,287,701**	**$ 1,314,295**	**$ 1,342,583**
Audit Adjustment								
Ending Balance	**$ 564,300**	**$ 574,392**	**$ 524,564**	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**	**$ 313,076**

	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Starting Fund Balance	**$ 524,564**	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**
Ongoing Revenues	$ 1,145,000	$ 1,196,300	$ 1,247,620	$ 1,298,960	$ 1,350,320
Ongoing Expenses	$ 1,091,336	$ 1,188,772	$ 1,237,701	$ 1,287,295	$ 1,339,583
Operating Balance	**$ 53,664**	**$ 7,528**	**$ 9,919**	**$ 11,665**	**$ 10,736**
Planned use of Fund Balance	$ (150,000)	$ (75,000)	$ (50,000)	$ (27,000)	$ (3,000)
One-Time Operating Items	*$ (150,000)*	*$ (75,000)*	*$ (50,000)*	*$ (27,000)*	*$ (3,000)*
Ending Fund Balance	**$ 428,228**	**$ 360,756**	**$ 320,675**	**$ 305,339**	**$ 313,076**
Operating Reserve	$ 179,398	$ 195,415	$ 203,458	$ 211,610	$ 220,206
Available Balance	**$ 248,830**	**$ 165,341**	**$ 117,217**	**$ 93,729**	**$ 92,870**

Hotel Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 162,203**	**$ 200,596**	**$ 200,596**	**$ 224,267**	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**
Total Sales Tax	$ 177,365	$ 150,000	$ 170,000	$ 175,000	$ 179,375	$ 183,859	$ 190,294	$ 196,955
Total Miscellaneous Revenue	$ 2,697	$ 1,800	$ 2,079	$ 2,000	$ 2,060	$ 2,122	$ 2,185	$ 2,251
Grand Total	**$ 180,062**	**$ 151,800**	**$ 172,079**	**$ 177,000**	**$ 181,435**	**$ 185,981**	**$ 192,480**	**$ 199,206**
Administration Total	$ 141,669	$ 148,407	$ 148,407	$ 147,600	$ 151,780	$ 180,963	$ 185,148	$ 184,136
Grand Total	$ 141,669	$ 148,407	$ 148,407	$ 147,600	$ 151,780	$ 180,963	$ 185,148	$ 184,136
Audit Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 200,596**	**$ 203,989**	**$ 224,267**	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**	**$ 310,742**

Starting Fund Balance	**$ 224,267**	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**
Ongoing Revenues	$ 177,000	$ 181,435	$ 185,981	$ 192,480	$ 199,206
Ongoing Expenses	$ 147,600	$ 151,780	$ 180,963	$ 185,148	$ 184,136
Operating Balance	**$ 29,400**	**$ 29,655**	**$ 5,018**	**$ 7,332**	**$ 15,069**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 253,667**	**$ 283,322**	**$ 288,341**	**$ 295,672**	**$ 310,742**
Operating Reserve	$ 24,263	$ 24,950	$ 29,747	$ 30,435	$ 30,269
Available Balance	**$ 229,404**	**$ 258,372**	**$ 258,593**	**$ 265,237**	**$ 280,473**

Utility Fund FY26 Operating Summary

	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Beginning Balance	**$ 7,218,921**	**$ 8,727,981**	**$ 8,727,981**	**$ 8,662,342**	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**
Total Service Charges	$ 10,023,439	$ 10,952,020	$ 11,192,250	$ 11,887,541	$ 12,572,702	$ 13,005,902	$ 13,398,950	$ 13,683,569
Total Fines/Forfeitures	$ 88,182	$ 60,000	$ 150,000	$ 150,000	$ 152,250	$ 154,534	$ 156,852	$ 159,205
Total Interfund Transfers	$ 4,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Debt Proceeds	$ 65,823	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,125,563	$ 90,000	$ 87,441	$ 90,000	$ 92,100	$ 94,254	$ 96,463	$ 98,730
Grand Total	**$ 11,307,407**	**$ 11,102,020**	**$ 11,429,691**	**$ 12,127,541**	**$ 12,817,052**	**$ 13,254,690**	**$ 13,652,266**	**$ 13,941,503**
Debt	$ 87,667	$ 97,851	$ 97,851	$ 531,976	$ 535,828	$ 483,880	$ 483,273	$ 482,000
Customer Service	$ 525,590	$ 534,309	$ 490,529	$ 516,983	$ 536,570	$ 557,851	$ 582,875	$ 610,073
Public Works	$ 9,185,090	$ 10,678,456	$ 10,906,951	$ 16,434,221	$ 11,479,245	$ 12,118,737	$ 12,601,045	$ 12,762,809
Grand Total	**$ 9,798,347**	**$ 11,310,616**	**$ 11,495,331**	**$ 17,483,180**	**$ 12,551,643**	**$ 13,160,468**	**$ 13,667,193**	**$ 13,854,882**
Audit Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 8,727,981**	**$ 8,519,385**	**$ 8,662,342**	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**	**$ 3,738,028**

Starting Fund Balance	**$ 8,662,342**	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**
Ongoing Revenues	$ 12,127,541	$ 12,817,052	$ 13,254,690	$ 13,652,266	$ 13,941,503
Ongoing Expenses	$ 12,127,541	$ 12,551,643	$ 13,160,468	$ 13,667,193	$ 13,854,882
Operating Balance	**$ (0)**	**$ 265,409**	**$ 94,222**	**$ (14,927)**	**$ 86,621**
Planned use of Fund Balance	$ (5,355,639)	$ -	$ -	$ -	$ -
Capital Projects	*$ (4,000,000)*	*$ -*	*$ -*	*$ -*	*$ -*
Vehicle Replacement Funding	*$ (1,300,000)*	*$ -*	*$ -*	*$ -*	*$ -*
One-Time Operating Items	*$ (55,639)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 3,306,703**	**$ 3,572,112**	**$ 3,666,334**	**$ 3,651,407**	**$ 3,738,028**
Operating Reserve	$ 1,993,568	$ 2,063,284	$ 2,163,365	$ 2,246,662	$ 2,277,515
Available Balance	**$ 1,313,135**	**$ 1,508,828**	**$ 1,502,969**	**$ 1,404,745**	**$ 1,460,513**

CITY-WIDE DEPARTMENT SUMMARIES

Police Department Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 6,992,271	$ 8,371,291	$ 7,809,612	$ 9,353,880	$ 9,656,500	$ 10,145,376	$ 10,713,954	$ 11,300,822
Supplies	$ 392,194	$ 309,257	$ 282,480	$ 407,488	$ 352,427	$ 357,765	$ 363,185	$ 368,688
Maintenance/Repair	$ 456,289	$ 857,659	$ 678,708	$ 920,182	$ 920,225	$ 938,630	$ 957,402	$ 976,550
Utilities/Professional Services	$ 500,194	$ 549,379	$ 546,375	$ 736,640	$ 730,075	$ 747,156	$ 766,343	$ 787,765
Other Miscellaneous Services	$ 67,033	$ 85,581	$ 106,197	$ 102,750	$ 104,291	$ 105,856	$ 107,443	$ 109,055
Capital Outlay	$ (33,474)	$ 1,770,769	$ 1,217,731	$ 255,642	$ 263,311	$ 271,211	$ 279,347	$ 287,727
Finance Payments	$ -	$ -	$ -	$ 14,575	$ 14,575	$ 14,575	$ 14,575	$ 14,575
Transfers/Misc	$ 270,382	$ 121,525	$ 121,525	$ 121,525	$ 124,525	$ 127,615	$ 130,798	$ 134,076
Total Operating Expenses	**$ 8,644,889**	**$ 12,065,460**	**$ 10,762,628**	**$ 11,912,681**	**$ 12,165,929**	**$ 12,708,183**	**$ 13,333,047**	**$ 13,979,258**
Debt Service	$ 2,186,333	$ 3,912,929	$ 3,912,929	$ 3,647,800	$ 3,655,800	$ 3,650,300	$ 3,656,800	$ 3,649,550
Total Operating & Debt Service	**$ 10,831,222**	**$ 15,978,389**	**$ 14,675,557**	**$ 15,560,481**	**$ 15,821,729**	**$ 16,358,483**	**$ 16,989,847**	**$ 17,628,808**
Funding Summary								
General Fund	$ 5,571,434	$ 7,930,363	$ 7,309,070	$ 8,650,964	$ 8,837,637	$ 9,157,699	$ 9,539,737	$ 9,912,469
Crime Control & Prevention Fund	$ 5,259,788	$ 8,048,026	$ 7,366,487	$ 6,909,517	$ 6,984,092	$ 7,200,784	$ 7,450,110	$ 7,716,339
% Funded through CCPD Sales Tax	49%	50%	50%	44%	44%	44%	44%	44%

***the CCPD primarily funds debt service with the remaining available funds paying for Police personnel**

FY26 Supplemental Funding Items				
Status	**Item**	**Ongoing**	**One-Time**	**Total**
Not Funded	Rangemaster	$ 140,440	$ -	$ 140,440
Not Funded	Dispatcher	$ 96,557	$ 350	$ 96,907
Not Funded	Portable Training Complex	$ -	$ 37,000	$ 37,000
Not Funded	Educational Pedal Karts	$ -	$ 2,500	$ 2,500
	Total Unfunded	**$ 236,997**	**$ 39,850**	**$ 276,847**
Funded	Court/PD Building Insurance	$ 100,000	$ -	$ 100,000
Funded	Dispatcher	$ 96,557	$ 350	$ 96,907
Funded	Health Assessment	$ 49,500	$ -	$ 49,500
Funded	AXON Taser Contract Renewal	$ 41,853	$ -	$ 41,853
Funded	Promote Dispatch Supervisor	$ 17,753	$ -	$ 17,753
Funded	Rifle Rated Ballistic Shields	$ -	$ 12,500	$ 12,500
Funded	SWAT Less Lethal	$ -	$ 6,500	$ 6,500
Funded	Bullet Clearing Traps	$ -	$ 3,600	$ 3,600
Funded	Handheld Radar	$ -	$ 1,700	$ 1,700
Funded	Annual Range Maintenance	$ 16,000	$ -	$ 16,000
Funded	Breaching Door	$ -	$ 12,000	$ 12,000
Funded	Rape Defense Equipment	$ -	$ 4,800	$ 4,800
Funded	Enhanced CIT Tools	$ -	$ 21,640	$ 21,640
Funded	DocuNav Software	$ -	$ 18,000	$ 18,000
Funded	Unmanned Aerial Vehicle	$ -	$ 13,970	$ 13,970
Funded	Water Machine	$ 5,430	$ -	$ 5,430
Funded	Avata FPV UAV	$ -	$ 4,900	$ 4,900
Funded	Paper Shredder Services	$ 4,200	$ -	$ 4,200
	Total Funded	**$ 331,293**	**$ 99,960**	**$ 431,253**
	All requested	**$ 568,290**	**$ 139,810**	**$ 708,100**

Parks & Recreation Department Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 2,377,442	$ 2,446,344	$ 2,739,476	$ 2,696,824	$ 2,791,813	$ 2,931,922	$ 3,094,854	$ 3,262,894
Supplies	$ 106,380	$ 482,554	$ 441,681	$ 584,986	$ 607,590	$ 630,894	$ 657,407	$ 684,952
Maintenance/Repair	$ 1,929,443	$ 1,122,768	$ 967,390	$ 1,058,068	$ 1,006,707	$ 1,026,842	$ 1,047,378	$ 1,068,326
Utilities/Professional Services	$ 435,846	$ 733,010	$ 702,878	$ 781,285	$ 696,096	$ 713,171	$ 732,623	$ 754,602
Other Miscellaneous Services	$ 692,324	$ 744,163	$ 607,340	$ 530,671	$ 542,083	$ 553,753	$ 569,313	$ 585,361
Capital Outlay	$ 1,211,045	$ 2,231,861	$ 2,503,727	$ 9,763,000	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 90,371	$ 6,280	$ 6,280	$ 6,280	$ 6,280	$ 6,280	$ 6,280	$ 6,280
Total Operating Expenses	**$ 6,842,851**	**$ 7,766,980**	**$ 7,968,772**	**$ 15,421,114**	**$ 5,650,569**	**$ 5,862,861**	**$ 6,107,855**	**$ 6,362,415**
Debt Service	$ 1,509,297	$ 792,395	$ 792,395	$ 795,215	$ 789,963	$ 793,750	$ 786,153	$ 787,743
Transfer to Special Events	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,050,000	$ 1,100,000	$ 1,150,000	$ 1,200,000	$ 1,250,000
Total Operating, Transfers & Debt	**$ 9,352,148**	**$ 9,559,375**	**$ 9,761,167**	**$ 17,266,329**	**$ 7,540,531**	**$ 7,806,611**	**$ 8,094,008**	**$ 8,400,158**
Funding Summary, net fund balance transfers								
General Fund	$ 1,267,405	$ 127,005	$ 365,378	$ 422,465	$ 342,715	$ 440,827	$ 477,106	$ 531,786
Economic/Indust. Dev. Fund	$ 7,084,743	$ 8,432,370	$ 8,395,689	$ 15,793,864	$ 6,097,816	$ 6,215,784	$ 6,416,902	$ 6,618,372
% Funded through REIDC Sales Tax	85%	99%	96%	97%	95%	93%	93%	93%

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Maintenance Worker I	$ 75,532	$ 700	$ 76,232
Not Funded	Juy 3rd Fireworks Upgrade	$ -	$ 50,000	$ 50,000
Not Funded	2 Drone Shows	$ -	$ 46,000	$ 46,000
Not Funded	Celebrate Roanoke Rodeo	$ -	$ 35,000	$ 35,000
Not Funded	Special Event Utility Cart	$ -	$ 12,500	$ 12,500
	Total Unfunded	**$ 75,532**	**$ 144,200**	**$ 219,732**
Funded	PT Hours Increase	$ 65,598	$ -	$ 65,598
Funded	Security Cameras for Pool	$ -	$ 15,000	$ 15,000
Funded	Floor Scrubber Replacements	$ -	$ 35,000	$ 35,000
Funded	Basketball goal lift controls	$ -	$ 8,600	$ 8,600
Funded	Hotel Design Fees	$ -	$ 8,100,000	$ 8,100,000
Funded	377 Garage - Cash Portion	$ -	$ 1,200,000	$ 1,200,000
Funded	Corner Park Renovation	$ -	$ 175,000	$ 175,000
Funded	Cannon Park Pavilion	$ -	$ 128,000	$ 128,000
Funded	Sr. Ctr. Restroom Renovation	$ -	$ 125,000	$ 125,000
Funded	Fitness Equipment	$ -	$ 12,500	$ 12,500
Funded	Pool Picnic Tables	$ -	$ 10,500	$ 10,500
Funded	Recreation furniture/fixtures	$ -	$ 10,000	$ 10,000
Funded	Gym track painting	$ -	$ 8,000	$ 8,000
Funded	Ice machine	$ -	$ 6,500	$ 6,500
	Total Funded	**$ 65,598**	**$ 9,834,100**	**$ 9,899,698**
	All requested	**$ 141,130**	**$ 9,978,300**	**$ 10,119,430**

City Manager's Office Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 1,375,984	$ 1,733,139	$ 1,692,447	$ 1,819,227	$ 1,872,964	$ 1,963,202	$ 2,068,121	$ 2,175,680
Supplies	$ 31,056	$ 24,325	$ 39,425	$ 24,325	$ 24,690	$ 25,060	$ 25,436	$ 25,818
Maintenance/Repair	$ 48,840	$ 10,000	$ 29,370	$ 10,000	$ 10,200	$ 10,404	$ 10,612	$ 10,824
Utilities/Professional Services	$ 1,074,082	$ 562,470	$ 1,080,704	$ 680,650	$ 620,210	$ 636,373	$ 654,219	$ 673,845
Other Miscellaneous Services	$ 93,838	$ 160,300	$ 161,570	$ 161,800	$ 164,227	$ 166,690	$ 169,191	$ 171,729
Capital Outlay	$ -	$ -	$ 52,072	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 7,338	$ 4,113,734	$ 4,113,734	$ 7,521	$ 7,521	$ 7,521	$ 7,521	$ 7,521
Total Operating Expenses	**$ 2,631,138**	**$ 6,603,968**	**$ 7,169,321**	**$ 2,703,523**	**$ 2,699,812**	**$ 2,809,251**	**$ 2,935,100**	**$ 3,065,418**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Funded	Market Analysis Study (Oak)	$ -	$ 100,000	$ 100,000
Funded	Qualified City Status	$ -	$ 75,000	$ 75,000
	Total Funded	**$ -**	**$ 175,000**	**$ 175,000**
	All requested	**$ -**	**$ 175,000**	**$ 175,000**

City Secretary's Office Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 173,455	$ 172,168	$ 187,135	$ 188,735	$ 192,057	$ 201,567	$ 212,628	$ 224,006
Supplies	$ 1,181	$ 2,140	$ 900	$ 2,100	$ 2,132	$ 2,163	$ 2,196	$ 2,229
Maintenance/Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities/Professional Services	$ 13,251	$ 20,600	$ 46,000	$ 22,600	$ 22,939	$ 23,398	$ 23,983	$ 24,702
Other Miscellaneous Services	$ 7,976	$ 7,360	$ 2,360	$ 15,400	$ 15,631	$ 15,865	$ 16,103	$ 16,345
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 709	$ 727	$ 727	$ 727	$ 727	$ 727	$ 727	$ 727
Total Operating Expenses	**$ 196,572**	**$ 202,995**	**$ 237,122**	**$ 229,562**	**$ 233,486**	**$ 243,720**	**$ 255,638**	**$ 268,009**

Information Technology Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 671,745	$ 680,897	$ 720,568	$ 860,237	$ 888,701	$ 933,091	$ 984,725	$ 1,037,900
Supplies	$ 20,884	$ 119,840	$ 54,800	$ 152,590	$ 125,360	$ 127,240	$ 129,149	$ 131,086
Maintenance/Repair	$ 292,822	$ 309,768	$ 309,768	$ 311,268	$ 317,493	$ 323,843	$ 330,320	$ 336,927
Utilities/Professional Services	$ 10,124	$ 25,890	$ 15,000	$ 115,890	$ 117,722	$ 120,141	$ 123,177	$ 126,873
Other Miscellaneous Services	$ 116,928	$ 49,300	$ 55,000	$ 69,250	$ 70,289	$ 71,343	$ 72,413	$ 73,499
Capital Outlay	$ 23,752	$ 175,334	$ 157,030	$ 129,049	$ 122,458	$ 126,131	$ 129,915	$ 133,813
Finance Payments	$ -	$ 30,000	$ 119,651	$ 82,101	$ 82,101	$ 82,101	$ 82,101	$ 82,101
Transfers/Misc	$ 42,334	$ 43,392	$ 43,392	$ 43,392	$ 43,392	$ 43,392	$ 43,392	$ 43,392
Total Operating Expenses	**$ 1,178,589**	**$ 1,434,421**	**$ 1,475,209**	**$ 1,763,777**	**$ 1,767,515**	**$ 1,827,282**	**$ 1,895,193**	**$ 1,965,590**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Funded	Systems Analyst I	$ 117,226	$ 2,535	$ 119,761
Funded	Redundant Datacenter	$ 90,000	$ -	$ 90,000
Funded	Network Cyber Monitoring	$ 26,520	$ 9,058	$ 35,578
Funded	Roanoke Pool/Park Networking	$ -	$ 20,070	$ 20,070
Funded	2 Factor Authentication	$ 1,980	$ 7,578	$ 9,558
	Total Funded	**$ 235,726**	**$ 39,241**	**$ 274,967**
	All requested	**$ 235,726**	**$ 39,241**	**$ 274,967**

Human Resources Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 106,607	$ 372,820	$ 365,833	$ 387,444	$ 403,718	$ 422,096	$ 443,504	$ 465,199
Supplies	$ 69,928	$ 83,575	$ 73,875	$ 98,850	$ 100,333	$ 101,838	$ 103,365	$ 104,916
Maintenance/Repair	$ 720	$ 36,850	$ 36,850	$ 42,150	$ 42,993	$ 43,853	$ 44,730	$ 45,625
Utilities/Professional Services	$ 40,996	$ 119,905	$ 94,130	$ 61,242	$ 62,573	$ 64,108	$ 65,856	$ 67,832
Other Miscellaneous Services	$ 42,953	$ 66,223	$ 46,798	$ 118,830	$ 120,612	$ 122,422	$ 124,258	$ 126,122
Capital Outlay	$ 42,870	$ 38,941	$ 38,941	$ 7,250	$ 7,468	$ 7,692	$ 7,922	$ 8,160
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Expenses	**$ 304,074**	**$ 718,314**	**$ 656,427**	**$ 715,766**	**$ 737,697**	**$ 762,008**	**$ 789,636**	**$ 817,853**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Learning Management System	$ 31,000	$ 7,000	$ 38,000
	Total Unfunded	**$ 31,000**	**$ 7,000**	**$ 38,000**
	Total Funded	**$ -**	**$ -**	**$ -**
	All requested	**$ 31,000**	**$ 7,000**	**$ 38,000**

Municipal Court Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 445,116	$ 614,898	$ 503,154	$ 656,835	$ 685,800	$ 720,609	$ 761,057	$ 802,923
Supplies	$ 3,739	$ 16,441	$ 11,000	$ 14,200	$ 14,413	$ 14,629	$ 14,849	$ 15,071
Maintenance/Repair	$ 7,145	$ 21,000	$ 4,000	$ 104,818	$ 64,523	$ 65,814	$ 67,130	$ 68,472
Utilities/Professional Services	$ 29,565	$ 42,300	$ 88,953	$ 42,300	$ 42,935	$ 43,793	$ 44,888	$ 46,235
Other Miscellaneous Services	$ 5,657	$ 1,270	$ 1,270	$ 1,270	$ 1,289	$ 1,308	$ 1,328	$ 1,348
Capital Outlay	$ -	$ 4,100	$ 2,000	$ 4,100	$ 4,223	$ 4,350	$ 4,480	$ 4,615
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 3,334	$ 3,417	$ 3,417	$ 3,417	$ 3,417	$ 3,417	$ 3,417	$ 3,417
Total Operating Expenses	**$ 494,556**	**$ 703,426**	**$ 613,794**	**$ 826,940**	**$ 816,600**	**$ 853,920**	**$ 897,149**	**$ 942,081**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Municipal Court Kiosk	$ 6,200	$ 24,800	$ 31,000
	Total Unfunded	**$ 6,200**	**$ 24,800**	**$ 31,000**
Funded	NewInBlue Ticket Writers	$ 42,258	$ 41,560	$ 83,818
Funded	Promote Sr. Court Clerk	$ 10,206	$ -	$ 10,206
	Total Funded	**$ 52,464**	**$ 41,560**	**$ 94,024**
	All requested	**$ 58,664**	**$ 66,360**	**$ 125,024**

Library Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 1,007,076	$ 1,158,308	$ 1,097,609	$ 1,245,709	$ 1,288,218	$ 1,352,630	$ 1,427,547	$ 1,504,773
Supplies	$ 154,317	$ 108,550	$ 107,600	$ 112,300	$ 113,985	$ 115,694	$ 117,430	$ 119,191
Maintenance/Repair	$ 27,295	$ 20,850	$ 20,950	$ 7,000	$ 7,140	$ 7,283	$ 7,428	$ 7,577
Utilities/Professional Services	$ 60,230	$ 47,610	$ 42,670	$ 38,450	$ 39,027	$ 39,807	$ 40,802	$ 42,027
Other Miscellaneous Services	$ 51,154	$ 55,866	$ 58,732	$ 62,400	$ 63,336	$ 64,286	$ 65,250	$ 66,229
Capital Outlay	$ 31,729	$ 5,000	$ 5,000	$ 31,000	$ 15,450	$ 15,914	$ 16,391	$ 16,883
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 4,875	$ 4,997	$ 6,535	$ 4,997	$ 4,997	$ 4,997	$ 4,997	$ 4,997
Total Operating Expenses	**$ 1,336,676**	**$ 1,401,181**	**$ 1,339,097**	**$ 1,501,856**	**$ 1,532,153**	**$ 1,600,611**	**$ 1,679,846**	**$ 1,761,677**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Flooring/Pony Walls	$ -	$ 120,000	$ 120,000
Not Funded	Volunteer Coordinator	$ 77,226	$ 4,000	$ 81,226
Not Funded	Mobile Study/Meeting Pods	$ -	$ 32,000	$ 32,000
	Total Unfunded	**$ 77,226**	**$ 156,000**	**$ 233,226**
Funded	Security Cameras	$ -	$ 16,000	$ 16,000
	Total Funded	**$ -**	**$ 16,000**	**$ 16,000**
	All requested	**$ 77,226**	**$ 172,000**	**$ 249,226**

Planning & Development Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 581,912	$ 654,004	$ 614,869	$ 679,456	$ 693,851	$ 729,110	$ 770,085	$ 812,442
Supplies	$ 6,112	$ 11,350	$ 5,250	$ 9,500	$ 9,643	$ 9,787	$ 9,934	$ 10,083
Maintenance/Repair	$ 3,075	$ 174,500	$ 151,000	$ 23,000	$ 23,460	$ 23,929	$ 24,408	$ 24,896
Utilities/Professional Services	$ 309,768	$ 202,060	$ 190,500	$ 250,500	$ 256,508	$ 263,183	$ 270,558	$ 278,675
Other Miscellaneous Services	$ 5,308	$ 7,100	$ 8,418	$ 9,850	$ 9,998	$ 10,148	$ 10,300	$ 10,454
Capital Outlay	$ -	$ 75,000	$ 25,000	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 15,991	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018
Total Operating Expenses	**$ 922,166**	**$ 1,128,032**	**$ 999,055**	**$ 976,324**	**$ 997,477**	**$ 1,040,175**	**$ 1,089,303**	**$ 1,140,568**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Funded	Promote Sr. Inspector	$ 15,629	$ -	$ 15,629
	Total Funded	**$ 15,629**	**$ -**	**$ 15,629**
	All requested	**$ 15,629**	**$ -**	**$ 15,629**

Fire and EMS Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 4,835,966	$ 5,142,536	$ 5,269,096	$ 5,557,330	$ 5,721,094	$ 5,999,602	$ 6,323,653	$ 6,656,022
Supplies	$ 265,191	$ 270,328	$ 306,040	$ 334,582	$ 326,084	$ 330,976	$ 335,940	$ 340,979
Maintenance/Repair	$ 263,362	$ 184,250	$ 165,100	$ 198,450	$ 202,419	$ 206,467	$ 210,597	$ 214,809
Utilities/Professional Services	$ 93,183	$ 189,994	$ 80,250	$ 198,575	$ 201,554	$ 205,585	$ 210,724	$ 217,046
Other Miscellaneous Services	$ 201,470	$ 222,210	$ 212,542	$ 254,500	$ 258,318	$ 262,192	$ 266,125	$ 270,117
Capital Outlay	$ 204,919	$ 490,260	$ 438,260	$ 22,765	$ 23,448	$ 24,151	$ 24,876	$ 25,622
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 255,098	$ 487,302	$ 487,302	$ 12,302	$ 12,302	$ 12,302	$ 12,302	$ 12,302
Total Operating Expenses	**$ 6,119,189**	**$ 6,986,880**	**$ 6,958,590**	**$ 6,578,503**	**$ 6,745,219**	**$ 7,041,276**	**$ 7,384,218**	**$ 7,736,897**

*Note: all one-time unfunded items may be purchased using surplus TIFMAS funds (est. $650k available)

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	6 New Firefighters	$ 962,614	$ 99,000	$ 1,061,614
Not Funded	City Risk Assessment	$ -	$ 49,950	$ 49,950
Not Funded	Attack PRO + Imaging	$ -	$ 38,413	
Not Funded	Ram Air Gear Dryer	$ -	$ 30,352	
Not Funded	SCBA Replacement Program	$ -	$ 25,000	
Not Funded	SCBA Repair	$ -	$ 23,577	$ 23,577
Not Funded	Stove/Oven	$ -	$ 17,038	$ 17,038
Not Funded	Cargo Trailer	$ -	$ 8,995	$ 8,995
	Total Unfunded	**$ 962,614**	**$ 292,325**	**$ 1,161,174**
Funded	Security Cameras	$ -	$ 13,316	$ 13,316
	Total Funded	**$ -**	**$ 13,316**	**$ 13,316**
	All requested	**$ 962,614**	**$ 305,641**	**$ 1,174,490**

Public Works Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 2,168,946	$ 2,248,732	$ 2,555,288	$ 2,922,611	$ 3,061,714	$ 3,229,238	$ 3,423,789	$ 3,627,242
Supplies	$ 140,627	$ 153,300	$ 156,400	$ 207,000	$ 201,275	$ 204,294	$ 207,358	$ 210,468
Maintenance/Repair	$ 933,378	$ 1,134,950	$ 1,135,500	$ 1,162,050	$ 1,185,291	$ 1,208,997	$ 1,233,177	$ 1,257,840
Water/Sewer Treatment	$ 4,654,461	$ 4,814,119	$ 4,814,119	$ 5,666,982	$ 5,873,611	$ 6,311,790	$ 6,568,865	$ 6,504,981
Utilities/Professional Services	$ 204,020	$ 267,100	$ 243,500	$ 250,300	$ 221,575	$ 226,006	$ 231,656	$ 238,606
Other Miscellaneous Services	$ 49,035	$ 78,300	$ 89,146	$ 99,800	$ 101,297	$ 102,816	$ 104,359	$ 105,924
Capital Outlay	$ 45,068	$ 127,877	$ 244,557	$ 20,602	$ -	$ -	$ -	$ -
Finance Payments	$ 937,062	$ 1,314,043	$ 1,314,043	$ 74,424	$ 74,424	$ 74,424	$ 74,424	$ 74,424
Transfers/Misc	$ 1,507,762	$ 2,837,190	$ 2,837,190	$ 8,912,851	$ 3,500,003	$ 3,612,686	$ 3,736,511	$ 3,855,775
Total Operating Expenses	**$ 10,640,359**	**$ 12,975,612**	**$ 13,389,744**	**$ 19,316,621**	**$ 14,219,189**	**$ 14,970,252**	**$ 15,580,138**	**$ 15,875,261**
Funding Summary, net fund balance transfers								
Utility Fund	$ 9,185,090	$ 10,678,456	$ 10,906,951	$ 16,434,221	$ 11,479,245	$ 12,118,737	$ 12,601,045	$ 12,762,809
General Fund	$ 1,455,269	$ 2,297,155	$ 2,482,793	$ 2,882,400	$ 2,739,944	$ 2,851,515	$ 2,979,092	$ 3,112,452
% Funded through Utility Rates	86%	82%	81%	85%	81%	81%	81%	80%

*Items in green are funded through Utility rates

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Building Maintenance Tech	$ 79,581	$ 61,500	$ 141,081
Not Funded	Custodian I	$ 68,413	$ 1,000	$ 69,413
	Total Unfunded	**$ 147,994**	**$ 62,500**	**$ 210,494**
Funded	Move fund balance to CIP	$ -	$ 230,000	$ 230,000
Funded	Move Utility Funds to CIP	$ -	$ 4,000,000	$ 4,000,000
Funded	Move Utility Funds to Veh. Repl.	$ -	$ 1,300,000	$ 1,300,000
Funded	Custodian - City Hall	$ 68,413	$ 1,000	$ 69,413
Funded	Police Department Janitorial	$ -	$ 17,000	$ 17,000
Funded	Annual Concrete Maint. Increase	$ 150,000	$ -	$ 150,000
Funded	Annual Sign Maint. Increase	$ 45,000	$ -	$ 45,000
Funded	Novotx Add-Ons/Training	$ -	$ 15,000	$ 15,000
Funded	Equipment Operator (2 FTEs)	$ 178,096	$ 2,000	$ 180,096
Funded	SCADA CPU Software	$ -	$ 18,602	$ 18,602
Funded	Promote Equipment Operators	$ 27,371	$ -	$ 27,371
Funded	Promotional/Branding	$ 12,000	$ -	$ 12,000
Funded	Water Quality Testing	$ -	$ 8,200	$ 8,200
	Total Funded	**$ 480,880**	**$ 5,591,802**	**$ 6,072,682**
	All requested	**$ 628,874**	**$ 5,654,302**	**$ 6,283,176**

Marketing Cost Summary, All Operating Funds

	FY24 Final	FY25 Budget	FY25 Projected	FY26 Proposed	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted
Salaries and Benefits	$ 408,163	$ 579,556	$ 353,675	$ 353,644	$ 358,509	$ 373,136	$ 390,234	$ 407,160
Supplies	$ 39,120	$ 48,450	$ 55,600	$ 53,950	$ 54,759	$ 55,581	$ 56,414	$ 57,261
Maintenance/Repair	$ 505	$ 500	$ 1,500	$ 500	$ 510	$ 520	$ 531	$ 541
Utilities/Professional Services	$ 1,093,694	$ 355,957	$ 450,104	$ 472,400	$ 479,486	$ 489,076	$ 501,303	$ 516,342
Other Miscellaneous Services	$ 112,460	$ 814,201	$ 659,574	$ 815,300	$ 827,530	$ 839,942	$ 852,542	$ 865,330
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 1,459	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495
Total Operating Expenses	**$ 1,655,401**	**$ 1,800,159**	**$ 1,521,948**	**$ 1,697,289**	**$ 1,722,289**	**$ 1,759,750**	**$ 1,802,518**	**$ 1,848,128**
REIDC Funding for Special Events	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,050,000	$ 1,100,000	$ 1,150,000	$ 1,200,000	$ 1,250,000
% Funded from REIDC	60%	56%	66%	62%	64%	65%	67%	68%

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: PH Notice - CCPD FY 2025-2026 Budget

MEETING DATE: September 9, 2025

DEPARTMENT: Finance

ITEM SUMMARY:
Public hearing to hear public comments for consideration of the proposed City of Roanoke Crime Control and Prevention District Annual Budget for Fiscal Year 2025-2026.

INFORMATION:

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. CCPD Hearing Confirm

Jobs, Autos & Classifieds

JOBS.STAR-TELEGRAM.COM

AUTO

Roll through Summer safely: 7 tips for safe seasonal driving

Between increased road travel traffic, warmer pavement, higher rates of construction and more, summer driving comes with a litany of potential safety hazards. However, knowing the condition of one of your vehicle's most important safety components — the tires — can help mitigate risks. After all, it's the only piece of your vehicle that makes contact with the road.

Before setting out on vacation (or just driving across town), consider this advice from America's Tire experts to help drivers like you stay safe on the road this summer.

ROTATE REGULARLY

Tires should be rotated every 6,000 miles, or earlier if uneven wear develops. A good rule of thumb is to have your tires rotated every other oil change, but if you can't remember when your tires were last rotated, book an appointment to ensure maximum handling, traction and stopping power.

REPLACE AGING TIRES

As tires age, the rubber becomes harder and brittle, increasing the risk of failure on the road. Typically, experts recommend replacing any tire that's more than 6 years old. To check the age of your tires, look for the DOT number stamped on its sidewall. If you need assistance finding new tires, America's Tire's online tire recommendation tool, Treadwell, combines millions of data points from tire safety checks and independent testing on tires from all major manufacturers. The tool can help you find tires suited for your vehicle, where you drive and your typical driving habits.

CHECK PRESSURE OFTEN

Low tire pressure can lead to poor handling, lower gas mileage and excessive wear. At least once a month — especially before longer trips — when your tires are cool, check the air pressure to ensure it meets the manufacturer's recommendations, which can be found in your owner's manual or on a sticker in your vehicle's driver side door jamb. Beware of the impact bumps and temperature changes have on air pressure.

ENSURE ADEQUATE TREAD

Tread depth, or the amount of tread on a tire, helps determine a vehicle's safe stopping distance.

Tires are typically reaching the end of their life at 4/32 of an inch of tread. You can check it by sticking a penny upside-down in a tread groove; it's time to replace if President Lincoln's head is visible. Or visit your local America's Tire store to have a technician check your tread for free.

ENSURE TIRES ARE ALIGNED

Wheel alignments adjust the direction your tires point to prevent irregular wear and improve steering. It may be time to have your alignment checked if you notice steering wheel vibration, uneven tread wear, your vehicle pulling sideways or an off-center steering wheel while driving straight.

UNDERSTAND EMERGENCY EQUIPMENT

Many newer vehicles now come with tire inflation kits that include puncture-coating sealants and air compressors, or even run-flat tires, instead of a spare. Check what your vehicle is equipped with ahead of taking a trip and consider a roadside assistance plan, which can help with flat repairs and replacements in times of need.

LOOK BEYOND YOUR TIRES

In addition to tires, summer provides an opportunity to look at other features of your car that need periodic replacement like rims, windshield wiper blades, lightbulbs and more. For example, windshield wiper blades should be replaced annually, or earlier if heavy streaking occurs.

To locate a neighborhood tire store near you, save on in-store wait times on service appointments or shop for wheels and tires, visit AmericasTire.com.

— *Family Features*

Legals

Legals & Public Notices

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.660000 per $100 valuation has been proposed by the governing body of City of Grand Prairie.

PROPOSED TAX RATE	$0.660000 per $100
NO-NEW-REVENUE TAX RATE	$0.636138 per $100
VOTER-APPROVAL TAX RATE	$0.660061 per $100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Grand Prairie from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Grand Prairie may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Grand Prairie is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 16, 2025, AT 6:30 pm AT 300 West Main Street, Grand Prairie, TX 75050.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Grand Prairie is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Grand Prairie City Council of City of Grand Prairie at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:
AGAINST the proposal:
PRESENT and not voting:
ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Grand Prairie last year to the taxes proposed to be imposed on the average residence homestead by City of Grand Prairie this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.660000	$0.660000	increase of 0.000000 per $100, or 0.00%
Average homestead taxable value **	$248,000	$278,000	increase of 12.10%
Tax on average homestead	$1,637	$1,835	increase of $198, or 12.10%
Total tax levy on all properties	$140,789,094	$149,401,371	increase of $8,612,277, or 6.12%

****** The average homestead value is a blended average rate of all four counties (Dallas, Tarrant, Ellis and Johnson) and does not include any exemptions.

For assistance with tax calculations, please contact the tax assessor for City of Grand Prairie at 972-237-8000 or visit https://www.gptx.org/ for more information.

Legals & Public Notices

CITY OF GRAND PRAIRIE
NOTICE OF PUBLIC HEARING

The Grand Prairie City Council will hold a public hearing to discuss the Fiscal Year 2025-2026 Annual Budget during its regular meeting on Tuesday, September 16, 2025, at 6:30 p.m. in the Council Chambers, Grand Prairie City Hall, 300 W Main Street, Grand Prairie, Texas.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $8,612,277 OR 6.12%, AND OF THAT AMOUNT, $3,754,861 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

The Fiscal Year 2025-26 Proposed Budget is available for public review in the City Secretary's Office and on the city's website at gptx.org.

The proposed budget and taxpayer impact statement can be accessed at:
www.gptx.org/Departments/Budget
IPL0266183
Aug 22 2025

Request for Proposals for Integration and Support Services for HOV Discount

The North Central Texas Council of Governments (NCTCOG) is issuing a Request for Proposals (RFP) to provide auto occupancy detection and verification integration and support services for the High Occupancy Vehicle (HOV) discount system in the Dallas-Fort Worth region. NCTCOG has Carma Technology Corporation under contract to provide the HOV toll discount for vehicles traveling in the Dallas-Fort Worth TEXpress Lanes during the weekday peak periods. The GoCarma system shares vehicle occupancy data with the Texas Department of Transportation (TxDOT) and LBJ/NTE Express to verify the number of occupants within the vehicle and provide the toll discount for vehicles with two or more occupants. This RFP will hire an independent firm to provide support services for this integration.
Proposers may submit one in-hand hard copy or one in-hand flash drive of the proposal to Natalie Bettger, Senior Program Manager, North Central Texas Council of Governments, 616 Six Flags Drive, Arlington, Texas 76011. Flash drives should contain one file preferably with indexed sections. Flash drives that are unreadable or contain corrupt files will be considered non-responsive. Proposals must be received no later than 5:00 p.m., Central Time, on Friday, September 19, 2025. Proposals received after that time will not be considered and will be returned to the proposer unopened. The in-hand submittal will count as the official submittal. In addition to the in-hand submittal, NCTCOG will be releasing this RFP through the Bidnet Direct system and will accept electronic submissions through the system. A Bidnet Direct link will be included when the RFP is published. The Bidnet Direct submittal only will not be evaluated. The Request for Proposals will be available at www.nctcog.org/rfp by the close of business on Friday, August 22, 2025.
NCTCOG encourages participation by disadvantaged business enterprises and does not discriminate on the basis of age, race, color, religion, sex, national origin, or disability.
IPL0265315
Aug 22,29 2025

CITY OF ROANOKE
NOTICE OF PUBLIC HEARING
ROANOKE CITY COUNCIL

A public hearing will be held by the Roanoke City Council on Tuesday, September 9, 2025 at 7:00 p.m. in the City Council Chambers – 2ND floor of Roanoke City Hall located at 500 S. Oak Street, Roanoke, Texas. The purpose of the public hearing will be to hear public comments for consideration of the proposed City of Roanoke Crime Control and Prevention District Annual Budget for Fiscal Year 2025-26.
IPL0265730
Aug 22 2025

Public Notice of Impounded Vehicle and Notice of Sale if Vehicle Is Not Claimed.
This Notice is pursuant to Chapter 683 of the Texas Transportation Code, Article V of the Texas Abandoned Vehicle Act (V.C.S. 6687.9) and the Texas Litter Abatement (V.C.S. 6687.9a).
The following vehicles are stored at Grand Prairie Police Department Auto Pound, 3010 Hardrock Rd., Grand Prairie, Texas 75050. 972-237-4100. Pursuant to the Law, upon payment of all towing, storage, preservation, and administrative fees, the owner or lien holder has the right to reclaim this vehicle not later than the twentieth (20th) day after the date of this publication. Failure of the owner or lienholder to reclaim the vehicle within the time provided shall be deemed a waiver of all rights, title, and interests in the vehicle; and consent to the sale or destruction of the vehicle and the contents within, as provided by law. 2015 VW Jetta 3VWD07AJ9FM289206; 1998 Toyota Camry 4T1BG22K1WU280507
IPL0266368
Aug 22 2025

Animals

Cats

Looking to Adopt/Buy Female KItten
Looking to adopt, or acquire at a reasonable price, a female kitten. Contact Evan M. at elmayerle@runbox.com or 817-781-7051

Real Estate

For Rent

200 Ridgland Oak Dr
Fort Worth
5 Bedroom house for lease
5 bedroom house for lease
(214) 726-2805
(404)324-6002 $3000/month

For Sale

9630 Highway 16 S
Loving, Texas
150 acre Ranch with old farmhouse
Excellent hunting, water well, electricity, Highway 16 frontage
(972) 679-9700 $1,275,000

Service Directory

Home & Business Improvement

Frank's Roofing, Comp, TPO, Gutters, Concrete Work, Constr, co Free Est 45yr exp **817-797-7675**

Interior/Exterior Painting
Tape/Bed/Texture. Minor repairs. Free Estimates. 45 Years of Experience. (817) 825-1011

Brick & stone repair, stone borders, mailboxes & concrete.
AMJ Masonry 682-558-6086

Misc. Service

Service-Gate-Doctor
817-413-7916
Jason Rosales

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: ORD NO 2025-115 - Adopt FY2025-2026 CCPD Budget

MEETING DATE: September 9, 2025

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on approval of Ordinance No. 2025-115, approving the Annual Budget for the City of Roanoke Crime Control and Prevention District pursuant to Section 363.205 of the Texas Local Government Code.

INFORMATION:
The Roanoke Crime Control and Prevention District was established on October 1, 2022. The District is dedicated to operating, capital, and debt expenditures directly related to the Roanoke Police Department, and is funded by 1/2 cent sales tax levied on all taxable sales inside the City of Roanoke.

Total anticipated FY26 revenues for the District equal $6.88m, which will be used to pay for a total budget of $6.9m, which includes a small use of fund balance for one-time operating needs. As stipulated by law, all expenditures of the District are in direct support of the Roanoke Police Department.

STAFF RECOMMENDATION:
Recommend Approval

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. ORD NO 2025-115 - Approving Crime Control Annual Budget - 2025-2026
2. FINAL FY2026 Roanoke CCPD Proposed Budget

ORDINANCE NO. 2025-115

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, APPROVING THE ANNUAL BUDGET FOR THE CITY OF ROANOKE CRIME CONTROL AND PREVENTION DISTRICT PURSUANT TO SECTION 363.205 OF THE TEXAS LOCAL GOVERNMENT CODE; AND PROVIDING FOR AN IMMEDIATE EFFECTIVE DATE.

WHEREAS, on or about June 16, 2025, pursuant to section 363.204 of the Texas Local Government Code, the Board of Directors of the City of Roanoke Crime Control and Prevention District adopted an annual budget, a copy of which is attached hereto as ***Exhibit A***; and

WHEREAS, Section 363.205 of the Texas Local Government Code provides the authority for the City Council of the City of Roanoke, Texas, to approve the City of Roanoke Crime Control and Prevention District Annual Budget, a copy of which is attached hereto as ***Exhibit A***, and is incorporated herein for all purposes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, 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. APPROVING ANNUAL BUDGET
That the City Council of the City of Roanoke, Texas, pursuant to Section 363.205 of the Texas Local Government Code, does hereby approve the City of Roanoke Crime Control and Prevention District Annual Budget, a copy of which is attached hereto as ***Exhibit A***, and is incorporated herein for all purposes.

Section 3. EFFECTIVE DATE
This Ordinance shall become effective from and after its passage.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Roanoke, Texas, on this the 9th day of September, 2025.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
April S. Hill, City Secretary

APPROVED AS TO FORM:

____

Jeff Moore, City Attorney

Exhibit A

[City of Roanoke Crime Control and Prevention District Annual Budget]

ROANOKE CRIME CONTROL
AND PREVENTION DISTRICT
PROPOSED BUDGET PLAN

Crime Control & Prevention District Operating Summary	FY2023-24 Actual	FY2024-25 Budget	FY2024-25 Estimated	FY2025-26 Proposed
RCCPD Beginning Fund Balance	**2,916,380**	**4,038,022**	**4,038,022**	**2,715,581**
REVENUES:				
General Sales Tax	6,322,811	6,386,321	6,888,942	6,837,500
Miscellaneous	-	-	-	-
Interest Income	58,619	50,000	45,127	45,000
TOTAL REVENUE	**6,381,430**	**6,436,321**	**6,934,069**	**6,882,500**
EXPENDITURES:				
PERSONNEL SERVICES				
Personnel Services Subtotal	2,507,838	2,240,000	2,435,604	2,408,748
GENERAL SUPPLIES/ADMINISTRATIVE				
TML Facility Insurance	-	-	-	100,000
General Supplies/Administrative Subtotal	4,177	-	-	100,000
SPECIAL SERVICES				
Keller Jail/ACO Contract	*248,014*	*256,177*	*256,177*	*290,000*
Special Services Subtotal	248,014	256,177	256,177	290,000
TRANSFER TO REPLACEMENT FUNDS				
Replacement Subtotal	261,000	121,525	121,525	121,525
DEBT SERVICES				
Debt Service Subtotal	2,062,901	3,898,354	3,898,354	3,647,800
CAPITAL ITEMS				
Ballistic Vest for Officers	-	*12,000*	*12,000*	*12,000*
SWAT Bearkat	-	*77,373*	*77,373*	-
Firearm Replacements (Duty, Back-up, Rifles)	*30,474*	*7,900*	*7,900*	*47,900*
Helmet/Armor Replacement	-	*46,252*	*46,252*	*46,252*
UAS - Drone/Night Vision	*6,347*	-	-	-
Trailer	*7,565*	-	-	-
Clear Software	-	-	-	*12,200*
Covert Track	-	-	-	*4,500*
SWAT Ballistic Protection	*33,092*	-	-	-
SWAT Less Lethal Weapons	*7,500*	*7,500*	*7,500*	*7,500*
Laserfiche Upgrade	-	*50,850*	*50,850*	*5,850*
Flock Safety	*59,450*	*144,950*	*144,950*	*122,000*
40mm Impact Munition Program	*20,311*	*24,242*	*24,242*	*24,242*
Simunition Training Equipment	*11,118*	*9,000*	*9,000*	*9,000*
Real Time Crime Center	-	*50,000*	*50,000*	*50,000*
Vehicle for Captain	-	*81,800*	*81,800*	-
Current Vehicle Replacements	-	*933,753*	*933,753*	-
CID Vehicle	-	*62,000*	*62,000*	-
PD Vehicle Upgrades	-	*37,230*	*37,230*	-
Capital Items Subtotal	175,857	1,544,849	1,544,849	341,444
TOTAL EXPENDITURES	**5,259,788**	**8,060,905**	**8,256,510**	**6,909,517**
Ending Fund Balance	4,038,022	2,413,438	2,715,581	2,688,564
Recommended Reserve Level				$ 1,126,770
Available Balance for Non-recurring Use				$ 1,561,794

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: ORD NO 2025-116 - Adopting FY 2025-2026 Tax Rate

MEETING DATE: September 9, 2025

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on approval of Ordinance No. 2025-116 adopting a tax rate for the City of Roanoke for the Fiscal Year 2025-2026.

INFORMATION:
The City of Roanoke, TX conducted a public hearing on August 26, 2025, on a proposal to increase the total tax revenues of the City of Roanoke, TX from properties on the tax roll in the preceding year. Citizens were given the opportunity to express their opinions and concerns at the public hearing, as provided by state law. This ordinance setting the property tax rate for FY2025-2026 conforms to the Property Tax Code.

State law dictates that our assessor/collector calculate three potential rates for our consideration:

- **No-New-Revenue Rate:** based on our July 2024 certified appraisals, adjusted for litigation finalized since certification. This rate approximates the amount our current tax rate would yield against the adjusted FY25 certified values, then calculates the rate needed to generate the same amount of revenue off of the FY26 certified values. For this year, significant post-certification adjustments decreased our estimated tax revenue, pushing the no-new-revenue rate lower.
- **Voter-Approval Rate:** per state law, cities are allowed to generate an additional 3.5% on existing properties without triggering an election. This rate is the no-new-revenue rate * 1.035.
- **De-Minimis Rate:** cities with populations lower than 30,000 are allowed to generate a total of $500,000 in additional operating revenue. The de-minimis rate is the approximation of an additional $500,000 + the debt service rate. For Roanoke, $500,000 in operating tax revenue is an increase of approximately 7% on the maintenance and operations portion of our tax rate.

AGENDA ITEM

Roanoke's proposed FY26 tax rate is equal to our de-minimis rate of $0.326182. This includes $0.186998 for maintenance and operations and $0.139184 for servicing the City's debt. This will raise a total of $936,655 over the FY25 budget ($473,938 to operating, $462,717 to debt). This represents a 1.8 cent increase over the current tax rate of $0.308039.

STAFF RECOMMENDATION:

State law mandates that a city compare its proposed tax rate with the "no-new-revenue" rate as calculated by the state. Therefore, the motion to adopt this tax rate is required to read: **"I move that the property tax rate be increased by the adoption of a tax rate of $0.326182, which is effectively a 10.9% increase in the tax rate, by adopting Ordinance No. 2025-116."**

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:

1. ORD NO 2025-116 - Ad Valorem Tax Rate FY2026
2. Truth in Taxation Calculation

ORDINANCE NO. 2025-116

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2025-26 FOR THE CITY OF ROANOKE, TEXAS, FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OPERATIONS FOR FISCAL YEAR 2025-26; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 12, 2025, the City Council held a public hearing on the proposed budget for the fiscal year 2025-26; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on August 26, 2025, an annual budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, the City Council finds that an ad valorem tax must be levied to provide the revenue requirements of the budget for fiscal year 2025-26; and

WHEREAS, Section 26.05(a) of the Texas Tax Code requires the City of Roanoke to adopt a tax rate for the current tax year no later than September 30, 2025.

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

SECTION 1.

The City of Roanoke, Texas, does hereby adopt and levy the following tax rate for fiscal year 2025-26, and for each tax year thereafter until otherwise ordained:

$0.186998	for the purposes of maintenance and operation
$0.139184	for the payment of principal and interest on debt of the City
--------------	
$0.326182	Total tax rate

The above tax rate shall be assessed and collected on each One Hundred Dollars ($100.00) of assessed value of all taxable property, real, personal and mixed, situated within the corporate limits of the City of Roanoke on January 1, 2025, and not exempt from taxation by the Constitution and statutes of the State of Texas. The tax so levied and assessed shall be apportioned to the accounts and funds in the amounts as set forth in the annual budget of the City adopted for the fiscal year.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.9% **PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY ($**32.11**).**

SECTION 2.

The taxes levied by this Ordinance shall be due and payable on October 1, 2025 and shall become delinquent on February 1, 2026. Payment of such tax is due in one full installment. Taxes shall be payable at the office of the Denton County Tax Assessor/Collector. There shall be no discount for taxes paid prior to January 31, 2026.

SECTION 3.

If the tax is unpaid after January 31, 2026, such tax will become delinquent and penalty and interest will attach and accrue as provided by Section 33.01 of the Texas Property Tax Code.

SECTION 4.

As provided by Section 33.07 of the Texas Property Tax Code, in the event the taxes become delinquent and remain delinquent on July 1, 2026 and in the event such delinquent taxes are referred to an attorney for collection, an additional penalty in the amount of the compensation to be paid in connection with the collection of the delinquent taxes as specified in the contract with the attorney shall be added as collection costs to be paid by the taxpayer.

SECTION 5.

The Denton County Tax Collector is hereby authorized to collect the taxes levied under this Ordinance. The City and Denton County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 6.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 7.

All ordinances or parts of ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 8.

This Ordinance shall become effective from and after its date of passage.

PASSED AND APPROVED by the City Council of the City of Roanoke, Texas, on this ___________ day of ______________, 2025.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
April S. Hill, City Secretary

APPROVE AS TO FORM:

____
Jeff Moore, City Attorney

2025 Tax Rate Calculation Notice

Taxing Unit Name: __City of Roanoke, TX__________ Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets
Notice of Tax Rates (*required to be posted on taxing unit website*)

Approving Rates: Section 8 on worksheet shows the following rates

No New Revenue Rate
Voter Approval Rate
Di Minimis Rate (if applicable)

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O___0.186998_____ (Maintenance & Operation Rate)

Proposed I&S____0.139184_____ (Interest & Sinking or Debt Rate)
(proposed I&S rate must match line 49 on worksheet)

Proposed Total Rate___0.326182_

As a representative of __the City of Roanoke, TX____, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

___Kyle Lester, Finance Director___
Printed name

_________________________________ _8/01/2025_
Signature Date

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ROANOKE
Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 3,415,678,068
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 107,521,283
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 3,308,156,785
4.	**Prior year total adopted tax rate.**		$ 0.308039 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 276,342,645	
	B. Prior year values resulting from final court decisions:	- $ 251,467,733	
	C. Prior year value loss. Subtract B from A.[3]		$ 24,874,912
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 561,066,684	
	B. Prior year disputed value:	- $ 112,213,336	
	C. Prior year undisputed value. Subtract B from A.[4]		$ 448,853,348
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 473,728,260

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,781,885,045
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 100,551,242 **C. Value loss.** Add A and B. [6]	$ 100,551,242
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 100,551,242
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,681,333,803
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 11,339,943
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 255,685
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 11,595,628
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 4,107,504,446 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 4,107,504,446

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 1,160,006 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 1,160,006
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 125,243,550
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 3,983,420,902
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 40,356,385
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 40,356,385
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,943,064,517
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.294076 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.178187 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,781,885,045
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,738,827
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.. + $ 139,724	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 139,724	
	E. Add Line 31 to 32D.	$ 6,878,551
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,943,064,517
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.174446 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100. . . . . $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.174446 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000 /$100	
	C. Add Line 41B to Line 40.	$ 0.174446 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.180551 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount . . . $ 10,529,801 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . – $ 4,929,465 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,600,336
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,600,336
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] . . . 100.00 % **B.** Enter the prior year actual collection rate. . . . 97.30 % **C.** Enter the 2023 actual collection rate. . . . 101.45 % **D.** Enter the 2022 actual collection rate. . . . 98.89 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,600,336
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.140591 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.321142 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.294076 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.294076 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.321142 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.321142 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.321142 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.300953 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.300953 /$100
	D. Adopted Tax Rate	$ 0.308039 /$100
	E. Subtract D from C	$ -0.007086 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,884,211,524
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.300249 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.300249 /$100
	D. Adopted Tax Rate	$ 0.308039 /$100
	E. Subtract D from C	$ -0.007790 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 3,769,489,827
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.330244 /$100
	B. Unused increment rate (Line 66)	$ 0.000049 /$100
	C. Subtract B from A	$ 0.330195 /$100
	D. Adopted Tax Rate	$ 0.339779 /$100
	E. Subtract D from C	$ -0.009584 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 3,241,206,088
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.321142 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.174446 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,983,420,902
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.012552 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.140591 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.327589 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.308039 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,681,333,803
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,943,064,517
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.321142/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.294076/$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.321142/$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 50

De minimis rate. .... $ 0.327589/$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

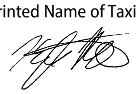
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Kyle Lester
Printed Name of Taxing Unit Representative

sign here 
Taxing Unit Representative

8/6/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2025 Tax Rates

Property tax rates in CITY OF ROANOKE.

This notice concerns the 2025 property tax rates for CITY OF ROANOKE. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.294076/$100
This year's voter-approval tax rate	$0.321142/$100

To see the full calculations, please visit 1505 E. McKinney Street Denton, TX 76209 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	15,870,000
GENERAL DEBT SERVICE FUND	500,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable).*

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2016 CO'S	340,000	207,500	0	547,500
2017 CO'S	90,000	55,000	285,800	430,800
2018 GO RFDG	465,000	34,000	54,200	553,200
2018 SALES TAX RFDG	0	0	550,015	550,015
2020 GO RFDG	1,150,000	102,400	0	1,252,400
2020 CO'S	255,000	55,600	0	310,600
2021 GO RFDG	265,000	24,600	0	289,600
2021 CO'S	115,000	68,850	0	183,850
2022A CO'S	0	0	310,700	310,700
2022B CO'S	150,000	108,500	69,450	327,950
2023A CO'S	670,000	1,392,000	0	2,062,000
2023B CO'S	230,000	109,000	0	339,000
2024A CO'S	430,000	845,100	0	1,275,100
2024B CO'S	300,000	384,800	0	684,800
2025A CO'S	900,000	512,286		1,412,286

Total required for 2025 debt service	$10,529,801
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$4,929,465
- Excess collections last year	$0
= Total to be paid from taxes in 2025	$5,600,336
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	$0
= Total debt levy	$5,600,336

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Dawn Waye, Denton County Tax Assessor/Collector on 08/02/2025 .

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Ratifying Property Tax Rate FY2025-2026

MEETING DATE: September 9, 2025

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on ratifying the property tax revenue increase reflected in the FY 2025-2026 Budget.

INFORMATION:
Section 102.007, subsection (C) of the Local Government Code states that “Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code or other law.” The proposed tax rate for FY2025-2026 is proposed to increase to $0.326182 per $100 of assessed value, which will raise an additional $936,655 in revenue ($473,939 for operations and $462,717 for debt). Individual taxes may be affected by a change in property value.

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
None

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: ORD NO 2025-117 - Adopting Tax Roll for 2025

MEETING DATE: September 9, 2025

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on approval of Ordinance No. 2025-117 adopting the Tax Roll for 2025 (Fiscal Year 2026)

INFORMATION:
State law stipulates that City Council must formally adopt the certified tax roll for tax year 2025 (fiscal year 2026). This tax roll provides for the necessary operating and debt funding reflected in the FY26 proposed budget.

STAFF RECOMMENDATION:
Staff recommends approval

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. ORD NO 2025-117 - Adopting 2025 Tax Roll

ORDINANCE NO. 2025-117

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, ADOPTING THE TAX ROLL FOR TAX YEAR 2025 FOR THE CITY OF ROANOKE, TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Tarrant Appraisal District is responsible for the property tax appraisal and exemption administration for Roanoke properties located within the boundaries of Tarrant County; and

WHEREAS, Denton County Appraisal District is responsible for the property tax appraisal and exemption administration for Roanoke properties located within the boundaries of Denton County; and

WHEREAS, on the 23rd day of July, 2025, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2025 tax year; and

WHEREAS, on the 19th day of July, 2025, Denton County Appraisal District provided the City with the Certified Appraisal Roll effective for the 2025 tax year; and

WHEREAS, the Certified Appraisal Roll established the net appraised value of certain tracts of property located within the corporate boundaries of the City, taking into consideration any partial exemptions allowed to property owners; and

WHEREAS, the City Council has adopted and levied a tax rate applicable to property located within the corporate boundaries of the City; and

WHEREAS, Denton County, as the tax assessor/collector for the City, has calculated the tax roll for the City based on the adopted tax rate; and

WHEREAS, the City Council finds it is in the best interests of the City and the owners of those specific tracts to accept the tax roll as presented.

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

SECTION 1.

The tax roll for tax year 2025 for the City of Roanoke, Texas is hereby approved.

SECTION 2.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 3.

This Ordinance shall become effective immediately upon its passage and publication as required by law.

PASSED AND APPROVED by the City Council of the City of Roanoke, Texas, on this 9th day of September, 2025.

APPROVED:

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Carl E. Gierisch, Jr., Mayor

ATTEST:

____
April Hill, City Secretary

APPROVE AS TO FORM:

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Jeff Moore, City Attorney