Holly Gray, Mayor Pro-Tem
David Brundage, Councilmember
John Pullen, Councilmember

Carl E. Gierisch, Jr., Mayor

Brian Darby, Councilmember
David Thompson, Councilmember
Ernie Adams, Councilmember

ROANOKE CITY COUNCIL AGENDA
REGULAR MEETING

SEPTEMBER 8, 2026
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. PRESENTATION

1. Fire Department Promotion and New Hire Swearing-In

2. Assistant Chief Scott Eager retirement

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 25, 2026.

2. Consider approval of an agreement between the City of Roanoke and Place Strategies, Inc for planning services.

3. Consider approval of a Change Order Request by Plyler Fabrication for the stair treads at the Main Street Parking Garage in an amount not to exceed $351,772.

F. OLD BUSINESS

1. **Continue a public hearing and make a decision** on Ordinance No. 2026-144, a request by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, by amending the Permitted Uses and Development Standards on Tract 13, to allow drone charging stations as a primary use with an approved specific use permit on approximately 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas. (**ZTA-2026-07)**

2. **Continue a public hearing and make a decision** on Ordinance No. 2026-145, a rezoning application by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, of a 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, by changing the zoning for said property from Planned Development Ord. 1996-117 (PD 1996-117) to Planned Development Ord No 1996-117 - Specific Use Permit (PD-SUP), to allow drone charging station use. **(SUP-2026-06)**

G. NEW BUSINESS

1. Consideration and action on the first and final reading of Ordinance No. 2026-147 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, 2026, and ending September 30, 2027.

2. Consideration and action on approval of Ordinance No. 2026-148, 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.

3. Consideration and action on approval of Ordinance No. 2026-149 adopting a tax rate for the City of Roanoke for the Fiscal Year 2026-2027.

4. Consideration and action on ratifying the property tax revenue increase reflected in the FY 2026-2027 Budget.

5. Consideration and action on approval of Ordinance No. 2026-150 adopting the Tax Roll for 2026 (Fiscal Year 2027)

6. Consideration and action for a façade grant application from Jeff Persichitte of Hey Sugar Candy Store located at 111 South Oak Street, Roanoke, TX 76262.

7. Consider approval to award bid to DFW Concrete Pros for the concrete street repairs in various locations along Litsey Road, primarily between Byron Nelson and Fairway Ranch on both East and Westbound lanes.

H. 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:

Section 551.087 Deliberation Regarding Economic Development Negotiations
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.
- Southfork Concepts, LLC at 101 S Oak St
- Restaurant Ventures Unlimited at 320 S Oak St

Section 551.072 Deliberation regarding Real Property
To deliberate the purchase, exchange, lease, or value of real property
-205 Main Street

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.

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.

I. ADJOURNMENT

CERTIFICATION
I certify that the above notice was posted at City Hall, 500 South Oak Street, Roanoke, Texas, on Tuesday, September 1, 2026, by 5:00 pm, in accordance with Chapter 551, Texas Government Code.

Lindsay Rawlinson, City Secretary

BUDGET/TAXPAYER IMPACT STATEMENT: Pursuant to Section 551.043, Government Code, the following taxpayer impact statement must be on the City Council meeting agenda at which the City Council will discuss or adopt a budget for the City of Roanoke:

For a median-valued homestead property ($426,162), the City's portion of the property tax bill in dollars for the current fiscal year (FY2026) is $1,390.06. The City’s estimated portion of the property tax bill for the upcoming fiscal year (FY2027) for the same property if the proposed budget is adopted is estimated to be $1,390.06, and the City's portion of the property tax bill in dollars for the upcoming fiscal year (FY2027) for the same property if a budget funded at the no-new-revenue rate under Chapter 26, Tax Code, is adopted is estimated to be $1,315.07.

*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: Honorable Mayor and Council

SUBJECT: Fire Department Promotion and New Hire Swearing-In

MEETING DATE: September 8, 2026

DEPARTMENT: Administration

ITEM SUMMARY:
Mayor Gierisch will swear in the newly hired and promoted members of the Fire Department — FF/EMT Eden Alexander, FF/EMT Kade Hayes, Engineer Hayden Hawkins, Captain Steven Cross, Battalion Chief Jared Chamberlain, and Assistant Chief Josh Jones.

INFORMATION:
The new-hire positions were created to replace Eric Allen following his resignation and Scott Eager following his retirement. The promotions followed Scott Eager's retirement, filling the vacancies.

STAFF RECOMMENDATION:
Staff highly favors approval.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
None

AGENDA ITEM

TO: Honorable Mayor and Council

SUBJECT: Assistant Chief Scott Eager Retirement Recognition

MEETING DATE: September 8, 2026

DEPARTMENT: Administration

ITEM SUMMARY:
Mayor and Council will recognize Scott Eager for his nearly 27 years of service to the City of Roanoke and the Roanoke Fire Department.

INFORMATION:
This will follow his last duties of being there for the swearing in of his replacements.

STAFF RECOMMENDATION:
Staff recommends approval.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
None

Holly Gray, Mayor Pro-Tem
David Brundage, Council Member
John Pullen, Council Member

Carl E. Gierisch, Jr., Mayor

Brian Darby, Council Member
David Thompson, Council Member
Ernie Adams, Council Member

MINUTES
ROANOKE CITY COUNCIL
REGULAR MEETING
AUGUST 25, 2026
CITY HALL COUNCIL CHAMBERS
500 S. OAK STREET
7:00 P.M.

PRESENT: Mayor Carl E. "Scooter" Gierisch, Jr., Mayor Pro Tem Holly Gray, Council Members: Brian Darby, David Thompson, David Brundage, John Pullen, and Ernie Adams; City Manager Cody Petree, Assistant City Manager Jeriahme Miller, City Secretary Lindsay Rawlinson, and City Attorney Jeff Moore.

DEPT. STAFF: Finance Director Kyle Lester, Fire Chief Chris Addington, Police Chief Jeff Williams, Public Works Director Shawn Wilkinson, Parks and Recreation Director Cody Maberry, Economic Development Manager Siale Langi, Library Director Kelly Holt, Human Resources Manager Jamie Siel, and Public Engagement Manager Sandra Pettigrew.

ABSENT: None.

A. CALL CITY COUNCIL TO ORDER

Mayor Gierisch called the meeting to order at 7:00 p.m.

Invocation and Pledge of Allegiance given by Mayor Gierisch.

B. ANNOUNCEMENTS

None.

C. PUBLIC INPUT

Debbie Pullen, 608 Main Street, Roanoke, expressed concerns regarding the percentage of the overall City budget dedicated to debt payment, increased water and sewer costs, and the upcoming hotel development.

Michelle Hearn, 1112 Lake Hills Trail, Roanoke, expressed concerns regarding agenda items F7 and F8 related to proposed drone charging stations. She stated that she supports progress but requested that the City Council allow additional time for questions and clarifications such as the concerns brought during the Planning and Zoning Commission meeting but to ultimately vote against the proposed use.

Bryan Moyers, 2880 Redfern Drive, Trophy Club, addressed the City Council regarding agenda items F7 and F8 related to drone charging stations and requested that the City Council vote against the proposed use. He expressed concerns regarding the migratory bird population and felt the use will be detrimental to Roanoke and Trophy Club residents.

D. PRESENTATION

1. Mayor Gierisch will read a proclamation declaring September 2026 as "United is the Way" Month

Mayor Gierisch presented a proclamation to Marci Pitts from United Way of Denton County declaring September 2026 as "United is the Way" Month.

2. Mayor Gierisch will read a proclamation declaring the City of Roanoke as a JustServe City.

Mayor Gierisch presented a proclamation to representatives from the organization JustServe declaring the City of Roanoke as a JustServe City.

3. Presentation by Mayor Gierisch to the Guns and Hoses Foundation of North Texas and Speedway Children's Charities-Texas.

Special Events Supervisor Collin Knight announced that proceeds from the City's Taste and Tunes on Oak Street event, held Saturday, May 2, 2026, enabled the City to make donations to Texas Motor Speedway Children's Charities and the Guns and Hoses Foundation of North Texas.

Mayor Gierisch presented ceremonial checks to Marissa Chaney, Director of the Texas Chapter of Speedway Childrens Charities and Dave Swavey, Founder/Executive Director of the Guns and Hoses Foundation of North Texas.

Ms. Chaney expressed her appreciation to the City of Roanoke for the continued partnership and advised that the funds donated directly benefit the local community and local families.

Mr. Swavey expressed his appreciation and advised that his organization has been able to help 80 public safety families in the Dallas/Fort Worth area.

E. <u>CONSENT AGENDA</u>

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 City Council budget workshop held August 4, 2026, and the regular City Council meeting held on August 11, 2026.

Motion made by Mayor Pro Tem Gray and seconded by Council Member Thompson to approve the Consent Agenda.

Motion carried unanimously.

F. NEW BUSINESS

In response to increased public interest, Agenda Items F7 and F8 were moved forward for consideration at the beginning of the New Business portion of the agenda.

7. **Conduct a public hearing and make a decision** on a request by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, by amending the Permitted Uses and Development Standards on Tract 13, to allow drone charging stations as a primary use with an approved specific use permit on approximately 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas. **(ZTA-2026-07)**

The applicant is requesting a text amendment to Planned Development Ordinance No. 1996-117 - The Homestead to add a new use for a drone charging station to be a primary use, with an approved Specific Use Permit.

Planned Development 1996-117 was established in 1996 and consists of approximately 200.678 acres, divided into 16 tracts of land with various uses. The subject property is located in Tract 13, and is generally located at 1209 N. US 377. Tract 13 contains approximately 6.17 acres of land and is designated as "Light Industrial." While the Planned Development Ordinance indicates this area is designated for "Light Industrial" uses, the uses permitted based on ordinance language are generally more office/retail in nature. Tract 8 of the Planned Development, which is not part of the text amendment request, is designated as "Light Industrial" and allows more traditional industrial type uses compared to Tract 13.

The applicant, Zipline International, Inc., on behalf of C&C Roanoke, LLC, is requesting a text amendment to the use chart for Planned Development Ordinance No. 1996-117 - The Homestead to add a new use for a drone charging station to be a primary use, with an approved Specific Use Permit.

The Planning & Zoning Commission conducted a public hearing on Monday, August 17, 2026 and recommended approval by a vote of 4-1.

Mayor Gierisch opened the public hearing at 7:28 p.m. and asked to hear from any proponents followed by opponents of the item.

A representative from Zipline International expressed appreciation for the questions and concerns raised and requested that consideration of the item be postponed until the September 8, 2026, City Council meeting to allow additional time to address the concerns.

Jonathan Ackmann, 1309 Pine Ridge, Roanoke, requested that the applicant consider whether the proposed use would be beneficial to the citizens of Roanoke, rather than solely to the applicant's business interests.

Motion made by Mayor Pro Tem Gray and seconded by Council Member Thompson to continue the public hearing until the next City Council meeting September 8, 2026 for ZTA-2026-07, a request by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, by amending the Permitted Uses and Development Standards on Tract 13, to allow drone charging stations as a primary use with an approved specific use permit on approximately 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas.

The vote was as follows:

For:	Mayor Gierisch, Mayor Pro Tem Gray, Council Members Thompson, Darby, Brundage, and Pullen.
Against:	Council Member Adams

Motion carried 6-1.

8. Conduct a public hearing and make a decision on a rezoning application by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, of a 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, by changing the zoning for said property from Planned Development Ord. 1996-117 (PD 1996-117) to Planned Development Ord No 1996-117 - Specific Use Permit (PD-SUP), to allow drone charging station use. (SUP-2026-06)

The applicant is requesting approval of a Specific Use Permit request proposing a drone charging station as a primary use on property located at 1209 North US 377. While the request encompasses the entire 0.486-acre platted tract of land, the applicant anticipates utilizing approximately 0.2688 acres of land for the proposed use. The unmanned aircraft or drones would be used for drone delivery of food orders and other deliveries. The text amendment proposal would allow charging docks to be installed with an SUP as either a primary or accessory use, with different standards depending on if the proposed application is for a primary or accessory use.

The Planning & Zoning Commission conducted a public hearing on Monday, August 17, 2026 and recommended approval by a vote of 4-3 with the condition that the hours of operation are limited to 6:00 am to Midnight, except for deliveries of items deemed critical by City Council such as medications.

Mayor Gierisch opened the public hearing at 7:34 p.m. and asked to hear from any proponents followed by opponents of the item.

Motion made by Mayor Pro Tem Gray and seconded by Council Member Thompson to continue the public hearing until the next City Council meeting September 8, 2026 for SUP-2026-06, a rezoning application by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, of a 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, by changing the zoning for said property from Planned Development Ord. 1996-117 (PD 1996-117) to Planned Development Ord No 1996-117 - Specific Use Permit (PD-SUP), to allow drone charging station use.

The vote was as follows:

For:	Mayor Gierisch, Mayor Pro Tem Gray, Council Members Thompson, Darby, Brundage, and Pullen.
Against:	Council Member Adams

Motion carried 6-1.

1. Public hearing to hear public comments for consideration of the proposed City of Roanoke Operating and Capital Budget for Fiscal Year 2026-2027, including the Roanoke Economic and Industrial Development Corporation (Type A) Fiscal Year 2026-2027 Annual Budget.

Mayor Gierisch opened the public hearing at 7:34 p.m. and asked to hear from any proponents followed by opponents of the proposed City of Roanoke Operating and Capital Budget for Fiscal Year 2026-2027.

Mayor Gierisch closed the public hearing at 7:34 p.m.

2. Public hearing to hear public comments for consideration of the proposed City of Roanoke Crime Control and Prevention District Budget for Fiscal Year 2026-2027.

Mayor Gierisch opened the public hearing at 7:35 p.m. and asked to hear from any proponents followed by opponents of the proposed City of Roanoke Crime Control and Prevention District Budget for Fiscal Year 2026-2027.

Mayor Gierisch closed the public hearing at 7:35 p.m.

3. Public hearing to discuss the proposed ad valorem tax rate of $0.326182 per $100 of assessed value for the tax year 2026, including a maintenance and operations rate of $0.192445 and a debt service rate of $0.133737. This is equal to the previous year's tax rate and the De Minimis rate, as stipulated by the State Comptroller.

Mayor Gierisch opened the public hearing at 7:36 p.m. and asked to hear from any proponents followed by opponents of the proposed ad valorem tax rate of $0.326182 per $100 of assessed value for the tax year 2026, including a maintenance and operations rate of $0.192445 and a debt service rate of $0.133737.

Mayor Gierisch closed the public hearing at 7:36 p.m.

4. Consideration and action to approve Ordinance No. 2026-143, amending Chapter 10, Article 10.500, Section 10.520 "Speed Limits 30 Miles per Hour or Greater" establishing the maximum prima facie reasonable and prudent speed at 70 miles per hour upon SH 114 within the City of Roanoke.

A speed zone study was conducted after the SH 114 project from east of IH35W to US377 lanes were open in final configuration. The Texas Department of Transportation (TxDOT) has requested the City of Roanoke proceed with the changing of the speed limits. TxDOT requires a signed city ordinance matching the zones on the speed study.

Motion made by Council Member Thompson and seconded by Council Member Adams to approve Ordinance No. 2026-143, amending Chapter 10, Article 10.500, Section 10.520 "Speed Limits 30 Miles per Hour or Greater" establishing the maximum prima facie reasonable and prudent speed at 70 miles per hour upon SH 114 within the City of Roanoke.

Motion carried unanimously.

5. Consideration and action on approval of Resolution No. 2026-120R establishing The City of Roanoke Legislative Policy Committee.

Mayor Pro Tem Gray advised that she and City Manager Cody Petree will be traveling to the State Capitol in Austin, Texas, for a Texas Municipal League legislative update and stressed the importance of the Legislative Policy Committee in helping ensure issues important to Roanoke are heard by state representatives.

Motion made by Council Member Pullen and seconded by Council Member Thompson to approve Resolution No. 2026-120R establishing the City of Roanoke Legislative Policy Committee and appointing the following members to the Committee:

(1) Holly Gray
(2) John Pullen
(3) David Thompson
(4) Victor Molaschi
(5) LG Leonard
(6) Jenifer “Nikki” Marley
(7) Cassi Webb

Motion carried unanimously.

6. Consideration and action on approval of Ordinance No. 2026-146 establishing a sinking fund for the funding of the City Manager's Fourth Amended Employment Agreement.

Motion made by Mayor Pro Tem Gray and seconded by Council Member Thompson to approve Ordinance No. 2026-146 establishing a sinking fund for the funding of the City Manager's Fourth Amended Employment Agreement.

Motion carried unanimously.

9. Consideration and action to appoint one member to the Keep Roanoke Beautiful Board for an unexpired term expiring January 2027.

Motion made by Council Member Pullen and seconded by Council Member Thompson to appoint Regina Molaschi to the Keep Roanoke Beautiful Board for an unexpired term expiring January 2027.

Motion carried unanimously.

G. EXECUTIVE SESSION

The City Council held 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 551.074 - To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Manager.
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.
- Three Ten Oak LLC (310 S Oak St)
- Retail/Restaurant (320 S Oak St)

City Council convened into closed session at 7:41 p.m. and reconvened into regular session at 8:05 p.m.

Motion made by Mayor Pro Tem Gray and seconded by Council Member Thompson to approve a Chapter 380 agreement with Three Ten Oak, LLC on the terms as discussed in Executive Session.

Motion carried unanimously.

Motion made by Mayor Pro Tem Gray and seconded by Council Member Thompson to approve a Fourth Amended Employment Agreement with Cody Petree, as presented.

Motion carried unanimously.

H. ADJOURNMENT

Motion made by Mayor Pro Tem Gray and seconded by Council Member Darby to adjourn the meeting at 8:07 p.m.

Motion carried unanimously.

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

____
Lindsay Rawlinson, City Secretary

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Service Agreement — Place Strategies, Inc for planning services

MEETING DATE: September 8, 2026

DEPARTMENT: Administration

ITEM SUMMARY:
Consider approval of an agreement between the City of Roanoke and Place Strategies, Inc.

INFORMATION:
The vacancy of the Planner position and ongoing departmental restructuring has created a temporary gap in operational capacity. Staff is requesting to engage Place Strategies, Inc, a planning consulting service on an as-needed basis. This temporary support will ensure day-to-day planning responsibilities are met without interruption, while allowing staff time to evaluate internal roles. Besides providing essential daily backup to maintain high standards of customer service, Place Strategies will assist with operational audits and staff training to help refine departmental processes and procedures.

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:
The agreement provides the listed services on an as-needed basis capped at $45,000.

- $50/hr for administrative/technical support;
- $100/hr for Support Staff/CAD Technician services;
- $150/hr for Planning Analyst support
- $250/hr for Professional Planning services

ATTACHMENTS:

AGENDA ITEM

1. PSI - Roanoke Planning Agreement

Place Strategies
Building Community Together

August 24, 2026

City of Roanoke
Siale Langi, Economic Development Manager
500 S. Oak Street
Roanoke, TX 76262

Re: Professional Services Agreement for City of Roanoke Planning Services

Dear Mr. Langi:

Place Strategies, Inc. ("Place Strategies" or "Consultant") is pleased to submit this letter agreement (the "Agreement") to the City of Roanoke ("Client") to provide planning services on a monthly basis.

Scope of Services

Place Strategies will provide the services specifically set forth below.

In-house, virtual planning support, and customer service (as planned and coordinated with the Client), with normal services including:

- Perform as a City Planning Consultant to support the City Staff administration;
- Review planning code project submittals (process, signage, zoning and subdivision) for completeness and accuracy;
- Write project staff reports for submission to but not limited: Planning and Zoning Commission, Zoning Board of Adjustment, and City Council;
- Respond to planning and zoning questions and provide determinations on use/compliance with corresponding legal references;
- Evaluate and assess current City processes and procedures and make recommendations for improvements;
- Provide educational sessions on predetermined planning and development topics internally and externally.
- Attend project specific internal and external meetings.
- Provide consultation on predetermined topics including development, planning, economic development, federal and state procedures, and other miscellaneous items.
- Occasionally attending Commission or City Council meetings when agreed upon and schedules allow.

Services Not Included

Architecture and engineering work that requires a licensed seal.

Additional Services

Any additional services will be handled on an as-needed basis and be treated with a work order or hourly services. Any additional services will be coordinated and approved by the Client prior to the commencement of services.

Information Provided by Client

We shall be entitled to rely on the completeness and accuracy of all information provided by the Client or the Client's consultants or representatives. The Client shall provide all information requested by Place Strategies during the project.

Responsibilities of Client

In addition to other responsibilities set out in this Agreement, the Client shall: Support the Place Strategies team by providing timely information and any updates that would affect the quality and timing of the work product.

Schedule

Beginning September 1st, 2026, and continuous contract with no expiration except by written cancellation of contract from the Client or the Consultant.

Fee and Expenses

Place Strategies shall perform the services based on an hourly rate dictated by the standard rate schedule with a not to exceed yearly limit of $45,000 (equivalent of 180 hours a year max – Professional Planner). Place Strategies shall submit a timesheet report of hours billed with associated descriptions on work completed at the end of each month with invoice. In addition to the hourly fee, it is the clients responsibility to provide for any additional service-related expenses incurred outside of normal travel from home to office, cellphone service, and regular meals.

Closure

In addition to the matters set forth herein, our Agreement shall include and be subject to, and only to, the attached Standard Provisions, which are incorporated by reference. As used in the Standard Provisions, "Consultant" shall refer to Place Strategies, Inc., and "Client" shall refer to the City of Roanoke.

Place Strategies, in an effort to expedite invoices and reduce paper waste, submits invoices via email in an Adobe PDF format. We can also provide a paper copy via regular mail if requested. Please include the invoice number and Place Strategies project number with all payments. Please provide the following information:

____ Please email all invoices to ____________________

____ Please copy ______________________________

If you concur with all the foregoing and wish to direct us to proceed with the services, please have authorized persons execute a digital copy of this Agreement in the spaces provided below and return it to us. We will commence services only after we have received a fully executed agreement. Fees and times stated in this Agreement are valid for sixty (60) days after the date of this letter.

We appreciate the opportunity to provide these services to you. Please contact me if you have any questions.

Sincerely,

PLACE STRATEGIES, INC.

Iván Gonzalez

By: Iván G. Gonzalez, AICP
President

City of Roanoke

____
(Signature)

____
(Date)

____
(Print or Type Name and Title)

____
(Email Address)

Client's Street Address: 500 S Oak St
Roanoke, TX 76262

Attachment – Adjusted Rate Schedule
Attachment – Standard Provisions

PLACE STRATEGIES, INC.
ADJUSTED RATE SCHEDULE
(Hourly Rate)

Planning Analyst $150

Professional Planner/Architect $250

Support Staff/CAD Technician $100

Admin/Technical Support $50

Effective through June 30, 2027

Subject to periodic adjustment thereafter

PLACE STRATEGIES, INC.
STANDARD PROVISIONS

(1) **Consultant's Scope of Services and Additional Services.** The Consultant will perform only the services specifically described in this Agreement. If requested by the Client and agreed to by the Consultant, the Consultant will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay the Consultant for any Additional Services an amount based upon the Consultant's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.10 times cost.

(2) **Client's Responsibilities.** In addition to other responsibilities herein or imposed by law, the Client shall:
(a) Designate in writing a person to act as its representative, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
(b) Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project and all standards of development, design, or construction.
(c) Provide the Consultant all available studies, plans, or other documents pertaining to the project, such as surveys, engineering data, environmental information, etc., all of which the Consultant may rely upon.
(d) Arrange for access to the site and other property as required for the Consultant to provide its services.
(e) Review all documents or reports presented by the Consultant and communicate decisions pertaining thereto within a reasonable time so as not to delay the Consultant.
(f) Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary.
(g) Obtain any independent accounting, legal, insurance, cost estimating, and feasibility services required by Client.
(h) Give prompt written notice to the Consultant whenever the Client becomes aware of any development that affects the Consultant's services or any defect or noncompliance in any aspect of the project.

(3) **Period of Services.** Unless otherwise stated herein, the Consultant will begin work after receipt of a properly executed copy of this Agreement. This Agreement assumes conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that the Consultant does not control. If such delay or suspension extends for more than six months, Consultant's compensation shall be renegotiated.

(4) **Method of Payment.** Client shall pay Consultant as follows:
(a) Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 30 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by the Consultant and applied against the final invoice. Interest will be added to accounts not paid within 60 days at the rate of 10% per year beginning on the 60th day. If the Client fails to make any payment due under this or any other agreement within 35 days after the Consultant's transmittal of its invoice, the Consultant may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid.
(b) If the Client relies on payment or proceeds from a third party to pay Consultant and Client does not pay Consultant's invoice within 60 days of receipt, Consultant may communicate directly with such third party to secure payment.
(c) If the Client objects to an invoice, it must advise the Consultant in writing giving its reasons within a reasonable period of time following receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due within 30 days of receipt.
(d) If either party initiates legal proceedings to collect payment, enforce the terms of this Agreement or to recover damages for its breach, the prevailing party may recover, in addition to all amounts due, its reasonable attorneys' fees, reasonable experts' fees, and other expenses related to the proceedings. Such expenses shall include the cost, at the Consultant's normal hourly billing rates, of the time devoted to such proceedings by its employees.
(e) The Client agrees that the payment to the Consultant is not subject to any contingency or condition. The Consultant may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of the Consultant to collect additional amounts from the Client.

(5) **Use of Documents.** All documents and data prepared by the Consultant are related exclusively to the services described in this Agreement. Upon payment of the fee for services, Consultant hereby grants to Client a non-exclusive, perpetual license to use the documents and data, to make copies and to use such documents and data to create derivative works. They are not intended or represented to be suitable for use or reuse by the Client or others on extensions of this project or on any other project. Any modifications by the Client to any of the Consultant's documents, or any reuse of the documents without written authorization by the Consultant will be at the Client's sole risk and without liability to the Consultant, and the Client shall indemnify, defend and hold the Consultant harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. The Consultant's

electronic files and source code remain the property of the Consultant and shall be provided to the Client upon request. Any electronic files not containing an electronic seal are provided only for the convenience of the Client and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the documents prepared by the Consultant, the hardcopy shall govern.

(6) **Termination.** The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof, or upon thirty days' written notice for the convenience of the terminating party. The Consultant shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by the Consultant as a result of such termination.

(7) **Standard of Care.** The standard of care applicable to Consultant's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by the Consultant's performance of services, and it is agreed that the Consultant is not a fiduciary with respect to the Client.

(8) **Limitation of Liability.** In recognition of the relative risks and benefits of the project to the client and the consultant, the risks are allocated such that, to the fullest extent allowed by law, and notwithstanding any other provisions of this agreement or the existence of applicable insurance coverage, that the total liability, in the aggregate, of the consultant and the consultant's officers, directors, employees, agents, and subconsultants to the client or to anyone claiming by, through or under the client, for any and all claims, losses, costs or damages whatsoever arising out of or in any way related to the services under this agreement from any causes, including but not limited to, the negligence, professional errors or omissions, strict liability or breach of contract or any warranty, express or implied, of the consultant or the consultant's officers, directors, employees, agents, and subconsultants, shall not exceed twice the total compensation received by the consultant under this agreement or $50,000, whichever is greater. Higher limits of liability may be negotiated for additional fee. This section 9 is intended solely to limit the remedies available to the client or those claiming by or through the client, and nothing in this section 9 shall require the client to indemnify the consultant.

(9) **Mutual Waiver of Consequential Damages.** In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.

(10) **Certifications.** The Consultant shall not be required to execute certifications or third-party reliance letters that are inaccurate, that relate to facts of which the Consultant does not have actual knowledge, or that would cause the Consultant to violate applicable rules of professional responsibility.

(11) **Dispute Resolution.** All claims by the Client arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the American Arbitration Association as a condition precedent to litigation. All such mediation and litigation proceedings shall take place in Tarrant County.

(12) **Hazardous Substances and Conditions.** Consultant shall not be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. Consultant's services will be limited to analysis, recommendations, and reporting, including, when agreed to, plans and specifications for isolation, removal, or remediation. The Consultant will notify the Client of unanticipated hazardous substances or conditions of which the Consultant actually becomes aware. The Consultant may stop affected portions of its services until the hazardous substance or condition is eliminated.

(13) **No Third-Party Beneficiaries; Assignment and Subcontracting.** This Agreement gives no rights or benefits to anyone other than the Client and the Consultant, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and the Consultant. Neither party shall assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by consultant, without the written consent of the other. The Consultant reserves the right to augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If the Consultant exercises this right, the Consultant will be responsible for subconsultants' performance and will maintain the agreed-upon billing rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.

(14) **Confidentiality.** The Client consents to the use and dissemination by the Consultant of photographs of the project and to the use by the Consultant of facts, data and information obtained by the Consultant in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, the Consultant shall use reasonable care to maintain the confidentiality of that material.

(15) **Miscellaneous Provisions.** This Agreement is to be governed by the law of the State of Texas. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements or understandings, whether written or oral. This Agreement can be

supplemented or amended only by a written document executed by both parties. Any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by the Consultant. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Change Order Request - Main Street Parking Garage

MEETING DATE: September 8, 2026

DEPARTMENT: Administration

ITEM SUMMARY:
Consider approval of a Change Order Request by Plyler Fabrication for the stair treads at the Main Street Parking Garage in an amount not to exceed $351,772.

INFORMATION:
This work was included in the original bid solicitation, a bid was not received for it at that time. A contractor has since been identified, and the work will be added to Plyler Fabrication's existing CSP 05-A Structural Steel contract. The $351,772 change order will be funded with $121,350 from the subcontractor commitment contingency and $230,422 from the construction contingency.

STAFF RECOMMENDATION:

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. CO#03 Stair Treads

Plyler Fabrication
3505 Texoma Parkway
Sherman, Texas 75090
Phone: 903-893-6393

Date : 6/19/2026
Page 1 of 1
CO #: 3
Job #: 777
Roanoke - Main St. Parking Garage
Customer PO #: Gallagher
Job Location: 102 SOUTH US 377
ROANOKE, TX 76262

Change Order Request

To: Ryan Nichols
Gallagher
3501 Token Drive
Suite, 100
Richardson, Texas 75082

Precast Stair Treads

Change Requested By: Ryan Nichols

Sent Via: E-mail

Description of Change:

Pricing to source and install precast stair treads, as shown in attached breakout.

This material has a 10-12 week lead time for delivery and will not be ordered until acceptance of cost has been agreed to.

Excludes:
Specialized colors
Any variance from breakout provided
Additional labor,equipment,or material not foreseen at time of quote due to jobsite constraints

This quote will be void after thirty days and new pricing will have to be requested.

Cost Items:

Material & Installation	1 @	$304,565.00/Lump Sum	$304,565.00
General Conditions	1 @	$15,228.00/Lump Sum	$15,228.00
OH&P	1 @	$31,979.00/Lump Sum	$31,979.00

Hours: 0.00 Weight: 0.00# Cost: $351,772.00

The change has added 84 Calendar Days to the project schedule and will cause an increase of $351,772.00 to the contract amount.

A signature below indicates acceptance of all changes shown herein. Any work associated with this change will begin upon receipt of a signed copy of this C.O. in our office.

Accepted By

Plyler Fabrication

CS Fabrication LLC
1400 Meadow St.
Desoto, TX 75115-6718 US
4695305833
Sonia@cs-fabrication.com
www.CS-Fabrication.com

CS-FABRICATION.COM
DALLAS - LAS VEGAS - MIAMI

ADDRESS
Plyler Fabrication - Roanoke Parking Garage
3505 Texoma Pkwy
Sherman, Texas 75090

SHIP TO
Plyler Fabrication - Roanoke Parking Garage
102 South US 377
Roanoke, Texas 76262

Estimate 1721

DATE 06/19/2026

EXPIRATION DATE 07/09/2026

ESTIMATING DEPT.
REV 1

DATE	DESCRIPTION	QTY
	Fabrication Supply and Installation of Precast treads for stairs and platforms in North and South Stairs. A530-A531 Includes: 10GA Sheet Sub Treads for stairs and platforms where required. ALL STEPSTONE,LLC PRECAST 147ea.: 60" CLOSED RISER TREADS, MODERN PROFILE, WELD-ON, SANDBLASTED, LIGHT SANDBLAST, WITH STANDARD AGGREGATE WARNING STRIPE, STANDARD COLOR (With the exception of Greens) 16ea.: 60" STARTER NOSING, MODERN PROFILE, WELDON, SANDBLASTED, LIGHT SANDBLAST, WITH STANDARD AGGREGATE WARNING STRIPE, STANDARD COLOR (With the exception of Greens)	1

Terms & Conditions:
Price valid for 30 days. Includes only the items listed above; changes may affect pricing. All work performed in accordance with Texas law and applicable industry standards. Additional work billed separately.

DATE	DESCRIPTION	QTY
	Fabrication 4ea.: 6'4" X 12'5" OPEN RISER LANDINGS, SQUARE PROFILE, WELD-ON, SANDBLASTED, LIGHT SANDBLAST, NO STRIPE, STANDARD COLOR (With the exception of Greens) INTERMEDIATE LANDINGS . LANDING TO BE SEGMENTED INTO SEVERAL PLANKS 4ea.: 6'4" X 11'9-1/2" OPEN RISER LANDINGS, SQUARE PROFILE, WELD-ON, SANDBLASTED, LIGHT SANDBLAST, NO STRIPE, STANDARD COLOR (With the exception of Greens) FLOOR LEVEL LANDNGS . LANDING TO BE SEGMENTED INTO SEVERAL PLANKS 4ea. 7' X 11'9-1/2" OPEN RISER LANDINGS, SQUARE PROFILE, WELD-ON, SANDBLASTED, LIGHT SANDBLAST, NO STRIPE, STANDARD COLOR (With the exception of Greens) INTERMEDIATE LANDINGS . LANDING TO BE SEGMENTED INTO SEVERAL PLANKS Excludes: 1. Any related material or labor for structural stringers, bracing, or structural of any kind.. 2. Sealer/Paint are not included. Installation included.	1
	Mobilization Any Mobilization to the Job site	1
	Engineering Engineering Fee	1
	Equipment Equipment	1

"Thank you for the opportunity to build your project. We take pride in quality, craftsmanship, and service — and look forward to working with you."

SUBTOTAL	304,565.00
TAX	0.00
TOTAL	**$304,565.00**

Accepted By

Accepted Date

Terms & Conditions:
Price valid for 30 days. Includes only the items listed above; changes may affect pricing. All work performed in accordance with Texas law and applicable industry standards. Additional work billed separately.

CITY COUNCIL AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Request by Zipline International - Drone Charging Location

MEETING DATE: September 8, 2026

DEPARTMENT: Planning

ITEM SUMMARY:

Continue a public hearing and make a decision on Ordinance No. 2026-144, a request by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, by amending the Permitted Uses and Development Standards on Tract 13, to allow drone charging stations as a primary use with an approved specific use permit on approximately 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas. (**ZTA-2026-07)**

INFORMATION:

The applicant is requesting a text amendment to Planned Development Ordinance No. 1996-117 - The Homestead to add a new use for a drone charging station to be a primary use, with an approved Specific Use Permit.

<u>Background</u>

Planned Development 1996-117 was established in 1996 and consists of approximately 200.678 acres, divided into 16 tracts of land with various uses. The subject property is located in Tract 13, and is generally located at 1209 N. US 377. Tract 13 contains approximately 6.17 acres of land and is designated as "Light Industrial." The uses permitted are included as a supplemental exhibit. While the Planned Development Ordinance indicates this area is designated for "Light Industrial" uses, the uses permitted based on ordinance language are generally more office/retail in nature. Tract 8 of the Planned Development, which is not part of the text amendment request, is designated as "Light Industrial" and allows more traditional industrial type uses compared to Tract 13. Staf is unsure of what the original intent of Tract 13 was due to the contridictory information, however, the parcels to the North, East, and West are all located within Tract 13.

<u>Adjacent Zoning</u>

CITY COUNCIL AGENDA ITEM

Direction	Zoning	Use
North	PD 1996-117	Cubesmart Self Storage
East	PD 1996-117	Take 5 Oil Change
South	PD 1996-117	Commercial/Retail Uses - Walmart
West	PD 1996-117	Autozone

Request Details

The applicant is requesting a text amendment to the use chart for PD 1996-117 Tract 13 to add Drone Charging as a primary use, when approved by Specific Use Permit. The following items would be added as part of the text amendment:

(1) Permitted Uses:
All uses permitted in Tract 1 and Tract 2; and
Drone Charging Location, whether accessory or primary, when approved by specific use permit.
* * *

(4) Limitation of Uses:

A. For all uses permitted in Tract 1 and Tract 2, Limitations of Uses shall be the same as for Tract 1 or Tract 2, as applicable.

B. Drone Charging Location Regulations:

i. Definitions:

a. “Drone Charging Location” – A Drone Charging Location supports UA takeoff, landing, docking, and/or charging, and may or may not include UA loading, for purposes of package delivery and other airborne services by one or more UAs. A Drone Charging Location includes all related areas of land, devices, pieces of equipment, or structures.

b. “Unmanned Aircraft (UA)” means an aircraft that is operated without the possibility of direct human intervention from within or on the aircraft, also known as a drone, and the equipment required for the aircraft’s safe and efficient operation.

ii. Location. A Drone Charging Location may be at grade or on the roof of a structure.

iii. Distance from residential areas. A Drone Charging Location shall be located a minimum of 100 feet from zoning districts in which residential use is the only permitted

use, measured from the edge of a Drone Charging Location to the closest property line.
iv. Site Design & Screening: A Drone Charging Location, except when located on the roof of a structure, shall be screened by a fence not less than 6 feet in height.
v. Minimum Parking Requirement. A Drone Charging Location operated as a primary use shall provide not less than one (1) on-site parking space. A Drone Charging Location operated as an accessory use shall not be required to provide on-site parking spaces.

Planning & Zoning Commission Action
On Monday, August 17, 2026, the Planning & Zoning Commission conducted a public hearing for the request. A motion was made to approve the text amendment request and the motion passed in a 4 to 1 vote.

STAFF RECOMMENDATION:
The addition of the proposed use does not require a specific use permit application to be approved. Requiring a Specific Use Permit approval allows for decisions to be made on a case-by-case basis, especially as it relates to the details of the use. The proposed use would have to meet all other development requirements such as screening and landscaping requirements.

SPECIAL CONSIDERATION:
See attachments for additional staff comments and applicant outreach efforts.

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. Ordinance No. 2026-144 Zoning Text Amendment - Ord 96-117 - Drone Charging Use by SUP
2. Zipline Supplementary Staff Report
3. Chief Addington - Meeting Summary
4. Concern/Response Matrix

ORDINANCE NO. 2026-144

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE BY AMENDING PLANNED DEVELOPMENT DISTRICT (PD-96-117) BY AMENDING PLANNED DEVELOPMENT STANDARDS BY ALLOWING DRONE CHARGING STATION USE AS A PRIMARY USE BY SPECIFIC USE PERMIT (SUP) FOR AN APPROXIMATELY 0.486-ACRES OF LAND CONSISTING OF LOT 1BR-2B, BLOCK 6 OF THE HOMETEAD RETAIL ADDITION, AN ADDITION TO THE CITY OF ROANOKE, DENTON COUNTY, TEXAS, AND BEING MORE PARTICULARLY DESCRIBED AND DEPICTED IN EXHIBIT A OF THIS ORDINANCE, WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN FOR ALL PURPOSES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY CLAUSE; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 12.124(b) of the Code of Ordinances of the City of Roanoke, Texas, provides as follows, “[f]or requests involving proposed changes to the text of the Zoning Ordinance, notice of the Planning and Zoning Commission hearing shall be accomplished by publishing the purpose, time and place of the public hearing in the official newspaper of the City before the fifteenth (15^{th}) calendar day prior to the date of the public hearing. Changes in the Ordinance text which do not change zoning district boundaries do not require written notification to individual property owners;” and

WHEREAS, Section 12.127(c) of the Code of Ordinances of the City of Roanoke, Texas, provides as follows, “[n]otice of the City Council public hearing for a zoning, rezoning or Zoning Ordinance text amendment request shall be given in the same manner as that for the public hearing before the Planning and Zoning Commission as required in Section 12.124;” and

WHEREAS, the Planning and Zoning Commission and the City Council of the City of Roanoke, Texas, in compliance with the laws of the State of Texas, and the Code of Ordinances of the City of Roanoke, Texas, have given the requisite notices by publication and otherwise, and have held due hearings and afforded a full and fair hearing to all property owners generally and to all persons interested, and the City Council of the City of Roanoke, Texas, is of the opinion and finds that said changes should be granted and that the Zoning Ordinance should be amended.

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

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.

The Comprehensive Zoning Ordinance of the City of Roanoke, Texas, is hereby amended by amending Ordinance Number 96-117, approved by the City Council of the City of Roanoke, Texas, on July 2, 1996, by amending to authorize a drone charging station use by specific use permit (SUP) on an approximately 0.486-acre tract of land consisting of Lot 1BR-2B, Block 6 of the Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, as further described and/or depiction in **Exhibit A,** which is attached hereto and is incorporated herein for all purposes. Amending Subsection 12(b)(1)" Permitted Uses" and Subsection 12(b)(4) "Limitation of Uses" of the Development Standards for the project known as "The Homestead," attached as Exhibit B to Ordinance Number 96-117, which shall read as follows:

(1) Permitted Uses:

All uses permitted in Tract 1 and Tract 2; and
Drone Charging Location, whether accessory or primary, when approved by specific use permit.

*   *   *

(4) Limitation of Uses:

A. For all uses permitted in Tract 1 and Tract 2, Limitations of Uses shall be the same as for Tract 1 or Tract 2, as applicable.
B. Drone Charging Location Regulations:
  i. Definitions:
    a. **"Drone Charging Location"** – A Drone Charging Location supports UA takeoff, landing, docking, and/or charging, and may or may not include UA loading, for purposes of package delivery and other airborne services by one or more UAs. A Drone Charging Location includes all related areas of land, devices, pieces of equipment, or structures.
    b. **"Unmanned Aircraft (UA)"** means an aircraft that is operated without the possibility of direct human intervention from within or on the aircraft, also known as a drone, and the equipment required for the aircraft's safe and efficient operation.
  ii. Location. A Drone Charging Location may be at grade or on the roof of a structure.
  iii. Distance from residential areas. A Drone Charging Location shall be located a minimum of 100 feet from zoning districts in which residential use is the only permitted use, measured from the edge of a Drone Charging Location to the closest property line.
  iv. Site Design & Screening: A Drone Charging Location, except when located on the roof of a structure, shall be screened by

a fence not less than 6 feet in height.

v. Minimum Parking Requirement. A Drone Charging Location operated as a primary use shall provide not less than one (1) on-site parking space. A Drone Charging Location operated as an accessory use shall not be required to provide on-site parking spaces.

SECTION 3.
SEVERABILITY CLAUSE

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 of this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 4.
PENALTY CLAUSE

Any person, firm, or corporation violating any of the provisions or terms of this Ordinance shall be guilty of a misdemeanor and upon conviction, shall be fined a sum not to exceed $2,000.00 for each offense, and each and every violation or day such violation shall continue or exist, shall be deemed a separate offense.

SECTION 5.
PUBLICATION CLAUSE

The City Secretary of the City is hereby directed to publish in the official newspaper of the City the caption, penalty clause, and effective date clause of this Ordinance as required by law.

SECTION 6.
EFFECTIVE DATE

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

PASSED, APPROVED AND ADOPTED by the City Council of the City of Roanoke, Texas, on September 8, 2026.

APPROVED:

____

Carl E. Gierisch, Jr., Mayor

ATTEST:

____

Lindsay Rawlinson, City Secretary

APPROVED AS TO FORM:

____

Jeff Moore, City Attorney

EXHIBIT A

FLOOD ZONE CLASSIFICATION

This property lies within ZONE(S) X (UNSHADED) of the Flood Insurance Rate Map for Denton County, Texas and Incorporated Areas, map no. 48121C0515G, dated 2011/04/18, via scaled map location and graphic plotting and/or the National Flood Hazard Layer (NFHL) Web Map Service (WMS) at http://hazards.fema.gov.

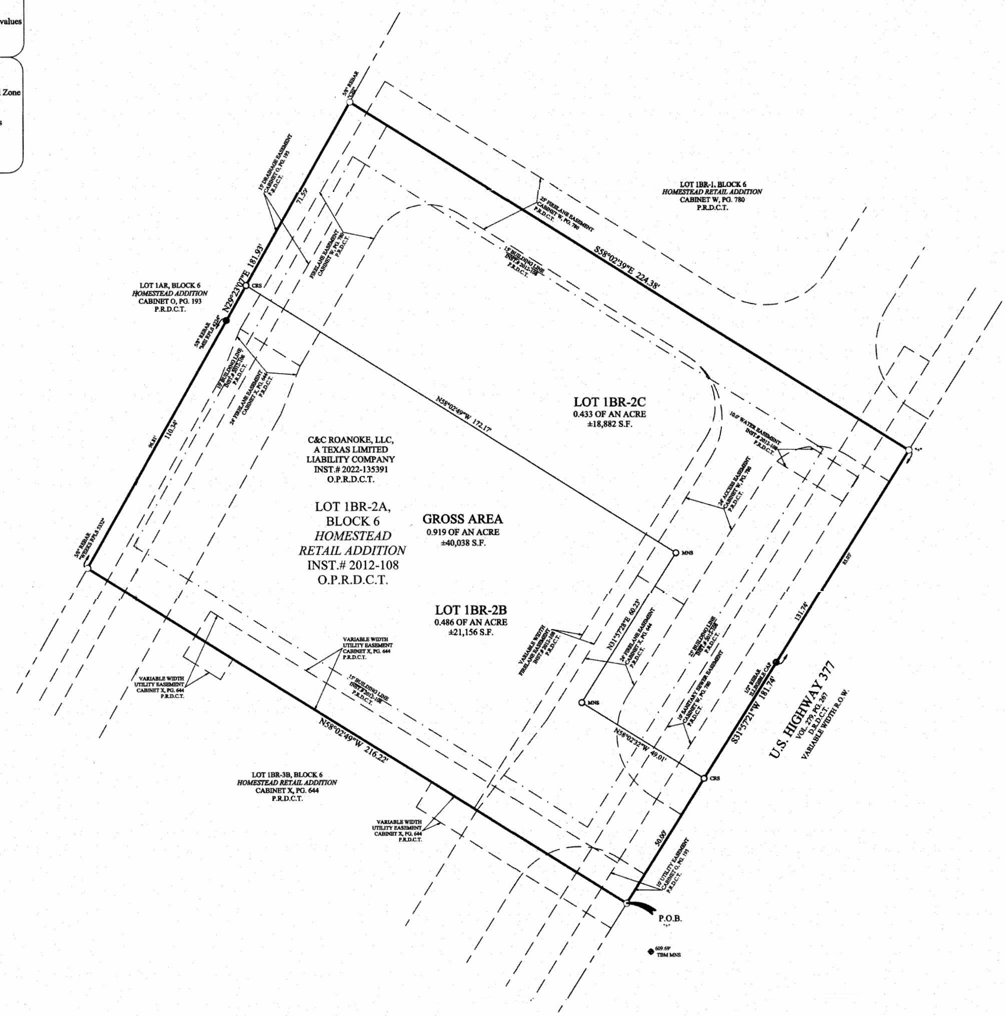
MONUMENTS / DATUMS / BEARING BASIS

Monuments are found if not marked MNS or CRS.

CRS	1/2" rebar stamped "Langan" set
MNS	Mag nail & washer stamped "Langan" set
TBM	Site benchmark (see vicinity map for general location)
"+"	"+" cut in concrete
	Vertex or common point (not a monument)
	Coordinate values, if shown, are US.SyFt./TxCS,'83,NCZ
	Elevations, if shown, are NAVD'88 (Geoid 18)
	Bearings are based on the TxCS,'83,NCZ
	Distances & areas shown are represented in surface values
TYPE I	TxDOT Right of Way tapered concrete monument.
TYPE II	TxDOT Right of Way bronze cap in concrete.
TYPE III	TxDOT Right of Way aluminum cap.

LEGEND OF ABBREVIATIONS

US.SyFt.	United States Survey Feet
TxCS,'83,NCZ	Texas Coordinate System of 1983, North Central Zone
NAVD'88	North American Vertical Datum of 1988
P.R.D.C.T.	Plat Records of Denton County, Texas
O.P.R.D.C.T.	Official Public Records of Denton County, Texas
D.R.D.C.T.	Deed Records of Denton County, Texas
VOL/PG/INST#	Volume/Page/Instrument Number
POB/POC	Point of Beginning/Point of Commencing
ESMT/BL	Easement/Building Line



LANGAN

Langan Engineering and Environmental Services, LLC
2999 Olympus Blvd, Suite 165
Dallas, TX 75019
TBPELS Firm #10194888
T: 817.328.3200 www.langan.com

OWNER
C&C Roanoke, LLC, a Texas Limited Liability Company
8350 N Central Expressway
Suite 1313
Dallas, TX 75206
Phone: 214-561-6522

SURVEYOR
Langan Engineering and Environmental Services
2999 Olympus Blvd, Suite 165
Dallas, TX 75019
Phone: 817-328-3200

OWNER'S CERTIFICATE

WHEREAS C&C Roanoke, LLC, a Texas limited liability company, is the owner of Lot 1BR-2A, Block 6, Homestead Retail Addition, an addition in the City of Roanoke, Denton County, Texas, according to the plat thereof recorded under Instrument Number 2012-108, Plat Records, Denton County, Texas (P.R.D.C.T.), said tract being the same tract described in the Special Warranty Deed to the C&C Roanoke, LLC, a Texas limited liability company, recorded under Instrument Number 2022-135391, Official Public Records, Denton County, Texas; the subject tract is more particularly described as follows (bearings are based on the Texas Coordinate System of 1983, North Central Zone):

BEGINNING at an "+" cut in concrete found at the south corner of the said Lot 1BR-2A;

THENCE with the perimeter and to the corners of 1BR-2A, the following calls:

1. NORTH 58°02'49" WEST, a distance of 216.22 to a found 5/8 inch capped rebar stamped "WEEKS RPLS 5332";
2. NORTH 29°23'07" EAST, passing at a distance of 96.81 feet a found 5/8 inch capped rebar stamped "MSI RPLS 4224", continue said course for a total distance of 181.93 feet to a found 5/8 inch capped rebar stamped "CEI";
3. SOUTH 58°02'39" EAST, a distance of 224.38 feet to a found "+" cut in concrete;
4. SOUTH 31°57'21" WEST, passing at a distance of 85.03 feet a found 1/2 inch capped rebar with an illegible stamp, continue said course for a total distance of 181.74 feet returning to the **POINT OF BEGINNING** and enclosing 0.919 of an acre (±40,038 square feet).

STATE OF TEXAS §

COUNTY OF DENTON §

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That C&C Roanoke, LLC, a Texas limited liability company, does hereby adopt this Amended Plat designating the hereinabove described property as Lots 1BR-2B & 1BR-2C, Block 6, ***Homestead Retail Addition***, an addition in the City of Roanoke, Denton County, Texas and does hereby dedicate to the public use forever all streets, alleys, parks, watercourses, drains, easements, and public places thereon shown for the purpose and consideration therein expressed.

Witness my hand at Denton County, Texas, this 15th day of January 2025

By: C&C Roanoke, LLC, a Texas limited liability company

By: ____________

Name: Chad DuBose

Title: Mgr

STATE OF TEXAS §

COUNTY OF Dallas §

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Chad DuBose for C&C Roanoke, LLC, a Texas limited liability company, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same for the purpose and considerations therein expressed and in the capacity therein stated and as the act and deed therein stated.

Given under my hand and seal of office this 15th day of January, 2025

Notary Public in and for the State of Texas

LISA BUTLER
Notary ID #5293194
My Commission Expires
January 11, 2029

APPROVAL OF THE CITY OF ROANOKE, TEXAS

This minor or amending plat was submitted to and considered by the City of Roanoke, Texas, and is hereby approved pursuant to Section 212.0065 and 212.016 of the Texas Local Government Code, as amended.

By: ____________ 01.27.2025
Cody Petree, City Manager — Date

ATTEST: ____________ 01.27.2025
April S. Hill, City Secretary — Date

CITY OF ROANOKE TEXAS

GENERAL NOTES:

1. The City of Roanoke has adopted the National Electric Safety Code (the "Code"). The Code generally prohibits structures within 17.5 feet on either side of the centerline of overhead distribution lines and within 37.5 feet on either side of the centerline of overhead transmission lines. In some instances the Code requires greater clearances. Building permits will not be issued for structures within these clearance areas. Contact the Building Official with specific questions.
2. The purpose of this Amended Plat is to reconfigure lot lines.
3. Current zoning: (PD) Planned Development. Zoning information acquired from the City of Roanoke website. (https://roanoketexas.com/)
4. The fieldwork was completed on November 11, 2024.
5. This survey was performed without the benefit of a commitment for title insurance. Therefore, there may be easements or documents pertaining to the subject tract that are not shown or referenced hereon.

SURVEYOR'S CERTIFICATE

KNOW ALL MEN BY THESE PRESENTS:

That I, Jewel Chadd, do hereby certify that I prepared this plat from an actual and accurate survey of the land and that the corner monuments shown thereon as set were properly placed under my personal supervision in accordance with the ordinances of the City of Roanoke, Denton County, Texas

Jewel Chadd
Registered Professional
Land Surveyor No. 5754

STATE OF TEXAS REGISTERED JEWEL CHADD 5754 PROFESSIONAL LAND SURVEYOR

STATE OF TEXAS §

COUNTY OF DENTON §

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared **Jewel Chadd,** known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same for the purpose and considerations therein expressed and in the capacity therein stated and as the act and deed therein stated.

Given under my hand and seal of office this 14th day of January, 2025

Notary Public in and for the State of Texas

TRICIA PLATT
My Commission Expires
December 18, 2025

Filed for Record
in the Official Records Of:
Denton County
On: 2/25/2025 2:57:41 PM
In the PLAT Records
VICINITY MAP AMENDED PLAT L
Doc Number: 2025–73
Number of Pages: 1
Amount: 50.00
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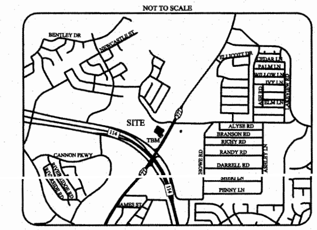
VICINITY MAP
NOT TO SCALE



AMENDED PLAT
LOTS 1BR-2B & 1BR-2C, BLOCK 6
HOMESTEAD RETAIL ADDITION

BEING A 0.919 OF AN ACRE REPLAT OF
LOT 1BR-2A, BLOCK 6, HOMESTEAD RETAIL ADDITION
AN ADDITION IN THE CITY OF ROANOKE, DENTON COUNTY, TEXAS,
RECORDED UNDER INSTRUMENT NUMBER 2012-108, P. R.D.C.T.
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LANGAN PROJECT NO. 520105001

Denton Co., Tx - PLAT.dwg Date: 1/14/2025 Time: 17:10 User: rbraud Style Table: JPH Land Surveying.ctb Layout: 24x36-AMENDED PLAT

AGENDA ITEM

TO: Mayor and Council

SUBJECT: Zipline International – Drone Charging Location

MEETING DATE: September 08, 2026

DEPARTMENT: Community and Economic Development

SUMMARY:
City staff conducted outreach to several municipalities where Zipline currently operates to identify potential operational and community impacts associated with drone delivery services.

MUNICIPAL FEEDBACK:
Three responding communities—Ennis (Ellis Co.), Greenville (Hunt Co.), and Anna (Collin Co.)—reported generally favorable relations between their communities and the applicant. Resident feedback gathered from these cities highlighted a few specific operational concerns:

- **Acoustics & Altitude:** Occasional noise complaints and concerns regarding drones flying at low altitudes.
- **Hub Security:** Instances where pickup hubs or distribution stations located at participating retailers were unsecured or knocked over.

INTERDEPARTMENTAL VETTING & SAFETY:
In addition to municipal outreach, relevant city departments met directly with the applicant to address common operational concerns and public safety protocols.

ATTACHMENTS
1. **Applicant Response Matrix:** Details the applicant's responses to key operational areas, including delivery volume, safety protocols, noise mitigation, power requirements, and potential community benefits.
2. **Public Safety Briefing Summary:** Executive summary prepared by Chief Addington regarding the applicant's joint meeting with the Roanoke Fire and Police Departments.

EXECUTIVE SUMMARY

Zipline Proposed Drone Charging Facility

1207 N. U.S. Highway 377 - Roanoke, Texas

Post-Meeting Assessment: Zipline addressed several initial Fire Department concerns through remote monitoring, emergency electrical shutdown, Knox access, rapid technician response, and UAS deconfliction. Remaining items are primarily documentation and battery-hazard verification.

FAA / FACILITY CAPACITY

The December 2025 FAA DFW environmental decision evaluated a maximum of 20 docks at an individual site. Zipline advised the City that newer FAA documentation permits larger configurations. A July 2026 national FAA programmatic environmental review may provide a broader pathway; however, staff has not yet identified a public FAA document specifically authorizing the proposed Roanoke 36- or 48-position configuration. Zipline should provide the controlling FAA documentation for the final site capacity.

LITHIUM-ION BATTERY RISK

Zipline stated that each aircraft contains 84 lithium-ion cells and the delivery carrier contains 20 additional cells - 104 cells associated with one aircraft/delivery system. A single lithium-ion cell entering thermal runaway can self-heat rapidly, vent flammable and toxic gases, eject hot material, and reach temperatures high enough to ignite nearby combustibles. The greater concern is propagation: heat from one failed cell can drive adjacent cells into thermal runaway unless the battery design, spacing, cooling, and containment prevent it. The key technical question is therefore whether Zipline can demonstrate cell-to-cell and pack-to-pack propagation resistance for the exact system proposed in Roanoke.

INFORMATION CONFIRMED BY ZIPLINE

- No cameras are installed on the aircraft. The delivery carrier has a camera used during delivery; imagery outside the immediate lowering/delivery area is blurred.
- The charging site will be monitored by cameras and remote operational systems.
- Zipline can remotely shut off electrical power and will provide Fire Department remote emergency shutdown capability.
- The secured facility will include Knox access for emergency responders.
- Zipline stated that qualified personnel can be onsite within minutes when requested.
- Zipline stated that its deconfliction system gives manned aircraft and public-safety UAS priority/right-of-way.

REMAINING FIRE DEPARTMENT ITEMS

1. Written FAA documentation supporting the final number of docks/positions proposed for Roanoke.
2. Battery cell specifications and available thermal-runaway/propagation testing for the aircraft and delivery carrier.
3. Written emergency shutdown, Knox access, remote monitoring, and 24-hour response procedures.
4. Formal UAS deconfliction procedure confirming priority for Fire, Police, and other emergency aircraft.

BOTTOM LINE

The meeting substantially reduced concerns related to unattended operation, emergency access, electrical isolation, and public-safety airspace coordination. **The principal remaining issues are verification of FAA site-capacity authority and technical documentation demonstrating that a single-cell thermal runaway event will not propagate through the aircraft battery system or to adjacent aircraft.**

Category / Topic	Resident Concern or Question	Zipline / Official Response
Delivery Volume & Flight Hours	How many drones will be in the air, how many deliveries per day/hour, and what will operating hours look like?	Volume is regulated by the FAA and driven by resident adoption/demand. System capacity can handle up to 30+ drones flying autonomously in close proximity using an advanced FAA-approved traffic management system.
Safety & Maintenance	Drones weigh 55 lbs each; concern over poor maintenance (like shopping carts) leading to accidents.	Directly owned, operated, and maintained by Zipline under FAA certification. Equipped with onboard safety redundancy systems and a backup parachute. Track record of over 140 million miles flown since 2016 with no serious injuries.
Noise & Altitude	Takeoff, landing, and flight noise overhead near residential neighborhoods. Concerns about low-altitude flying.	Drones fly direct routes at an altitude above 300 ft (typically at least 330 ft in DFW). Packages are lowered via a tethered pod so drones don't descend to the ground. Propellers and flight patterns are engineered for quiet operation, testing six times quieter during delivery than competitors (~60 dB in flight, similar to a dishwasher in the next room).
Power Infrastructure	What are the power requirements for the drone recharging station?	Highly energy-efficient setup. A typical 12-dock charging site draws energy equivalent to only 20 to 30 low-power EV chargers.
Allowed Services & Scope	What does "package delivery and other airborne services" cover beyond Walmart?	Partners with national brands (Walmart), hundreds of local restaurants/shops, and major healthcare providers (e.g., Cleveland Clinic, Advocate Health, Baycare) to deliver goods and prescription medications.
Airspace Safety & Coordination	How will airspace safety be managed with other operators, hot air balloons, and city events (e.g., 4th of July fireworks)?	Uses FAA-approved Uncrewed Aircraft System Traffic Management (UTM) and drone-to-drone communication for route reservation and autonomous separation. Operations proactively coordinate with local organizers/first responders and can pause flights upon request from police or city officials.
Community Benefits	What direct financial or practical benefits does the city of Roanoke receive?	Sales tax from local restaurant deliveries returns to Roanoke. Free marketplace onboarding for local small businesses (yielding ~26%+ boost in delivery sales). Provides accessible home delivery for residents without cars or with limited mobility.

Category / Topic	Resident Concern or Question	Zipline / Official Response
Testing & Community Outreach	Will there be test flights, demonstrations, or public outreach prior to launch?	Zipline will conduct meetings, demonstrations, HOA outreach, and direct alignment with first responders prior to launch. Provides a clear community point-of-contact to track, investigate, and resolve feedback.

Roanoke

CITY COUNCIL AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Specific Use Permit - Drone Charging Station

MEETING DATE: September 8, 2026

DEPARTMENT: Planning

ITEM SUMMARY:

Continue a public hearing and make a decision on Ordinance No. 2026-145, a rezoning application by Zipline International, Inc., on behalf of C&C Roanoke, LLC, to amend Planned Development District Ordinance No. 1996-117, and the Comprehensive Zoning Ordinance of the City of Roanoke, Texas, of a 0.486 acres of land located within the J.D. Hunter Survey Abstract No. 808, and being legally described as Lot 1BR-2B, Block 6, Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, by changing the zoning for said property from Planned Development Ord. 1996-117 (PD 1996-117) to Planned Development Ord No 1996-117 - Specific Use Permit (PD-SUP), to allow drone charging station use. **(SUP-2026-06)**

INFORMATION:

The applicant is requesting approval of a Specific Use Permit request to allow a drone charging station as a primary use on property located at 1209 N. US 377.

Request Details

The applicant is proposing a drone charging station as a primary use. While the request encompasses the entire 0.486 acre platted tract of land, the applicant anticipates utilizing approximately 0.2688 acres of land for the proposed use. The unmanned aircraft or drones would be used for drone delivery of food orders and other deliveries. When an order is received, staff is of the understanding that the drone would leave the charging station, go to the restaurant or location where the product was ordered, pick up the order from a drop-box, fly to the delivery address, and then deliver the order before returning to the charging dock. It is the understanding of staff that there would be no persons attending the drones except for occasional maintenance personnel.

Concept Plan Information

The applicant provided a concept plan which indicates the following:

Proposed Number of	4 dock towers, each with the capability to support 12 drones, for a maximum t 48 drones.

CITY COUNCIL AGENDA ITEM

Charging Docks:	
Proposed Front Yard Setback:	The drone charging dock nearest the front property line has an approximate se of 93 feet from the front property line.
Proposed Rear Yard Setback:	The drone charging dock nearest the rear property line has an approximate se 50 feet from the rear property line.
Proposed Height:	The concept plan does not indicate the proposed height, the applicant indicate height of the structures to be approximately 26.5 feet tall. The maximum heigh allowed for structures or buildings in this tract is 35 feet.
Distance from the nearest Residential Use:	The text amendment provides a minimum distance from a residential use of 1(to be required for any drone charging use. This particular site would be approx 336 feet from the nearest residential property, which is located to the northwes
Provided Screening:	The concept plan indicates an 8 foot perimeter fence constructed of black wro iron.
Parking Provided:	The text amendment requires 1 parking space for drone charging stations that primary use. The concept plan indicates that one parking space is provided.
FAA Considerations:	Drones operated by Zipline are regulated under FAA regulations. They obtaine approval for operation in 2023, and fly at a height that does not exceed 300 fe
Proposed Hours of Operation:	The SUP application indicates that the site would operate 24 hours a day, 7 da week. There is no customer facing activity, minimal light and noise impacts, ar routine maintenance would be performed during normal business hours.

Staff Analysis

This is a newer use that is becoming common in other municipalities around North Texas. Traditionally, these are installed as an accessory use. The text amendment proposal would allow charging docks to be installed with an SUP as either a primary or accessory use, with different standards depending on if the proposed application is for a primary or accessory use. Staff recommends approval of the request for several reasons:

1. The request is for drone charging dock structures, not the operation of the drones themselves. If a charging dock were located in a neighboring municipality, the drones could still operate and deliver in the City of Roanoke, per FAA regulations.
2. The proposed site was replatted in 2025 and has been vacant since 2022. The configuration of the property could make other development which would require parking and other development standards difficult to meet based on current ordinance.

CITY COUNCIL AGENDA ITEM

3. There is minimal to no impact for residential zoning districts, the adjacent uses are all commercial uses in nature.
4. Any expansion of use or changes to the proposed use or concept plan would require a new SUP.

Planning & Zoning Commission Action:
On Monday, August 17, 2026, the Planning & Zoning Commission conducted a public hearing to consider the request. A motion was made and seconded to recommend approval of the SUP permit with the condition that the hours of operation are limited to 6:00 am to Midnight, except for deliveries of items deemed critical by City Council such as medications. The motion passed by a 4 to 3 vote.

STAFF RECOMMENDATION:
See attachments for additional staff comments and applicant outreach efforts.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. Ordinance No. 2026-145 SUP Drone Charging Use 0.486 acre tract
2. Supplementary Staff Report
3. Chief Addington - Meeting Summary
4. Concern/Response Matrix

ORDINANCE NO. 2026-145

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE AND MAP OF THE CITY OF ROANOKE, TEXAS, AS HERETOFORE AMENDED, BY GRANTING A CHANGE IN ZONING FROM PLANNED DEVELOPMENT DISTRICT (PD # 96-117) TO PLANNED DEVELOPMENT DISTRICT SPECIFIC USE PERMIT (PD # 96-117-SUP) TO ALLOW A DRONE CHARGING STATION USE FOR AN APPROXIMATELY 0.486-ACRE TRACT OF LAND CONSISTING OF LOT 1BR-2B, BLOCK 6 OF THE HOMESTEAD RETAIL ADDITION, AN ADDITION TO THE CITY OF ROANOKE, DENTON COUNTY, TEXAS, AND MORE PARTICULARLY DESCRIBED AND/OR DEPICTED IN EXHIBIT A WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN FOR ALL PURPOSES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY FOR VIOLATIONS; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER;AND PROVIDING FOR SAID ORDINANCE TO TAKE EFFECT FROM AND AFTER ITS DATE OF PUBLICATION.

WHEREAS, after public notice and public hearing as required by law, the Planning and Zoning Commission for the City of Roanoke, Texas, has recommended that the official zoning map of the City of Roanoke, Texas, be amended to reflect that the zoning on the approximately 0.486-acre tract or tracts of land consisting of Lot 1BR-2B, Block 6 of the Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, and being more particularly described and/or depicted in **Exhibit A** of this Ordinance, which is attached hereto and incorporated herein for all purposes, be changed from Planned Development District (PD # 96-117) to Planned Development District Specific Use Permit (PD # 96-117-SUP) to allow a drone charging station use as a primary use; and

WHEREAS, the Planning and Zoning Commission of the City of Roanoke, Texas, and the City Council of the City of Roanoke, Texas, in compliance with the laws of the State of Texas, have given the requisite notices by publication and otherwise, and have held due hearings and afforded a full and fair hearing to all property owners generally and to all persons interested, and the City Council of the City of Roanoke, Texas, is of the opinion and finds that said changes should be granted and that the Comprehensive Zoning Ordinance should be amended.

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

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.

The Comprehensive Zoning Ordinance and official zoning map of the City of Roanoke, Texas, be and the same is hereby amended for the approximately 0.486-acre tract or tracts of land consisting of Lot 1BR-2B, Block 6 of the Homestead Retail Addition, an addition to the City of Roanoke, Denton County, Texas, and being more particularly described and/or depicted in **Exhibit A** of this Ordinance, which is attached hereto and incorporated herein for all purposes, and presently zoned Planned Development District (PD # 96-117) is changed to Planned Development District Specific Use Permit (PD # 96-117-SUP) to allow a drone charging station use as a primary use.

SECTION 3.

The City Secretary is directed to engross and enroll this Ordinance in the Code of Ordinances of the City of Roanoke and to reflect this change of zoning on the official zoning map of the City of Roanoke, Texas.

SECTION 4.
SEVERABILITY CLAUSE

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 of this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 5.
PENALTY CLAUSE

Any person, firm, or corporation violating any of the provisions or terms of this Ordinance shall be guilty of a misdemeanor and upon conviction, shall be fined a sum not to exceed $2,000.00 for each offense, and each and every violation or day such violation shall continue or exist, shall be deemed a separate offense.

SECTION 6.
PUBLICATION CLAUSE

The City Secretary of the City is hereby directed to publish in the official newspaper of the City the caption, penalty clause, and effective date clause of this Ordinance as required by law.

SECTION 7.
EFFECTIVE DATE

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

PASSED, APPROVED AND ADOPTED by the City Council of the City of Roanoke, Texas, on this September 8, 2026.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
Lindsay Rawlinson, City Secretary

APPROVED AS TO FORM:

____
Jeff Moore, City Attorney

EXHIBIT A

FLOOD ZONE CLASSIFICATION

This property lies within ZONE(S) X (UNSHADED) of the Flood Insurance Rate Map for Denton County, Texas and Incorporated Areas, map no. 48121C0515G, dated 2011/04/18, via scaled map location and graphic plotting and/or the National Flood Hazard Layer (NFHL) Web Map Service (WMS) at http://hazards.fema.gov.

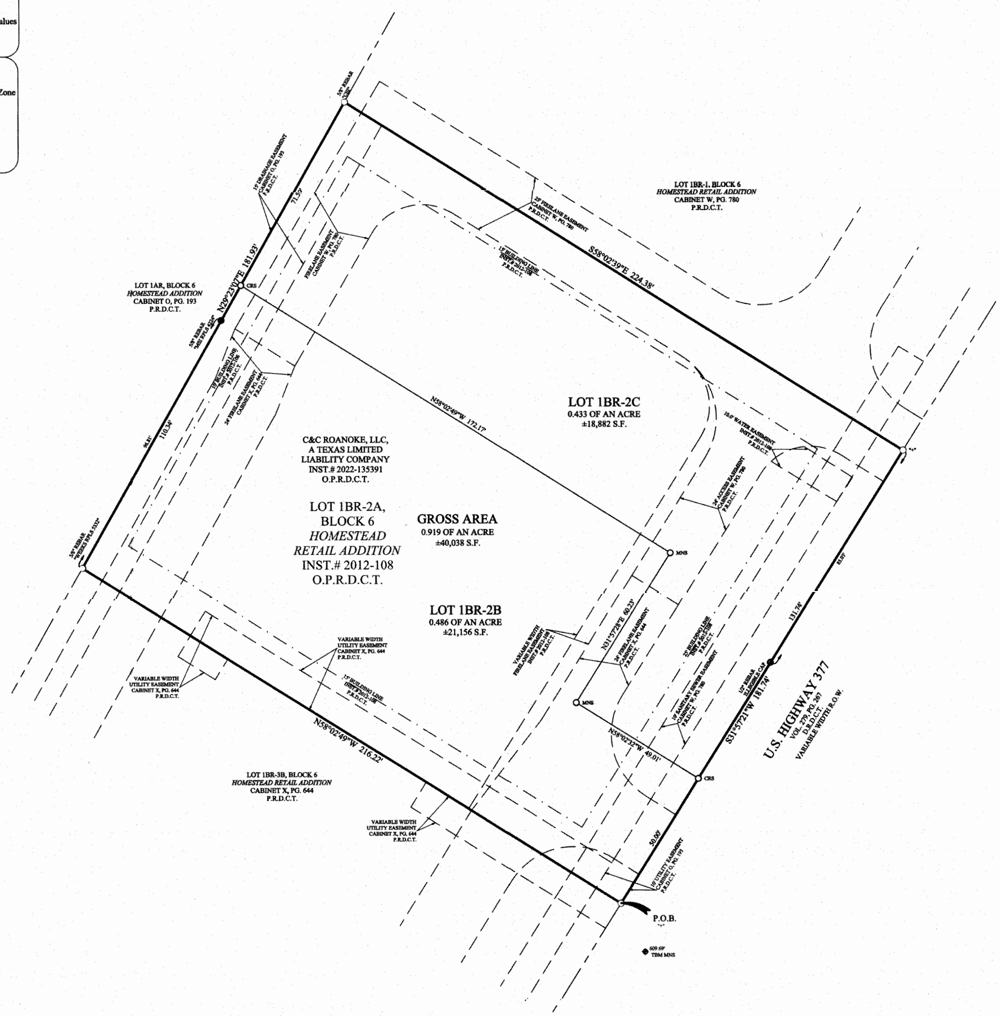
MONUMENTS / DATUMS / BEARING BASIS

Monuments are found if not marked MNS or CRS.

CRS	1/2" rebar stamped "Langan" set
MNS	Mag nail & washer stamped "Langan" set
TBM	Site benchmark (see vicinity map for general location)
"+"	"+" cut in concrete
	Vertex or common point (not a monument)
	Coordinate values, if shown, are US.SyFt./TxCS,'83,NCZ
	Elevations, if shown, are NAVD'88 (Geoid 18)
	Bearings are based on the TxCS,'83,NCZ
	Distances & areas shown are represented in surface values
TYPE I	TxDOT Right of Way tapered concrete monument.
TYPE II	TxDOT Right of Way bronze cap in concrete.
TYPE III	TxDOT Right of Way aluminum cap.

LEGEND OF ABBREVIATIONS

US.SyFt.	United States Survey Feet
TxCS,'83,NCZ	Texas Coordinate System of 1983, North Central Zone
NAVD'88	North American Vertical Datum of 1988
P.R.D.C.T.	Plat Records of Denton County, Texas
O.P.R.D.C.T.	Official Public Records of Denton County, Texas
D.R.D.C.T.	Deed Records of Denton County, Texas
VOL/PG/INST#	Volume/Page/Instrument Number
POB/POC	Point of Beginning/Point of Commencing
ESMT/BL	Easement/Building Line



LANGAN
Langan Engineering and
Environmental Services, LLC
2999 Olympus Blvd, Suite 165
Dallas, TX 75019
TBPELS Firm #10194888
T: 817.328.3200 www.langan.com

OWNER
C&C Roanoke, LLC, a Texas
Limited Liability Company
8350 N Central Expressway
Suite 1313
Dallas, TX 75206
Phone: 214-561-6522

SURVEYOR
Langan Engineering and
Environmental Services
2999 Olympus Blvd, Suite 165
Dallas, TX 75019
Phone: 817-328-3200

OWNER'S CERTIFICATE

WHEREAS C&C Roanoke, LLC, a Texas limited liability company, is the owner of Lot 1BR-2A, Block 6, Homestead Retail Addition, an addition in the City of Roanoke, Denton County, Texas, according to the plat thereof recorded under Instrument Number 2012-108, Plat Records, Denton County, Texas (P.R.D.C.T.), said tract being the same tract described in the Special Warranty Deed to the C&C Roanoke, LLC, a Texas limited liability company, recorded under Instrument Number 2022-135391, Official Public Records, Denton County, Texas; the subject tract is more particularly described as follows (bearings are based on the Texas Coordinate System of 1983, North Central Zone):

BEGINNING at an "+" cut in concrete found at the south corner of the said Lot 1BR-2A;

THENCE with the perimeter and to the corners of 1BR-2A, the following calls:

1. NORTH 58°02'49" WEST, a distance of 216.22 to a found 5/8 inch capped rebar stamped "WEEKS RPLS 5332";
2. NORTH 29°23'07" EAST, passing at a distance of 96.81 feet a found 5/8 inch capped rebar stamped "MSI RPLS 4224", continue said course for a total distance of 181.93 feet to a found 5/8 inch capped rebar stamped "CEI";
3. SOUTH 58°02'39" EAST, a distance of 224.38 feet to a found "+" cut in concrete;
4. SOUTH 31°57'21" WEST, passing at a distance of 85.03 feet a found 1/2 inch capped rebar with an illegible stamp, continue said course for a total distance of 181.74 feet returning to the **POINT OF BEGINNING** and enclosing 0.919 of an acre (±40,038 square feet).

STATE OF TEXAS §

COUNTY OF DENTON §

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That C&C Roanoke, LLC, a Texas limited liability company, does hereby adopt this Amended Plat designating the hereinabove described property as Lots 1BR-2B & 1BR-2C, Block 6, ***Homestead Retail Addition***, an addition in the City of Roanoke, Denton County, Texas and does hereby dedicate to the public use forever all streets, alleys, parks, watercourses, drains, easements, and public places thereon shown for the purpose and consideration therein expressed.

Witness my hand at Denton County, Texas, this 15th day of January 2025

By: C&C Roanoke, LLC, a Texas limited liability company

By: [signature]

Name: Chad DuBose

Title: Mgr

STATE OF TEXAS §

COUNTY OF Dallas §

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Chad DuBose for C&C Roanoke, LLC, a Texas limited liability company, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same for the purpose and considerations therein expressed and in the capacity therein stated and as the act and deed therein stated.

Given under my hand and seal of office this 15th day of January, 2025

[signature]
Notary Public in and for the State of Texas

LISA BUTLER
Notary ID #5293194
My Commission Expires
January 11, 2029

APPROVAL OF THE CITY OF ROANOKE, TEXAS

This minor or amending plat was submitted to and considered by the City of Roanoke, Texas, and is hereby approved pursuant to Section 212.0065 and 212.016 of the Texas Local Government Code, as amended.

By: [signature] 01.27.2025
Cody Petree, City Manager — Date

ATTEST: April S. Hill 01.27.2025
April S. Hill, City Secretary — Date

CITY OF ROANOKE TEXAS

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4. The fieldwork was completed on November 11, 2024.
5. This survey was performed without the benefit of a commitment for title insurance. Therefore, there may be easements or documents pertaining to the subject tract that are not shown or referenced hereon.

SURVEYOR'S CERTIFICATE

KNOW ALL MEN BY THESE PRESENTS:

That I, Jewel Chadd, do hereby certify that I prepared this plat from an actual and accurate survey of the land and that the corner monuments shown thereon as set were properly placed under my personal supervision in accordance with the ordinances of the City of Roanoke, Denton County, Texas

[signature]
Jewel Chadd
Registered Professional
Land Surveyor No. 5754

STATE OF TEXAS REGISTERED JEWEL CHADD 5754 PROFESSIONAL LAND SURVEYOR

STATE OF TEXAS §

COUNTY OF DENTON §

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared **Jewel Chadd**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same for the purpose and considerations therein expressed and in the capacity therein stated and as the act and deed therein stated.

Given under my hand and seal of office this 14th day of January, 2025

Tricia Platt
Notary Public in and for the State of Texas

TRICIA PLATT
My Commission Expires
December 18, 2025

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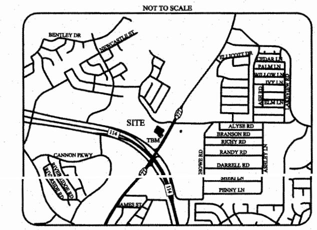

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DENTON COUNTY, TEXAS

LANGAN PROJECT NO. 520105001

Filename: \\langan.com\data\DAL\data5\520105001\Project Data_Discipline\Survey\DAL452 1209 Hwy 377 N., Roanoke, Denton Co., Tx - Replat\2022.238.003 1209 Hwy 377 N., Roanoke, Denton Co., Tx - PLAT.dwg Date: 1/14/2025 Time: 17:10 User: rbraud Style Table: JPH Land Surveying.ctb Layout: 24x36-AMENDED PLAT

AGENDA ITEM

TO: Mayor and Council

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MEETING DATE: September 08, 2026

DEPARTMENT: Community and Economic Development

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City staff conducted outreach to several municipalities where Zipline currently operates to identify potential operational and community impacts associated with drone delivery services.

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In addition to municipal outreach, relevant city departments met directly with the applicant to address common operational concerns and public safety protocols.

ATTACHMENTS
1. **Applicant Response Matrix:** Details the applicant's responses to key operational areas, including delivery volume, safety protocols, noise mitigation, power requirements, and potential community benefits.
2. **Public Safety Briefing Summary:** Executive summary prepared by Chief Addington regarding the applicant's joint meeting with the Roanoke Fire and Police Departments.

EXECUTIVE SUMMARY

Zipline Proposed Drone Charging Facility

1207 N. U.S. Highway 377 - Roanoke, Texas

Post-Meeting Assessment: Zipline addressed several initial Fire Department concerns through remote monitoring, emergency electrical shutdown, Knox access, rapid technician response, and UAS deconfliction. Remaining items are primarily documentation and battery-hazard verification.

FAA / FACILITY CAPACITY

The December 2025 FAA DFW environmental decision evaluated a maximum of 20 docks at an individual site. Zipline advised the City that newer FAA documentation permits larger configurations. A July 2026 national FAA programmatic environmental review may provide a broader pathway; however, staff has not yet identified a public FAA document specifically authorizing the proposed Roanoke 36- or 48-position configuration. Zipline should provide the controlling FAA documentation for the final site capacity.

LITHIUM-ION BATTERY RISK

Zipline stated that each aircraft contains 84 lithium-ion cells and the delivery carrier contains 20 additional cells - 104 cells associated with one aircraft/delivery system. A single lithium-ion cell entering thermal runaway can self-heat rapidly, vent flammable and toxic gases, eject hot material, and reach temperatures high enough to ignite nearby combustibles. The greater concern is propagation: heat from one failed cell can drive adjacent cells into thermal runaway unless the battery design, spacing, cooling, and containment prevent it. The key technical question is therefore whether Zipline can demonstrate cell-to-cell and pack-to-pack propagation resistance for the exact system proposed in Roanoke.

INFORMATION CONFIRMED BY ZIPLINE

- No cameras are installed on the aircraft. The delivery carrier has a camera used during delivery; imagery outside the immediate lowering/delivery area is blurred.
- The charging site will be monitored by cameras and remote operational systems.
- Zipline can remotely shut off electrical power and will provide Fire Department remote emergency shutdown capability.
- The secured facility will include Knox access for emergency responders.
- Zipline stated that qualified personnel can be onsite within minutes when requested.
- Zipline stated that its deconfliction system gives manned aircraft and public-safety UAS priority/right-of-way.

REMAINING FIRE DEPARTMENT ITEMS

1. Written FAA documentation supporting the final number of docks/positions proposed for Roanoke.
2. Battery cell specifications and available thermal-runaway/propagation testing for the aircraft and delivery carrier.
3. Written emergency shutdown, Knox access, remote monitoring, and 24-hour response procedures.
4. Formal UAS deconfliction procedure confirming priority for Fire, Police, and other emergency aircraft.

BOTTOM LINE

The meeting substantially reduced concerns related to unattended operation, emergency access, electrical isolation, and public-safety airspace coordination. **The principal remaining issues are verification of FAA site-capacity authority and technical documentation demonstrating that a single-cell thermal runaway event will not propagate through the aircraft battery system or to adjacent aircraft.**

Category / Topic	Resident Concern or Question	Zipline / Official Response
Delivery Volume & Flight Hours	How many drones will be in the air, how many deliveries per day/hour, and what will operating hours look like?	Volume is regulated by the FAA and driven by resident adoption/demand. System capacity can handle up to 30+ drones flying autonomously in close proximity using an advanced FAA-approved traffic management system.
Safety & Maintenance	Drones weigh 55 lbs each; concern over poor maintenance (like shopping carts) leading to accidents.	Directly owned, operated, and maintained by Zipline under FAA certification. Equipped with onboard safety redundancy systems and a backup parachute. Track record of over 140 million miles flown since 2016 with no serious injuries.
Noise & Altitude	Takeoff, landing, and flight noise overhead near residential neighborhoods. Concerns about low-altitude flying.	Drones fly direct routes at an altitude above 300 ft (typically at least 330 ft in DFW). Packages are lowered via a tethered pod so drones don't descend to the ground. Propellers and flight patterns are engineered for quiet operation, testing six times quieter during delivery than competitors (~60 dB in flight, similar to a dishwasher in the next room).
Power Infrastructure	What are the power requirements for the drone recharging station?	Highly energy-efficient setup. A typical 12-dock charging site draws energy equivalent to only 20 to 30 low-power EV chargers.
Allowed Services & Scope	What does "package delivery and other airborne services" cover beyond Walmart?	Partners with national brands (Walmart), hundreds of local restaurants/shops, and major healthcare providers (e.g., Cleveland Clinic, Advocate Health, Baycare) to deliver goods and prescription medications.
Airspace Safety & Coordination	How will airspace safety be managed with other operators, hot air balloons, and city events (e.g., 4th of July fireworks)?	Uses FAA-approved Uncrewed Aircraft System Traffic Management (UTM) and drone-to-drone communication for route reservation and autonomous separation. Operations proactively coordinate with local organizers/first responders and can pause flights upon request from police or city officials.
Community Benefits	What direct financial or practical benefits does the city of Roanoke receive?	Sales tax from local restaurant deliveries returns to Roanoke. Free marketplace onboarding for local small businesses (yielding ~26%+ boost in delivery sales). Provides accessible home delivery for residents without cars or with limited mobility.

Category / Topic	Resident Concern or Question	Zipline / Official Response
Testing & Community Outreach	Will there be test flights, demonstrations, or public outreach prior to launch?	Zipline will conduct meetings, demonstrations, HOA outreach, and direct alignment with first responders prior to launch. Provides a clear community point-of-contact to track, investigate, and resolve feedback.

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Adopting Official 2026-2027 Operating and Capital Budget

MEETING DATE: September 8, 2026

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on the first and final reading of Ordinance No. 2026-147 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, 2026, and ending September 30, 2027.

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, 2026. It has been available to citizens and the public for their inspection since that date. The City Manager, City Council, and City Staff held a public hearing on August 25, 2026 to discuss all items of expenditure.

The City's FY27 Proposed Budget includes a projected $80.3m in ongoing revenues to fund $79.85m in ongoing expenses, ensuring all operating funds of the City are fully balanced. This budget includes:

- A 31% increase in the cost to provide health insurance
- 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
- 3 new full-time positions: a Custodian I, a Facility Maintenance Supervisor, and an additional Police Officer
- Inflation-based increases to maintain service levels across the city

AGENDA ITEM

The budget will also utilize $2.5 in available fund balance. All items paid for with fund balance are one-time in nature and include the following:

- $650,000 in General Fund cash for street maintenance;
- $642,000 in General Fund cash for facilities maintenance;
- $475,000 in General Fund cash as one-time debt funding (this was done to keep our tax rate level with FY26);
- $300,000 in new vehicles;
- $292,000 in public safety equipment;
- $182,000 in technology equipment;
- $148,000 in marketing costs;
- $142,000 in costs related to supplies and equipment for new positions;
- $97,000 in parks equipment, IT consulting, and additional façade grants
-

Finally, the FY27 budget includes the issuance of certificates of obligation and general obligation bonds from Roanoke's newly formed Local Government Hotel Development Corporation in order to fund the construction of a hotel/convention center adjacent to city hall.

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 approval.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:

AGENDA ITEM

1. Fund and Debt Summaries
2. 1 - Tax Year 2026 Rate Notice
3. Ordinance No. 2026-147 - Adopting Budget FY2026-2027

General Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 23,159,331**	**$ 22,246,588**	**$ 17,549,915**	**$ 17,549,915**	**$ 14,873,988**	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**
Total Property Tax	$ 6,564,635	$ 6,850,851	$ 7,574,530	$ 7,407,000	$ 7,984,555	$ 8,526,658	$ 9,064,309	$ 9,609,885	$ 10,144,042
Total Sales Tax	$ 13,098,225	$ 15,513,148	$ 13,815,000	$ 13,805,000	$ 14,088,500	$ 14,440,713	$ 14,801,730	$ 15,319,791	$ 15,855,984
Total Business/Franchise Fees	$ 2,147,623	$ 3,961,527	$ 4,448,665	$ 4,436,649	$ 4,677,376	$ 4,585,736	$ 4,776,645	$ 4,985,749	$ 5,233,125
Total Service Charges	$ 2,223,802	$ 2,468,441	$ 2,017,994	$ 2,138,072	$ 2,477,000	$ 2,530,565	$ 2,585,318	$ 2,641,287	$ 2,698,500
Total Fines/Forfeitures	$ 561,734	$ 546,444	$ 634,339	$ 607,953	$ 617,825	$ 627,092	$ 636,499	$ 646,046	$ 655,737
Total Licenses and Permits	$ 760,994	$ 858,225	$ 588,200	$ 566,051	$ 573,200	$ 587,348	$ 601,847	$ 616,706	$ 631,933
Total Grants/Contributions	$ 176,863	$ 22,718	$ 500	$ 84,580	$ 10,000	$ 10,150	$ 10,302	$ 10,457	$ 10,614
Total Interfund Transfers	$ 2,250,000	$ 5,845,000	$ 6,510,000	$ 6,510,000	$ 6,765,000	$ 7,395,000	$ 7,990,000	$ 8,435,000	$ 8,910,000
Total Debt Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,032,964	$ 1,356,075	$ 429,500	$ 432,401	$ 380,500	$ 390,650	$ 401,087	$ 411,820	$ 422,856
Grand Total	**$ 28,816,840**	**$ 37,422,428**	**$ 36,018,728**	**$ 35,987,705**	**$ 37,573,957**	**$ 39,093,912**	**$ 40,867,738**	**$ 42,676,740**	**$ 44,562,791**
Non-Departmental	$ 5,653,418	$ 4,252,491	$ 4,665,154	$ 5,117,000	$ 2,062,969	$ 2,170,663	$ 2,205,165	$ 2,292,578	$ 2,266,476
Administration	$ 2,631,138	$ 9,926,455	$ 2,673,523	$ 3,139,097	$ 3,197,287	$ 2,826,724	$ 2,952,068	$ 3,084,754	$ 3,224,091
City Secretary's Office	$ 196,572	$ 245,482	$ 229,562	$ 273,189	$ 233,915	$ 242,486	$ 253,151	$ 264,423	$ 276,255
Information Technology	$ 1,178,589	$ 1,715,402	$ 1,820,708	$ 1,741,527	$ 1,928,799	$ 1,790,896	$ 1,855,915	$ 1,924,474	$ 1,996,248
Human Resources	$ 304,074	$ 604,891	$ 715,766	$ 675,757	$ 764,104	$ 752,710	$ 779,925	$ 808,489	$ 838,318
Municipal Court	$ 494,556	$ 572,925	$ 856,940	$ 788,764	$ 769,044	$ 779,924	$ 812,715	$ 847,723	$ 884,856
Emergency Management	$ -	$ -	$ -	$ -	$ 467,534	$ 276,601	$ 285,769	$ 295,348	$ 305,350
Administration Total	**$ 10,458,347**	**$ 17,317,645**	**$ 10,961,653**	**$ 11,735,334**	**$ 9,423,653**	**$ 8,840,004**	**$ 9,144,708**	**$ 9,517,787**	**$ 9,791,593**
Library/Visitor's Center	$ 1,058,544	$ 1,053,563	$ 1,501,856	$ 1,381,113	$ 1,378,251	$ 1,313,430	$ 1,379,062	$ 1,448,333	$ 1,520,687
Community Services Total	**$ 1,058,544**	**$ 1,053,563**	**$ 1,501,856**	**$ 1,381,113**	**$ 1,378,251**	**$ 1,313,430**	**$ 1,379,062**	**$ 1,448,333**	**$ 1,520,687**
Development	$ 922,166	$ 1,025,230	$ 976,324	$ 912,592	$ 958,472	$ 958,259	$ 1,004,329	$ 1,053,303	$ 1,104,840
Development Total	**$ 922,166**	**$ 1,025,230**	**$ 976,324**	**$ 912,592**	**$ 958,472**	**$ 958,259**	**$ 1,004,329**	**$ 1,053,303**	**$ 1,104,840**
Fire and EMS	$ 6,119,189	$ 7,226,094	$ 6,978,503	$ 6,923,320	$ 7,588,392	$ 7,899,182	$ 8,273,241	$ 8,667,819	$ 9,080,134
Fire Department Total	**$ 6,119,189**	**$ 7,226,094**	**$ 6,978,503**	**$ 6,923,320**	**$ 7,588,392**	**$ 7,899,182**	**$ 8,273,241**	**$ 8,667,819**	**$ 9,080,134**
Recreation Programming	$ 2,174,894	$ 2,038,865	$ 1,833,833	$ 1,536,648	$ 1,532,406	$ 1,561,375	$ 1,624,055	$ 1,690,100	$ 1,759,345
Aquatics	$ -	$ 181,869	$ 479,441	$ 478,296	$ 468,683	$ 490,523	$ 515,854	$ 542,735	$ 570,925
Athletics	$ 2,735	$ 155,768	$ 152,370	$ 239,060	$ 511,509	$ 523,861	$ 539,901	$ 557,331	$ 576,230
Senior Center	$ -	$ 6,713	$ 216,476	$ 188,136	$ 249,514	$ 258,458	$ 269,441	$ 281,044	$ 293,219
Parks	$ 1,269,776	$ 1,196,318	$ 1,443,549	$ 1,224,385	$ 1,458,893	$ 1,530,888	$ 1,611,995	$ 1,698,088	$ 1,788,189
Parks and Recreation Total	**$ 3,447,405**	**$ 3,579,533**	**$ 4,125,669**	**$ 3,666,526**	**$ 4,221,005**	**$ 4,365,105**	**$ 4,561,246**	**$ 4,769,297**	**$ 4,987,909**
Administration	$ 5,571,434	$ 8,783,410	$ 2,857,249	$ 2,499,580	$ 2,653,878	$ 2,714,217	$ 2,823,064	$ 2,937,853	$ 3,057,876
Support	$ -	$ 62,595	$ 2,778,038	$ 2,904,324	$ 3,012,021	$ 3,114,329	$ 3,281,446	$ 3,457,851	$ 3,642,211
Special Services	$ -	$ 55,497	$ 1,117,492	$ 1,140,117	$ 1,073,987	$ 1,114,952	$ 1,166,366	$ 1,220,605	$ 1,277,418
Operations	$ -	$ 96,529	$ 4,356,385	$ 3,893,366	$ 4,487,737	$ 4,675,662	$ 4,941,278	$ 5,222,085	$ 5,515,596
Police Total	**$ 5,571,434**	**$ 8,998,030**	**$ 11,109,164**	**$ 10,437,386**	**$ 11,227,622**	**$ 11,619,161**	**$ 12,212,155**	**$ 12,838,394**	**$ 13,493,101**
Streets	$ 1,455,269	$ 1,304,874	$ 1,596,652	$ 1,569,223	$ 2,014,603	$ 1,416,296	$ 1,476,843	$ 1,540,933	$ 1,607,999
Fleet/Facilities	$ -	$ 1,018,960	$ 1,285,748	$ 1,259,482	$ 2,191,247	$ 1,697,210	$ 1,775,087	$ 1,857,255	$ 1,942,901
Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works Total	**$ 1,455,269**	**$ 2,323,834**	**$ 2,882,400**	**$ 2,828,705**	**$ 4,205,850**	**$ 3,113,506**	**$ 3,251,931**	**$ 3,398,188**	**$ 3,550,900**
Marketing	$ 419,097	$ 359,490	$ 767,853	$ 773,851	$ 1,025,084	$ 914,737	$ 959,676	$ 1,008,057	$ 1,059,543
Visitor's Center	$ 278,132	$ 235,682	$ -	$ 4,805	$ -	$ -	$ -	$ -	$ -
Special Events Total	**$ 697,229**	**$ 595,171**	**$ 767,853**	**$ 778,655**	**$ 1,025,084**	**$ 914,737**	**$ 959,676**	**$ 1,008,057**	**$ 1,059,543**
Grand Total	**$ 29,729,583**	**$ 42,119,101**	**$ 39,303,422**	**$ 38,663,632**	**$ 40,028,330**	**$ 39,023,384**	**$ 40,786,347**	**$ 42,701,177**	**$ 44,588,707**
Ending Balance	**$ 22,246,588**	**$ 17,549,915**	**$ 14,265,220**	**$ 14,873,988**	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**	**$ 12,521,181**

Starting Fund Balance	**$ 14,873,988**	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**
Ongoing Revenues	$ 37,573,957	$ 39,093,912	$ 40,867,738	$ 42,676,740	$ 44,562,791
Ongoing Expenses	$ 37,466,500	$ 39,023,384	$ 40,786,347	$ 42,701,177	$ 44,588,707
Operating Balance	**$ 107,456**	**$ 70,528**	**$ 81,391**	**$ (24,437)**	**$ (25,916)**
Planned use of Fund Balance	$ (2,561,830)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (2,561,830)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**	**$ 12,521,181**
Retirement Reserve	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Operating Reserve	$ 6,158,877	$ 6,414,803	$ 6,704,605	$ 7,019,372	$ 7,329,650
Available Balance	**$ 4,260,738**	**$ 4,075,341**	**$ 3,866,929**	**$ 3,527,725**	**$ 3,191,530**

Debt Service Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 598,726**	**$ 171,981**	**$ 172,808**	**$ 172,808**	**$ 81,264**	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**
Total Property Tax	$ 5,367,872	$ 4,975,466	$ 5,650,603	$ 5,539,725	$ 5,563,468	$ 6,407,017	$ 7,581,200	$ 7,885,510	$ 8,308,746
Total Interfund Transfers	$ 2,345,251	$ 8,086,096	$ 3,933,600	$ 3,933,600	$ 4,244,400	$ 3,431,500	$ 3,135,400	$ 3,130,350	$ 3,136,650
Total Debt Proceeds	$ 396,434	$ 624,799	$ -	$ 307,863	$ 3,524,738	$ 3,524,738	$ 3,956,747	$ 4,530,284	$ 3,796,750
Total Miscellaneous Revenue	$ 61,070	$ 83,269	$ 5,000	$ 50,000	$ 25,000	$ 25,750	$ 26,523	$ 27,318	$ 28,138
Grand Total	**$ 8,170,627**	**$ 13,769,631**	**$ 9,589,203**	**$ 9,831,187**	**$ 13,357,606**	**$ 13,389,005**	**$ 14,699,869**	**$ 15,573,462**	**$ 15,270,284**
Administration Total	$ 8,597,372	$ 13,764,286	$ 9,622,561	$ 9,922,731	$ 13,345,213	$ 13,384,984	$ 14,701,914	$ 15,574,246	$ 15,266,905
Grand Total	**$ 8,597,372**	**$ 13,764,286**	**$ 9,622,561**	**$ 9,922,731**	**$ 13,345,213**	**$ 13,384,984**	**$ 14,701,914**	**$ 15,574,246**	**$ 15,266,905**
Audit Adjustment		$ (4,518)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 171,981**	**$ 172,808**	**$ 139,450**	**$ 81,264**	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**	**$ 98,229**

Starting Fund Balance	**$ 81,264**	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**
Ongoing Revenues	$ 13,357,606	$ 13,389,005	$ 14,699,869	$ 15,573,462	$ 15,270,284
Ongoing Expenses	$ 13,345,213	$ 13,384,984	$ 14,701,914	$ 15,574,246	$ 15,266,905
Operating Balance	**$ 12,393**	**$ 4,021**	**$ (2,045)**	**$ (784)**	**$ 3,379**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**	**$ 98,229**

City-Wide Debt Service (Current and FY27 Proposed)

	All Outstanding Debt			2026 General Obligation (Hotel Bonds)			2026 Certificates of Obligation (Hotel Parking)			Proposed Debt FY27		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	$ 5,665,000	$ 4,786,010	$ 10,451,010	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,665,000	$ 4,786,010	$ 10,451,010
2027	$ 6,100,000	$ 4,805,563	$ 10,905,563	$ -	$ 2,497,300	$ 2,497,300	$ -	$ 1,027,438	$ 1,027,438	$ 6,100,000	$ 8,330,301	$ 14,430,301
2028	$ 4,445,000	$ 4,543,250	$ 8,988,250	$ -	$ 2,497,300	$ 2,497,300	$ -	$ 1,027,438	$ 1,027,438	$ 4,445,000	$ 8,067,988	$ 12,512,988
2029	$ 4,360,000	$ 4,345,653	$ 8,705,653	$ 1,130,000	$ 2,497,300	$ 3,627,300	$ 465,000	$ 1,027,438	$ 1,492,438	$ 5,955,000	$ 7,870,391	$ 13,825,391
2030	$ 4,545,000	$ 4,147,143	$ 8,692,143	$ 1,180,000	$ 2,449,275	$ 3,629,275	$ 485,000	$ 1,007,675	$ 1,492,675	$ 6,210,000	$ 7,604,093	$ 13,814,093
2031	$ 4,445,000	$ 3,939,855	$ 8,384,855	$ 1,230,000	$ 2,399,125	$ 3,629,125	$ 505,000	$ 987,063	$ 1,492,063	$ 6,180,000	$ 7,326,043	$ 13,506,043
2032	$ 4,655,000	$ 3,734,248	$ 8,389,248	$ 1,280,000	$ 2,346,850	$ 3,626,850	$ 525,000	$ 965,600	$ 1,490,600	$ 6,460,000	$ 7,046,698	$ 13,506,698
2033	$ 4,855,000	$ 3,523,170	$ 8,378,170	$ 1,335,000	$ 2,292,450	$ 3,627,450	$ 550,000	$ 943,288	$ 1,493,288	$ 6,740,000	$ 6,758,908	$ 13,498,908
2034	$ 4,745,000	$ 3,302,773	$ 8,047,773	$ 1,395,000	$ 2,235,713	$ 3,630,713	$ 575,000	$ 919,913	$ 1,494,913	$ 6,715,000	$ 6,458,399	$ 13,173,399
2035	$ 4,960,000	$ 3,093,205	$ 8,053,205	$ 1,455,000	$ 2,176,425	$ 3,631,425	$ 600,000	$ 895,475	$ 1,495,475	$ 7,015,000	$ 6,165,105	$ 13,180,105
2036	$ 4,620,000	$ 2,873,900	$ 7,493,900	$ 1,515,000	$ 2,114,588	$ 3,629,588	$ 625,000	$ 869,975	$ 1,494,975	$ 6,760,000	$ 5,858,463	$ 12,618,463
2037	$ 4,835,000	$ 2,663,900	$ 7,498,900	$ 1,580,000	$ 2,050,200	$ 3,630,200	$ 650,000	$ 843,413	$ 1,493,413	$ 7,065,000	$ 5,557,513	$ 12,622,513
2038	$ 4,300,000	$ 2,443,850	$ 6,743,850	$ 1,645,000	$ 1,983,050	$ 3,628,050	$ 675,000	$ 815,788	$ 1,490,788	$ 6,620,000	$ 5,242,688	$ 11,862,688
2039	$ 4,490,000	$ 2,247,050	$ 6,737,050	$ 1,715,000	$ 1,913,138	$ 3,628,138	$ 705,000	$ 787,100	$ 1,492,100	$ 6,910,000	$ 4,947,288	$ 11,857,288
2040	$ 4,695,000	$ 2,041,200	$ 6,736,200	$ 1,790,000	$ 1,840,250	$ 3,630,250	$ 735,000	$ 757,138	$ 1,492,138	$ 7,220,000	$ 4,638,588	$ 11,858,588
2041	$ 4,920,000	$ 1,824,425	$ 6,744,425	$ 1,865,000	$ 1,764,175	$ 3,629,175	$ 765,000	$ 725,900	$ 1,490,900	$ 7,550,000	$ 4,314,500	$ 11,864,500
2042	$ 4,410,000	$ 1,606,050	$ 6,016,050	$ 1,945,000	$ 1,684,913	$ 3,629,913	$ 800,000	$ 693,388	$ 1,493,388	$ 7,155,000	$ 3,984,351	$ 11,139,351
2043	$ 4,300,000	$ 1,401,000	$ 5,701,000	$ 2,025,000	$ 1,602,250	$ 3,627,250	$ 835,000	$ 659,388	$ 1,494,388	$ 7,160,000	$ 3,662,638	$ 10,822,638
2044	$ 4,490,000	$ 1,207,825	$ 5,697,825	$ 2,115,000	$ 1,516,188	$ 3,631,188	$ 870,000	$ 623,900	$ 1,493,900	$ 7,475,000	$ 3,347,913	$ 10,822,913
2045	$ 4,010,000	$ 1,006,050	$ 5,016,050	$ 2,200,000	$ 1,426,300	$ 3,626,300	$ 905,000	$ 586,925	$ 1,491,925	$ 7,115,000	$ 3,019,275	$ 10,134,275
2046	$ 4,195,000	$ 822,350	$ 5,017,350	$ 2,295,000	$ 1,332,800	$ 3,627,800	$ 945,000	$ 548,463	$ 1,493,463	$ 7,435,000	$ 2,703,613	$ 10,138,613
2047	$ 4,385,000	$ 630,100	$ 5,015,100	$ 2,395,000	$ 1,235,263	$ 3,630,263	$ 985,000	$ 508,300	$ 1,493,300	$ 7,765,000	$ 2,373,663	$ 10,138,663
2048	$ 4,590,000	$ 422,200	$ 5,012,200	$ 2,495,000	$ 1,133,475	$ 3,628,475	$ 1,025,000	$ 466,438	$ 1,491,438	$ 8,110,000	$ 2,022,113	$ 10,132,113
2049	$ 2,740,000	$ 204,500	$ 2,944,500	$ 2,600,000	$ 1,027,438	$ 3,627,438	$ 1,070,000	$ 422,875	$ 1,492,875	$ 6,410,000	$ 1,654,813	$ 8,064,813
2050	$ 1,595,000	$ 79,750	$ 1,674,750	$ 2,710,000	$ 916,938	$ 3,626,938	$ 1,115,000	$ 377,400	$ 1,492,400	$ 5,420,000	$ 1,374,088	$ 6,794,088
2051	$ -	$ -	$ -	$ 2,825,000	$ 801,763	$ 3,626,763	$ 1,165,000	$ 330,013	$ 1,495,013	$ 3,990,000	$ 1,131,776	$ 5,121,776
2052	$ -	$ -	$ -	$ 2,945,000	$ 681,700	$ 3,626,700	$ 1,210,000	$ 280,500	$ 1,490,500	$ 4,155,000	$ 962,200	$ 5,117,200
2053	$ -	$ -	$ -	$ 3,070,000	$ 556,538	$ 3,626,538	$ 1,265,000	$ 229,075	$ 1,494,075	$ 4,335,000	$ 785,613	$ 5,120,613
2054	$ -	$ -	$ -	$ 3,205,000	$ 426,063	$ 3,631,063	$ 1,320,000	$ 175,313	$ 1,495,313	$ 4,525,000	$ 601,376	$ 5,126,376
2055	$ -	$ -	$ -	$ 3,340,000	$ 289,850	$ 3,629,850	$ 1,375,000	$ 119,213	$ 1,494,213	$ 4,715,000	$ 409,063	$ 5,124,063
	$ 111,350,000	**$ 61,695,018**	**$ 173,045,018**	**$ 55,280,000**	**$ 47,688,618**	**$ 102,968,618**	**$ 22,745,000**	**$ 19,621,833**	**$ 42,366,833**	**$ 189,375,000**	**$ 129,005,469**	**$ 318,380,469**

Debt Service By Fund

	Outstanding and FY27 Proposed Debt						
	Hotel/CC	Property Tax	REIDC	CCPD	Hotel Tax	Utility	Total
2026	$ -	$ 5,432,276	$ 795,215	$ 3,647,800	$ 40,600	$ 535,119	$ 10,451,010
2027	$ 3,524,738	$ 6,042,075	$ 789,963	$ 3,485,800	$ 39,600	$ 548,125	$ 14,430,301
2028	$ 3,524,738	$ 4,505,675	$ 793,750	$ 3,150,300	$ 38,600	$ 499,925	$ 12,512,988
2029	$ 5,119,738	$ 4,522,175	$ 786,153	$ 2,856,800	$ 42,600	$ 497,925	$ 13,825,391
2030	$ 5,121,950	$ 4,518,025	$ 787,743	$ 2,849,550	$ 41,400	$ 495,425	$ 13,814,093
2031	$ 5,121,188	$ 4,205,075	$ 793,105	$ 2,854,050	$ 40,200	$ 492,425	$ 13,506,043
2032	$ 5,117,450	$ 4,205,425	$ 791,348	$ 2,854,550	$ 44,000	$ 493,925	$ 13,506,698
2033	$ 5,120,738	$ 4,203,875	$ 788,520	$ 2,847,950	$ 42,600	$ 495,225	$ 13,498,908
2034	$ 5,125,626	$ 3,868,525	$ 789,623	$ 2,852,650	$ 41,200	$ 495,775	$ 13,173,399
2035	$ 5,126,900	$ 3,868,275	$ 789,455	$ 2,857,950	$ 44,800	$ 492,725	$ 13,180,105
2036	$ 5,124,563	$ 3,864,825	$ 238,000	$ 2,848,600	$ 43,200	$ 499,275	$ 12,618,463
2037	$ 5,123,613	$ 3,870,925	$ 239,200	$ 2,857,850	$ 41,600	$ 489,325	$ 12,622,513
2038	$ 5,118,838	$ 3,468,075	$ -	$ 2,851,600	$ -	$ 424,175	$ 11,862,688
2039	$ 5,120,238	$ 3,460,075	$ -	$ 2,850,350	$ -	$ 426,625	$ 11,857,288
2040	$ 5,122,388	$ 3,454,125	$ -	$ 2,853,600	$ -	$ 428,475	$ 11,858,588
2041	$ 5,120,075	$ 3,463,900	$ -	$ 2,850,850	$ -	$ 429,675	$ 11,864,500
2042	$ 5,123,301	$ 2,734,775	$ -	$ 2,856,050	$ -	$ 425,225	$ 11,139,351
2043	$ 5,121,638	$ 2,735,225	$ -	$ 2,540,400	$ -	$ 425,375	$ 10,822,638
2044	$ 5,125,088	$ 2,733,000	$ -	$ 2,539,600	$ -	$ 425,225	$ 10,822,913
2045	$ 5,118,225	$ 2,373,125	$ -	$ 2,543,450	$ -	$ 99,475	$ 10,134,275
2046	$ 5,121,263	$ 2,374,800	$ -	$ 2,541,450	$ -	$ 101,100	$ 10,138,613
2047	$ 5,123,563	$ 2,374,000	$ -	$ 2,543,600	$ -	$ 97,500	$ 10,138,663
2048	$ 5,119,913	$ 2,374,250	$ -	$ 2,539,450	$ -	$ 98,500	$ 10,132,113
2049	$ 5,120,313	$ 1,571,250	$ -	$ 1,274,000	$ -	$ 99,250	$ 8,064,813
2050	$ 5,119,338	$ 1,575,000	$ -	$ -	$ -	$ 99,750	$ 6,794,088
2051	$ 5,121,776	$ -	$ -	$ -	$ -	$ -	$ 5,121,776
2052	$ 5,117,200	$ -	$ -	$ -	$ -	$ -	$ 5,117,200
2053	$ 5,120,613	$ -	$ -	$ -	$ -	$ -	$ 5,120,613
2054	$ 5,126,376	$ -	$ -	$ -	$ -	$ -	$ 5,126,376
2055	$ 5,124,063	$ -	$ -	$ -	$ -	$ -	$ 5,124,063
	$ 145,335,451	**$ 87,798,751**	**$ 8,382,073**	**$ 66,748,250**	**$ 500,400**	**$ 9,615,544**	**$ 318,380,469**

Crime Control & Prevention District FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 2,916,380**	**$ 4,038,022**	**$ 4,280,500**	**$ 4,280,500**	**$ 4,292,856**	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**
Total Sales Tax	$ 6,322,811	$ 6,874,197	$ 6,837,500	$ 6,837,500	$ 6,974,250	$ 7,148,606	$ 7,327,321	$ 7,583,778	$ 7,849,210
Total Miscellaneous Revenue	$ 58,619	$ 409,359	$ 45,000	$ 25,374	$ 25,000	$ 25,750	$ 26,523	$ 27,318	$ 28,138
Grand Total	**$ 6,381,430**	**$ 7,283,556**	**$ 6,882,500**	**$ 6,862,874**	**$ 6,999,250**	**$ 7,174,356**	**$ 7,353,844**	**$ 7,611,096**	**$ 7,877,348**
Non-Departmental	$ -	$ 4,513	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration Total	$ -	$ 4,513	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 5,259,788	$ 7,036,565	$ 6,909,517	$ 6,850,518	$ 7,020,869	$ 7,172,545	$ 7,351,728	$ 9,107,682	$ 7,875,925
Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Total	$ 5,259,788	$ 7,036,565	$ 6,909,517	$ 6,850,518	$ 7,020,869	$ 7,172,545	$ 7,351,728	$ 9,107,682	$ 7,875,925
Grand Total	**$ 5,259,788**	**$ 7,041,078**	**$ 6,909,517**	**$ 6,850,518**	**$ 7,020,869**	**$ 7,172,545**	**$ 7,351,728**	**$ 9,107,682**	**$ 7,875,925**
Audit Adjustment (GASB)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 4,038,022**	**$ 4,280,500**	**$ 4,253,483**	**$ 4,292,856**	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**	**$ 2,780,001**

Starting Fund Balance	**$ 4,292,856**	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**
Ongoing Revenues	$ 6,999,250	$ 7,174,356	$ 7,353,844	$ 7,611,096	$ 7,877,348
Ongoing Expenses	$ 6,995,869	$ 7,172,545	$ 7,351,728	$ 7,607,682	$ 7,875,925
Operating Balance	**$ 3,381**	**$ 1,811**	**$ 2,116**	**$ 3,413**	**$ 1,423**
Planned use of Fund Balance	$ (25,000)	$ -	$ -	$ (1,500,000)	$ -
Capital Projects				*$ (1,500,000)*	
One-Time Operating Items	*$ (25,000)*				
Ending Fund Balance	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**	**$ 2,780,001**
Operating Reserve	$ 1,150,006	$ 1,179,048	$ 1,208,503	$ 1,250,578	$ 1,275,000
Available Balance	**$ 3,121,231**	**$ 3,094,000**	**$ 3,066,661**	**$ 1,528,000**	**$ 1,505,001**

Economic/Industrial Development Corporation FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 13,865,872**	**$ 12,910,254**	**$ 11,998,308**	**$ 11,998,308**	**$ 10,156,717**	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**
Total Sales Tax	$ 6,463,941	$ 7,685,404	$ 6,837,500	$ 6,837,500	$ 6,974,250	$ 7,148,606	$ 7,327,321	$ 7,583,778	$ 7,849,210
Total Miscellaneous Revenue	$ 665,184	$ 589,571	$ 8,310,000	$ 8,623,559	$ 325,000	$ 331,000	$ 337,180	$ 343,545	$ 350,102
Grand Total	**$ 7,129,125**	**$ 8,274,976**	**$ 15,147,500**	**$ 15,461,059**	**$ 7,299,250**	**$ 7,479,606**	**$ 7,664,501**	**$ 7,927,323**	**$ 8,199,312**
Non-Departmental	$ 8,084,743	$ 9,186,922	$ 17,132,124	$ 17,302,650	$ 7,306,791	$ 7,474,005	$ 7,661,640	$ 7,919,760	$ 8,194,419
Administration Total	$ 8,084,743	$ 9,186,922	$ 17,132,124	$ 17,302,650	$ 7,306,791	$ 7,474,005	$ 7,661,640	$ 7,919,760	$ 8,194,419
Grand Total	**$ 8,084,743**	**$ 9,186,922**	**$ 17,132,124**	**$ 17,302,650**	**$ 7,306,791**	**$ 7,474,005**	**$ 7,661,640**	**$ 7,919,760**	**$ 8,194,419**
Ending Balance	**$ 12,910,254**	**$ 11,998,308**	**$ 10,013,684**	**$ 10,156,717**	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**	**$ 10,170,095**

Starting Fund Balance	**$ 10,156,717**	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**
Ongoing Revenues	$ 7,299,250	$ 7,479,606	$ 7,664,501	$ 7,927,323	$ 8,199,312
Ongoing Expenses	$ 7,281,791	$ 7,474,005	$ 7,661,640	$ 7,919,760	$ 8,194,419
Operating Balance	**$ 17,460**	**$ 5,602**	**$ 2,861**	**$ 7,563**	**$ 4,892**
Planned use of Fund Balance	$ (25,000)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (25,000)*				
Ending Fund Balance	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**	**$ 10,170,095**
Hotel/Conv Ctr Debt Reserve	$ 8,100,000	$ 8,100,000	$ 8,100,000	$ 8,100,000	$ 8,100,000
Operating Reserve	$ 1,197,007	$ 1,228,603	$ 1,259,448	$ 1,301,878	$ 1,347,028
Available Balance	**$ 852,170**	**$ 826,175**	**$ 798,191**	**$ 763,324**	**$ 723,067**

Special Events Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 643,041**	**$ 586,988**	**$ 461,174**	**$ 461,174**	**$ 46,802**	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**
Total Service Charges	$ 41,159	$ 2,608	$ 40,000	$ 3,000	$ 20,000	$ 20,200	$ 20,402	$ 20,606	$ 20,812
Total Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Grants/Contributions	$ 105,744	$ 92,414	$ 50,000	$ 80,000	$ 80,000	$ 81,200	$ 82,418	$ 83,654	$ 84,909
Total Interfund Transfers	$ 1,025,000	$ 1,000,000	$ 1,050,000	$ 1,050,000	$ 1,425,000	$ 1,450,000	$ 1,485,000	$ 1,515,000	$ 1,550,000
Total Miscellaneous Revenue	$ 8,348	$ 9,892	$ 5,000	$ 348	$ 500	$ 515	$ 530	$ 546	$ 563
Grand Total	**$ 1,180,251**	**$ 1,104,914**	**$ 1,145,000**	**$ 1,133,348**	**$ 1,525,500**	**$ 1,551,915**	**$ 1,588,350**	**$ 1,619,807**	**$ 1,656,284**
Special Events Total	$ 1,236,304	$ 1,230,728	$ 1,241,336	$ 1,547,720	$ 1,521,157	$ 1,548,229	$ 1,580,415	$ 1,615,102	$ 1,652,433
Grand Total	**$ 1,236,304**	**$ 1,230,728**	**$ 1,241,336**	**$ 1,547,720**	**$ 1,521,157**	**$ 1,548,229**	**$ 1,580,415**	**$ 1,615,102**	**$ 1,652,433**
Ending Balance	**$ 586,988**	**$ 461,174**	**$ 364,838**	**$ 46,802**	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**	**$ 71,322**

Starting Fund Balance	**$ 46,802**	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**
Ongoing Revenues	$ 1,525,500	$ 1,551,915	$ 1,588,350	$ 1,619,807	$ 1,656,284
Ongoing Expenses	$ 1,521,157	$ 1,548,229	$ 1,580,415	$ 1,615,102	$ 1,652,433
Operating Balance	**$ 4,343**	**$ 3,686**	**$ 7,935**	**$ 4,704**	**$ 3,851**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**	**$ 71,322**

Hotel Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 162,203**	**$ 200,596**	**$ 193,101**	**$ 193,101**	**$ 191,001**	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**
Total Sales Tax	$ 177,365	$ 124,812	$ 175,000	$ 130,000	$ 150,000	$ 153,750	$ 157,594	$ 163,110	$ 168,818
Total Miscellaneous Revenue	$ 2,697	$ 4,100	$ 2,000	$ 3,500	$ 3,500	$ 3,605	$ 3,713	$ 3,825	$ 3,939
Grand Total	**$ 180,062**	**$ 128,913**	**$ 177,000**	**$ 133,500**	**$ 153,500**	**$ 157,355**	**$ 161,307**	**$ 166,934**	**$ 172,758**
Administration Total	$ 141,669	$ 136,407	$ 147,600	$ 135,600	$ 151,600	$ 155,780	$ 159,963	$ 163,948	$ 167,936
Grand Total	**$ 141,669**	**$ 136,407**	**$ 147,600**	**$ 135,600**	**$ 151,600**	**$ 155,780**	**$ 159,963**	**$ 163,948**	**$ 167,936**
Ending Balance	**$ 200,596**	**$ 193,101**	**$ 222,501**	**$ 191,001**	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**	**$ 203,627**

Starting Fund Balance	**$ 191,001**	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**
Ongoing Revenues	$ 153,500	$ 157,355	$ 161,307	$ 166,934	$ 172,758
Ongoing Expenses	$ 151,600	$ 155,780	$ 159,963	$ 163,948	$ 167,936
Operating Balance	**$ 1,900**	**$ 1,575**	**$ 1,344**	**$ 2,986**	**$ 4,821**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**	**$ 203,627**
Operating Reserve	$ 24,921	$ 25,608	$ 26,295	$ 26,950	$ 27,606
Available Balance	**$ 167,981**	**$ 168,868**	**$ 169,525**	**$ 171,856**	**$ 176,022**

Utility Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 6,513,713**	**$ 8,022,773**	**$ 10,225,376**	**$ 10,225,376**	**$ 5,888,374**	**$ 5,931,478**	**$ 6,160,425**	**$ 5,960,794**	**$ 5,463,376**
Total Service Charges	$ 10,023,439	$ 11,389,063	$ 11,887,541	$ 12,282,250	$ 12,769,281	$ 13,469,770	$ 14,289,453	$ 15,312,539	$ 16,931,641
Total Fines/Forfeitures	$ 88,182	$ 114,527	$ 150,000	$ 140,000	$ 180,000	$ 182,700	$ 185,441	$ 188,222	$ 191,045
Total Interfund Transfers	$ 4,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Debt Proceeds	$ 65,823	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,125,563	$ 1,615,065	$ 90,000	$ 616,150	$ 450,000	$ 462,000	$ 474,338	$ 487,022	$ 500,064
Grand Total	**$ 11,307,407**	**$ 13,118,656**	**$ 12,127,541**	**$ 13,038,400**	**$ 13,399,281**	**$ 14,114,470**	**$ 14,949,231**	**$ 15,987,783**	**$ 17,622,751**
Debt	$ 87,667	$ 167,609	$ 531,976	$ 531,976	$ 548,125	$ 499,925	$ 497,925	$ 495,425	$ 492,425
Customer Service	$ 525,590	$ 487,815	$ 516,983	$ 515,629	$ 602,912	$ 626,661	$ 654,522	$ 685,080	$ 718,175
Administration Total	$ 613,257	$ 655,424	$ 1,048,959	$ 1,047,605	$ 1,151,037	$ 1,126,586	$ 1,152,447	$ 1,180,505	$ 1,210,600
Public Works	$ 9,185,090	$ 10,260,628	$ 16,434,221	$ 16,327,798	$ 12,205,141	$ 12,758,937	$ 13,996,415	$ 15,304,695	$ 16,876,280
Public Works Total	$ 9,185,090	$ 10,260,628	$ 16,434,221	$ 16,327,798	$ 12,205,141	$ 12,758,937	$ 13,996,415	$ 15,304,695	$ 16,876,280
Grand Total	**$ 9,798,347**	**$ 10,916,052**	**$ 17,483,180**	**$ 17,375,402**	**$ 13,356,177**	**$ 13,885,523**	**$ 15,148,863**	**$ 16,485,200**	**$ 18,086,880**
Ending Balance	**$ 8,022,773**	**$ 10,225,376**	**$ 4,869,737**	**$ 5,888,374**	**$ 5,931,478**	**$ 6,160,425**	**$ 5,960,794**	**$ 5,463,376**	**$ 4,999,247**

Starting Fund Balance	**$ 5,888,374**	**$ 5,931,478**	**$ 6,160,425**	**$ 6,160,794**	**$ 6,163,376**
Ongoing Revenues	$ 13,399,281	$ 14,114,470	$ 14,949,231	$ 15,987,783	$ 17,622,751
Use of Rate Stabilization Reserve	$ -	$ -	$ 200,000	$ 500,000	$ 475,000
Ongoing Expenses	$ 13,089,537	$ 13,885,523	$ 15,148,863	$ 16,485,200	$ 18,086,880
Operating Balance	**$ 309,744**	**$ 228,947**	**$ 369**	**$ 2,583**	**$ 10,871**
Planned use of Fund Balance	$ (266,640)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (266,640)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 5,931,478**	**$ 6,160,425**	**$ 6,160,794**	**$ 6,163,376**	**$ 6,174,247**
Rate Stabilization Reserve	$ 2,035,554	$ 2,035,554	$ 1,835,554	$ 1,335,554	$ 860,554
Operating Reserve	$ 2,151,705	$ 2,282,552	$ 2,490,224	$ 2,709,896	$ 2,973,186
Available Balance	**$ 1,744,219**	**$ 1,842,319**	**$ 1,835,016**	**$ 2,117,926**	**$ 2,340,508**

2026 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____0.192445____ (Maintenance & Operation Rate)

Proposed I&S______0.133737___ (Interest & Sinking or Debt Rate)

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, CGFO
Printed name

__________________________________ ___8/5/2026_ Date
Signature

ORDINANCE NO 2026-147

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF ROANOKE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; 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; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager's recommended budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027 was posted on the city's website and filed in the office of the City Secretary of the City of Roanoke on August 5, 2026, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2026-27 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 FY2026-27 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 25, 2026, the Roanoke City Council held a public hearing on its proposed budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027 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 2026 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 July 22, 2026.

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, 2026 and ending September 30, 2027, 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 FY2026-27 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		FY2027 Budgeted Expenditures
General Fund	$	40,028,330
General Obligation Debt Service Fund	$	13,345,213
Water and Wastewater Fund	$	13,356,177
Hotel/Motel Fund	$	151,600
Vehicle/Equipment Replacement Fund	$	1,373,000
Computer Replacement Fund	$	200,000
Roanoke Special Events	$	1,521,157

Economic Industrial Development Corporation (REIDC-4A)	$	7,306,791
Crime Control and Prevention District (CCPD)	$	7,020,869
Hotel/Convention Center Debt Reserve	$	8,100,000

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	$ 290,000
Streets Capital Projects Fund	$ 280,000
Water and Wastewater Capital Projects Fund	$ 300,000
Parks Capital Project Fund	$ 300,000
Hotel/Convention Center	$ 86,670,000

SECTION 6.

All appropriation balances for capital expenditures and capital improvement projects as of September 30, 2026 shall roll forward to October 1, 2026. 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 8, 2026.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
Lindsay Rawlinson, City Secretary

APPROVED AS TO FORM:

____
Jeff Moore, City Attorney

City of Roanoke
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $215,749 which is a 2 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 $98,178.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Proposed Property Tax Rate:	$0.326182/100	$0.326182/100
No-New-Revenue (Effective) Tax Rate:	$0.307629/100	$0.294076/100
No-New-Revenue Maintenance & Operations Rate:	$0.192445/100	
Voter-Approval (Rollback) Tax Rate:	$0.319313/100	$0.321142/100
Debt Rate:	$0.133737/100	$0.139184/100
De-Minimis Rate	$0.326182/100	$0.327589/100

Total debt obligation for City of Roanoke secured by property taxes: $5,567,075

CITY OF ROANOKE

PRELIMINARY ANNUAL OPERATING & CAPITAL BUDGET

*as presented on August 4, 2026

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

FISCAL YEAR 2026/2027

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

CITY OF ROANOKE — CITY OFFICIALS

MAYOR

Carl E. Gierisch, Jr.

CITY COUNCIL

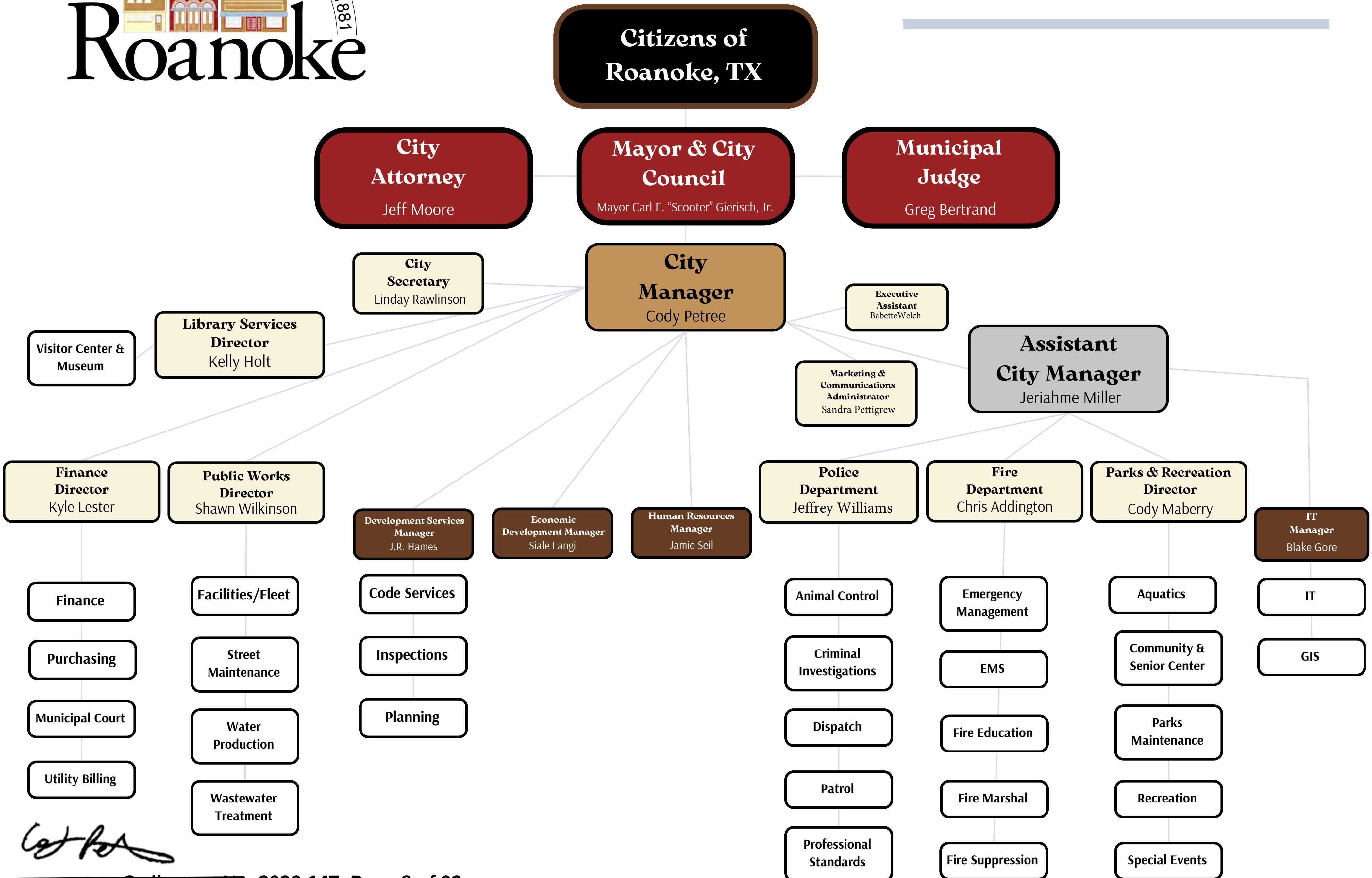
Holly Gray	Mayor Pro Tem	Ward 1
John Pullen	Council Member	Ward 1
Brian Darby	Council Member	Ward 2
Ernie Adams	Council Member	Ward 2
David Brundage	Council Member	Ward 3
David Thompson	Council Member	Ward 3

CITY STAFF

Cody Petree, City Manager

Kyle Lester, Finance Director

ORGANIZATIONAL STRUCTURE



Cody Petree
City Manager

Table Of Contents

TO: Roanoke City Council

SUBJECT: FY27 Budget/CIP/Forecast Outlook

BUDGET SUMMARY

Roanoke staff is proud to present the City's FY27 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 infrastructure maintenance and long-term capital needs. This budget also lays out a multi-year strategy to restructure the city's debt plan to maximize our financial flexibility for the future.

This document consolidates over 1,200 general ledger accounts and 26 departments to weave together a consistent financial plan for delivering exemplary services to Roanoke's residents, visitors, and businesses. The major initiatives that drive this budget include:

- Salary and Benefit Maintenance
    - 5% compensation increases for staff (2% cost-of-living adjustment, 3% merit adjustment)
    - Funding a 37% increase in health insurance costs without altering benefit offerings
- Keeping up with inflation
    - The cost to deliver services continues to rise substantially year-over-year. However, the first step in our budget process is for department personnel to calculate the increase needed to deliver the same level of service in the upcoming fiscal year and offset the increase with budget cuts as much as possible. For FY27, estimated inflationary increases amount to 3%, or $2.4 million. This includes compensation and benefit increases.
- Targeted staffing adjustments
    - Roanoke's most valuable asset is also our most expensive to maintain: staffing. The influx of population to North Texas puts a difficult strain on our resources, requiring additional full-time personnel. This budget cycle, 19 new positions were requested by department directors, 3 of which are proposed to be funded.

Location	Description	Status	Ongoing Cost	Tax Increase Required
Fleet/Facilities	Custodian I	Funded	$ 66,107	Funded in FY27
Fleet/Facilities	Facility Maint. Spvr.	Funded	$ 114,434	Funded in FY27
Police Department	Police Officer	Funded	$ 128,193	Funded in FY27
Total New Personnel Funded			**$ 308,734**	

Location	Description	Status	Ongoing Cost	Tax Increase Required
Police Department	Dispatcher	Not Funded	$ 71,850	0.17 pennies to fund
Streets	Maint. Worker I	Not Funded	$ 73,804	0.18 pennies to fund
Streets	Equipment Operator	Not Funded	$ 87,640	0.21 pennies to fund
Emergency Management	Sr. Emergency Mngmt. Specialist	Not Funded	$ 96,393	0.23 pennies to fund
Fire and EMS	Fire Analyst	Not Funded	$ 110,604	0.27 pennies to fund
Special Events	Events Coordinator	Not Funded	$ 100,000	0.24 pennies to fund
Police Department	Rangemaster	Not Funded	$ 131,575	0.32 pennies to fund
Fire and EMS	Firefighter/Paramedic (9)	Not Funded	$ 1,357,128	3.28 pennies to fund
Total New Personnel Requested but Not Funded			**$ 2,028,994**	**4.9 pennies to fund**

- Strategic increases to non-personnel costs, with emphasis on efficiency of operations.
  - Our FY27 funding requests amount to $6.8 million. Of that, staff was able to fund $3.7 million, or 54%.

All Funding Requests			
New Request Category	**Funded**	**Not Funded**	**Total**
Facility	$ 145,000.00	$ -	$ 145,000.00
Other Consulting	$ 122,000.00	$ 69,450.00	$ 191,450.00
Special Events	$ 123,750.00	$ 81,000.00	$ 204,750.00
Technology Improvement	$ 198,951.58	$ 25,470.00	$ 224,421.58
Use of Cash for Debt	$ 475,000.00	$ -	$ 475,000.00
Vehicle/Apparatus	$ 403,010.00	$ 127,729.20	$ 530,739.20
Supplies/Equipment	$ 623,215.00	$ 312,000.00	$ 935,215.00
Infrastructure Maintenance	$ 1,183,030.00	$ 425,000.00	$ 1,608,030.00
Personnel-Related	$ 433,880.00	$ 2,065,494.00	$ 2,499,374.00
Total Supplemental Requests	**$ 3,707,836.58**	**$ 3,106,143.20**	**$ 6,813,979.78**
Funded Ratio	**54%**	**46%**	

- Of the funding items recommended for approval, only $830,000, or 22%, would require ongoing revenue. The majority of the items are one-time in nature, and can therefore be paid for with available cash balances.

Approved Funding Requests			
New Request Category	**Ongoing**	**One-Time**	**Total**
Facility	$ -	$ 145,000.00	$ 145,000.00
Other Consulting	$ 50,000.00	$ 72,000.00	$ 122,000.00
Special Events	$ -	$ 123,750.00	$ 123,750.00
Technology Improvement	$ 16,000.00	$ 182,951.58	$ 198,951.58
Debt	$ -	$ 475,000.00	$ 475,000.00
Vehicle/Apparatus	$ 99,370.20	$ 303,639.80	$ 403,010.00
Supplies/Equipment	$ 308,661.00	$ 314,554.00	$ 623,215.00
Infrastructure Maintenance	$ 8,880.00	$ 1,174,150.00	$ 1,183,030.00
Personnel-Related	$ 346,456.00	$ 87,424.00	$ 433,880.00
Total Supplemental Requests	**$ 829,367.20**	**$ 2,878,469.38**	**$ 3,707,836.58**
Funded Ratio	**22%**	**78%**	

- Furthermore, much of our funding packages address facilities, long-term infrastructure maintenance (including technological infrastructure), and public safety.

Approved Funding Requests by Department			
New Request Category	**Ongoing**	**One-Time**	**Total**
Municipal Court	$ -	$ 15,960.00	$ 15,960.00
Parks & Recreation	$ -	$ 22,000.00	$ 22,000.00
Planning & Development	$ -	$ 39,500.00	$ 39,500.00
Human Resources	$ 12,000.00	$ 33,755.00	$ 45,755.00
Library	$ -	$ 120,000.00	$ 120,000.00
Fire and EMS	$ 175,000.00	$ -	$ 175,000.00
Marketing	$ 50,000.00	$ 147,900.00	$ 197,900.00
Emergency Management	$ -	$ 198,140.00	$ 198,140.00
Information Technology	$ 13,722.00	$ 193,008.58	$ 206,730.58
Police	$ 241,059.00	$ 129,066.00	$ 370,125.00
Utilities	$ 114,370.20	$ 266,639.80	$ 381,010.00
City Manager's Office	$ 42,675.00	$ 500,000.00	$ 542,675.00
Street Maintenance	$ -	$ 650,000.00	$ 650,000.00
Fleet/Facilities	$ 180,541.00	$ 562,500.00	$ 743,041.00
Total Supplemental Requests	**$ 829,367.20**	**$ 2,878,469.38**	**$ 3,707,836.58**

- Hotel and Convention Center Project
    - The most impactful project on the horizon is the construction of a hotel/convention center on Oak Street, adjacent to City Hall. Over the past several years, staff has worked extensively with a consulting firm to finalize the construction, funding, and operating details for opening a boutique hotel and convention center in our popular downtown area. The project required the city to form the Roanoke Convention Center Hotel Local Development Corporation (LGC) in 2026, which is a not-for-profit component unit of the city. The LGC will issue two separate debt series in the fall of 2026 (FY27):
        - $15.8 million in Certificates of Obligation for a parking facility, secured by property tax but planned to be paid for through hotel/sales tax receipts and net revenues of the hotel; and
        - $62 million in General Obligation Bonds for the construction of a convention center attached to the hotel, secured by property tax but paid for through hotel/sales tax receipts and net revenues of the hotel.
    - Once constructed, operations of the hotel will be outsourced to a management company in conjunction with the hotel brand. Finance staff is keeping a temporary debt service reserve in the REIDC Fund in the event that the hotel opening is delayed or that hotel revenues are not sufficient for the first two years' worth of debt service.

Having laid these out, our FY27 budget is pivotal in setting forth a financial plan to address these competing priorities while focusing on a multi-year tax strategy.

EXPENSE SUMMARY

Internal Transfers – A Note about How to Read this Document

Because Roanoke has a large amount of legally restricted revenue that must be recognized in separate funds, staff utilizes an internal cash transfer system to move money where it needs to go. This accounting strategy helps finance staff to keep the majority of our annual operating costs consolidated to our General Fund and Utilities Fund while separating the REIDC and CCPD cash in their legally separate buckets. To utilize these restricted revenues, staff books the cash in the REIDC Fund and CCPD Fund and then transfers portions of it to the Debt Service Fund and General Fund to pay for their allowable expenses. The major operating funds also utilize cash transfers to contribute to our capital improvement plan. This mechanism is useful on an administrative level, but it has the side effect of making our annual revenue/expense summary appear larger than the actual cash we are taking in. The reason is because these transfers are booked as revenues and expenses.

For example, the CCPD Fund will receive $6.9 million in sales tax receipts and disburse $6.28 million of it to the General Fund and Debt Service Fund. As the below example shows, this results in booking the initial receipt of revenues, then booking the $6.28 million transfer out of the CCPD as an expense and into the designated funds as revenue. The net result is that $6.28 million in cash is booked twice – once when we receive the cash, and again when we move the cash out of its original fund.

Example: Use of CCPD Sales Tax				
	CCPD Fund	**General Fund**	**Debt Service Fund**	**All Funds**
Revenue				
CCPD Sales Tax	$ 6,974,250	$ -	$ -	$ 6,974,250
Transfer In	$ -	$ 2,800,000	$ 3,485,800	$ 6,285,800
Total	**$ 6,974,250**	**$ 2,800,000**	**$ 3,485,800**	**$ 13,260,050**
Expense				
Police Personnel	$ -	$ 2,800,000		$ 2,800,000
Police Non-Personnel	$ 688,450	$ -		$ 688,450
Public Safety Debt	$ -	$ -	$ 3,485,800	$ 3,485,800
Transfer Out	$ 6,285,800	$ -	$ -	$ 6,285,800
Total	**$ 6,974,250**	**$ 2,800,000**	**$ 3,485,800**	**$ 13,260,050**

In an effort to be transparent, this document will show both the total line-item budget including all transfers as well as a cash-basis budget that nets those transfers out. In total, $15.2 million will be transferred between operating funds. Those break down as follows:

From	To	FY27 Amount	Use of Cash
Hotel Tax Fund	General Fund	$ 100,000	General advertising in Marketing & Communications Budget
REIDC Fund	Debt Service Fund	$ 244,000	2017 Certificates of Obligation
Hotel Tax Fund	Debt Service Fund	$ 39,600	2017 Certificates of Obligation
General Fund	Debt Service Fund	$ 475,000	One-time cash transfer to cover debt service in lieu of a tax increase
REIDC Fund	Special Events Fund	$ 1,425,000	Major special event costs
Utility Fund	General Fund	$ 2,762,162	To pay for portions of Roanoke's internal services (HR, Finance, etc.), per cost allocation schedule
CCPD Fund	General Fund	$ 2,800,000	Police Department salaries/benefits
CCPD Fund	Debt Service Fund	$ 3,485,800	Public Safety Building debt service
REIDC Fund	General Fund	$ 3,865,000	Parks and Library budgets
	Total	**$ 15,196,562**	

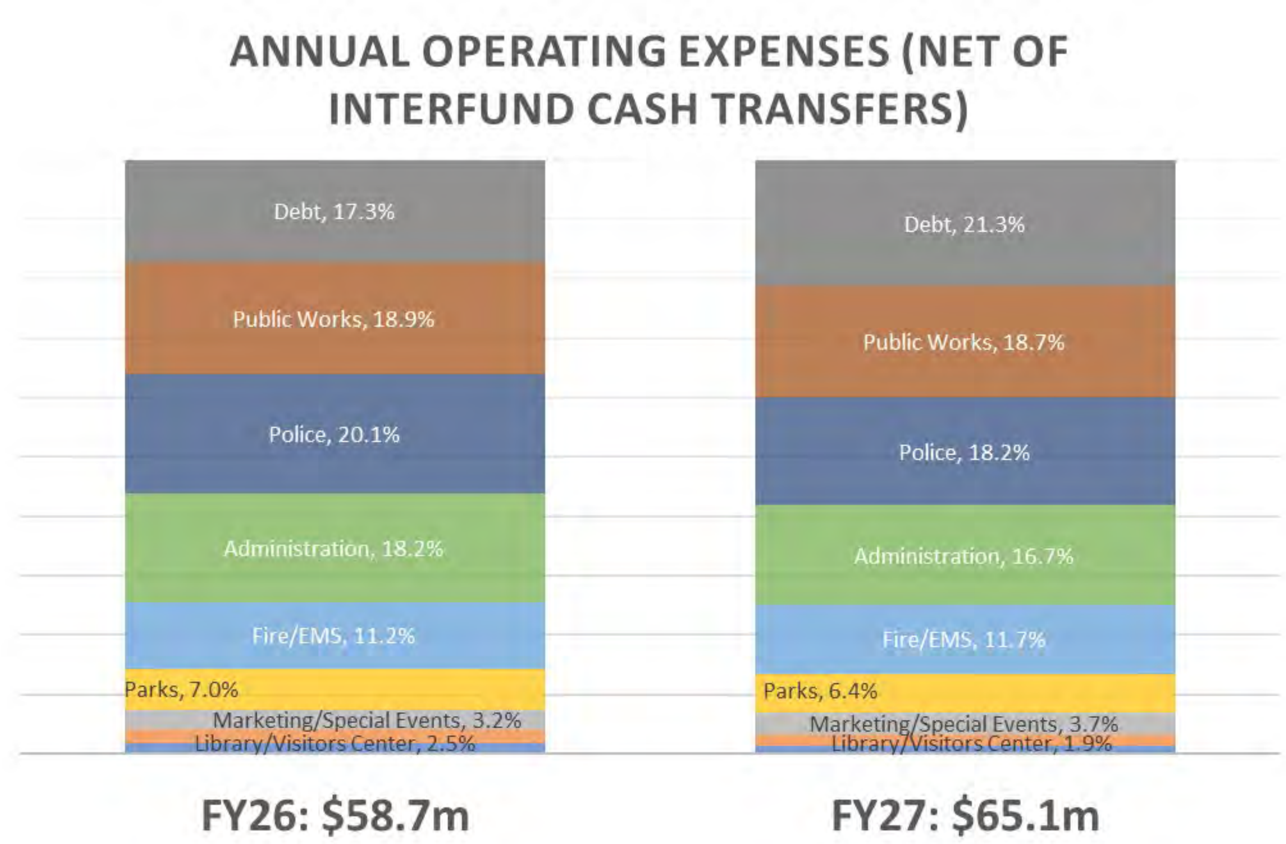
Calculation of Utility Fund Administrative Payment to General Fund

Because the Utility Fund receives substantial benefit from tax-funded services but pays no property taxes, staff allocates a percentage of select General Fund budgets to be paid for by the Utility Fund. This methodology remains consistent.

Allocation	Department	FY27 Budgets (non-personnel)	Utility Portion	Allocation Method
10%	Marketing/Communications	$ 317,750	$ 31,775	Advertising ROI
15%	Fleet	$ 1,246,000	$ 186,900	% of Utility Fund fleet to all city
20%	Development	$ 348,468	$ 69,694	Plan Review/Development ROI
50%	City Secretary	$ 46,627	$ 23,314	Equal split for records keeping
45%	Information Technology	$ 957,873	$ 431,043	Tech infrastructure estimate
6%	Human Resources	$ 329,200	$ 20,800	% of Utility Fund personnel to all city
25%	CMO	$ 828,371	$ 207,093	City Management work estimate
50%	Emergency Management	$ 290,389	$ 145,195	Equal split for risk mitigation
10%	Non Dept	$ 1,010,500	$ 101,050	Gas, electricity, cable, telephone
	Total Allocated Budgets	**$ 5,375,178**	**$ 1,216,862**	
	General Fund Personnel		**$ 1,545,300**	Admin staff w/Utility-related work
	Total Administrative Fee		**$ 2,762,162**	

Operating Spending by Department – Cash Basis

While Roanoke has added necessary personnel and other operating costs over the past several years, the basic breakdown of the amount of spending each service comprises has not changed more than a few percentage points, mostly due to fluctuations in debt service costs annually. The below graph displays Roanoke's total operating budget on a cash basis – meaning that regardless of our internal cash transfers, it takes a total of $65.1 million in new revenue to pay for our FY27 costs.



Because personnel is our largest single cost item, the departmental budget breakdown tends to follow our personnel schedule. The two caveats to this are that (1) debt service fluctuations will change this breakdown as old debt rolls off and new debt is issued, and (2) the cost paid to our water and wastewater treatment providers increases Public Works' share of the budget. Increasing our needed cash from $58.7 million to $65.1 million makes out to an 11% budgetary increase. However, well over half of that amount ($3.76 million) is related to debt service for our upcoming hotel/convention center project. Fortunately, this debt is structured so that the first two years' of payments will be capitalized into the bond principle. This means that while we do have $3.76 million in debt service for FY27, that amount will be spread over the life of the bonds, giving the project two years' worth of ramp up time before a cash payment must be made. Nevertheless, we have included this amount in our debt service budget to show the full cost of the upcoming debt issue.

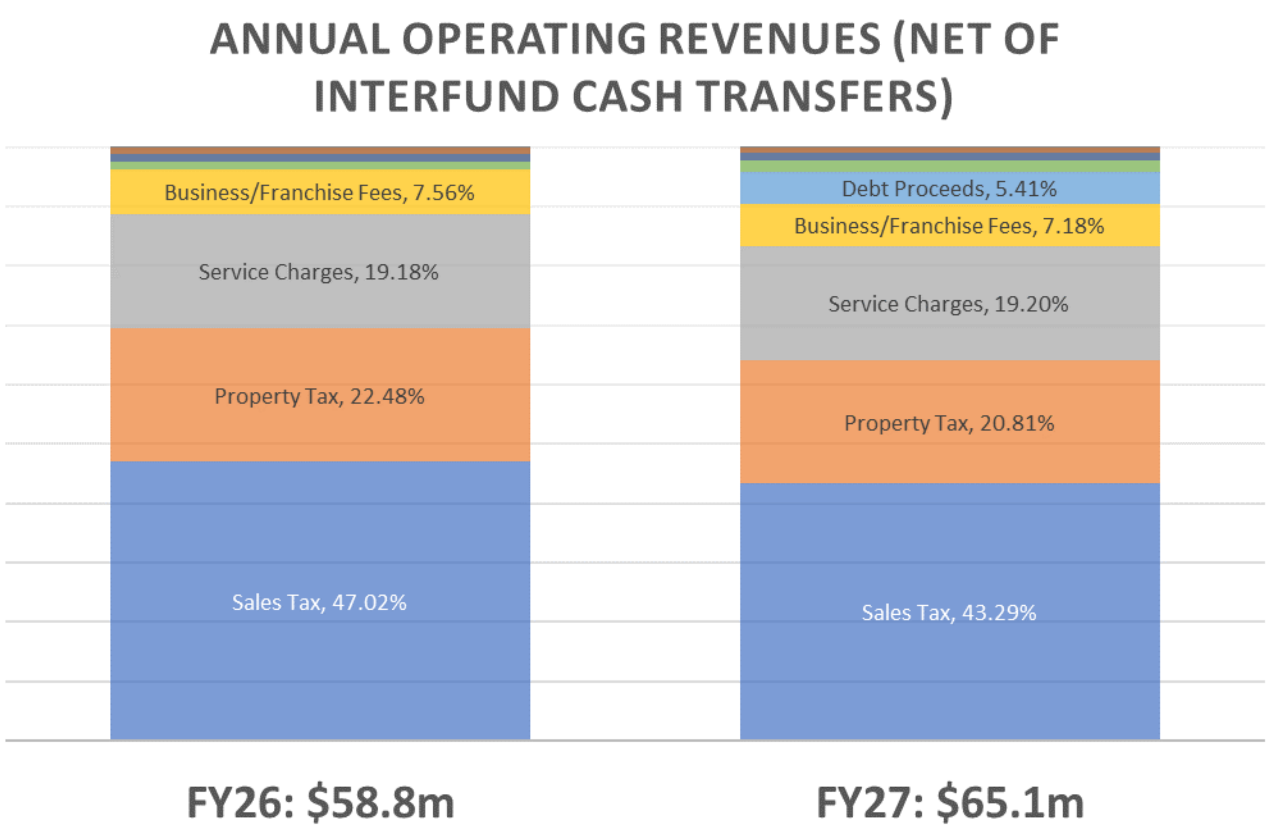
Operating Cost Walk-Forward – Total Budget, Ongoing Expenses, and Cash Basis

Roanoke's proposed FY27 operating budget totals $82.7 million in expenses, including the aforementioned interfund cash transfers. Of that, $79.8 million is in ongoing costs that will recur each year. If we remove our interfund cash transfers, the below chart shows that Roanoke requires $65.1 million in new revenue in order to fund our proposed FY27 operations.

Expense Walk-Forward	Total Change	Ongoing Change	Cash-Basis (Net of Interfund Cash Transfers)
FY26 Operating Budget	**$ 91,146,355**	**$ 72,843,959**	**$ 58,687,571**
Remove FY26 One-Times	$ (18,302,396)	$ -	$ -
Inflationary Increases	$ 2,418,647	$ 2,418,647	$ 1,853,473
Infrastructure Maintenance	$ 1,183,030	$ 8,880	$ 8,880
Hotel/CC Debt	$ 3,759,695	$ 3,759,695	$ 3,759,695
Supplies/Equipment	$ 623,215	$ 308,661	$ 308,661
Cash Transfer for Debt	$ 475,000	$ -	$ -
Personnel-Related	$ 433,880	$ 346,456	$ 346,456
Vehicle/Apparatus	$ 403,010	$ 99,370	$ 99,370
Technology Improvement	$ 198,952	$ 16,000	$ 16,000
Facility	$ 145,000	$ -	$ -
Other Consulting	$ 122,000	$ 50,000	$ 50,000
Special Events	$ 123,750	$ -	$ -
FY27 Operating Budget	**$ 82,730,137**	**$ 79,851,667**	**$ 65,130,105**

FUNDING PLAN

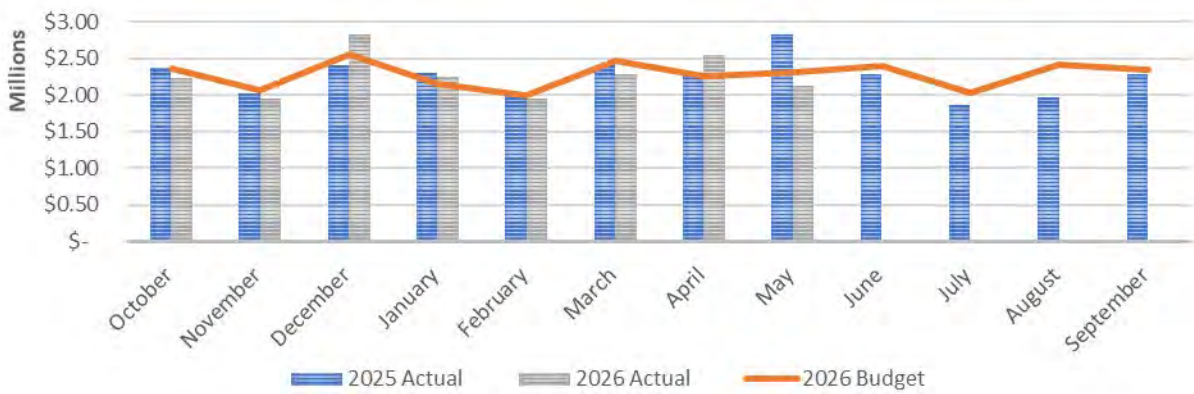
Staff has worked hard to balance our increased costs with as little burden placed on taxpayers as possible. As we moved from rapid growth to steadier, more manageable development, our operating revenues have shown a similar transition. The double-digit property value increases have come back down to under 5% and sales tax has increased an average of 3% over the last 3 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:



Sales Tax

Sales tax will remain Roanoke's primary funding source for the foreseeable future. Staff is projecting a 2% increase for FY27, and 2.5% - 3.5% increases for our 5-year forecast. With the hotel/convention center set to open in the next few years, we will hopefully see a larger increase in this revenue stream than our historical trend indicates. That effect remains to be seen, though, and so it has not yet been incorporated into our forecast.

In the current year, our sales tax has been trending very close to our budget of $27.7 million. We have collected remittances through May of this year, leaving 4 months' worth of revenue left to receive. With the exception of December and April, Roanoke's FY26 sales tax revenue has posted year-over-year decreases every month, which is considerably different from our neighboring communities.



Unlike our surrounding communities, Roanoke's top ten retail sales tax payers comprise an abnormally large amount of our total annual revenue. This can make for a volatile year, since a low collection month in any of our largest payors will affect our city to a greater extent than our neighbors. However, the reverse of that is also true: a sizeable monthly increase to a large taxpayer will drive Roanoke's total collections up quickly. Because of this volatility, the best course of action is to remain conservative with this revenue stream.

Comparisons (Current Coll. Only)		
	MTD Change	YTD Change
Roanoke	-24.4%	-2.4%
DFW Cities	5.0%	6.1%
Texas Cities	4.8%	4.7%
Bedford	3.1%	1.2%
Hurst	-1.6%	3.7%
Grapevine	13.1%	7.6%
Keller	4.1%	4.2%
Southlake	9.3%	10.4%

Property Tax

Like all Texas cities, Roanoke's property tax rate is of the highest concern for our residents. Fortunately, Roanoke's financial and debt structure presents a fair amount of flexibility. Because much of our CCPD sales tax is allocated to debt service, staff has the ability to shift debt payments from sales tax to the debt service portion of our property tax rate in order to provide needed operating funding. A large part of this budget relies on maximizing the use of sales tax for operations by doing just that. Below is a summary of this proposal.

This budget is sustained by $65 million in revenue, much of which is legally designated for specific purposes, such as crime control efforts, parks and development, utility operations, and debt service.

- Crime Control & Prevention District (CCPD): Enacted in 2023, Roanoke's Crime Control & Prevention District receives $0.005 for every $1 of taxable goods sold within its nexus. Estimated at $6.97 million for FY27, all of this revenue is earmarked for public safety expenses.

- Roanoke Economic & Industrial Development Corporation (REIDC): Similar to the CCPD, the REIDC is expected to receive $6.97 million from a half-cent sales tax levy. All of this revenue is earmarked for economic development, parks, special events, and the library.

FY27 CCPD/REIDC Revenue Table		
	CCPD	**REIDC**
FY27 Sales Tax	$ 6,974,250	$ 6,974,250
Debt Service	$ 3,485,800	$ 789,963
Police Operating Costs	$ 3,488,450	$ -
Parks, Library, Special Event Costs	$ -	$ 6,184,288
Total Police Budget (General Fund)	$ 11,227,622	
% CCPD Funded	31.1%	
Total Parks, Library, & Special Events Budgets		$ 8,145,497
% REIDC Funded		75.9%

- Currently, all debt for the new building is paid for by the CCPD, which effectively removes 50% of our CCPD sales tax from being able to fund police supplies, vehicles, personal-protective-equipment, and compensation. Because the operating side of our property tax rate is extremely limited in growth due to State law, Roanoke's wisest financial maneuver is to free up the CCPD to pay for more police operating costs, which will reduce our dependency on General Fund property tax and allow the debt service property tax to fill in the funding gap. The associated debt service would be funded as follows:

Public Safety Building Debt					
FY	**Principal**	**Interest**	**Total**	**CCPD Funding**	**Property Tax Funding**
2027	$ 1,310,000	$ 2,345,800	**$ 3,655,800**	$ 3,485,800	$ 170,000
2028	$ 1,370,000	$ 2,280,300	**$ 3,650,300**	$ 3,150,300	$ 500,000
2029	$ 1,445,000	$ 2,211,800	**$ 3,656,800**	$ 2,856,800	$ 800,000
2030	$ 1,510,000	$ 2,139,550	**$ 3,649,550**	$ 2,849,550	$ 800,000
2031	$ 1,590,000	$ 2,064,050	**$ 3,654,050**	$ 2,854,050	$ 800,000
2032	$ 1,670,000	$ 1,984,550	**$ 3,654,550**	$ 2,854,550	$ 800,000
2033	$ 1,745,000	$ 1,902,950	**$ 3,647,950**	$ 2,847,950	$ 800,000
2034	$ 1,835,000	$ 1,817,650	**$ 3,652,650**	$ 2,852,650	$ 800,000
2035	$ 1,930,000	$ 1,727,950	**$ 3,657,950**	$ 2,857,950	$ 800,000
2036	$ 2,015,000	$ 1,633,600	**$ 3,648,600**	$ 2,848,600	$ 800,000
2037	$ 2,125,000	$ 1,532,850	**$ 3,657,850**	$ 2,857,850	$ 800,000
2038	$ 2,225,000	$ 1,426,600	**$ 3,651,600**	$ 2,851,600	$ 800,000
2039	$ 2,335,000	$ 1,315,350	**$ 3,650,350**	$ 2,850,350	$ 800,000
2040	$ 2,455,000	$ 1,198,600	**$ 3,653,600**	$ 2,853,600	$ 800,000
2041	$ 2,575,000	$ 1,075,850	**$ 3,650,850**	$ 2,850,850	$ 800,000
2042	$ 2,700,000	$ 956,050	**$ 3,656,050**	$ 2,856,050	$ 800,000
2043	$ 2,510,000	$ 830,400	**$ 3,340,400**	$ 2,540,400	$ 800,000
2044	$ 2,625,000	$ 714,600	**$ 3,339,600**	$ 2,539,600	$ 800,000
2045	$ 2,750,000	$ 593,450	**$ 3,343,450**	$ 2,543,450	$ 800,000
2046	$ 2,875,000	$ 466,450	**$ 3,341,450**	$ 2,541,450	$ 800,000
2047	$ 3,010,000	$ 333,600	**$ 3,343,600**	$ 2,543,600	$ 800,000
2048	$ 3,145,000	$ 194,450	**$ 3,339,450**	$ 2,539,450	$ 800,000
2049	$ 1,225,000	$ 49,000	**$ 1,274,000**	$ 1,274,000	$ -
	$ 48,975,000	**$ 30,795,450**	**$ 79,770,450**	**$ 63,100,450**	**$ 16,670,000**
				79% CCPD	**21% Prop. Tax**

Along with shifting these debt payments, staff would like to present two options for the City's FY27 property tax rate.

- **<u>NO TAX INCREASE for our property owners (this document's information is based on this option).</u>**
  - The first option would be to keep Roanoke's total tax rate **<u>at $0.326182</u>**.
  - The average tax bill for Roanoke's single-family homeowners calculates to $1,390, which is **<u>flat with FY26</u>**. Not only is our tax rate remaining the same, but our applying our tax rate to the

Denton County Appraisal District's calculated average home value indicates that tax bills for the city will not increase next year.

- To do this the City would need to rely on $475,000 in available operating fund balance to pay a portion of debt service. In short, we would use half a million in surplus cash to pay that portion of debt service rather than levying taxes for it. This enables the city to adopt a rate that is 1 penny lower than it would otherwise need to be. The downside of this option is that it only lasts for 1 year. If this is the Council's preference, we need to understand that our tax rate would very likely have to go back up the following year.

o **Increasing our rate by 1 penny** over FY26, which would raise our single-family residents' bills by $49 on average for the whole year.

- Council's second option would be to **adopt a rate of $0.337503.** This would allow the city to raise the additional $500,000 for debt service rather than utilize fund balance. The average resident tax bill would increase from $1,390 to $1,438, a difference of +$49 total. While this does increase the tax rate, it ensures ongoing funding remains in place for all of our debt and prevents the need to increase our rate in FY28 to fund the debt that is currently on our books.

FY27 Tax Rate Table - Options

	Current Rate	Flat Tax Rate	Increased Tax Rate
Operating Rate	0.186998	0.192445	0.192445
Debt Rate	0.139184	0.133737	0.145058
Total Rate	**0.326182**	**0.326182**	**0.337503**
Operating Revenue	$ 7,613,494	$ 7,962,555	$ 7,956,777
Debt Revenue	$ 5,666,780	$ 5,533,468	$ 5,997,528
Total Revenue	**$ 13,280,274**	**$ 13,496,023**	**$ 13,954,305**
Average Home Value	$ 425,900	$ 426,162	$ 426,162
Average Tax Bill	$ 1,390	$ 1,390	$ 1,438
Annual bill increase		$ -	$ 49
Operating Rev Increase		$ 349,061	$ 343,283
Debt Rev Increase		$ (133,312)	$ 330,748
Total Rev Increase		**$ 215,749**	**$ 674,031**

Utility Service Charges

As the name suggests, any city's utility operation sets out to be fully self-supporting, with the rates charged for water and sewer services designed to be sufficient to cover all annual operating costs like payroll as well as long-term system maintenance to keep infrastructure from falling into disrepair. Unfortunately, prior to FY 2024 Roanoke had not performed a system-wide rate study for many years. NewGen, a reputable consultant for utility operations all over the United States, was hired and tasked with assessing our system's sufficiency and designing a multi-year rate plan. The outcome of that study showed that the sewer portion of our utility was raising insufficient revenue to cover its operations, and that revenue from our water rates was effectively subsidizing our sewer costs. After considering this report, City leaders enacted a multi-year plan to correct this cross-subsidization. The plan includes significant rate modifications that began in 2024, with the most recent adjustment at the start of FY 2026.

Roanoke Finance staff updates this rate model quarterly, and our most recent data indicates that **no increase in utility rates will be needed for FY27.** This is possible due to increased consumption and refining the accuracy of our rate model output. Staff will continue to monitor these revenues monthly for any needed adjustments.

Rate Stabilization

Looking forward in our financial forecast, Roanoke staff identified an opportunity to create a rate stabilization mechanism to help avoid large spikes in our utility rates from year-to-year. As Council is aware, the city's water and wastewater treatment providers charge a fixed rate per thousand gallons, based on their budgeted need. At the end of each fiscal year, these providers true-up their actual costs with the fees received from member cities. If it is determined that a member city overpaid its actual share of costs, that member will receive a refund for the overage. Conversely, any member city could be hit with an additional bill if the provider's actual costs outspent its budget. Fortunately, a sizeable refund tends to be more common. Because of this, staff proposes to set aside any budget savings and/or refund as a rate stabilization reserve. The cash in this reserve can then be temporarily used to supplement our annual rate revenue in years that would normally require a larger increase. The reserve would then be replenished with budget savings and refund revenue.

****It is imperative to understand that while our rate stabilization reserve can temporarily replace a portion of our utility charges, it will not prevent overall rate increases. The goal is to strategically use the cash to soften what would otherwise be a large increase, spreading it out over multiple years rather than passing the increase to ratepayers all at once.****

CAPITAL IMPROVEMENT PLAN

The final item to brief you on is our multi-year capital improvement plan. The costs associated with this plan are typically large, multi-year projects that are frequently funded using bond proceeds, although we include vehicle and equipment replacement funding in our schedule as well.

As discussed previously, Roanoke's most immediate need from our CIP is facility renovation. The massive influx in traffic to and through our city has required additional staffing and equipment, all of which are quickly outgrowing the facilities which house them. Our recently updated project list estimates approximately $129 million in projects which will need to be funded through a combination of debt and cash. Currently, funds are annually put aside for the replacement of vehicles, technological infrastructure, and maintenance on our roads, street signs, sidewalks, and utilities lines, but a comprehensive debt plan will be needed to address the larger costs outlined here.

Category	Est. Cost	Cash Funded
Facilities	$ 54,188,351	$ 80,000
Roads	$ 45,707,618	$ -
Parks	$ 9,912,000	$ -
Utilities	$ 4,777,838	$ -
Vehicles/Major Equipment	$ 7,350,500	$ 7,350,500
Annual Infrastructure Maintenance	$ 3,950,000	$ 3,950,000
Beautification	$ 1,750,000	$ -
Public Safety	$ 1,397,761	$ -
Total	**$ 129,034,068**	**$ 11,380,500**

Staff is exploring Roanoke's capacity for a new debt issue to fund facility needs in FY28, and we will update the Council on that possibility in the coming weeks.

CONCLUSION

This document is a 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. Your time and attention to this initiative is greatly appreciated, as is your leadership for the great city we all serve. Our official budget presentation will take place on Tuesday, August 4, 2026. An expanded budget document will be distributed at that time, which will include fund summaries, department information, and more detail on revenue expectations.

We look forward to working with the City Council to make FY27 a productive and prosperous year for the City of Roanoke.

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

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Roanoke

FY27 Proposed Budget Presentation (8/4/2026)

FY 2027 Proposed Budget

August 4, 2026

Overview

Priorities

- Fiscal Responsibility: Ensure prudent financial management to sustain fiscal health and operational continuity
- Employment: Ensure that our compensation and staffing plan continues to market Roanoke as the employer of choice in our region
- 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

Overview

<u>Pressures</u>

- Revenue Availability:
  - Slowing sales tax growth
  - Limited ability to raise property tax annually
- Staffing:
  - Rising health insurance (+ 37% 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 $130m in need (estimated)

  High debt profile

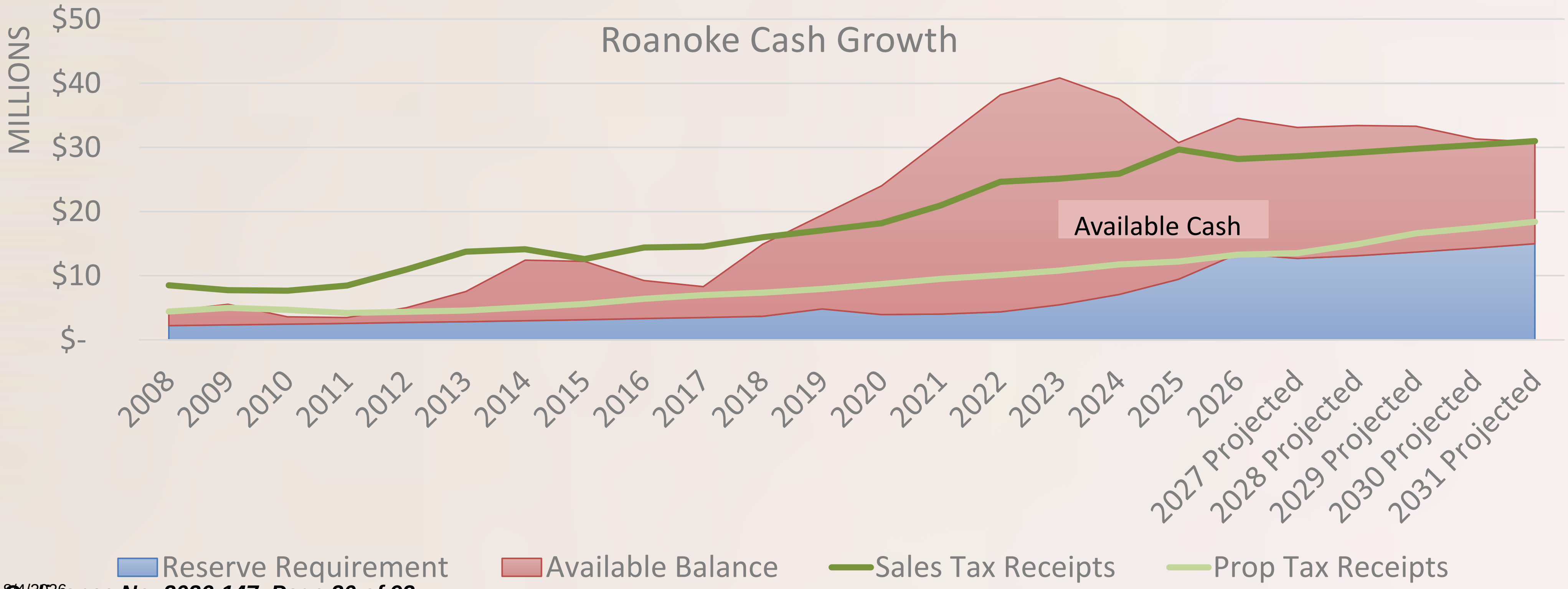
  Limited cash availability

Background

<u>High Growth from 2012 – 2022</u>

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

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



Coming into FY27

- Unfunded long-term capital & maintenance needs (infrastructure, facilities, parks, vehicle/equipment/tech replacements) totaling an estimated $130m from 2027-2031
- Not all of these are immediate needs and most equipment replacements are funded
- Big items (est. $$):
  - Facilities: $54m
  - Roads: $45.7m
  - Parks amenities: $9.9m
  - Utilities: $4.7m
- Annual increases in cost of delivering service (water treatment, compensation, supply costs, contractual increases)
- Additional department requests totaling $3.7m (of which $2.8m ongoing)

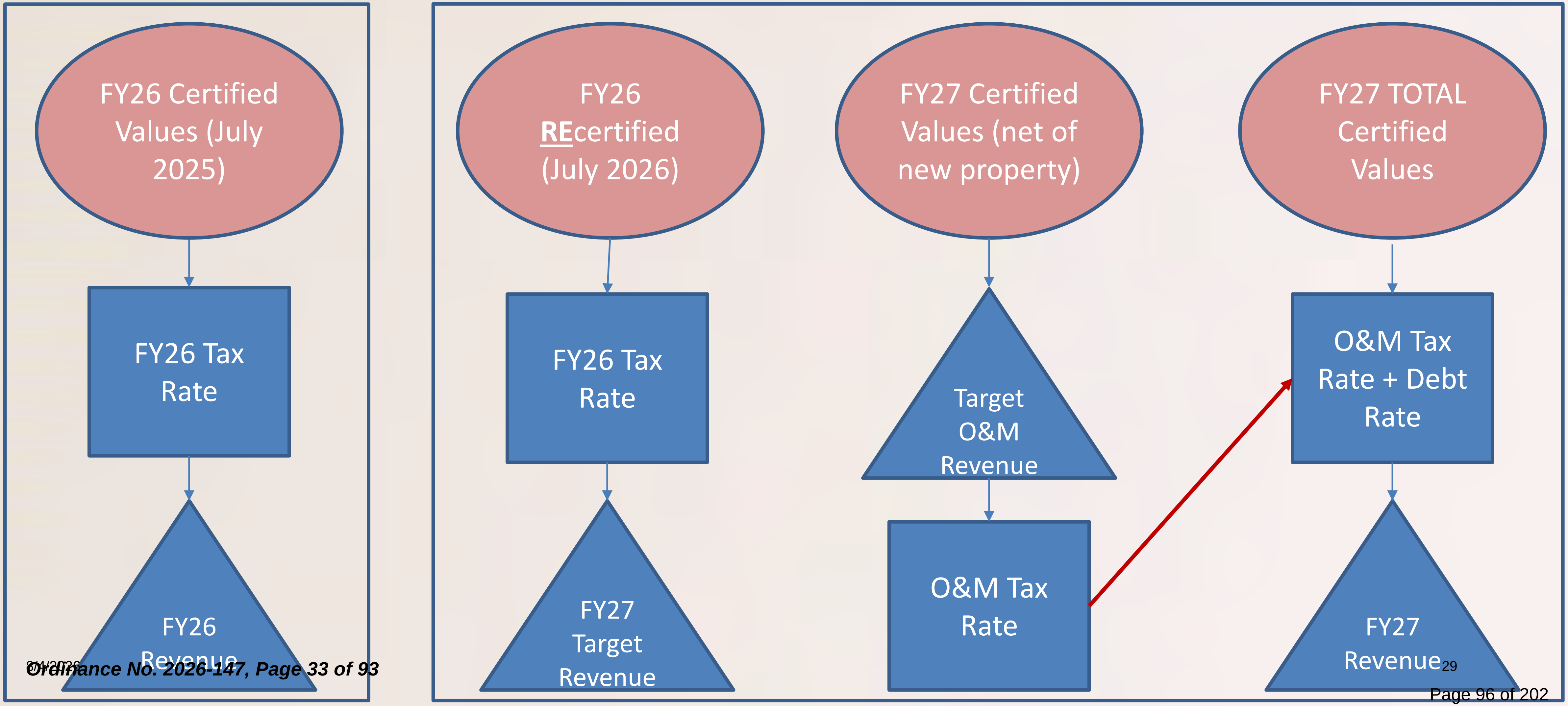
Taxation Overview/Basics

- 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

Taxation Overview/Basics

Current Year Budget

Next Year Budget



Reappraisal & Rate Calculation

Initial Certified (July 2025)

	Tax Base
FY26 Certified	$3,983,580,571
O&M Rate	0.186998
I&S Rate	0.139184
Total Rate	0.326182
O&M Revenue	$7,449,216
I&S Revenue	$5,544,507
Total Revenue	$12,993,723
Frozen Levy	$286,552
O&M Revenue	$7,613,494
I&S Revenue	$5,666,780
Total Revenue	$13,280,274

Recertified (July 2026)

	Tax Base
FY26 Recertified	$3,815,509,555
O&M Rate	0.186998
I&S Rate	0.139184
Total Rate	0.326182
O&M Revenue	$7,237,964
I&S Revenue	$5,388,509
Total Revenue	$12,626,473
Frozen Levy	$286,552
Tax Refunds	$180,968
O&M Revenue	$7,274,239
I&S Revenue	$5,414,270
Total Revenue	$12,688,508

Value Loss 2025 to 2026

	Tax Base
FY26 Lost	- $168,071,016
O&M Rate	0.186998
I&S Rate	0.139184
Total Rate	0.326182
O&M Revenue	- $ 210,542
I&S Revenue	- $ 156,707
Total Revenue	- $ 367,249

Reappraisal & Rate Calculation

O&M Tax Calculations

	Tax Base
FY26 Recertified	$3,815,509,555
FY27 Certified (net of new property)	$4,018,985,348 (+5%)
O&M Target	
FY26 Recertified	$3,815,509,555
FY26 O&M Rate	$0.186998
FY26 O&M Rev (calculated)	$7,134,926
O&M Tax Credit (tax refunds)	$103,038
FY27 Target Revenue	$7,237,964

	Tax Base
FY27 Certified (net of new property)	$4,018,985,348
O&M Target	$7,237,964
O&M NNR Rate	$0.180094
Voter Approval Rate (+3.5%)	$0.186397
De Minimis Rate (+$500k)	**$0.192445**
^ Highest O&M rate we can adopt before calling an election	

Reappraisal & Rate Calculation

Debt Tax Rate Calculation	Tax Base
FY27 Certified (w/new property)	$4,048,075,007
Total FY27 Debt Payments	$14,430,301
Payable from REIDC/HOT	$829,563
Payable from CCPD	$3,485,800
Payable from Utility Fund	$548,125
Payable from Hotel/CC Project	$3,524,738
Use of Cash Balance	$475,000
Interest/Delinquent Taxes	$55,000
Net Taxes to Levy for Debt	$5,567,075
I&S Tax Rate	**$0.133737**

Proposed Tax Rate – FY27	Tax Base
FY27 Certified (w/new property)	$4,048,075,007
Estimated Frozen Levy	$291,931
O&M Tax Rate	$0.192445
I&S Tax Rate	$0.133737
Total Tax Rate	**$0.326182**
O&M Revenue	$7,962,555
I&S Revenue	$5,533,468
Total Revenue	**$13,496,023**

Reappraisal & Rate Calculation

Available tax rates, as calculated by Denton Appraisal District, per State Law

	FY26 Rate/Revenue (TNT Calculations)	No-New-Revenue	Voter Approval Rate	De Minimis Rate (Proposal)	Option 2 (levy for all debt)
O&M Rate	$0.186998	$0.179301	$0.185576	$0.192445	$0.192445
I&S Rate	$0.139184	$0.133737	$0.133737	$0.133737	$0.145058
Total Rate	$0.326182	$0.313038	$0.319313	$0.326182	$0.337503
O&M Revenue	$7,274,239	$7,373,293	$7,681,918	$7,962,555	$7,956,778
I&S Revenue	$5,414,270	$5,499,590	$5,536,043	$5,533,468	$5,997,528
Total Revenue	$12,688,508	$12,872,883	$13,217,961	$13,496,023	$13,954,306
Revenue over FY26 (TNT Calculated)	-	$184,375	$529,453	$807,515	$1,265,798
Revenue from New Prop		$91,027	$92,852	$94,850	$98,178

Reappraisal & Rate Calculation

Tax Rate Options

Option 1 (Proposed Budget)

- Operating Rate $0.192445
- Debt Rate $0.133737
- Total Rate $0.326182

- Uses $475k in General Fund cash balance to pay portion of debt service

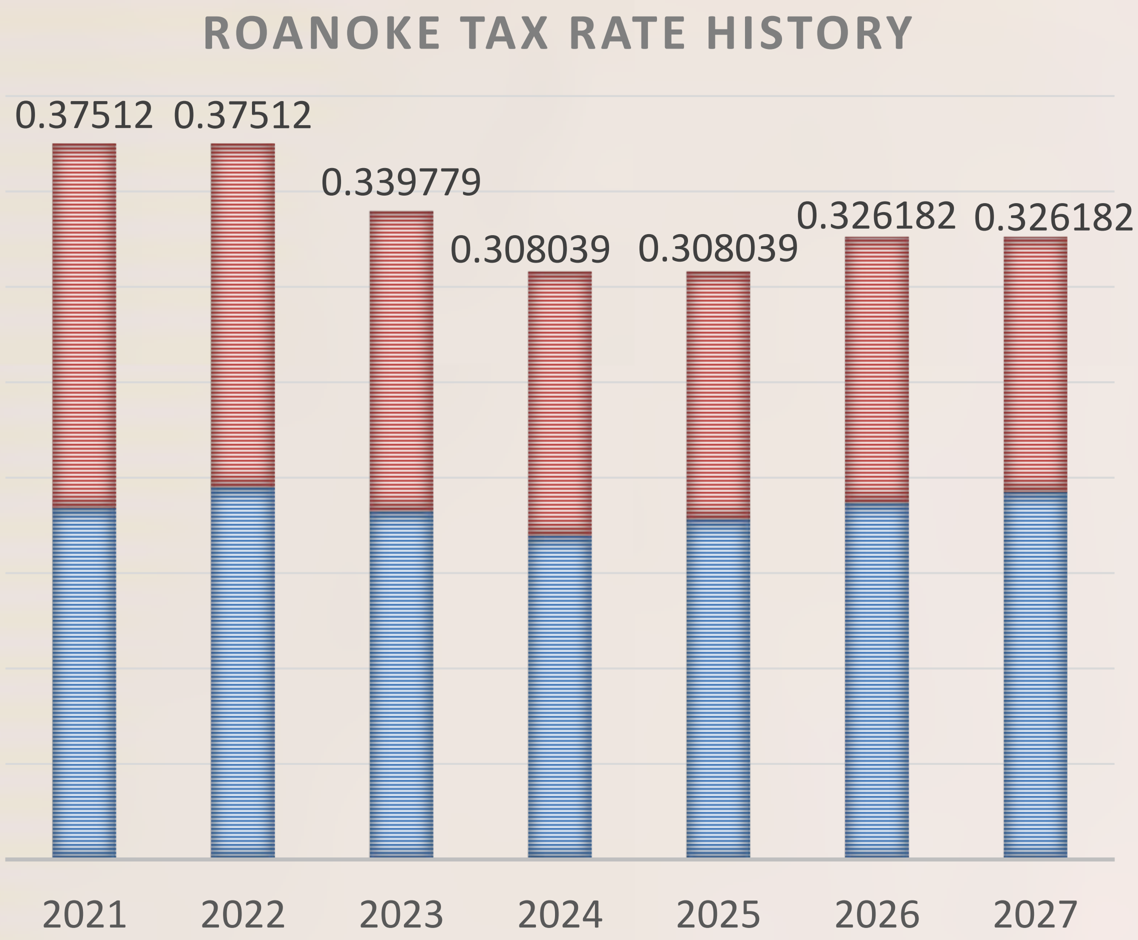
Option 2

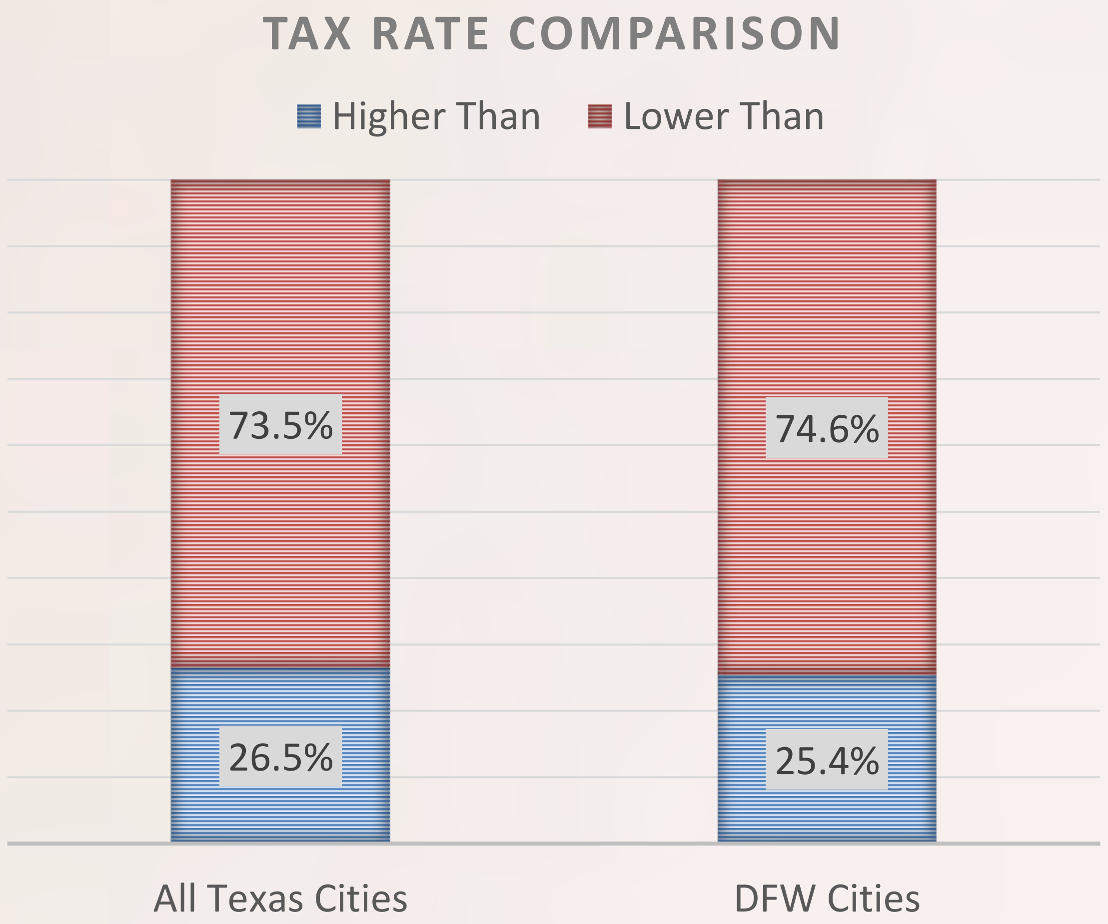
- Operating Rate $0.192445
- Debt Rate $0.145058
- Total Rate $0.337503

- **Would not require** $475k in General Fund cash balance to pay portion of debt service
- Would need to increase debt rate in FY28

	FY26	Proposed Rate	Option 2 Rate
Total Rate	0.326182	0.326182	0.337503
Total Revenue	$ 13,280,274	$ 13,496,023	$ 13,954,306
Avg Residential Value	$ 425,900	$ 426,162	$ 426,162
Roanoke Tax Bill	$ 1,390	$ 1,390	$ 1,438
Annual Increase		$ -	$ 48

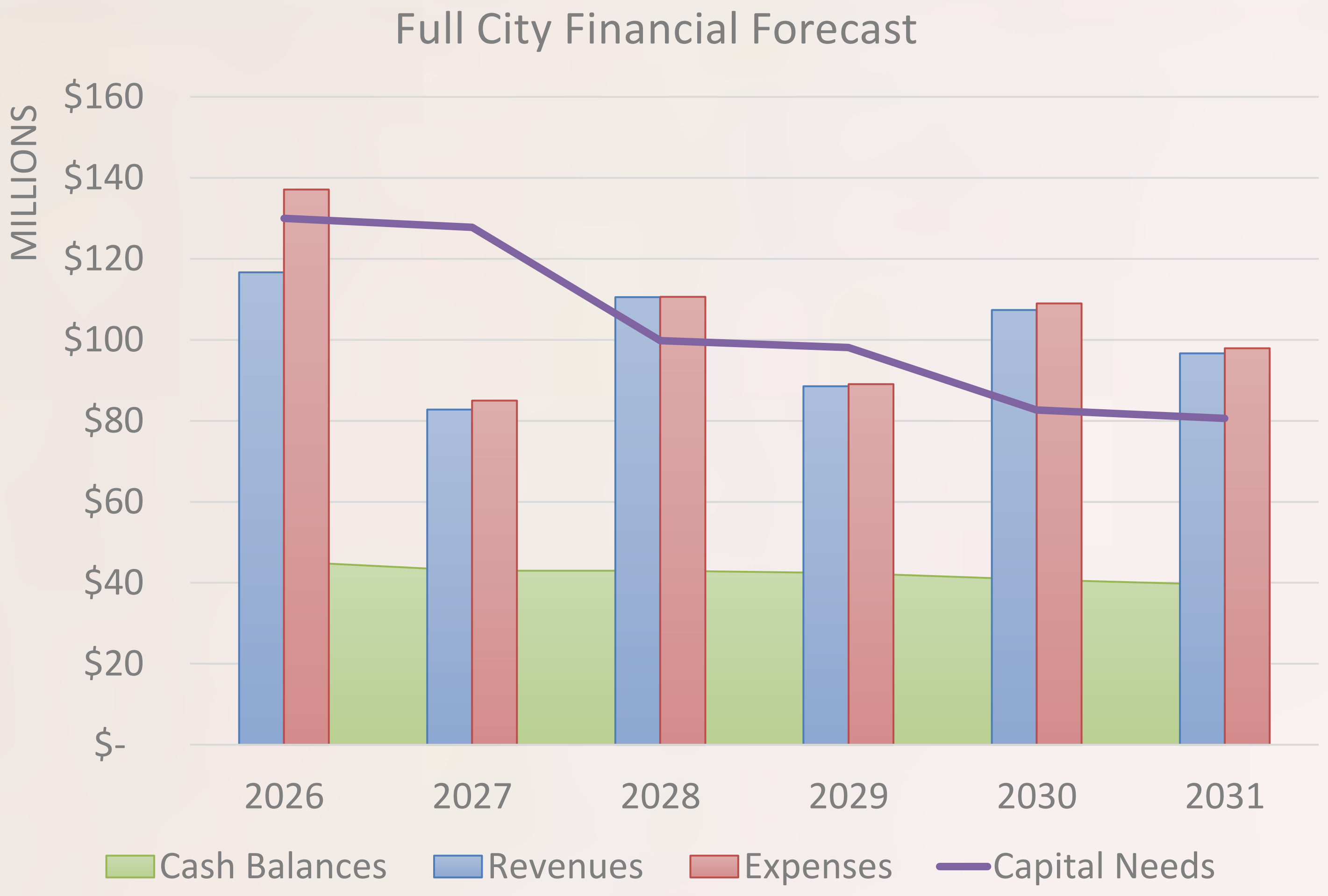
Tax Rate Considerations





Full City Financial Forecast

- Forecast Assumptions
  - Replacement Funds are balanced
  - $40m capital funding (bonds in 2028, 2030)
  - Inflationary increase for expenses
  - Sales tax growth 2-3.5%
  - AV Increase assumed at 3% average
  - No new personnel assumed after FY27

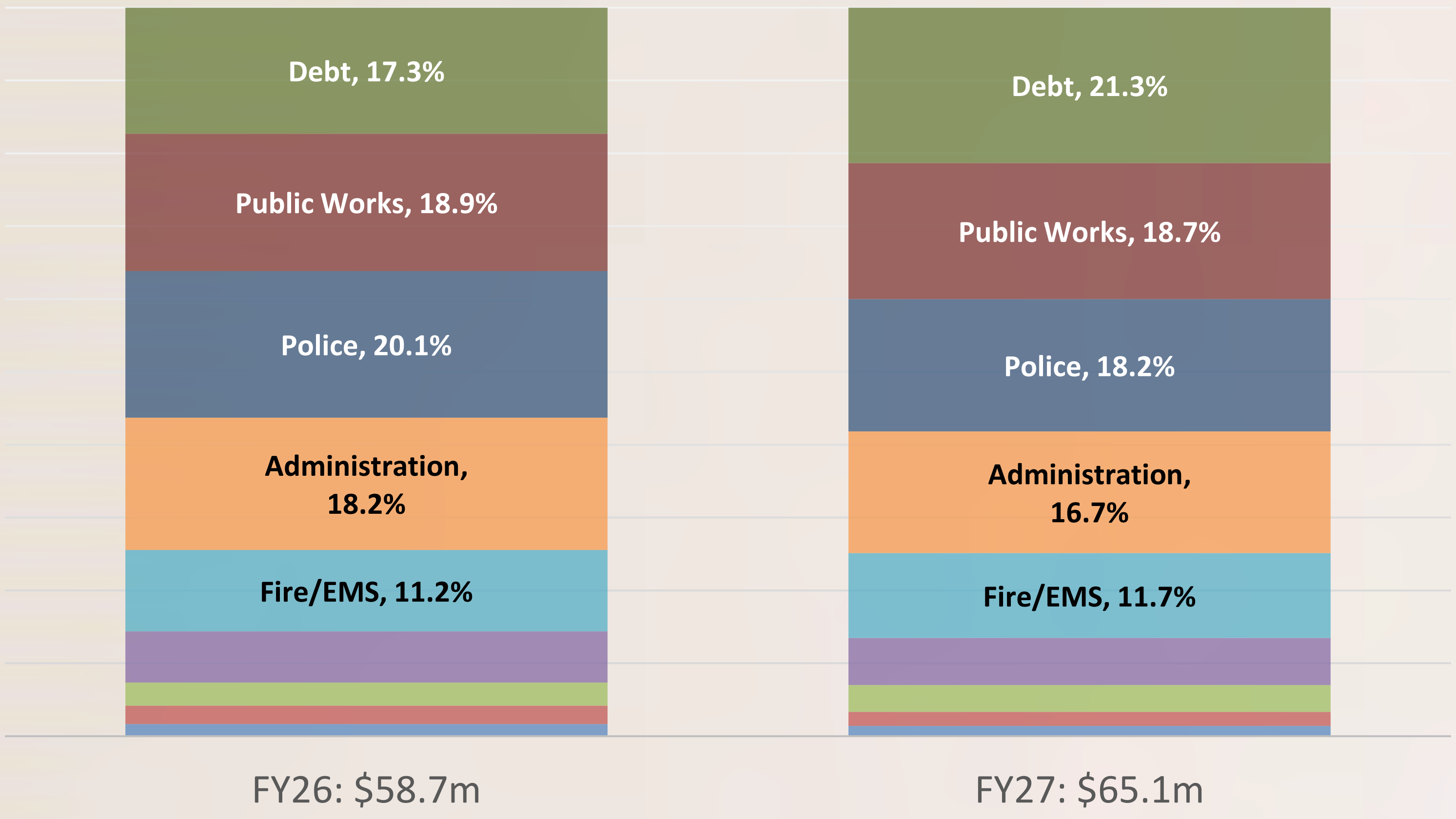


Budget Summary

	General Fund	Debt Fund	CCPD Fund	REIDC Fund	Special Events Fund	Hotel Tax Fund	Utility Fund	Total
10/1 Balance	**$ 14,873,988**	**$ 81,264**	**$ 4,292,856**	**$ 10,156,717**	**$ 46,802**	**$ 191,001**	**$ 5,888,374**	**$ 35,531,001**
Direct Revenues	$ 28,046,795	$ 9,113,206	$ 6,999,250	$ 7,299,250	$ 100,500	$ 153,500	$ 13,399,281	$ 65,111,782
Transfers In	$ 9,527,162	$ 4,244,400	$ -	$ -	$ 1,425,000	$ -	$ -	$ 15,196,562
Direct Expenses	$ 37,466,500	$ 13,345,213	$ 710,069	$ 1,747,791	$ 1,521,157	$ 12,000	$ 10,327,375	$ 65,130,105
Transfers Out	$ -	$ -	$ 6,285,800	$ 5,534,000	$ -	$ 139,600	$ 2,762,162	$ 14,721,562
Operating Surplus (Deficit)	**$ 107,456**	**$ 12,393**	**$ 3,381**	**$ 17,460**	**$ 4,343**	**$ 1,900**	**$ 309,744**	**$ 456,677**
Use of Cash	**- $ 2,561,830**	**$ -**	**- $ 25,000**	**- $ 25,000**	**$ -**	**$ -**	**- $ 266,640**	**- $ 2,878,469**
Ending Balance	**$ 12,419,615**	**$ 93,657**	**$ 4,271,237**	**$ 10,149,176**	**$ 51,145**	**$ 192,901**	**$ 5,931,478**	**$ 33,109,209**
Reserved	**$ 8,158,877**	**$ -**	**$ 1,150,006**	**$ 9,297,007**	**$ -**	**$ 24,921**	**$ 4,187,259**	**$ 22,818,069**
Available	**$ 4,260,738**	**$ 93,657**	**$ 3,121,231**	**$ 852,170**	**$ 51,145**	**$ 167,981**	**$ 1,744,219**	**$ 10,291,140**

Budget Summary

ANNUAL OPERATING EXPENSES (NET OF INTERFUND CASH TRANSFERS)



Budget Walk-Forward (Cash Basis, net of balance transfers)	
FY26 Ongoing Budget	$ 58,687,571
Inflationary Increases	$ 1,853,473
New Personnel	$ 334,473
Supplies	$ 86,499
Short-Term Capital	$ 124,370
Contractual	$ 284,042
Hotel/CC Debt	$ 3,759,695
FY27 Ongoing Budget	$ 65,130,105
Increase	$6,442,535

FY26 Proposal

- Requests for additional funding
  - $6.8m operating requests
    - $3.7m approved for funding
    - $3.1m not approved for funding
      - Items may be purchased with FY26 budget savings

All Funding Requests			
New Request Category	**Funded**	**Not Funded**	**Total**
Facility	$ 145,000.00	$ -	$ 145,000.00
Other Consulting	$ 122,000.00	$ 69,450.00	$ 191,450.00
Special Events	$ 123,750.00	$ 81,000.00	$ 204,750.00
Technology Improvement	$ 198,951.58	$ 25,470.00	$ 224,421.58
Use of Cash for Debt	$ 475,000.00	$ -	$ 475,000.00
Vehicle/Apparatus	$ 403,010.00	$ 127,729.20	$ 530,739.20
Supplies/Equipment	$ 623,215.00	$ 312,000.00	$ 935,215.00
Infrastructure Maintenance	$ 1,183,030.00	$ 425,000.00	$ 1,608,030.00
Personnel-Related	$ 433,880.00	$ 2,065,494.00	$ 2,499,374.00
Total Supplemental Requests	**$ 3,707,836.58**	**$ 3,106,143.20**	**$ 6,813,979.78**
Funded Ratio	**54%**	**46%**	

FY26 Proposal

- Requests for additional funding
  - $3.7m operating requests approved
    - $829k recurring costs
    - $2.9m non-recurring/use of cash

New Personnel:

- Custodian I
- Facility Maintenance Supervisor
- Police Officer (Real-Time Crime Center)

Approved Funding Requests			
New Request Category	**Ongoing**	**One-Time**	**Total**
Facility	$ -	$ 145,000.00	$ 145,000.00
Other Consulting	$ 50,000.00	$ 72,000.00	$ 122,000.00
Special Events	$ -	$ 123,750.00	$ 123,750.00
Technology Improvement	$ 16,000.00	$ 182,951.58	$ 198,951.58
Debt	$ -	$ 475,000.00	$ 475,000.00
Vehicle/Apparatus	$ 99,370.20	$ 303,639.80	$ 403,010.00
Supplies/Equipment	$ 308,661.00	$ 314,554.00	$ 623,215.00
Infrastructure Maintenance	$ 8,880.00	$ 1,174,150.00	$ 1,183,030.00
Personnel-Related	$ 346,456.00	$ 87,424.00	$ 433,880.00
Total Supplemental Requests	**$ 829,367.20**	**$ 2,878,469.38**	**$ 3,707,836.58**
Funded Ratio	**22%**	**78%**	

CIP Summary

Category	Est. Cost	Cash Funded
Facilities	$ 54,188,351	$ 80,000
Roads	$ 45,707,618	$ -
Parks	$ 9,912,000	$ -
Utilities	$ 4,777,838	$ -
Vehicles/Major Equipment	$ 7,350,500	$ 7,350,500
Annual Infrastructure Maintenance	$ 3,950,000	$ 3,950,000
Beautification	$ 1,750,000	$ -
Public Safety	$ 1,397,761	$ -
Total	**$ 129,034,068**	**$ 11,380,500**

Project Totals ~ $130m
Cash-Funded: $11.38m
Bond Capacity (est): $40m
Unfunded: $77.6m

Funding Identified: 40%
Fund not Identified: 60%

FY 2027 Budget Summary

<u>What are we delivering?</u>

- Comprehensive municipal services w/no major cuts to service levels
- Targeted FTE increases focusing on public safety and maintaining City assets
- Remain a competitive employer
- Providing much-needed facility and infrastructure improvements w/in capability
- Wide array of parks, recreation, and special event options
- Structurally balanced multi-year financial plan (operating and capital)

<u>How are we doing this?</u>

- Shifting portion of CCPD debt to tax rate
- Keeping tax rate level with FY26 (same average tax bill as FY26)
- Balancing volatile revenue with more secure, stable sources

Questions and Discussion

SUPPLEMENTAL FUNDING PROPOSALS

			Approved Supplemental Funding Requests			
Category	**Requesting Department**	**Funding Source**	**Item**	**Ongoing Cost**	**One-Time Cost**	**Total Cost**
Debt	City Manager's Office	General Fund	One-time debt payment - keep TR level	$ -	$ 475,000	$ 475,000
Debt Total				**$ -**	**$ 475,000**	**$ 475,000**
Facility	Library	General Fund	Replace Library Flooring & Remove Pony Walls	$ -	$ 120,000	$ 120,000
Facility	City Manager's Office	REIDC Fund	One-Time Additional Facade Grants	$ -	$ 25,000	$ 25,000
Facility Total				**$ -**	**$ 145,000**	**$ 145,000**
Infrastructure Maintenance	Street Maintenance	General Fund	One-Time increase to Concrete funding xfer	$ -	$ 500,000	$ 500,000
Infrastructure Maintenance	Fleet/Facilities	General Fund	One-Time increase to Facility Maint	$ -	$ 500,000	$ 500,000
Infrastructure Maintenance	Street Maintenance	General Fund	One-Time increase to Sign funding xfer	$ -	$ 150,000	$ 150,000
Infrastructure Maintenance	Marketing	General Fund	Repair wayfinding signage	$ -	$ 24,150	$ 24,150
Infrastructure Maintenance	Police	General Fund	Vehicle Maintenance Budget Increase	$ 6,000	$ -	$ 6,000
Infrastructure Maintenance	Police	General Fund	Police Vehicle Cleaning	$ 2,880	$ -	$ 2,880
Infrastructure Maintenance Total				**$ 8,880**	**$ 1,174,150**	**$ 1,183,030**
Other Consulting	Information Technology	General Fund	IT System Consultant	$ -	$ 50,000	$ 50,000
Other Consulting	Marketing	Special Events Fund	July 3rd 2026 Fireworks Upgrade	$ 50,000	$ -	$ 50,000
Other Consulting	Human Resources	General Fund	ADA Transition Plan	$ -	$ 22,000	$ 22,000
Other Consulting Total				**$ 50,000**	**$ 72,000**	**$ 122,000**
Personnel-Related	Police	General Fund	Police Officer	$ 128,193	$ -	$ 128,193
Personnel-Related	Fleet/Facilities	General Fund	Facility Maint. Spvr.	$ 114,434	$ -	$ 114,434
Personnel-Related	Fleet/Facilities	General Fund	Custodian I	$ 66,107	$ 500	$ 66,607
Personnel-Related	Police	General Fund	Police Officer	$ -	$ 34,352	$ 34,352
Personnel-Related	Information Technology	General Fund	David Allen Backfill 3 Months	$ -	$ 30,572	$ 30,572
Personnel-Related	Information Technology	General Fund	David Allen Retirement	$ -	$ 20,000	$ 20,000
Personnel-Related	Information Technology	General Fund	GIS Administrator	$ 13,722	$ 2,000	$ 15,722
Personnel-Related	Police	General Fund	Field Training Officer Incentive	$ 12,000	$ -	$ 12,000
Personnel-Related	Human Resources	General Fund	Increase in Tuition Reimbursement	$ 12,000	$ -	$ 12,000
Personnel-Related	Library	General Fund	Volunteer Coordinator	$ -	$ -	$ -
Personnel-Related Total				**$ 346,456**	**$ 87,424**	**$ 433,880**
Special Events	Marketing	General Fund	Temporary Advertising Budget Increase	$ -	$ 123,750	$ 123,750
Special Events Total				**$ -**	**$ 123,750**	**$ 123,750**
Supplies/Equipment	Emergency Management	General Fund	MVB3X Modular Vehicle Barrier System	$ -	$ 198,140	$ 198,140
Supplies/Equipment	Fire and EMS	General Fund	Stryker Proposal	$ 150,000	$ -	$ 150,000
Supplies/Equipment	City Manager's Office	General Fund	Move Special Event costs (holiday party, etc.)	$ 42,675	$ -	$ 42,675
Supplies/Equipment	Police	General Fund	Range Operations and Safety Supplies Funding Request	$ 37,700	$ -	$ 37,700
Supplies/Equipment	Police	General Fund	Handheld Police Radios	$ 1,600	$ 32,784	$ 34,384
Supplies/Equipment	Police	General Fund	CAD-2-CAD FD implementation	$ 4,248	$ 28,320	$ 32,568
Supplies/Equipment	Fire and EMS	General Fund	SCBA Replacement Program - Year 4	$ 25,000	$ -	$ 25,000
Supplies/Equipment	Police	CCPD Fund	DFR program	$ -	$ 25,000	$ 25,000
Supplies/Equipment	Parks & Recreation	General Fund	Aerobics Room Upgrades	$ -	$ 22,000	$ 22,000
Supplies/Equipment	Police	General Fund	Rifle Rated Shields for Patrol	$ 13,782	$ -	$ 13,782
Supplies/Equipment	Police	General Fund	Clothing Budget Increase & Allowance	$ 10,000	$ -	$ 10,000
Supplies/Equipment	Police	General Fund	Postage Machine Lease & Postage Funding	$ 7,639	$ -	$ 7,639
Supplies/Equipment	Police	General Fund	Air Science Forensic Workstation Replacement Filters	$ 7,516	$ -	$ 7,516
Supplies/Equipment	Police	General Fund	Avata Drones	$ -	$ 6,000	$ 6,000
Supplies/Equipment	Police	General Fund	Dry Cleaning & Uniform Service Increase	$ 3,000	$ -	$ 3,000

Approved Supplemental Funding Requests						
Category	Requesting Department	Funding Source	Item	Ongoing Cost	One-Time Cost	Total Cost
Supplies/Equipment	Police	General Fund	Drone Battery Replacement Program	$ 2,981	$ -	$ 2,981
Supplies/Equipment	Police	General Fund	Dispatcher Push to Talks	$ 520	$ 1,560	$ 2,080
Supplies/Equipment	Police	General Fund	Bevi Water Machine – Increased Usage & Supply Costs	$ 2,000	$ -	$ 2,000
Supplies/Equipment	Police	General Fund	Camera for CPTED and Community Services	$ -	$ 750	$ 750
Supplies/Equipment	Police	General Fund	AXON Technology	$ -	$ -	$ -
Supplies/Equipment Total				**$ 308,661**	**$ 314,554**	**$ 623,215**
Technology Improvement	Information Technology	General Fund	Logitech Rally System - City Hall	$ -	$ 53,590	$ 53,590
Technology Improvement	Planning & Development	General Fund	Elements go-live	$ -	$ 38,000	$ 38,000
Technology Improvement	Utilities	Utility Fund	Elements go-live	$ -	$ 25,000	$ 25,000
Technology Improvement	Information Technology	General Fund	Logitech Rally System - Library	$ -	$ 21,253	$ 21,253
Technology Improvement	Municipal Court	General Fund	Tyler Court Migration	$ -	$ 15,960	$ 15,960
Technology Improvement	Utilities	Utility Fund	Waterworth rate model/cost-of-service software	$ 15,000	$ -	$ 15,000
Technology Improvement	Human Resources	General Fund	DocuNav - Laserfiche Interface	$ -	$ 11,755	$ 11,755
Technology Improvement	Information Technology	General Fund	CH Meraki MR53 and MX100 Refresh	$ -	$ 8,393	$ 8,393
Technology Improvement	Information Technology	General Fund	LF Server Upgrade-Migration v12	$ -	$ 7,200	$ 7,200
Technology Improvement	Planning & Development	General Fund	Elements work station (computer)	$ -	$ 1,500	$ 1,500
Technology Improvement	Police	General Fund	Starlink Service	$ 1,000	$ 300	$ 1,300
Technology Improvement Total				**$ 16,000**	**$ 182,952**	**$ 198,952**
Vehicle/Apparatus	Utilities	Utility Fund	Vaccum Truck final year and renewal	$ 99,370	$ 241,640	$ 341,010
Vehicle/Apparatus	Fleet/Facilities	General Fund	Facility Maint. Spvr. - Truck	$ -	$ 62,000	$ 62,000
Vehicle/Apparatus Total				**$ 99,370**	**$ 303,640**	**$ 403,010**
Grand Total				**$ 829,367**	**$ 2,878,469**	**$ 3,707,837**

Not Approved Supplemental Funding Requests						
Category	**Requesting Department**	**Funding Source**	**Item**	**Ongoing Cost**	**One-Time Cost**	**Total Cost**
Infrastructure Maintenance	Street Maintenance	General Fund	Annual Concrete and Sign Maintenance Increases	$ 195,000	$ -	$ 195,000
Infrastructure Maintenance	Fleet/Facilities	General Fund	Annual Facility Maintenance Increases	$ 230,000	$ -	$ 230,000
Infrastructure Maintenance Total				**$ 425,000**	**$ -**	**$ 425,000**
Other Consulting	Fire and EMS	General Fund	Interra Group	$ 19,500	$ -	$ 19,500
Other Consulting	Fire and EMS	General Fund	Community Risk Assessment Consulting	$ -	$ 49,950	$ 49,950
Other Consulting Total				**$ 19,500**	**$ 49,950**	**$ 69,450**
Personnel-Related	Police	General Fund	Dispatcher	$ 71,850	$ 400	$ 72,250
Personnel-Related	Street Maintenance	General Fund	Maint. Worker I	$ 73,804	$ 1,000	$ 74,804
Personnel-Related	Street Maintenance	General Fund	Equipment Operator	$ 87,640	$ -	$ 87,640
Personnel-Related	Marketing	General Fund	Events Coordinator	$ 100,000	$ -	$ 100,000
Personnel-Related	Emergency Management	General Fund	Sr. Emergency Mngmt. Specialist	$ 96,393	$ 16,300	$ 112,693
Personnel-Related	Fire and EMS	General Fund	Fire Analyst	$ 110,604	$ 10,800	$ 121,404
Personnel-Related	Police	General Fund	Rangemaster	$ 131,575	$ 8,000	$ 139,575
Personnel-Related	Fire and EMS	General Fund	Firefighter/Paramedic (9)	$ 1,357,128	$ -	$ 1,357,128
Personnel-Related Total				**$ 2,028,994**	**$ 36,500**	**$ 2,065,494**
Special Events	Marketing	Special Events Fund	Celebrate Roanoke Rodeo	$ 35,000	$ -	$ 35,000
Special Events	Marketing	Special Events Fund	Drone Show - Hometown Holiday and Celebrate Roanoke	$ 46,000	$ -	$ 46,000
Special Events Total				**$ 81,000**	**$ -**	**$ 81,000**
Supplies/Equipment	Library	General Fund	Purchase of Mobile Study and Meeting Pods	$ -	$ 32,000	$ 32,000
Supplies/Equipment	Fire and EMS	General Fund	Vehicle Extrication Equipment	$ -	$ 115,000	$ 115,000
Supplies/Equipment	Fire and EMS	General Fund	Vehicle and Other Outdoor Fire Training Prop	$ -	$ 165,000	$ 165,000
Supplies/Equipment Total				**$ -**	**$ 312,000**	**$ 312,000**
Technology Improvement	Information Technology	General Fund	Additional City Hall Cameras	$ -	$ 10,000	$ 10,000
Technology Improvement	Human Resources	General Fund	UKG Document Manager	$ 4,320	$ 11,150	$ 15,470
Technology Improvement Total				**$ 4,320**	**$ 21,150**	**$ 25,470**
Vehicle/Apparatus	Marketing	Special Events Fund	Special Event Utility Cart	$ -	$ 12,500	$ 12,500
Vehicle/Apparatus	Police	General Fund	Fleet Vehicle	$ -	$ 52,000	$ 52,000
Vehicle/Apparatus	Information Technology	General Fund	IT F150	$ -	$ 63,229	$ 63,229
Vehicle/Apparatus Total				**$ -**	**$ 127,729**	**$ 127,729**
Grand Total				**$ 2,558,814**	**$ 547,329**	**$ 3,106,143**

CAPITAL IMPROVEMENT PROGRAM

Funded Capital Improvements and Equipment Replacements					
Funded Year	Project	Est. Cost	Cash	Debt	Est. Operating Costs
2027	Library Improvements - Phase 1	$ 80,000	$ 80,000	$ -	$ -
2027	Annual Vehicle Replacements: Fire	$ 435,000	$ 435,000	$ -	$ -
2027	Annual Vehicle Replacements: Police	$ 210,000	$ 210,000	$ -	$ -
2027	Annual Vehicle Replacements: Parks	$ 120,000	$ 120,000	$ -	$ -
2027	Annual Vehicle Replacements: Streets	$ 228,000	$ 228,000	$ -	$ -
2027	Annual Vehicle Replacements: Utilities	$ 380,000	$ 380,000	$ -	$ -
2027	Annual Street Maintenance (Concrete)	$ 250,000	$ 250,000	$ -	$ -
2027	Annual Sign Maintenance	$ 30,000	$ 30,000	$ -	$ -
2027	Annual Facility Maintenance	$ 210,000	$ 210,000	$ -	$ -
2027	Annual Water Meter Maintenance	$ 100,000	$ 100,000	$ -	$ -
2027	Annual Water Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2027	Annual Sewer Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2027 Total		**$ 2,243,000**	**$ 2,243,000**	**$ -**	**$ -**
2028	Annual Vehicle Replacements: Fire	$ 200,000	$ 200,000	$ -	$ -
2028	Annual Vehicle Replacements: Fire	$ 1,220,000	$ -	$ 1,220,000	$ 250,000
2028	Annual Vehicle Replacements: Police	$ 203,500	$ 203,500	$ -	$ -
2028	Annual Vehicle Replacements: Parks	$ 190,000	$ 190,000	$ -	$ -
2028	Annual Vehicle Replacements: Streets	$ 230,000	$ 230,000	$ -	$ -
2028	Annual Vehicle Replacements: Utilities	$ 140,000	$ 140,000	$ -	$ -
2028	Annual Street Maintenance (Concrete)	$ 250,000	$ 250,000	$ -	$ -
2028	Annual Sign Maintenance	$ 30,000	$ 30,000	$ -	$ -
2028	Annual Facility Maintenance	$ 210,000	$ 210,000	$ -	$ -
2028	Annual Water Meter Maintenance	$ 100,000	$ 100,000	$ -	$ -
2028	Annual Water Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2028	Annual Sewer Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2028 Total		**$ 2,973,500**	**$ 1,753,500**	**$ 1,220,000**	**$ 250,000**
2029	Annual Vehicle Replacements: Development	$ 60,000	$ 60,000	$ -	$ -
2029	Annual Vehicle Replacements: Fire	$ 30,000	$ 30,000	$ -	$ -
2029	Annual Vehicle Replacements: Police	$ 664,000	$ 664,000	$ -	$ -
2029	Annual Vehicle Replacements: Utilities	$ 150,000	$ 150,000	$ -	$ -
2029	Annual Street Maintenance (Concrete)	$ 250,000	$ 250,000	$ -	$ -
2029	Annual Sign Maintenance	$ 30,000	$ 30,000	$ -	$ -
2029	Annual Facility Maintenance	$ 210,000	$ 210,000	$ -	$ -
2029	Annual Water Meter Maintenance	$ 100,000	$ 100,000	$ -	$ -
2029	Annual Water Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2029	Annual Sewer Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2029 Total		**$ 1,694,000**	**$ 1,694,000**	**$ -**	**$ -**
2030	Annual Vehicle Replacements: Fire	$ 50,000	$ 50,000	$ -	$ -
2030	Annual Vehicle Replacements: Police	$ 1,180,000	$ 1,180,000	$ -	$ -
2030	Annual Vehicle Replacements: Parks	$ 50,000	$ 50,000	$ -	$ -
2030	Annual Vehicle Replacements: Streets	$ 30,000	$ 30,000	$ -	$ -
2030	Annual Vehicle Replacements: Utilities	$ 320,000	$ 320,000	$ -	$ -
2030	Annual Street Maintenance (Concrete)	$ 250,000	$ 250,000	$ -	$ -
2030	Annual Sign Maintenance	$ 30,000	$ 30,000	$ -	$ -
2030	Annual Facility Maintenance	$ 210,000	$ 210,000	$ -	$ -
2030	Annual Water Meter Maintenance	$ 100,000	$ 100,000	$ -	$ -
2030	Annual Water Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2030	Annual Sewer Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2030 Total		**$ 2,420,000**	**$ 2,420,000**	**$ -**	**$ -**
2031	Annual Vehicle Replacements: Streets	$ 120,000	$ 120,000	$ -	$ -
2031	Annual Vehicle Replacements: Fire	$ 400,000	$ 400,000	$ -	$ -
2031	Annual Vehicle Replacements: Police	$ 500,000	$ 500,000	$ -	$ -
2031	Annual Vehicle Replacements: Parks	$ 120,000	$ 120,000	$ -	$ -
2031	Annual Vehicle Replacements: Streets	$ 120,000	$ 120,000	$ -	$ -
2031	Annual Street Maintenance (Concrete)	$ 250,000	$ 250,000	$ -	$ -

Funded Capital Improvements and Equipment Replacements					
Funded Year	Project	Est. Cost	Cash	Debt	Est. Operating Costs
2031	Annual Sign Maintenance	$ 30,000	$ 30,000	$ -	$ -
2031	Annual Facility Maintenance	$ 210,000	$ 210,000	$ -	$ -
2031	Annual Water Meter Maintenance	$ 100,000	$ 100,000	$ -	$ -
2031	Annual Water Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2031	Annual Sewer Line Maintenance	$ 100,000	$ 100,000	$ -	$ -
2031 Total		**$ 2,050,000**	**$ 2,050,000**	**$ -**	**$ -**
Grand Total		**$ 11,380,500**	**$ 10,160,500**	**$ 1,220,000**	**$ 250,000**

Unfunded Capital Improvements and Equipment Replacements

Category	Project		Est. Cost
***Note: Roanoke will have debt capacity in years 2028 and 2030. Staff is currently evaluating debt options for the near future.**			
Beautification	Oak Street Tree Lighting	$	300,000
Beautification	Water Tower Lighting	$	350,000
Beautification	Entryway Monument Signage	$	400,000
Beautification	Downtown Signage (Phase 2)	$	700,000
Beautification Total		**$**	**1,750,000**
Facilities	Remodel/Office Addition-Public Works Office	$	30,000
Facilities	City Hall Wall Repairs - CH	$	60,000
Facilities	FS2 Concrete Drive	$	77,500
Facilities	FS2 Generator	$	197,851
Facilities	City Hall Renovations	$	200,000
Facilities	Senior Center Renovation	$	200,000
Facilities	Emergency Backup Generators for Public Works Office, Warehouse/Sleeping Quarters	$	350,000
Facilities	Library Improvements - Phase 3	$	430,000
Facilities	Library Improvements - Phase 2	$	450,000
Facilities	Library Improvements - Phase 4	$	653,000
Facilities	Library Improvements - Phase 5	$	900,000
Facilities	Temporary Station (FS2)	$	1,500,000
Facilities	FS2 Design	$	3,000,000
Facilities	Expansion of Rec Center	$	4,860,000
Facilities	PW Maintenance Building	$	6,200,000
Facilities	PW Maintenance Building	$	6,200,000
Facilities	Recreation Center	$	7,000,000
Facilities	FS1/Admin Upgrade	$	7,800,000
Facilities	FS2 Construction	$	14,000,000
Facilities Total		**$**	**54,108,351**
Parks	Aerobics Room Upgrades	$	22,000
Parks	Rec Amenity Painting	$	25,000
Parks	Recreation Center Equipment Upgrade	$	30,000
Parks	CAC Playground Replacement	$	80,000
Parks	Community Pool Improvements	$	150,000
Parks	Recreation Center Cardio Upgrade	$	180,000
Parks	Design Fairway Drive Trail Connect	$	240,000
Parks	Parks of Roanoke (Design)	$	480,000
Parks	Pickle Ball Courts	$	1,205,000
Parks	Cannon Park Phase I	$	1,500,000
Parks	Construction of Fairway Drive Trail	$	2,000,000
Parks	Parks of Roanoke	$	4,000,000
Parks Total		**$**	**9,912,000**
Public Safety	SCBA Replacement - Yr. 5	$	125,000
Public Safety	Knox Storage	$	162,000
Public Safety	215 James Street	$	163,994
Public Safety	Outdoor Fire Training Prop	$	175,000
Public Safety	Emergency Sirens	$	307,886
Public Safety	Emergency Management Sprinter Bus	$	463,881
Public Safety Total		**$**	**1,397,761**
Roads	Solar Powered School Zone Signs	$	35,710
Roads	Two Snow Plows	$	42,370
Roads	Salt Brine System/Spray Tank Attachment	$	54,200
Roads	Monroe Avenue Sidewalk/Curb	$	71,535
Roads	Street Sign Revitalization	$	225,000
Roads	Mesa Butte Road Overlay	$	1,252,400
Roads	Street Overlay-Eleven Straight Lane	$	1,265,000
Roads	Concrete Street Program	$	1,500,000
Roads	Randy Road Concrete	$	3,130,875

Unfunded Capital Improvements and Equipment Replacements

Category	Project	Est. Cost
***Note: Roanoke will have debt capacity in years 2028 and 2030. Staff is currently evaluating debt options for the near future.**		
Roads	Richy Road Concrete	$ 3,208,375
Roads	Sheri Lane Concrete	$ 3,208,375
Roads	Darrell Road Concrete	$ 3,208,375
Roads	Penny Lane Concrete	$ 3,208,375
Roads	Branson Road Concrete	$ 3,210,000
Roads	Blythe Bridge Road Concrete	$ 3,220,000
Roads	Howe/Dorman (Cost share)	$ 3,500,000
Roads	Alyse Ct./Alyse Road Concrete	$ 4,715,000
Roads	Bristol Road Concrete	$ 5,202,000
Roads	Ashley Road Concrete	$ 5,450,028
Roads Total		**$ 45,707,618**
Utilities	Pressure Valve Maintenance	$ 22,000
Utilities	Wastewater Analysis/Master Plan	$ 46,200
Utilities	Stormwater Analysis	$ 50,000
Utilities	Washout Basin for Hydro Vac	$ 50,530
Utilities	Wastewater Analysis/Master Plan	$ 65,000
Utilities	Water Pressure Monitoring-Zone 6	$ 66,700
Utilities	PW Water Quality Truck	$ 68,000
Utilities	Water Pressure Monitoring-Zone 5	$ 80,244
Utilities	Ashley Liftstation Generator	$ 85,268
Utilities	Wastewater Analysis/Master Plan	$ 107,489
Utilities	VT SCADA Software	$ 112,500
Utilities	Tank Painting/Maintenance	$ 125,000
Utilities	Ditch Whitch Hydro Trailer	$ 183,192
Utilities	Waterline Improvement Program	$ 250,000
Utilities	Annual Manhole Rehabilitation	$ 250,000
Utilities	Tank Painting/Maintenance	$ 422,000
Utilities	PW Backup Generators	$ 475,875
Utilities	Tank Painting/Maintenance	$ 483,840
Utilities	Tank Painting/Maintenance	$ 494,000
Utilities	Meter Replacement Program	$ 500,000
Utilities	Tank Painting/Maintenance	$ 840,000
Utilities Total		**$ 4,777,838**
Grand Total		**$ 117,653,568**

CITY-WIDE FUNDS SUMMARY

General Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 23,159,331**	**$ 22,246,588**	**$ 17,549,915**	**$ 17,549,915**	**$ 14,873,988**	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**
Total Property Tax	$ 6,564,635	$ 6,850,851	$ 7,574,530	$ 7,407,000	$ 7,984,555	$ 8,526,658	$ 9,064,309	$ 9,609,885	$ 10,144,042
Total Sales Tax	$ 13,098,225	$ 15,513,148	$ 13,815,000	$ 13,805,000	$ 14,088,500	$ 14,440,713	$ 14,801,730	$ 15,319,791	$ 15,855,984
Total Business/Franchise Fees	$ 2,147,623	$ 3,961,527	$ 4,448,665	$ 4,436,649	$ 4,677,376	$ 4,585,736	$ 4,776,645	$ 4,985,749	$ 5,233,125
Total Service Charges	$ 2,223,802	$ 2,468,441	$ 2,017,994	$ 2,138,072	$ 2,477,000	$ 2,530,565	$ 2,585,318	$ 2,641,287	$ 2,698,500
Total Fines/Forfeitures	$ 561,734	$ 546,444	$ 634,339	$ 607,953	$ 617,825	$ 627,092	$ 636,499	$ 646,046	$ 655,737
Total Licenses and Permits	$ 760,994	$ 858,225	$ 588,200	$ 566,051	$ 573,200	$ 587,348	$ 601,847	$ 616,706	$ 631,933
Total Grants/Contributions	$ 176,863	$ 22,718	$ 500	$ 84,580	$ 10,000	$ 10,150	$ 10,302	$ 10,457	$ 10,614
Total Interfund Transfers	$ 2,250,000	$ 5,845,000	$ 6,510,000	$ 6,510,000	$ 6,765,000	$ 7,395,000	$ 7,990,000	$ 8,435,000	$ 8,910,000
Total Debt Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,032,964	$ 1,356,075	$ 429,500	$ 432,401	$ 380,500	$ 390,650	$ 401,087	$ 411,820	$ 422,856
Grand Total	**$ 28,816,840**	**$ 37,422,428**	**$ 36,018,728**	**$ 35,987,705**	**$ 37,573,957**	**$ 39,093,912**	**$ 40,867,738**	**$ 42,676,740**	**$ 44,562,791**
Non-Departmental	$ 5,653,418	$ 4,252,491	$ 4,665,154	$ 5,117,000	$ 2,062,969	$ 2,170,663	$ 2,205,165	$ 2,292,578	$ 2,266,476
Administration	$ 2,631,138	$ 9,926,455	$ 2,673,523	$ 3,139,097	$ 3,197,287	$ 2,826,724	$ 2,952,068	$ 3,084,754	$ 3,224,091
City Secretary's Office	$ 196,572	$ 245,482	$ 229,562	$ 273,189	$ 233,915	$ 242,486	$ 253,151	$ 264,423	$ 276,255
Information Technology	$ 1,178,589	$ 1,715,402	$ 1,820,708	$ 1,741,527	$ 1,928,799	$ 1,790,896	$ 1,855,915	$ 1,924,474	$ 1,996,248
Human Resources	$ 304,074	$ 604,891	$ 715,766	$ 675,757	$ 764,104	$ 752,710	$ 779,925	$ 808,489	$ 838,318
Municipal Court	$ 494,556	$ 572,925	$ 856,940	$ 788,764	$ 769,044	$ 779,924	$ 812,715	$ 847,723	$ 884,856
Emergency Management	$ -	$ -	$ -	$ -	$ 467,534	$ 276,601	$ 285,769	$ 295,348	$ 305,350
Administration Total	$ 10,458,347	$ 17,317,645	$ 10,961,653	$ 11,735,334	$ 9,423,653	$ 8,840,004	$ 9,144,708	$ 9,517,787	$ 9,791,593
Library/Visitor's Center	$ 1,058,544	$ 1,053,563	$ 1,501,856	$ 1,381,113	$ 1,378,251	$ 1,313,430	$ 1,379,062	$ 1,448,333	$ 1,520,687
Community Services Total	$ 1,058,544	$ 1,053,563	$ 1,501,856	$ 1,381,113	$ 1,378,251	$ 1,313,430	$ 1,379,062	$ 1,448,333	$ 1,520,687
Development	$ 922,166	$ 1,025,230	$ 976,324	$ 912,592	$ 958,472	$ 958,259	$ 1,004,329	$ 1,053,303	$ 1,104,840
Development Total	$ 922,166	$ 1,025,230	$ 976,324	$ 912,592	$ 958,472	$ 958,259	$ 1,004,329	$ 1,053,303	$ 1,104,840
Fire and EMS	$ 6,119,189	$ 7,226,094	$ 6,978,503	$ 6,923,320	$ 7,588,392	$ 7,899,182	$ 8,273,241	$ 8,667,819	$ 9,080,134
Fire Department Total	$ 6,119,189	$ 7,226,094	$ 6,978,503	$ 6,923,320	$ 7,588,392	$ 7,899,182	$ 8,273,241	$ 8,667,819	$ 9,080,134
Recreation Programming	$ 2,174,894	$ 2,038,865	$ 1,833,833	$ 1,536,648	$ 1,532,406	$ 1,561,375	$ 1,624,055	$ 1,690,100	$ 1,759,345
Aquatics	$ -	$ 181,869	$ 479,441	$ 478,296	$ 468,683	$ 490,523	$ 515,854	$ 542,735	$ 570,925
Athletics	$ 2,735	$ 155,768	$ 152,370	$ 239,060	$ 511,509	$ 523,861	$ 539,901	$ 557,331	$ 576,230
Senior Center	$ -	$ 6,713	$ 216,476	$ 188,136	$ 249,514	$ 258,458	$ 269,441	$ 281,044	$ 293,219
Parks	$ 1,269,776	$ 1,196,318	$ 1,443,549	$ 1,224,385	$ 1,458,893	$ 1,530,888	$ 1,611,995	$ 1,698,088	$ 1,788,189
Parks and Recreation Total	$ 3,447,405	$ 3,579,533	$ 4,125,669	$ 3,666,526	$ 4,221,005	$ 4,365,105	$ 4,561,246	$ 4,769,297	$ 4,987,909
Administration	$ 5,571,434	$ 8,783,410	$ 2,857,249	$ 2,499,580	$ 2,653,878	$ 2,714,217	$ 2,823,064	$ 2,937,853	$ 3,057,876
Support	$ -	$ 62,595	$ 2,778,038	$ 2,904,324	$ 3,012,021	$ 3,114,329	$ 3,281,446	$ 3,457,851	$ 3,642,211
Special Services	$ -	$ 55,497	$ 1,117,492	$ 1,140,117	$ 1,073,987	$ 1,114,952	$ 1,166,366	$ 1,220,605	$ 1,277,418
Operations	$ -	$ 96,529	$ 4,356,385	$ 3,893,366	$ 4,487,737	$ 4,675,662	$ 4,941,278	$ 5,222,085	$ 5,515,596
Police Total	$ 5,571,434	$ 8,998,030	$ 11,109,164	$ 10,437,386	$ 11,227,622	$ 11,619,161	$ 12,212,155	$ 12,838,394	$ 13,493,101
Streets	$ 1,455,269	$ 1,304,874	$ 1,596,652	$ 1,569,223	$ 2,014,603	$ 1,416,296	$ 1,476,843	$ 1,540,933	$ 1,607,999
Fleet/Facilities	$ -	$ 1,018,960	$ 1,285,748	$ 1,259,482	$ 2,191,247	$ 1,697,210	$ 1,775,087	$ 1,857,255	$ 1,942,901
Public Works	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works Total	$ 1,455,269	$ 2,323,834	$ 2,882,400	$ 2,828,705	$ 4,205,850	$ 3,113,506	$ 3,251,931	$ 3,398,188	$ 3,550,900
Marketing	$ 419,097	$ 359,490	$ 767,853	$ 773,851	$ 1,025,084	$ 914,737	$ 959,676	$ 1,008,057	$ 1,059,543
Visitor's Center	$ 278,132	$ 235,682	$ -	$ 4,805	$ -	$ -	$ -	$ -	$ -
Special Events Total	$ 697,229	$ 595,171	$ 767,853	$ 778,655	$ 1,025,084	$ 914,737	$ 959,676	$ 1,008,057	$ 1,059,543
Grand Total	**$ 29,729,583**	**$ 42,119,101**	**$ 39,303,422**	**$ 38,663,632**	**$ 40,028,330**	**$ 39,023,384**	**$ 40,786,347**	**$ 42,701,177**	**$ 44,588,707**
Ending Balance	**$ 22,246,588**	**$ 17,549,915**	**$ 14,265,220**	**$ 14,873,988**	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**	**$ 12,521,181**

Starting Fund Balance	**$ 14,873,988**	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**
Ongoing Revenues	$ 37,573,957	$ 39,093,912	$ 40,867,738	$ 42,676,740	$ 44,562,791
Ongoing Expenses	$ 37,466,500	$ 39,023,384	$ 40,786,347	$ 42,701,177	$ 44,588,707
Operating Balance	**$ 107,456**	**$ 70,528**	**$ 81,391**	**$ (24,437)**	**$ (25,916)**
Planned use of Fund Balance	$ (2,561,830)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (2,561,830)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 12,419,615**	**$ 12,490,144**	**$ 12,571,534**	**$ 12,547,097**	**$ 12,521,181**
Retirement Reserve	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Operating Reserve	$ 6,158,877	$ 6,414,803	$ 6,704,605	$ 7,019,372	$ 7,329,650
Available Balance	**$ 4,260,738**	**$ 4,075,341**	**$ 3,866,929**	**$ 3,527,725**	**$ 3,191,530**

Debt Service Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 598,726**	**$ 171,981**	**$ 172,808**	**$ 172,808**	**$ 81,264**	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**
Total Property Tax	$ 5,367,872	$ 4,975,466	$ 5,650,603	$ 5,539,725	$ 5,563,468	$ 6,407,017	$ 7,581,200	$ 7,885,510	$ 8,308,746
Total Interfund Transfers	$ 2,345,251	$ 8,086,096	$ 3,933,600	$ 3,933,600	$ 4,244,400	$ 3,431,500	$ 3,135,400	$ 3,130,350	$ 3,136,650
Total Debt Proceeds	$ 396,434	$ 624,799	$ -	$ 307,863	$ 3,524,738	$ 3,524,738	$ 3,956,747	$ 4,530,284	$ 3,796,750
Total Miscellaneous Revenue	$ 61,070	$ 83,269	$ 5,000	$ 50,000	$ 25,000	$ 25,750	$ 26,523	$ 27,318	$ 28,138
Grand Total	**$ 8,170,627**	**$ 13,769,631**	**$ 9,589,203**	**$ 9,831,187**	**$ 13,357,606**	**$ 13,389,005**	**$ 14,699,869**	**$ 15,573,462**	**$ 15,270,284**
Administration Total	$ 8,597,372	$ 13,764,286	$ 9,622,561	$ 9,922,731	$ 13,345,213	$ 13,384,984	$ 14,701,914	$ 15,574,246	$ 15,266,905
Grand Total	**$ 8,597,372**	**$ 13,764,286**	**$ 9,622,561**	**$ 9,922,731**	**$ 13,345,213**	**$ 13,384,984**	**$ 14,701,914**	**$ 15,574,246**	**$ 15,266,905**
Audit Adjustment		$ (4,518)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 171,981**	**$ 172,808**	**$ 139,450**	**$ 81,264**	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**	**$ 98,229**

Starting Fund Balance	**$ 81,264**	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**
Ongoing Revenues	$ 13,357,606	$ 13,389,005	$ 14,699,869	$ 15,573,462	$ 15,270,284
Ongoing Expenses	$ 13,345,213	$ 13,384,984	$ 14,701,914	$ 15,574,246	$ 15,266,905
Operating Balance	**$ 12,393**	**$ 4,021**	**$ (2,045)**	**$ (784)**	**$ 3,379**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 93,657**	**$ 97,678**	**$ 95,634**	**$ 94,850**	**$ 98,229**

City-Wide Debt Service (Current and FY27 Proposed)

	All Outstanding Debt			2026 General Obligation (Hotel Bonds)			2026 Certificates of Obligation (Hotel Parking)			Proposed Debt FY27		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	$ 5,665,000	$ 4,786,010	$ 10,451,010	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,665,000	$ 4,786,010	$ 10,451,010
2027	$ 6,100,000	$ 4,805,563	$ 10,905,563	$ -	$ 2,497,300	$ 2,497,300	$ -	$ 1,027,438	$ 1,027,438	$ 6,100,000	$ 8,330,301	$ 14,430,301
2028	$ 4,445,000	$ 4,543,250	$ 8,988,250	$ -	$ 2,497,300	$ 2,497,300	$ -	$ 1,027,438	$ 1,027,438	$ 4,445,000	$ 8,067,988	$ 12,512,988
2029	$ 4,360,000	$ 4,345,653	$ 8,705,653	$ 1,130,000	$ 2,497,300	$ 3,627,300	$ 465,000	$ 1,027,438	$ 1,492,438	$ 5,955,000	$ 7,870,391	$ 13,825,391
2030	$ 4,545,000	$ 4,147,143	$ 8,692,143	$ 1,180,000	$ 2,449,275	$ 3,629,275	$ 485,000	$ 1,007,675	$ 1,492,675	$ 6,210,000	$ 7,604,093	$ 13,814,093
2031	$ 4,445,000	$ 3,939,855	$ 8,384,855	$ 1,230,000	$ 2,399,125	$ 3,629,125	$ 505,000	$ 987,063	$ 1,492,063	$ 6,180,000	$ 7,326,043	$ 13,506,043
2032	$ 4,655,000	$ 3,734,248	$ 8,389,248	$ 1,280,000	$ 2,346,850	$ 3,626,850	$ 525,000	$ 965,600	$ 1,490,600	$ 6,460,000	$ 7,046,698	$ 13,506,698
2033	$ 4,855,000	$ 3,523,170	$ 8,378,170	$ 1,335,000	$ 2,292,450	$ 3,627,450	$ 550,000	$ 943,288	$ 1,493,288	$ 6,740,000	$ 6,758,908	$ 13,498,908
2034	$ 4,745,000	$ 3,302,773	$ 8,047,773	$ 1,395,000	$ 2,235,713	$ 3,630,713	$ 575,000	$ 919,913	$ 1,494,913	$ 6,715,000	$ 6,458,399	$ 13,173,399
2035	$ 4,960,000	$ 3,093,205	$ 8,053,205	$ 1,455,000	$ 2,176,425	$ 3,631,425	$ 600,000	$ 895,475	$ 1,495,475	$ 7,015,000	$ 6,165,105	$ 13,180,105
2036	$ 4,620,000	$ 2,873,900	$ 7,493,900	$ 1,515,000	$ 2,114,588	$ 3,629,588	$ 625,000	$ 869,975	$ 1,494,975	$ 6,760,000	$ 5,858,463	$ 12,618,463
2037	$ 4,835,000	$ 2,663,900	$ 7,498,900	$ 1,580,000	$ 2,050,200	$ 3,630,200	$ 650,000	$ 843,413	$ 1,493,413	$ 7,065,000	$ 5,557,513	$ 12,622,513
2038	$ 4,300,000	$ 2,443,850	$ 6,743,850	$ 1,645,000	$ 1,983,050	$ 3,628,050	$ 675,000	$ 815,788	$ 1,490,788	$ 6,620,000	$ 5,242,688	$ 11,862,688
2039	$ 4,490,000	$ 2,247,050	$ 6,737,050	$ 1,715,000	$ 1,913,138	$ 3,628,138	$ 705,000	$ 787,100	$ 1,492,100	$ 6,910,000	$ 4,947,288	$ 11,857,288
2040	$ 4,695,000	$ 2,041,200	$ 6,736,200	$ 1,790,000	$ 1,840,250	$ 3,630,250	$ 735,000	$ 757,138	$ 1,492,138	$ 7,220,000	$ 4,638,588	$ 11,858,588
2041	$ 4,920,000	$ 1,824,425	$ 6,744,425	$ 1,865,000	$ 1,764,175	$ 3,629,175	$ 765,000	$ 725,900	$ 1,490,900	$ 7,550,000	$ 4,314,500	$ 11,864,500
2042	$ 4,410,000	$ 1,606,050	$ 6,016,050	$ 1,945,000	$ 1,684,913	$ 3,629,913	$ 800,000	$ 693,388	$ 1,493,388	$ 7,155,000	$ 3,984,351	$ 11,139,351
2043	$ 4,300,000	$ 1,401,000	$ 5,701,000	$ 2,025,000	$ 1,602,250	$ 3,627,250	$ 835,000	$ 659,388	$ 1,494,388	$ 7,160,000	$ 3,662,638	$ 10,822,638
2044	$ 4,490,000	$ 1,207,825	$ 5,697,825	$ 2,115,000	$ 1,516,188	$ 3,631,188	$ 870,000	$ 623,900	$ 1,493,900	$ 7,475,000	$ 3,347,913	$ 10,822,913
2045	$ 4,010,000	$ 1,006,050	$ 5,016,050	$ 2,200,000	$ 1,426,300	$ 3,626,300	$ 905,000	$ 586,925	$ 1,491,925	$ 7,115,000	$ 3,019,275	$ 10,134,275
2046	$ 4,195,000	$ 822,350	$ 5,017,350	$ 2,295,000	$ 1,332,800	$ 3,627,800	$ 945,000	$ 548,463	$ 1,493,463	$ 7,435,000	$ 2,703,613	$ 10,138,613
2047	$ 4,385,000	$ 630,100	$ 5,015,100	$ 2,395,000	$ 1,235,263	$ 3,630,263	$ 985,000	$ 508,300	$ 1,493,300	$ 7,765,000	$ 2,373,663	$ 10,138,663
2048	$ 4,590,000	$ 422,200	$ 5,012,200	$ 2,495,000	$ 1,133,475	$ 3,628,475	$ 1,025,000	$ 466,438	$ 1,491,438	$ 8,110,000	$ 2,022,113	$ 10,132,113
2049	$ 2,740,000	$ 204,500	$ 2,944,500	$ 2,600,000	$ 1,027,438	$ 3,627,438	$ 1,070,000	$ 422,875	$ 1,492,875	$ 6,410,000	$ 1,654,813	$ 8,064,813
2050	$ 1,595,000	$ 79,750	$ 1,674,750	$ 2,710,000	$ 916,938	$ 3,626,938	$ 1,115,000	$ 377,400	$ 1,492,400	$ 5,420,000	$ 1,374,088	$ 6,794,088
2051	$ -	$ -	$ -	$ 2,825,000	$ 801,763	$ 3,626,763	$ 1,165,000	$ 330,013	$ 1,495,013	$ 3,990,000	$ 1,131,776	$ 5,121,776
2052	$ -	$ -	$ -	$ 2,945,000	$ 681,700	$ 3,626,700	$ 1,210,000	$ 280,500	$ 1,490,500	$ 4,155,000	$ 962,200	$ 5,117,200
2053	$ -	$ -	$ -	$ 3,070,000	$ 556,538	$ 3,626,538	$ 1,265,000	$ 229,075	$ 1,494,075	$ 4,335,000	$ 785,613	$ 5,120,613
2054	$ -	$ -	$ -	$ 3,205,000	$ 426,063	$ 3,631,063	$ 1,320,000	$ 175,313	$ 1,495,313	$ 4,525,000	$ 601,376	$ 5,126,376
2055	$ -	$ -	$ -	$ 3,340,000	$ 289,850	$ 3,629,850	$ 1,375,000	$ 119,213	$ 1,494,213	$ 4,715,000	$ 409,063	$ 5,124,063
	$ 111,350,000	**$ 61,695,018**	**$ 173,045,018**	**$ 55,280,000**	**$ 47,688,618**	**$ 102,968,618**	**$ 22,745,000**	**$ 19,621,833**	**$ 42,366,833**	**$ 189,375,000**	**$ 129,005,469**	**$ 318,380,469**

Debt Service By Fund

	Outstanding and FY27 Proposed Debt						
	Hotel/CC	Property Tax	REIDC	CCPD	Hotel Tax	Utility	Total
2026	$ -	$ 5,432,276	$ 795,215	$ 3,647,800	$ 40,600	$ 535,119	$ 10,451,010
2027	$ 3,524,738	$ 6,042,075	$ 789,963	$ 3,485,800	$ 39,600	$ 548,125	$ 14,430,301
2028	$ 3,524,738	$ 4,505,675	$ 793,750	$ 3,150,300	$ 38,600	$ 499,925	$ 12,512,988
2029	$ 5,119,738	$ 4,522,175	$ 786,153	$ 2,856,800	$ 42,600	$ 497,925	$ 13,825,391
2030	$ 5,121,950	$ 4,518,025	$ 787,743	$ 2,849,550	$ 41,400	$ 495,425	$ 13,814,093
2031	$ 5,121,188	$ 4,205,075	$ 793,105	$ 2,854,050	$ 40,200	$ 492,425	$ 13,506,043
2032	$ 5,117,450	$ 4,205,425	$ 791,348	$ 2,854,550	$ 44,000	$ 493,925	$ 13,506,698
2033	$ 5,120,738	$ 4,203,875	$ 788,520	$ 2,847,950	$ 42,600	$ 495,225	$ 13,498,908
2034	$ 5,125,626	$ 3,868,525	$ 789,623	$ 2,852,650	$ 41,200	$ 495,775	$ 13,173,399
2035	$ 5,126,900	$ 3,868,275	$ 789,455	$ 2,857,950	$ 44,800	$ 492,725	$ 13,180,105
2036	$ 5,124,563	$ 3,864,825	$ 238,000	$ 2,848,600	$ 43,200	$ 499,275	$ 12,618,463
2037	$ 5,123,613	$ 3,870,925	$ 239,200	$ 2,857,850	$ 41,600	$ 489,325	$ 12,622,513
2038	$ 5,118,838	$ 3,468,075	$ -	$ 2,851,600	$ -	$ 424,175	$ 11,862,688
2039	$ 5,120,238	$ 3,460,075	$ -	$ 2,850,350	$ -	$ 426,625	$ 11,857,288
2040	$ 5,122,388	$ 3,454,125	$ -	$ 2,853,600	$ -	$ 428,475	$ 11,858,588
2041	$ 5,120,075	$ 3,463,900	$ -	$ 2,850,850	$ -	$ 429,675	$ 11,864,500
2042	$ 5,123,301	$ 2,734,775	$ -	$ 2,856,050	$ -	$ 425,225	$ 11,139,351
2043	$ 5,121,638	$ 2,735,225	$ -	$ 2,540,400	$ -	$ 425,375	$ 10,822,638
2044	$ 5,125,088	$ 2,733,000	$ -	$ 2,539,600	$ -	$ 425,225	$ 10,822,913
2045	$ 5,118,225	$ 2,373,125	$ -	$ 2,543,450	$ -	$ 99,475	$ 10,134,275
2046	$ 5,121,263	$ 2,374,800	$ -	$ 2,541,450	$ -	$ 101,100	$ 10,138,613
2047	$ 5,123,563	$ 2,374,000	$ -	$ 2,543,600	$ -	$ 97,500	$ 10,138,663
2048	$ 5,119,913	$ 2,374,250	$ -	$ 2,539,450	$ -	$ 98,500	$ 10,132,113
2049	$ 5,120,313	$ 1,571,250	$ -	$ 1,274,000	$ -	$ 99,250	$ 8,064,813
2050	$ 5,119,338	$ 1,575,000	$ -	$ -	$ -	$ 99,750	$ 6,794,088
2051	$ 5,121,776	$ -	$ -	$ -	$ -	$ -	$ 5,121,776
2052	$ 5,117,200	$ -	$ -	$ -	$ -	$ -	$ 5,117,200
2053	$ 5,120,613	$ -	$ -	$ -	$ -	$ -	$ 5,120,613
2054	$ 5,126,376	$ -	$ -	$ -	$ -	$ -	$ 5,126,376
2055	$ 5,124,063	$ -	$ -	$ -	$ -	$ -	$ 5,124,063
	$ 145,335,451	**$ 87,798,751**	**$ 8,382,073**	**$ 66,748,250**	**$ 500,400**	**$ 9,615,544**	**$ 318,380,469**

Crime Control & Prevention District FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 2,916,380**	**$ 4,038,022**	**$ 4,280,500**	**$ 4,280,500**	**$ 4,292,856**	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**
Total Sales Tax	$ 6,322,811	$ 6,874,197	$ 6,837,500	$ 6,837,500	$ 6,974,250	$ 7,148,606	$ 7,327,321	$ 7,583,778	$ 7,849,210
Total Miscellaneous Revenue	$ 58,619	$ 409,359	$ 45,000	$ 25,374	$ 25,000	$ 25,750	$ 26,523	$ 27,318	$ 28,138
Grand Total	**$ 6,381,430**	**$ 7,283,556**	**$ 6,882,500**	**$ 6,862,874**	**$ 6,999,250**	**$ 7,174,356**	**$ 7,353,844**	**$ 7,611,096**	**$ 7,877,348**
Non-Departmental	$ -	$ 4,513	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration Total	$ -	$ 4,513	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration	$ 5,259,788	$ 7,036,565	$ 6,909,517	$ 6,850,518	$ 7,020,869	$ 7,172,545	$ 7,351,728	$ 9,107,682	$ 7,875,925
Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Total	$ 5,259,788	$ 7,036,565	$ 6,909,517	$ 6,850,518	$ 7,020,869	$ 7,172,545	$ 7,351,728	$ 9,107,682	$ 7,875,925
Grand Total	**$ 5,259,788**	**$ 7,041,078**	**$ 6,909,517**	**$ 6,850,518**	**$ 7,020,869**	**$ 7,172,545**	**$ 7,351,728**	**$ 9,107,682**	**$ 7,875,925**
Audit Adjustment (GASB)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance	**$ 4,038,022**	**$ 4,280,500**	**$ 4,253,483**	**$ 4,292,856**	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**	**$ 2,780,001**

Starting Fund Balance	**$ 4,292,856**	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**
Ongoing Revenues	$ 6,999,250	$ 7,174,356	$ 7,353,844	$ 7,611,096	$ 7,877,348
Ongoing Expenses	$ 6,995,869	$ 7,172,545	$ 7,351,728	$ 7,607,682	$ 7,875,925
Operating Balance	**$ 3,381**	**$ 1,811**	**$ 2,116**	**$ 3,413**	**$ 1,423**
Planned use of Fund Balance	$ (25,000)	$ -	$ -	$ (1,500,000)	$ -
Capital Projects				*$ (1,500,000)*	
One-Time Operating Items	*$ (25,000)*				
Ending Fund Balance	**$ 4,271,237**	**$ 4,273,048**	**$ 4,275,164**	**$ 2,778,578**	**$ 2,780,001**
Operating Reserve	$ 1,150,006	$ 1,179,048	$ 1,208,503	$ 1,250,578	$ 1,275,000
Available Balance	**$ 3,121,231**	**$ 3,094,000**	**$ 3,066,661**	**$ 1,528,000**	**$ 1,505,001**

Economic/Industrial Development Corporation FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 13,865,872**	**$ 12,910,254**	**$ 11,998,308**	**$ 11,998,308**	**$ 10,156,717**	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**
Total Sales Tax	$ 6,463,941	$ 7,685,404	$ 6,837,500	$ 6,837,500	$ 6,974,250	$ 7,148,606	$ 7,327,321	$ 7,583,778	$ 7,849,210
Total Miscellaneous Revenue	$ 665,184	$ 589,571	$ 8,310,000	$ 8,623,559	$ 325,000	$ 331,000	$ 337,180	$ 343,545	$ 350,102
Grand Total	**$ 7,129,125**	**$ 8,274,976**	**$ 15,147,500**	**$ 15,461,059**	**$ 7,299,250**	**$ 7,479,606**	**$ 7,664,501**	**$ 7,927,323**	**$ 8,199,312**
Non-Departmental	$ 8,084,743	$ 9,186,922	$ 17,132,124	$ 17,302,650	$ 7,306,791	$ 7,474,005	$ 7,661,640	$ 7,919,760	$ 8,194,419
Administration Total	$ 8,084,743	$ 9,186,922	$ 17,132,124	$ 17,302,650	$ 7,306,791	$ 7,474,005	$ 7,661,640	$ 7,919,760	$ 8,194,419
Grand Total	**$ 8,084,743**	**$ 9,186,922**	**$ 17,132,124**	**$ 17,302,650**	**$ 7,306,791**	**$ 7,474,005**	**$ 7,661,640**	**$ 7,919,760**	**$ 8,194,419**
Ending Balance	**$ 12,910,254**	**$ 11,998,308**	**$ 10,013,684**	**$ 10,156,717**	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**	**$ 10,170,095**

Starting Fund Balance	**$ 10,156,717**	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**
Ongoing Revenues	$ 7,299,250	$ 7,479,606	$ 7,664,501	$ 7,927,323	$ 8,199,312
Ongoing Expenses	$ 7,281,791	$ 7,474,005	$ 7,661,640	$ 7,919,760	$ 8,194,419
Operating Balance	**$ 17,460**	**$ 5,602**	**$ 2,861**	**$ 7,563**	**$ 4,892**
Planned use of Fund Balance	$ (25,000)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (25,000)*				
Ending Fund Balance	**$ 10,149,176**	**$ 10,154,778**	**$ 10,157,639**	**$ 10,165,203**	**$ 10,170,095**
Hotel/Conv Ctr Debt Reserve	$ 8,100,000	$ 8,100,000	$ 8,100,000	$ 8,100,000	$ 8,100,000
Operating Reserve	$ 1,197,007	$ 1,228,603	$ 1,259,448	$ 1,301,878	$ 1,347,028
Available Balance	**$ 852,170**	**$ 826,175**	**$ 798,191**	**$ 763,324**	**$ 723,067**

Special Events Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 643,041**	**$ 586,988**	**$ 461,174**	**$ 461,174**	**$ 46,802**	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**
Total Service Charges	$ 41,159	$ 2,608	$ 40,000	$ 3,000	$ 20,000	$ 20,200	$ 20,402	$ 20,606	$ 20,812
Total Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Grants/Contributions	$ 105,744	$ 92,414	$ 50,000	$ 80,000	$ 80,000	$ 81,200	$ 82,418	$ 83,654	$ 84,909
Total Interfund Transfers	$ 1,025,000	$ 1,000,000	$ 1,050,000	$ 1,050,000	$ 1,425,000	$ 1,450,000	$ 1,485,000	$ 1,515,000	$ 1,550,000
Total Miscellaneous Revenue	$ 8,348	$ 9,892	$ 5,000	$ 348	$ 500	$ 515	$ 530	$ 546	$ 563
Grand Total	**$ 1,180,251**	**$ 1,104,914**	**$ 1,145,000**	**$ 1,133,348**	**$ 1,525,500**	**$ 1,551,915**	**$ 1,588,350**	**$ 1,619,807**	**$ 1,656,284**
Special Events Total	$ 1,236,304	$ 1,230,728	$ 1,241,336	$ 1,547,720	$ 1,521,157	$ 1,548,229	$ 1,580,415	$ 1,615,102	$ 1,652,433
Grand Total	**$ 1,236,304**	**$ 1,230,728**	**$ 1,241,336**	**$ 1,547,720**	**$ 1,521,157**	**$ 1,548,229**	**$ 1,580,415**	**$ 1,615,102**	**$ 1,652,433**
Ending Balance	**$ 586,988**	**$ 461,174**	**$ 364,838**	**$ 46,802**	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**	**$ 71,322**

Starting Fund Balance	**$ 46,802**	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**
Ongoing Revenues	$ 1,525,500	$ 1,551,915	$ 1,588,350	$ 1,619,807	$ 1,656,284
Ongoing Expenses	$ 1,521,157	$ 1,548,229	$ 1,580,415	$ 1,615,102	$ 1,652,433
Operating Balance	**$ 4,343**	**$ 3,686**	**$ 7,935**	**$ 4,704**	**$ 3,851**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 51,145**	**$ 54,831**	**$ 62,766**	**$ 67,471**	**$ 71,322**

Hotel Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 162,203**	**$ 200,596**	**$ 193,101**	**$ 193,101**	**$ 191,001**	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**
Total Sales Tax	$ 177,365	$ 124,812	$ 175,000	$ 130,000	$ 150,000	$ 153,750	$ 157,594	$ 163,110	$ 168,818
Total Miscellaneous Revenue	$ 2,697	$ 4,100	$ 2,000	$ 3,500	$ 3,500	$ 3,605	$ 3,713	$ 3,825	$ 3,939
Grand Total	**$ 180,062**	**$ 128,913**	**$ 177,000**	**$ 133,500**	**$ 153,500**	**$ 157,355**	**$ 161,307**	**$ 166,934**	**$ 172,758**
Administration Total	$ 141,669	$ 136,407	$ 147,600	$ 135,600	$ 151,600	$ 155,780	$ 159,963	$ 163,948	$ 167,936
Grand Total	**$ 141,669**	**$ 136,407**	**$ 147,600**	**$ 135,600**	**$ 151,600**	**$ 155,780**	**$ 159,963**	**$ 163,948**	**$ 167,936**
Ending Balance	**$ 200,596**	**$ 193,101**	**$ 222,501**	**$ 191,001**	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**	**$ 203,627**

Starting Fund Balance	**$ 191,001**	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**
Ongoing Revenues	$ 153,500	$ 157,355	$ 161,307	$ 166,934	$ 172,758
Ongoing Expenses	$ 151,600	$ 155,780	$ 159,963	$ 163,948	$ 167,936
Operating Balance	**$ 1,900**	**$ 1,575**	**$ 1,344**	**$ 2,986**	**$ 4,821**
Planned use of Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 192,901**	**$ 194,476**	**$ 195,820**	**$ 198,806**	**$ 203,627**
Operating Reserve	$ 24,921	$ 25,608	$ 26,295	$ 26,950	$ 27,606
Available Balance	**$ 167,981**	**$ 168,868**	**$ 169,525**	**$ 171,856**	**$ 176,022**

Utility Fund FY27 Operating Summary

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Balance	**$ 6,513,713**	**$ 8,022,773**	**$ 10,225,376**	**$ 10,225,376**	**$ 5,888,374**	**$ 5,931,478**	**$ 6,160,425**	**$ 5,960,794**	**$ 5,463,376**
Total Service Charges	$ 10,023,439	$ 11,389,063	$ 11,887,541	$ 12,282,250	$ 12,769,281	$ 13,469,770	$ 14,289,453	$ 15,312,539	$ 16,931,641
Total Fines/Forfeitures	$ 88,182	$ 114,527	$ 150,000	$ 140,000	$ 180,000	$ 182,700	$ 185,441	$ 188,222	$ 191,045
Total Interfund Transfers	$ 4,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Debt Proceeds	$ 65,823	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Miscellaneous Revenue	$ 1,125,563	$ 1,615,065	$ 90,000	$ 616,150	$ 450,000	$ 462,000	$ 474,338	$ 487,022	$ 500,064
Grand Total	**$ 11,307,407**	**$ 13,118,656**	**$ 12,127,541**	**$ 13,038,400**	**$ 13,399,281**	**$ 14,114,470**	**$ 14,949,231**	**$ 15,987,783**	**$ 17,622,751**
Debt	$ 87,667	$ 167,609	$ 531,976	$ 531,976	$ 548,125	$ 499,925	$ 497,925	$ 495,425	$ 492,425
Customer Service	$ 525,590	$ 487,815	$ 516,983	$ 515,629	$ 602,912	$ 626,661	$ 654,522	$ 685,080	$ 718,175
Administration Total	$ 613,257	$ 655,424	$ 1,048,959	$ 1,047,605	$ 1,151,037	$ 1,126,586	$ 1,152,447	$ 1,180,505	$ 1,210,600
Public Works	$ 9,185,090	$ 10,260,628	$ 16,434,221	$ 16,327,798	$ 12,205,141	$ 12,758,937	$ 13,996,415	$ 15,304,695	$ 16,876,280
Public Works Total	$ 9,185,090	$ 10,260,628	$ 16,434,221	$ 16,327,798	$ 12,205,141	$ 12,758,937	$ 13,996,415	$ 15,304,695	$ 16,876,280
Grand Total	**$ 9,798,347**	**$ 10,916,052**	**$ 17,483,180**	**$ 17,375,402**	**$ 13,356,177**	**$ 13,885,523**	**$ 15,148,863**	**$ 16,485,200**	**$ 18,086,880**
Ending Balance	**$ 8,022,773**	**$ 10,225,376**	**$ 4,869,737**	**$ 5,888,374**	**$ 5,931,478**	**$ 6,160,425**	**$ 5,960,794**	**$ 5,463,376**	**$ 4,999,247**

Starting Fund Balance	**$ 5,888,374**	**$ 5,931,478**	**$ 6,160,425**	**$ 6,160,794**	**$ 6,163,376**
Ongoing Revenues	$ 13,399,281	$ 14,114,470	$ 14,949,231	$ 15,987,783	$ 17,622,751
Use of Rate Stabilization Reserve	$ -	$ -	$ 200,000	$ 500,000	$ 475,000
Ongoing Expenses	$ 13,089,537	$ 13,885,523	$ 15,148,863	$ 16,485,200	$ 18,086,880
Operating Balance	**$ 309,744**	**$ 228,947**	**$ 369**	**$ 2,583**	**$ 10,871**
Planned use of Fund Balance	$ (266,640)	$ -	$ -	$ -	$ -
One-Time Operating Items	*$ (266,640)*	*$ -*	*$ -*	*$ -*	*$ -*
Ending Fund Balance	**$ 5,931,478**	**$ 6,160,425**	**$ 6,160,794**	**$ 6,163,376**	**$ 6,174,247**
Rate Stabilization Reserve	$ 2,035,554	$ 2,035,554	$ 1,835,554	$ 1,335,554	$ 860,554
Operating Reserve	$ 2,151,705	$ 2,282,552	$ 2,490,224	$ 2,709,896	$ 2,973,186
Available Balance	**$ 1,744,219**	**$ 1,842,319**	**$ 1,835,016**	**$ 2,117,926**	**$ 2,340,508**

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Roanoke

CITY-WIDE DEPARTMENT SUMMARIES

City Manager's Office Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 1,375,984	$ 1,714,023	$ 1,819,227	$ 1,907,807	$ 1,893,916	$ 1,980,965	$ 2,087,288	$ 2,199,240	$ 2,316,033
Supplies	$ 31,056	$ 28,168	$ 24,325	$ 37,639	$ 24,325	$ 24,690	$ 25,060	$ 25,436	$ 25,818
Maintenance/Repair	$ 48,840	$ 33,868	$ 10,000	$ 10,000	$ 10,000	$ 10,200	$ 10,404	$ 10,612	$ 10,824
Utilities/Professional Services	$ 1,074,082	$ 3,851,298	$ 650,650	$ 993,963	$ 575,650	$ 589,310	$ 604,546	$ 621,437	$ 640,080
Other Miscellaneous Services	$ 93,838	$ 185,365	$ 161,800	$ 182,167	$ 210,875	$ 214,038	$ 217,249	$ 220,507	$ 223,815
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 7,338	$ 4,113,734	$ 7,521	$ 7,521	$ 482,521	$ 7,521	$ 7,521	$ 7,521	$ 7,521
Total Operating Expenses	**$ 2,631,138**	**$ 9,926,455**	**$ 2,673,523**	**$ 3,139,097**	**$ 3,197,287**	**$ 2,826,724**	**$ 2,952,068**	**$ 3,084,754**	**$ 3,224,091**

City Secretary's Office Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 173,455	$ 189,122	$ 188,735	$ 234,520	$ 187,288	$ 195,171	$ 205,043	$ 215,414	$ 226,229
Supplies	$ 1,181	$ 228	$ 2,100	$ 500	$ 2,100	$ 2,132	$ 2,163	$ 2,196	$ 2,229
Maintenance/Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities/Professional Services	$ 13,251	$ 44,846	$ 22,600	$ 21,400	$ 18,400	$ 18,676	$ 19,050	$ 19,526	$ 20,112
Other Miscellaneous Services	$ 7,976	$ 10,558	$ 15,400	$ 16,042	$ 25,400	$ 25,781	$ 26,168	$ 26,560	$ 26,959
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 709	$ 727	$ 727	$ 727	$ 727	$ 727	$ 727	$ 727	$ 727
Total Operating Expenses	**$ 196,572**	**$ 245,482**	**$ 229,562**	**$ 273,189**	**$ 233,915**	**$ 242,486**	**$ 253,151**	**$ 264,423**	**$ 276,255**

Marketing/Special Events Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 408,163	$ 321,313	$ 665,544	$ 715,425	$ 919,723	$ 962,189	$ 1,014,120	$ 1,068,807	$ 1,125,854
Supplies	$ 39,120	$ 39,298	$ 53,950	$ 48,250	$ 53,950	$ 54,759	$ 55,581	$ 56,414	$ 57,261
Maintenance/Repair	$ 505	$ 430	$ 500	$ -	$ 500	$ 510	$ 520	$ 531	$ 541
Utilities/Professional Services	$ 1,093,694	$ 510,591	$ 472,400	$ 744,000	$ 680,273	$ 540,359	$ 551,166	$ 564,945	$ 581,893
Other Miscellaneous Services	$ 112,460	$ 717,092	$ 815,300	$ 812,401	$ 890,300	$ 903,655	$ 917,209	$ 930,967	$ 944,932
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 1,459	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495	$ 1,495
Total Operating Expenses	**$ 1,655,401**	**$ 1,590,218**	**$ 2,009,189**	**$ 2,321,571**	**$ 2,546,241**	**$ 2,462,966**	**$ 2,540,091**	**$ 2,623,159**	**$ 2,711,976**
REIDC Funding for Special Events	$ 1,025,000	$ 1,000,000	$ 1,050,000	$ 1,050,000	$ 1,425,000	$ 1,450,000	$ 1,485,000	$ 1,515,000	$ 1,550,000
% Funded from REIDC		63%	52%	45%	56%	59%	58%	58%	57%

Information Technology Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 671,745	$ 721,532	$ 860,237	$ 820,461	$ 927,534	$ 915,604	$ 965,298	$ 1,017,635	$ 1,072,241
Supplies	$ 20,884	$ 41,110	$ 152,590	$ 150,892	$ 124,707	$ 126,578	$ 128,476	$ 130,403	$ 132,359
Maintenance/Repair	$ 292,822	$ 324,055	$ 368,199	$ 354,199	$ 311,268	$ 317,493	$ 323,843	$ 330,320	$ 336,927
Utilities/Professional Services	$ 10,124	$ 7,853	$ 115,890	$ 105,000	$ 115,890	$ 117,722	$ 120,141	$ 123,177	$ 126,873
Other Miscellaneous Services	$ 116,928	$ 49,087	$ 69,250	$ 64,250	$ 114,580	$ 65,549	$ 66,532	$ 67,530	$ 68,543
Capital Outlay	$ 23,752	$ 408,723	$ 129,049	$ 123,158	$ 209,328	$ 122,458	$ 126,131	$ 129,915	$ 133,813
Finance Payments	$ -	$ 119,651	$ 82,101	$ 80,174	$ 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	$ 43,392
Total Operating Expenses	**$ 1,178,589**	**$ 1,715,402**	**$ 1,820,708**	**$ 1,741,527**	**$ 1,928,799**	**$ 1,790,896**	**$ 1,855,915**	**$ 1,924,474**	**$ 1,996,248**

FY27 Supplemental Funding Items				
Status	**Item**	**Ongoing**	**One-Time**	**Total**
Not Funded	IT F150	$ -	$ 63,229	$ 63,229
	Total Unfunded	**$ -**	**$ 63,229**	**$ 63,229**
Funded	Payroll System Consult	$ -	$ 50,000	$ 50,000
Funded	Backfill GIS Analyst Position	$ -	$ 30,572	$ 30,572
Funded	Logitech AV System (City Hall)	$ -	$ 53,590	$ 53,590
Funded	Logitech AV System (Library)	$ -	$ 21,253	$ 21,253
Funded	MR53 and MX100 Refresh	$ -	$ 8,393	$ 8,393
Funded	Laserfiche Server Upgrade	$ -	$ 7,200	$ 7,200
	Total Funded	**$ -**	**$ 171,008**	**$ 171,008**
	All requested	**$ -**	**$ 234,237**	**$ 234,237**

Fire and EMS Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 4,835,966	$ 5,414,315	$ 5,557,330	$ 5,559,166	$ 6,018,883	$ 6,307,428	$ 6,657,715	$ 7,026,925	$ 7,412,187
Supplies	$ 265,191	$ 291,708	$ 334,582	$ 318,619	$ 350,868	$ 356,131	$ 361,473	$ 366,895	$ 372,398
Maintenance/Repair	$ 263,362	$ 289,240	$ 198,450	$ 193,450	$ 384,138	$ 391,820	$ 399,657	$ 407,650	$ 415,803
Utilities/Professional Services	$ 93,183	$ 116,919	$ 198,575	$ 190,855	$ 223,237	$ 226,585	$ 231,117	$ 236,895	$ 244,002
Other Miscellaneous Services	$ 201,470	$ 250,508	$ 254,500	$ 248,928	$ 301,200	$ 305,718	$ 310,304	$ 314,958	$ 319,683
Capital Outlay	$ 204,919	$ 376,101	$ 422,765	$ 400,000	$ 47,765	$ 49,198	$ 50,674	$ 52,194	$ 53,760
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 255,098	$ 487,302	$ 12,302	$ 12,302	$ 262,302	$ 262,302	$ 262,302	$ 262,302	$ 262,302
Total Operating Expenses	**$ 6,119,189**	**$ 7,226,094**	**$ 6,978,503**	**$ 6,923,320**	**$ 7,588,392**	**$ 7,899,182**	**$ 8,273,241**	**$ 8,667,819**	**$ 9,080,134**

*Note: all one-time unfunded items may be purchased using surplus TIFMAS funds, if available

FY27 Supplemental Funding Items				
Status	**Item**	**Ongoing**	**One-Time**	**Total**
Not Funded	Interra Group Consulting	$ 19,500	$ -	$ 19,500
Not Funded	Community Assessment Consult	$ -	$ 49,950	$ 49,950
Not Funded	Fire Analyst	$ 110,604	$ 10,800	$ 121,404
Not Funded	FF/Paramedic (9)	$ 1,357,128	$ -	$ 1,357,128
Not Funded	Vehicle Extrication Equip.	$ -	$ 115,000	$ 115,000
Not Funded	Vehicle/Fire Training Prop	$ -	$ 165,000	$ 165,000
	Total Unfunded	**$ 1,487,232**	**$ 340,750**	**$ 1,827,982**
Funded	Stryker Equipment Management	$ 150,000	$ -	$ 150,000
Funded	SCBA Replacement Funding	$ 25,000	$ -	$ 25,000
	Total Funded	**$ 175,000**	**$ -**	**$ 175,000**
	All requested	**$ 1,662,232**	**$ 340,750**	**$ 2,002,982**

Library Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 1,007,076	$ 1,069,399	$ 1,240,709	$ 1,112,247	$ 1,015,994	$ 1,067,279	$ 1,128,797	$ 1,193,722	$ 1,261,489
Supplies	$ 154,317	$ 118,076	$ 109,300	$ 110,300	$ 114,300	$ 116,015	$ 117,755	$ 119,521	$ 121,314
Maintenance/Repair	$ 27,295	$ 2,733	$ 18,000	$ 20,000	$ 127,000	$ 7,140	$ 7,283	$ 7,428	$ 7,577
Utilities/Professional Services	$ 60,230	$ 33,499	$ 37,450	$ 41,150	$ 30,060	$ 30,511	$ 31,121	$ 31,899	$ 32,856
Other Miscellaneous Services	$ 51,154	$ 60,540	$ 60,400	$ 61,419	$ 65,900	$ 66,889	$ 67,892	$ 68,910	$ 69,944
Capital Outlay	$ 31,729	$ -	$ 31,000	$ 31,000	$ 20,000	$ 20,600	$ 21,218	$ 21,855	$ 22,510
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 4,875	$ 4,997	$ 4,997	$ 4,997	$ 4,997	$ 4,997	$ 4,997	$ 4,997	$ 4,997
Total Operating Expenses	**$ 1,336,676**	**$ 1,289,245**	**$ 1,501,856**	**$ 1,381,113**	**$ 1,378,251**	**$ 1,313,430**	**$ 1,379,062**	**$ 1,448,333**	**$ 1,520,687**

FY27 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Mobile Study Meeting Pods	$ -	$ 32,000	$ 32,000
	Total Unfunded	**$ -**	**$ 32,000**	**$ 32,000**
Funded	Replace flooring/pony walls	$ -	$ 120,000	$ 120,000
	Total Funded	**$ -**	**$ 120,000**	**$ 120,000**
	All requested	**$ -**	**$ 152,000**	**$ 152,000**

Planning & Development Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 581,912	$ 580,287	$ 679,456	$ 570,780	$ 610,004	$ 642,329	$ 680,740	$ 721,324	$ 763,698
Supplies	$ 6,112	$ 2,461	$ 9,500	$ 6,400	$ 11,000	$ 11,165	$ 11,332	$ 11,502	$ 11,675
Maintenance/Repair	$ 3,075	$ 168,349	$ 23,000	$ 25,000	$ 65,500	$ 28,050	$ 28,611	$ 29,183	$ 29,767
Utilities/Professional Services	$ 309,768	$ 261,995	$ 250,500	$ 297,000	$ 253,000	$ 259,045	$ 265,771	$ 273,211	$ 281,407
Other Miscellaneous Services	$ 5,308	$ 8,120	$ 9,850	$ 9,394	$ 13,450	$ 13,652	$ 13,857	$ 14,064	$ 14,275
Capital Outlay	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 15,991	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018	$ 4,018
Total Operating Expenses	**$ 922,166**	**$ 1,025,230**	**$ 976,324**	**$ 912,592**	**$ 958,472**	**$ 958,259**	**$ 1,004,329**	**$ 1,053,303**	**$ 1,104,840**

FY27 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Funded	Elements Software Go-Live	$ -	$ 38,000	$ 38,000
Funded	Elements Workstation	$ -	$ 1,500	$ 1,500
	Total Funded	**$ -**	**$ 39,500**	**$ 39,500**
	All requested	**$ -**	**$ 39,500**	**$ 39,500**

Human Resources Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 106,607	$ 362,933	$ 387,444	$ 375,472	$ 434,904	$ 452,227	$ 474,138	$ 497,121	$ 521,076
Supplies	$ 69,928	$ 53,993	$ 98,850	$ 87,805	$ 106,455	$ 108,052	$ 109,673	$ 111,318	$ 112,987
Maintenance/Repair	$ 720	$ 39,662	$ 42,150	$ 42,150	$ 58,005	$ 47,175	$ 48,119	$ 49,081	$ 50,062
Utilities/Professional Services	$ 40,996	$ 75,954	$ 61,242	$ 44,250	$ 81,395	$ 60,661	$ 62,132	$ 63,818	$ 65,732
Other Miscellaneous Services	$ 42,953	$ 70,779	$ 118,830	$ 118,830	$ 83,345	$ 84,595	$ 85,864	$ 87,152	$ 88,459
Capital Outlay	$ 42,870	$ -	$ 7,250	$ 7,250	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ -	$ 1,569	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Expenses	**$ 304,074**	**$ 604,891**	**$ 715,766**	**$ 675,757**	**$ 764,104**	**$ 752,710**	**$ 779,925**	**$ 808,489**	**$ 838,318**

FY27 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	UKG Doc. Manager	$ 4,320	$ 11,150	$ 15,470
	Total Unfunded	**$ 4,320**	**$ 11,150**	**$ 15,470**
Funded	ADA Transition Plan	$ -	$ 22,000	$ 22,000
Funded	Tuition Reimb. Increase	$ 12,000	$ -	$ 12,000
Funded	Laserfiche Interface	$ -	$ 11,755	$ 11,755
	Total Funded	**$ 12,000**	**$ 33,755**	**$ 45,755**
	All requested	**$ 16,320**	**$ 44,905**	**$ 61,225**

Emergency Management Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ -	$ -	$ -	$ -	$ 177,145	$ 182,633	$ 189,978	$ 197,625	$ 205,581
Supplies	$ -	$ -	$ -	$ -	$ 28,300	$ 28,725	$ 29,155	$ 29,593	$ 30,037
Maintenance/Repair	$ -	$ -	$ -	$ -	$ 31,074	$ 31,695	$ 32,329	$ 32,976	$ 33,635
Utilities/Professional Services	$ -	$ -	$ -	$ -	$ 13,725	$ 13,931	$ 14,209	$ 14,565	$ 15,002
Other Miscellaneous Services	$ -	$ -	$ -	$ -	$ 7,150	$ 7,257	$ 7,366	$ 7,477	$ 7,589
Capital Outlay	$ -	$ -	$ -	$ -	$ 210,140	$ 12,360	$ 12,731	$ 13,113	$ 13,506
Finance Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ 467,534**	**$ 276,601**	**$ 285,769**	**$ 295,348**	**$ 305,350**

*The Emergency Management Department will be a stand-alone cost center starting in FY27. The Department currently includes 1 full-time employee.

FY27 Supplemental Funding Items				
Status	**Item**	**Ongoing**	**One-Time**	**Total**
Not Funded	Sr. Emergency Mgmt. Spclst.	$ 96,393	$ 16,300	$ 112,693
	Total Unfunded	**$ 96,393**	**$ 16,300**	**$ 112,693**
Funded	Vehicle Barrier System	$ -	$ 198,140	$ 198,140
	Total Funded	**$ -**	**$ 198,140**	**$ 198,140**
	All requested	**$ 96,393**	**$ 214,440**	**$ 310,833**

Public Works Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 2,168,946	$ 2,428,854	$ 2,922,611	$ 2,747,713	$ 3,225,097	$ 3,416,416	$ 3,639,338	$ 3,875,497	$ 4,122,254
Supplies	$ 140,627	$ 133,620	$ 207,000	$ 199,800	$ 205,600	$ 208,684	$ 211,814	$ 214,991	$ 218,216
Maintenance/Repair	$ 5,587,839	$ 5,716,516	$ 6,829,032	$ 6,853,602	$ 7,227,364	$ 8,061,920	$ 9,042,515	$ 10,069,640	$ 11,316,916
Water/Sewer Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities/Professional Services	$ 204,020	$ 215,013	$ 250,300	$ 242,591	$ 225,800	$ 229,187	$ 233,771	$ 239,615	$ 246,803
Other Miscellaneous Services	$ 49,035	$ 86,013	$ 99,800	$ 90,920	$ 116,000	$ 117,740	$ 119,506	$ 121,299	$ 123,118
Capital Outlay	$ 45,068	$ 17,000	$ 20,602	$ 34,602	$ 173,557	$ 114,904	$ 118,351	$ 121,901	$ 125,558
Finance Payments	$ 937,062	$ 941,765	$ 74,424	$ 74,424	$ 341,010	$ 99,370	$ 99,370	$ 99,370	$ 99,370
Transfers/Misc	$ 1,507,762	$ 3,045,680	$ 8,912,851	$ 8,912,851	$ 4,896,562	$ 3,624,222	$ 3,783,682	$ 3,960,569	$ 4,174,943
Total Operating Expenses	**$ 10,640,359**	**$ 12,584,461**	**$ 19,316,621**	**$ 19,156,503**	**$ 16,410,991**	**$ 15,872,443**	**$ 17,248,346**	**$ 18,702,884**	**$ 20,427,180**
Funding Summary, net fund balance transfers									
Utility Fund	$ 9,185,090	$ 10,260,628	$ 16,434,221	$ 16,327,798	$ 12,205,141	$ 12,758,937	$ 13,996,415	$ 15,304,695	$ 16,876,280
General Fund	$ 1,455,269	$ 2,323,834	$ 2,882,400	$ 2,828,705	$ 4,205,850	$ 3,113,506	$ 3,251,931	$ 3,398,188	$ 3,550,900
% Funded through Utility Rates	86%	82%	85%	85%	74%	80%	81%	82%	83%

*Items in green are funded through Utility rates

FY27 Supplemental Funding Items				
Status	**Item**	**Ongoing**	**One-Time**	**Total**
Not Funded	Ongoing Inc. for Concrete	$ 195,000	$ -	$ 195,000
Not Funded	Ongoing Inc. for Facility Maint.	$ 230,000	$ -	$ 230,000
Not Funded	Maint. Worker I	$ 73,804	$ 1,000	$ 74,804
Not Funded	Equipment Operator	$ 87,640	$ -	$ 87,640
	Total Unfunded	**$ 586,444**	**$ 1,000**	**$ 587,444**
Funded	Elements Go-Live	$ -	$ 25,000	$ 25,000
Funded	Waterworth Rate Model	$ 15,000	$ -	$ 15,000
Funded	Vacuum Truck Lease	$ 99,370	$ 241,640	$ 341,010
Funded	Annual Concrete	$ -	$ 500,000	$ 500,000
Funded	Annual Facility Maintenance	$ -	$ 500,000	$ 500,000
Funded	Annual Sign Maintenance	$ -	$ 150,000	$ 150,000
Funded	Facility Maintenance Supervs.	$ 114,434	$ 62,000	$ 176,434
Funded	Custodian I	$ 66,107	$ 500	$ 66,607
	Total Funded	**$ 294,911**	**$ 1,479,140**	**$ 1,774,051**
	All requested	**$ 881,355**	**$ 1,480,140**	**$ 2,361,495**

Police Department Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 6,992,271	$ 7,855,195	$ 9,410,174	$ 8,668,510	$ 9,360,055	$ 9,825,112	$ 10,385,203	$ 10,976,074	$ 11,592,805
Supplies	$ 392,194	$ 357,818	$ 404,237	$ 432,353	$ 474,690	$ 438,508	$ 445,086	$ 451,762	$ 458,539
Maintenance/Repair	$ 456,289	$ 651,940	$ 925,339	$ 921,339	$ 946,683	$ 902,985	$ 921,044	$ 939,465	$ 958,254
Utilities/Professional Services	$ 500,194	$ 559,794	$ 636,640	$ 532,693	$ 646,907	$ 660,961	$ 677,167	$ 695,634	$ 716,503
Other Miscellaneous Services	$ 67,033	$ 107,027	$ 202,750	$ 202,535	$ 114,262	$ 115,976	$ 117,716	$ 119,481	$ 121,274
Capital Outlay	$ (33,474)	$ 600,491	$ 255,642	$ 346,575	$ 283,994	$ 266,764	$ 274,767	$ 283,010	$ 291,500
Finance Payments	$ 123,432	$ -	$ 14,575	$ 14,575	$ 14,575	$ 14,575	$ 14,575	$ 14,575	$ 14,575
Transfers/Misc	$ 9,382	$ 2,211,525	$ 2,521,525	$ 2,521,525	$ 2,921,525	$ 3,416,525	$ 3,871,525	$ 5,616,525	$ 4,361,525
Total Operating Expenses	**$ 8,507,321**	**$ 12,343,790**	**$ 14,370,881**	**$ 13,640,105**	**$ 14,762,691**	**$ 15,641,406**	**$ 16,707,082**	**$ 19,096,526**	**$ 18,514,975**
Debt Service	$ 2,323,901	$ 3,699,831	$ 3,647,800	$ 3,647,800	$ 3,485,800	$ 3,150,300	$ 2,856,800	$ 2,849,550	$ 2,854,050
Total Operating & Debt Service	**$ 10,831,222**	**$ 16,043,621**	**$ 18,018,681**	**$ 17,287,905**	**$ 18,248,491**	**$ 18,791,706**	**$ 19,563,882**	**$ 21,946,076**	**$ 21,369,025**
Funding Summary									
General Fund	$ 5,571,434	$ 9,002,543	$ 11,109,164	$ 10,437,386	$ 11,227,622	$ 11,619,161	$ 12,212,155	$ 12,838,394	$ 13,493,101
Crime Control & Prevention Fund	$ 5,259,788	$ 7,041,078	$ 6,909,517	$ 6,850,518	$ 7,020,869	$ 7,172,545	$ 7,351,728	$ 9,107,682	$ 7,875,925
% Funded through CCPD Sales Tax	49%	44%	38%	40%	38%	38%	38%	42%	37%

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

FY27 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Not Funded	Dispatcher	$ 71,850	$ 400	$ 72,250
Not Funded	Rangemaster	$ 131,575	$ 8,000	$ 139,575
Not Funded	Fleet Vehicle	$ -	$ 52,000	$ 52,000
	Total Unfunded	**$ 203,425**	**$ 60,400**	**$ 263,825**
Funded	Vehicle Maintenance	$ 6,000	$ -	$ 6,000
Funded	Vehicle Cleaning	$ 2,880	$ -	$ 2,880
Funded	Police Officer (Real-Time CC)	$ 128,193	$ 34,352	$ 162,545
Funded	FTO Incentive	$ 12,000	$ -	$ 12,000
Funded	Range Supplies	$ 37,700		$ 37,700
Funded	Handheld Radios	$ 1,600	$ 32,784	$ 34,384
Funded	CAD-2-CAD Implementation	$ 4,248	$ 28,320	$ 32,568
Funded	DFR Program	$ -	$ 25,000	$ 25,000
Funded	Rifle Rated Shields	$ 13,782	$ -	$ 13,782
Funded	Clothing Budget Increase	$ 13,000	$ -	$ 13,000
Funded	Postage Machine	$ 7,639	$ -	$ 7,639
Funded	Forensic Workstation	$ 7,516	$ -	$ 7,516
Funded	Avata Drones	$ -	$ 6,000	$ 6,000
Funded	Drone Batteries	$ 2,981	$ -	$ 2,981
Funded	Dispatcher Push-to-Talks	$ 520	$ 1,560	$ 2,080
Funded	Water Machine Supplies	$ 2,000	$ -	$ 2,000
Funded	CPTED Camera	$ -	$ 750	$ 750
Funded	Starlink Service	$ 1,000	$ 300	$ 1,300
	Total Funded	**$ 241,059**	**$ 129,066**	**$ 370,125**
	All requested	**$ 444,484**	**$ 189,466**	**$ 633,950**

Parks & Recreation Department Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 2,377,442	$ 2,636,505	$ 2,775,331	$ 2,313,436	$ 2,717,150	$ 2,853,999	$ 3,018,194	$ 3,191,473	$ 3,372,324
Supplies	$ 106,380	$ 192,927	$ 254,683	$ 228,591	$ 251,000	$ 254,990	$ 259,044	$ 263,164	$ 267,350
Maintenance/Repair	$ 1,929,443	$ 2,012,338	$ 1,058,068	$ 865,290	$ 1,005,968	$ 1,026,087	$ 1,046,609	$ 1,067,541	$ 1,088,892
Utilities/Professional Services	$ 435,846	$ 819,655	$ 781,285	$ 2,554,749	$ 807,785	$ 824,748	$ 844,571	$ 867,399	$ 893,421
Other Miscellaneous Services	$ 692,324	$ 788,058	$ 600,671	$ 452,574	$ 549,650	$ 524,255	$ 532,036	$ 550,456	$ 545,955
Capital Outlay	$ 1,211,045	$ 858,397	$ 9,921,260	$ 8,687,467	$ -	$ -	$ -	$ -	$ -
Finance Payments	$ 718,907	$ 500	$ -	$ 575	$ -	$ -	$ -	$ -	$ -
Transfers/Misc	$ 90,371	$ 6,280	$ 6,280	$ 6,280	$ 116,280	$ 116,280	$ 116,280	$ 116,280	$ 116,280
Total Operating Expenses	**$ 7,561,758**	**$ 7,314,660**	**$ 15,397,578**	**$ 15,108,961**	**$ 5,447,833**	**$ 5,600,360**	**$ 5,816,734**	**$ 6,056,314**	**$ 6,284,223**
Debt Service	$ 790,390	$ 791,795	$ 795,215	$ 795,215	$ 789,963	$ 793,750	$ 786,153	$ 787,743	$ 793,105
Transfer to Special Events	$ 1,000,000	$ 1,000,000	$ 1,050,000	$ 1,050,000	$ 1,425,000	$ 1,450,000	$ 1,485,000	$ 1,515,000	$ 1,550,000
Transfer to General Fund	$ 2,180,000	$ 3,660,000	$ 4,015,000	$ 4,015,000	$ 3,865,000	$ 3,995,000	$ 4,135,000	$ 4,330,000	$ 4,555,000
Total Operating, Transfers & Debt	**$ 11,532,148**	**$ 12,766,455**	**$ 21,257,793**	**$ 20,969,176**	**$ 11,527,796**	**$ 11,839,110**	**$ 12,222,887**	**$ 12,689,056**	**$ 13,182,328**

FY26 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Funded	Aerobics Room Upgrades	$ -	$ 22,000	$ 22,000
	Total Funded	**$ -**	**$ 22,000**	**$ 22,000**
	All requested	**$ -**	**$ 22,000**	**$ 22,000**

Municipal Court Cost Summary, All Operating Funds

	FY24 Final	FY25 Final	FY26 Budget	FY26 Projected	FY27 Proposed	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Salaries and Benefits	$ 445,116	$ 470,040	$ 568,535	$ 522,459	$ 506,239	$ 528,600	$ 556,160	$ 585,147	$ 615,419
Supplies	$ 3,739	$ 3,838	$ 14,200	$ 9,000	$ 14,200	$ 14,413	$ 14,629	$ 14,849	$ 15,071
Maintenance/Repair	$ 7,145	$ 51	$ 104,818	$ 91,818	$ 79,218	$ 64,523	$ 65,814	$ 67,130	$ 68,472
Utilities/Professional Services	$ 29,565	$ 95,153	$ 160,600	$ 160,800	$ 160,600	$ 163,459	$ 167,037	$ 171,372	$ 176,513
Other Miscellaneous Services	$ 5,657	$ 425	$ 1,270	$ 1,270	$ 1,270	$ 1,289	$ 1,308	$ 1,328	$ 1,348
Capital Outlay	$ -	$ -	$ 4,100	$ -	$ 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	$ 3,417
Total Operating Expenses	**$ 494,556**	**$ 572,925**	**$ 856,940**	**$ 788,764**	**$ 769,044**	**$ 779,924**	**$ 812,715**	**$ 847,723**	**$ 884,856**

FY27 Supplemental Funding Items

Status	Item	Ongoing	One-Time	Total
Funded	Tyler Court Migration	$ -	$ 15,960	$ 15,960
	Total Funded	**$ -**	**$ 15,960**	**$ 15,960**
	All requested	**$ -**	**$ 15,960**	**$ 15,960**

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ROANOKE	817-491-2411
Taxing Unit Name	Phone *(area code and number)*
500 South Oak Street, Roanoke, TX 76262	www.roanoketexas.gov
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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.dentoncounty.gov/DocumentCenter/Index/856

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).[2]	$ 3,314,143,571
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.[3]	$ 129,636,488
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,184,507,083
4.	**Prior year total adopted tax rate.**	$ 0.326182 /$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:** .... $ 418,819,204	
	B. **Prior year values resulting from final court decisions:** .... - $ 394,577,288	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 24,241,916

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 760,319,928 **B. Prior year disputed value:** .... - $ 153,559,372 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 606,760,556
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 631,002,472
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,815,509,555
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... $ 2,687,500 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 65,538,741 **C. Value loss.** Add A and B. [7]	$ 68,226,241
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:** .... $ 605,484 **B. Current year productivity or special appraised value:** .... - $ 13 **C. Value loss.** Subtract B from A. [8]	$ 605,471
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 68,831,712
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. [9] 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.	$ 3,746,677,843
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 12,220,988
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. [10]	$ 180,968
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 12,401,956

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. **Certified values:** .... $ 4,091,010,521	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 4091010521
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] .... $ 84,987,813	
	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. [17] .... + $ 0	
	C. **Total value under protest or not certified.** Add A and B.	$ 84,987,813
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.[18]	$ 127,923,327
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]	$ 4,048,075,007
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. [23]	$ 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. [24]	$ 29,089,659

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 29,089,659
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,018,985,348
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.308584 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.186998 /$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.*	$ 3,815,509,555
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 7,134,926
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 2025. This line applies only to tax years preceding the prior tax year. + $ 103,038	
	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. $ 103,038	
	E. Add Line 31 to 32D.	$ 7,237,964
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,018,985,348
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.180094 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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.		$ 0.180094/$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.		$ 0.180094/$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.		$ 0.186397/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	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.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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. [36] Enter debt amount .... $ 13,884,338 **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 .... – $ 8,470,550 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,413,788
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,413,788
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 98.66 % **C.** Enter the 2024 actual collection rate. .... 97.30 % **D.** Enter the 2023 actual collection rate. .... 101.45 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,413,788
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,048,075,007
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.133737 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.320134 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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. [41] **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. [42] **- 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.*	$ 4,048,075,007
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.308584 /$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.	$ 0.308584 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.320134 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.320134 /$100

SECTION 4: 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	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. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,048,075,007
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.320134 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.321142/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.321142/$100
	D. Adopted Tax Rate	$ 0.326182/$100
	E. Subtract D from C	$ -0.005040/$100
	F. 2025 Total Taxable Value (Line 61)	$ 3,983,420,902
	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 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
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 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 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.320134/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.180094 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,048,075,007
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.012351 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.133737 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.326182 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.326182 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,746,677,843
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,018,985,348
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.320134 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.308584 /$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 .... $ 0.320134 /$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. .... $ 0.326182 /$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:

https://www.roanoketexas.gov/154/Finance-Reports-Budgets

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. [59]

print here Kyle Lester
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

8-5-2026
Date

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

Notice About 2026 Tax Rates

Property tax rates in CITY OF ROANOKE.
This notice concerns the 2026 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	$0.308584/$100
This year's voter-approval tax rate	$0.320134/$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	7,041,105
DEBT SERVICE FUND	14,000,000

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	350,000	197,300	0	547,300
2017 CO'S	95,000	51,400	283,600	430,000
2018 REFUNDING BONDS	385,000	15,400	57,200	457,600
2020 CO'S	265,000	45,400	0	310,400
2020 REFUNDING BONDS	1,410,000	56,400	0	1,466,400
2021 REFUNDING BONDS	275,000	16,650	0	291,650
2021 CO'S	115,000	65,400	0	180,400
2022A CO'S	150,000	163,700	0	313,700
2022B CO'S	160,000	101,000	67,450	328,450
2023A CO'S	409,983	790,017	863,500	2,063,500
2023B CO'S	240,000	97,500	0	337,500
2024A CO'S	0	0	1,278,600	1,278,600
2024B CO'S	165,000	194,600	325,200	684,800
2025 CO'S	495,000	1,076,025	98,275	1,669,300
2026A CO'S	0	0	2,497,300	2,497,300
2026B CO'S	0	0	1,027,438	1,027,438

Total required for 2026 debt service	$13,884,338
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$8,470,550
- Excess collections last year	$0
= Total to be paid from taxes in 2026	$5,413,788
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
= Total debt levy	$5,413,788

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 08/05/2026 .

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: Approving annual budget for CCPD

MEETING DATE: September 8, 2026

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on approval of Ordinance No. 2026-148, 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 FY27 revenues for the District equal $6.99m, which will be used to pay for a total budget of $7m, 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:
Staff recommends approval.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. FINAL FY2027 Roanoke CCPD Proposed Budget

AGENDA ITEM

2. Ordinance No. 2026-148 - Approving Crime Control Annual Budget - 2026-2027

**ROANOKE CRIME CONTROL
AND PREVENTION DISTRICT
PROPOSED BUDGET PLAN**

Crime Control & Prevention District Operating Summary	FY2024-25 Actual	FY2025-26 Budget	FY2025-26 Estimated	FY2026-27 Proposed
RCCPD Beginning Fund Balance	**4,038,021**	**4,280,500**	**4,280,500**	**4,292,855**
REVENUES:				
General Sales Tax	6,874,197	6,837,500	6,837,500	6,974,250
Miscellaneous	309,493	-	600	
Interest Income	99,866	45,000	24,774	25,000
TOTAL REVENUE	**7,283,556**	**6,882,500**	**6,862,874**	**6,999,250**
EXPENDITURES:				
PERSONNEL SERVICES				
Personnel Services Subtotal	2,255,689	2,408,748	2,400,000	2,700,000
GENERAL SUPPLIES/ADMINISTRATIVE				
General Supplies/Administrative Subtotal	9,258	100,000	99,697	100,000
SPECIAL SERVICES				
Keller Jail/ACO Contract	*256,875*	*290,000*	*240,053*	*290,000*
Special Services Subtotal	256,875	290,000	240,053	290,000
TRANSFER TO REPLACEMENT FUNDS				
Replacement Subtotal	121,525	121,525	121,525	121,525
DEBT SERVICES				
Debt Service Subtotal	3,699,831	3,647,800	3,647,800	3,485,800
CAPITAL ITEMS				
Ballistic Vest for Officers	-	*12,000*	*12,000*	*12,000*
DFR Program	-	-	-	*25,000*
Firearm Replacements (Duty, Back-up, Rifles)	*4,878*	*47,900*	*47,900*	*5,000*
Helmet/Armor Replacement	*56,335*	*46,252*	*46,252*	*46,252*
Clear Software	-	*12,200*	*12,200*	*12,200*
Covert Track	-	*4,500*	*4,500*	*4,500*
Telestaff Scheduling Software	*20,220*	-	-	-
SWAT Less Lethal Weapons	-	*7,500*	*7,500*	*7,500*
Laserfiche Upgrade	-	*5,850*	*5,850*	*5,850*
Flock Safety	*25,300*	*122,000*	*122,000*	*122,000*
Axon Fusus One Drone	*50,000*	-	-	-
40mm Impact Munition Program	-	*24,242*	*24,242*	*24,242*
Simunition Training Equipment	-	*9,000*	*9,000*	*9,000*
Real Time Crime Center	-	*50,000*	*50,000*	*50,000*
Property/Evidence Storage	*12,960*	-	-	-
Current Vehicle Replacements	*462,313*	-	-	-
Vehicle Upfitting/Decommissioning	*64,808*	-	-	-
Dispatch Improvements	*1,086*	-	-	-
Capital Items Subtotal	697,900	341,444	341,444	323,544
TOTAL EXPENDITURES	**7,041,078**	**6,909,517**	**6,850,518**	**7,020,869**
Ending Fund Balance	4,280,500	4,253,483	4,292,855	4,271,237

Recommended Reserve Level	$	1,150,006
Available Balance for Non-recurring Use	$	3,121,231

ORDINANCE NO. 2026-148

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 15, 2026, 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, THAT:

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

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 8th day of September, 2026.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
Lindsay Rawlinson, City Secretary

APPROVED AS TO FORM:

____
Jeff Moore, City Attorney

ROANOKE CRIME CONTROL
AND PREVENTION DISTRICT
PROPOSED BUDGET PLAN

Crime Control & Prevention District Operating Summary	**FY2024-25 Actual**	**FY2025-26 Budget**	**FY2025-26 Estimated**	**FY2026-27 Proposed**
RCCPD Beginning Fund Balance	**4,038,021**	**4,280,500**	**4,280,500**	**4,292,855**
REVENUES:				
General Sales Tax	6,874,197	6,837,500	6,837,500	6,974,250
Miscellaneous	309,493	-	600	
Interest Income	99,866	45,000	24,774	25,000
TOTAL REVENUE	**7,283,556**	**6,882,500**	**6,862,874**	**6,999,250**
EXPENDITURES:				
PERSONNEL SERVICES				
Personnel Services Subtotal	2,255,689	2,408,748	2,400,000	2,700,000
GENERAL SUPPLIES/ADMINISTRATIVE				
General Supplies/Administrative Subtotal	9,258	100,000	99,697	100,000
SPECIAL SERVICES				
Keller Jail/ACO Contract	*256,875*	*290,000*	*240,053*	*290,000*
Special Services Subtotal	256,875	290,000	240,053	290,000
TRANSFER TO REPLACEMENT FUNDS				
Replacement Subtotal	121,525	121,525	121,525	121,525
DEBT SERVICES				
Debt Service Subtotal	3,699,831	3,647,800	3,647,800	3,485,800
CAPITAL ITEMS				
Ballistic Vest for Officers	-	*12,000*	*12,000*	*12,000*
DFR Program	-	-	-	*25,000*
Firearm Replacements (Duty, Back-up, Rifles)	*4,878*	*47,900*	*47,900*	*5,000*
Helmet/Armor Replacement	*56,335*	*46,252*	*46,252*	*46,252*
Clear Software	-	*12,200*	*12,200*	*12,200*
Covert Track	-	*4,500*	*4,500*	*4,500*
Telestaff Scheduling Software	*20,220*	-	-	-
SWAT Less Lethal Weapons	-	*7,500*	*7,500*	*7,500*
Laserfiche Upgrade	-	*5,850*	*5,850*	*5,850*
Flock Safety	*25,300*	*122,000*	*122,000*	*122,000*
Axon Fusus One Drone	*50,000*	-	-	-
40mm Impact Munition Program	-	*24,242*	*24,242*	*24,242*
Simunition Training Equipment	-	*9,000*	*9,000*	*9,000*
Real Time Crime Center	-	*50,000*	*50,000*	*50,000*
Property/Evidence Storage	*12,960*	-	-	-
Current Vehicle Replacements	*462,313*	-	-	-
Vehicle Upfitting/Decommissioning	*64,808*	-	-	-
Dispatch Improvements	*1,086*	-	-	-
Capital Items Subtotal	697,900	341,444	341,444	323,544
TOTAL EXPENDITURES	**7,041,078**	**6,909,517**	**6,850,518**	**7,020,869**
Ending Fund Balance	4,280,500	4,253,483	4,292,855	4,271,237

Recommended Reserve Level	$	1,150,006
Available Balance for Non-recurring Use	$	3,121,231

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Adopting tax rate for FY2026-2027

MEETING DATE: September 8, 2026

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on approval of Ordinance No. 2026-149 adopting a tax rate for the City of Roanoke for the Fiscal Year 2026-2027.

INFORMATION:
The City of Roanoke, TX conducted a public hearing on August 25, 2026 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 FY2026-2027 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 2025 certified appraisals, adjusted for litigation finalized since certification. This rate approximates the amount our current tax rate would yield against the adjusted FY26 certified values, then calculates the rate needed to generate the same amount of revenue off of the FY27 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 6% on the maintenance and operations portion of our tax rate.

Roanoke's proposed FY27 tax rate is equal to our de-minimis rate of $0.326182, and is also the same tax rate levied in FY26. This includes $0.192445 for maintenance and operations and $0.133737 for servicing the City's debt. This will raise a total of $215,749 over the FY26 budget. This represents a 2 percent increase. The property tax revenue to be raised from new property added to the tax roll this year is $98,178.

STAFF RECOMMENDATION:

Staff recommends approval.

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 5.7% increase in the tax rate, by adopting Ordinance No. 2026-149.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

The proposed tax rate was used to calculate the maintenance and operating revenue and the interest and sinking revenue for the FY2026-2027 budget.

ATTACHMENTS:

1. 1 - Tax Year 2026 Rate Notice
2. C17-City of Roanoke_WORKSHEET_2026_568_28_city_07292026
3. Ordinance No. 2026-149 - Ad Valorem Tax Rate FY2027

2026 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____0.192445____ (Maintenance & Operation Rate)

Proposed I&S______0.133737___ (Interest & Sinking or Debt Rate)

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, CGFO
Printed name

__________________________________ ___8/5/2026_ Date
Signature

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ROANOKE	817-491-2411
Taxing Unit Name	Phone *(area code and number)*
500 South Oak Street, Roanoke, TX 76262	www.roanoketexas.gov
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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.dentoncounty.gov/DocumentCenter/Index/856

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).[2]	$ 3,314,143,571
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.[3]	$ 129,636,488
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,184,507,083
4.	**Prior year total adopted tax rate.**	$ 0.326182 /$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: .... $ 418,819,204	
	B. Prior year values resulting from final court decisions: .... - $ 394,577,288	
	C. Prior year value loss. Subtract B from A.[4]	$ 24,241,916

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 760,319,928	
	B. Prior year disputed value:	- $ 153,559,372	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 606,760,556
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 631,002,472
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 3,815,509,555
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 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:	$ 2,687,500	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 65,538,741	
	C. Value loss. Add A and B. [7]		$ 68,226,241
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:	$ 605,484	
	B. Current year productivity or special appraised value:	- $ 13	
	C. Value loss. Subtract B from A. [8]		$ 605,471
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 68,831,712
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. [9] 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.		$ 3,746,677,843
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 12,220,988
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. [10]		$ 180,968
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 12,401,956

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: .... $ 4,091,010,521	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 4091010521
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] .... $ 84,987,813	
	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. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 84,987,813
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.[18]	$ 127,923,327
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]	$ 4,048,075,007
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. [23]	$ 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. [24]	$ 29,089,659

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 29,089,659
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,018,985,348
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.308584 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.186998 /$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.*	$ 3,815,509,555
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 7,134,926
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 2025. This line applies only to tax years preceding the prior tax year. + $ 103,038	
	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. $ 103,038	
	E. Add Line 31 to 32D.	$ 7,237,964
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,018,985,348
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.180094 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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.	$ 0.180094/$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.	$ 0.180094/$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.	$ 0.186397/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000/$100	
	- or -	
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** . . . . $ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000/$100	
	e Add Line D42(c) to Line D42(d). . . . . $ 0.000000/$100	
	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.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]	$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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. [36] Enter debt amount .... $ 13,884,338 **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 .... – $ 8,470,550 **E. Adjusted debt.** Subtract B, C and D from A.	$ 5,413,788
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 5,413,788
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 98.66 % **C.** Enter the 2024 actual collection rate. .... 97.30 % **D.** Enter the 2023 actual collection rate. .... 101.45 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 5,413,788
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,048,075,007
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.133737 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.320134 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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. [41] **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. [42] **- 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.*	$ 4,048,075,007
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.308584 /$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.	$ 0.308584 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.320134 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.320134 /$100

SECTION 4: 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	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. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,048,075,007
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.320134 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.321142/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.321142/$100
	D. Adopted Tax Rate	$ 0.326182/$100
	E. Subtract D from C	$ -0.005040/$100
	F. 2025 Total Taxable Value (Line 61)	$ 3,983,420,902
	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 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
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 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 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.320134/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.180094 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,048,075,007
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.012351 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.133737 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.326182 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.326182 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,746,677,843
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,018,985,348
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.320134 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.308584 /$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.................... $ 0.320134 /$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..................... $ 0.326182 /$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:

https://www.roanoketexas.gov/154/Finance-Reports-Budgets

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. [59]

print here Kyle Lester
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

8-5-2026
Date

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

Notice About 2026 Tax Rates

Property tax rates in CITY OF ROANOKE.
This notice concerns the 2026 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	$0.308584/$100
This year's voter-approval tax rate	$0.320134/$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	7,041,105
DEBT SERVICE FUND	14,000,000

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	350,000	197,300	0	547,300
2017 CO'S	95,000	51,400	283,600	430,000
2018 REFUNDING BONDS	385,000	15,400	57,200	457,600
2020 CO'S	265,000	45,400	0	310,400
2020 REFUNDING BONDS	1,410,000	56,400	0	1,466,400
2021 REFUNDING BONDS	275,000	16,650	0	291,650
2021 CO'S	115,000	65,400	0	180,400
2022A CO'S	150,000	163,700	0	313,700
2022B CO'S	160,000	101,000	67,450	328,450
2023A CO'S	409,983	790,017	863,500	2,063,500
2023B CO'S	240,000	97,500	0	337,500
2024A CO'S	0	0	1,278,600	1,278,600
2024B CO'S	165,000	194,600	325,200	684,800
2025 CO'S	495,000	1,076,025	98,275	1,669,300
2026A CO'S	0	0	2,497,300	2,497,300
2026B CO'S	0	0	1,027,438	1,027,438

Total required for 2026 debt service	$13,884,338
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$8,470,550
- Excess collections last year	$0
= Total to be paid from taxes in 2026	$5,413,788
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
= Total debt levy	$5,413,788

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 08/05/2026 .

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.

ORDINANCE NO. 2026-149

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2026-27 FOR THE CITY OF ROANOKE, TEXAS, FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OPERATIONS FOR FISCAL YEAR 2026-27; 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 25, 2026, the City Council held a public hearing on the proposed budget for the fiscal year 2026-27; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on September 8, 2026, an annual budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027; 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 2026-27; 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, 2026.

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

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:

$0.133737	for the purposes of maintenance and operation
$0.192445	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, 2026, 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 2% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY ($17.60).

SECTION 2.

The taxes levied by this Ordinance shall be due and payable on October 1, 2026 and shall become delinquent on February 1, 2027. 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, 2027.

SECTION 3.

If the tax is unpaid after January 31, 2027, 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, 2027 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.
SEVERABILITY CLAUSE

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.
REPEALER CLAUSE

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

SECTION 8.
EFFECTIVE DATE

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

PASSED, APPROVED AND ADOPTED by the City Council of the City of Roanoke, Texas, on this September 8, 2026.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
Lindsay Rawlinson, City Secretary

APPROVE AS TO FORM:

____
Jeff Moore, City Attorney

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Ratifying property tax revenue increase

MEETING DATE: September 8, 2026

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on ratifying the property tax revenue increase reflected in the FY 2026-2027 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 FY2026-2027 is proposed to increase to $0.326182 per $100 of assessed value. Individual taxes may be affected by a change in property value.

A comparison of our residents' average tax bill is as follows:

	FY2026 Adopted	FY2027 Proposed
Operations & Maintenance	0.186998	0.192445
Interest & Sinking	0.139184	0.133737
Total Rate	0.326182	0.326182
Average Home Value	$425,900	$426,162
Average Tax Bill	$1,390	$1,390

AGENDA ITEM

STAFF RECOMMENDATION:
Staff recommends approval.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
None

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Adopting the Tax Roll for 2026 (Fiscal Year 2027)

MEETING DATE: September 8, 2026

DEPARTMENT: Finance

ITEM SUMMARY:
Consideration and action on approval of Ordinance No. 2026-150 adopting the Tax Roll for 2026 (Fiscal Year 2027)

INFORMATION:
The Denton County and Tarrant County Appraisal Districts are required to submit their valuation summary by July 25 of each year. This information is utilized for the calculation of the City's tax rate. A supplemental certification is submitted by both Denton County Appraisal District and Tarrant Appraisal District on September 1st each year. The approved tax rate will be entered by the tax assessor-collector and taxes levied will be calculated based upon the approved roll.

Below is a summary of the certified FY26 appraisal roll, the FY26 appraisal roll updated through July of this year, and the FY27 appraisal roll:

	FY26 Budget	FY26 Reappraisal	FY27 Budget
Total Value	**$4,108,824,121**	**$4,074,782,531**	**$4,146,908,675**
Plus: New Property (FY27 Only)	*$ -*	*$ -*	*$29,089,659*
Less:			
Exemptions	*($125,243,550)*	*($129,636,488)*	*($127,923,327)*
Value Loss	*$ -*	*($68,831,712)*	*$ -*
Net Taxable Value	**$3,983,580,571**	**$3,876,314,331**	**$4,048,075,007**
Total Rate	**$0.32618**	**$0.32618**	**$0.32618**
Revenue	$12,993,723	$12,643,840	$13,204,092
Prior Tax Refund Adjustment	$ -	$180,968	$ -
Frozen Levy	$286,552	$286,552	$291,931

AGENDA ITEM

Total Revenue	**$13,280,275**	**$13,111,360**	**$13,496,023**

STAFF RECOMMENDATION:
Staff recommends approval.

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:

ATTACHMENTS:
1. Ordinance No. 2026-150 - Adopting 2026 Tax Roll

ORDINANCE NO. 2026-150

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROANOKE, TEXAS, ADOPTING THE TAX ROLL FOR TAX YEAR 2026 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 16th day of July, 2026, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2026 tax year; and

WHEREAS, on the 22nd day of July, 2026, Denton County Appraisal District provided the City with the Certified Appraisal Roll effective for the 2026 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 2026 for the City of Roanoke, Texas is hereby approved.

SECTION 2.
SEVERABILITY CLAUSE

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.
EFFECTIVE DATE

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

PASSED, APPROVED AND ADOPTED by the City Council of the City of Roanoke, Texas, on this August 25, 2026.

APPROVED:

____
Carl E. Gierisch, Jr., Mayor

ATTEST:

____
Lindsay Rawlinson, City Secretary

APPROVE AS TO FORM:

____
Jeff Moore, City Attorney

CITY COUNCIL AGENDA ITEM

TO: Mayor and Council

SUBJECT: Façade Grant Request: Jeff Persichitte of Hey Sugar Candy Store - 111 South Oak Street

MEETING DATE: September 8, 2026

DEPARTMENT: Economic Development

ITEM SUMMARY:
Consideration and action for a façade grant application from Jeff Persichitte of Hey Sugar Candy Store located at 111 South Oak Street, Roanoke, TX 76262.

INFORMATION:
A façade grant application was received and reviewed by staff for improvements to the subject property for the amount of $6,055, which is 50% of the estimated total project cost of $12,111.
The scope of the project includes the restoration of the gazebo, both interior and exterior including seating area, improvements to the concrete walkway and front deck, including demolition, preparation and resurfacing. A portion of the project also includes upgrades to the existing sign.

STAFF RECOMMENDATION:
The improvements meet the guidelines set forth by the city's Façade Grant Program policy.

SPECIAL CONSIDERATION:
The City Council will consider approving the budget for FY2026-2027 in September, which includes the Facade Grant program fund allocation that equals $75,000. This will be the first grant for FY26-27. Staff is currently speaking with two prospective applicants, with not other applications currently under review.

FINANCIAL CONSIDERATION:
The current fund balance for the Façade Grant Program is $75,000. If approved, a remainder of $68,945 will be available for future grant requests.

ATTACHMENTS:
1. Hey Sugar Facade Grant Application

CITY COUNCIL AGENDA ITEM

Received 8/11/2026 by SL

The Unique Dining Capital of Texas ★ est. 1881

Roanoke

FAÇADE GRANT PROGRAM APPLICATION

1. Name of Applicant(s): Jeff Persichitte / Kristin Brittan
2. Name of Business: Hey Sugar Candy Store
3. Mailing Address of Applicant: 111 S. Oak St, Roanoke, TX 76262
4. Project Address: Same
5. Does the applicant own the building? ✓ Yes ____ No

(If the answer to #5 is no, please provide a letter from the building owner declaring approval of the project.)

6. Estimated Project Cost: $ 12,111

(Attach a detailed cost breakdown supported by one or more quotes from recognized contractors or suppliers with a written description of work to be completed. Include photo of the site to be improved and a sketch or photos of planned improvements.)

7. Total Grant Request (not to exceed 50% of project cost or $15,000) $ 6,055
(Matching funds will be provided up to $15,000 for applicants, per budget year, who receive grant approval of Roanoke City Council after satisfactory inspection and completion of improvement as per agreement. Work must commence within 90 days after acceptance of grant and should be complete or significantly under progress within one year of issuance of said grant.)

8. Proposed project start date: Sept 1, 2026
9. Proposed project completion date: Sept 30, 2026
10. What is (are) the existing uses of the building? Retail Candy / Ice Cream Store
11. Will the proposed project result in a change of the use of the building?
Yes ____ No X If Yes, please explain the change ____

12. The following are attached to this application:

✓ A written description of the proposed project
✓ A drawing or rendering of the proposed project
✓ A detailed cost breakdown of the proposed project
✓ Quotes from contractors or suppliers
✓ An approval letter from the building owner

The undersigned applicant affirms that:

1. The information in the application is true and accurate.
2. The applicant has read and understands the conditions of the Façade Grant Program.
3. The City of Roanoke has reserved the right in its sole discretion to reject this application.

Applicant Signature: [signature] Date: 8/7/26

Business Name: Hey Sugar Candy Store
Address: 111 S. Oak St.
Roanoke, TX 76262
Phone: 214-801-1918

PROJECT ESTIMATE

Client: Hey Sugar Candy and Ice Cream
Property Address: 111 S Oak St, Roanoke, TX 76262
Date: 03/17/2026

Scope of Work & Pricing

Description	Amount
Materials	$2,620
Demolition Services	$1,700
Dumpster Rental	$500
Surface Preparation, Sanding & Painting	$1,350
Deck, Steps & Railing Construction	$1,700
Mulch Supply & Installation	$550
Total Project Cost	$8,500

Notes:

- **Pricing includes labor and materials unless otherwise specified**
- **Any additional work or unforeseen repairs will require client approval prior to execution**
- **Project completion is estimated at 4-5 days, excluding approved additional work or unforeseen repairs**

Client Approval

Signature: ____

Date: ____

INVOICE

FocalPoint Restorations
Rey Garcia
10404 Stonewind Dr Apt **14311**
Fort Worth, Texas 76244

DATE	LOCATION	INVOICE NO.	INVOICE DUE DATE	AMOUNT DUE
03/17/2026	ROANOKE, TX	003	4/03/2026	$625.00

BILL TO

HEY SUGAR CANDY STORE
111 S Oak St, Roanoke, TX 76262
(682) 831-9900

LABOR/SERVICES DESCRIPTION	AMOUNT
Mowing *2 & Weed spray	$100.00
Gazebo Interior & Exterior Cleaning, 12 chairs & 3 tables	$400.00
Concrete and walkway Cleaning	$125.00

PARTS / MATERIALS	AMOUNT

SUBTOTAL:	$625.00
SALES TAX:	
TOTAL:	$625.00

signs manufacturing Corporation™

4610 Mint Way, Dallas, TX 75236
(214) 339-2227 (817) 861-1234 f:(214)339-9987
www.SignsManufacturing.com

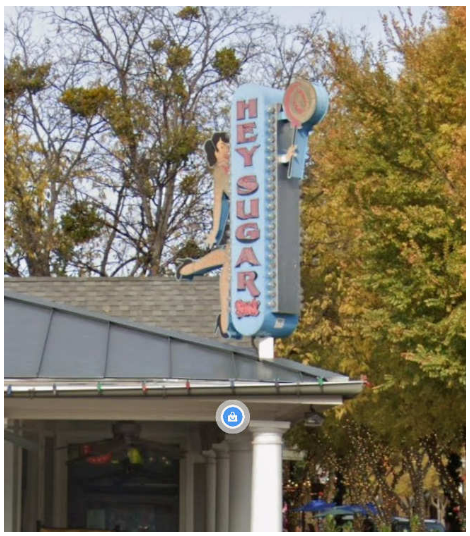
Sales Order #:**2608043629** Preparation Date: **08/04/2026** Your Sales Consultant is **Claudia Clark**

Billing Address		Job / Shipping Address	
Name:	**Jeff Persichitte**	Name:	
Company:	**TX Creamery and Hey Sugar Candy Stores**	Company:	
Address:	**111 S. Oak St.**	Address:	**SAME**
City, State, Zip:	**Roanoke, TX 76262**	City, State, Zip:	
PO#:		Email:	**jeff@heysugarcandy.com**
Phone#:	**214-801-1918**	Phone#:	**214-801-1918**

DESCRIPTION

Sign Removal and Installation

Remove and dispose of existing sign – $1,480.00 plus tax



EXISTING SIGN AND LOCATION

Install new sign (not pictured-smaller than existing) $370.00/hour (3 hours estimated depending on if new sign mounting method)

Permit filing - $496.00 (additional city fees TBD upon filing)

NEW SIGN MUST BE UL LISTED

YOUR COST*:	**$3,086.00**
EXTENDED WARRANTY:	
ENGINEER'S DRAWING:	Additional if required
INSTALLATION:	
ELECTRICAL HOOK-UP**:	Included with install (within 6' of sign)
TOTAL TAX:	**Plus Tax**
PERMITS:	Additional (at cost) if required
3rd-Party Fees**:	Additional (at cost) if required
LESS DEPOSIT:	**50%**
BALANCE DUE:	Before shipment, delivery or install.

*Monthly payment plans available. 3% Service Fee is charged on credit card payments.

Permit Necessary? YES

____

CUSTOMER SIGNATURE

Proposal Valid For 7 Days

18% APR WILL BE CHARGED ON PAST DUE BALANCES
SEE TERMS & CONDITIONS (ATTACHED)

Regulated by the Texas Department of Licensing and Regulation - P.O. Box 12157, Austin, Texas 78711 1-800-803-9202 512-463-6599 | License #TSCL 18015, TSCL 18016, TECL 17503 | www.tdlr.texas.gov

Our warranty does not apply to electric signs fed by improper wiring. Hourly calculations also include travel to/from the job location.

TERMS AND CONDITIONS

1. **PRICING**. The price of the Sign includes material and labor as hereinafter described only. It does not include any costs related to installation or permit costs, city or state taxes, engineer's fees, any landscaping, or any additional charges incurred by landlords or shopping centers unless specifically stated. Pricing assumes standard billing and processing; non-standard requirements may incur additional charges. All orders received by Signs Manufacturing Corporation, hereinafter referred to as Seller, must be accompanied by a fifty percent (50%) down-payment before actual work on the order will begin. The total balance must be paid prior to the day of shipment or installation unless special arrangements have been made in advance and are specified herein. A delivery charge will be required on all delivered orders. Should Purchaser not be ready for delivery when the sign is completed, Seller may require ninety percent (90%) of the total balance to be paid in full. The remainder of the balance will be required upon delivery or at the end of 90 days if still not ready for delivery. Seller is not responsible for undelivered merchandise. Under no conditions will any items be held beyond 90 (ninety) days after manufacturing completion, unless stated in this agreement. A Late Payment Fee of the lesser of 1.5% per month (18% APR) or the maximum rate allowed by law will be assessed on any past due balance. This is a separated Contract (materials, labor, overhead and profit are accounted for separately for sales tax purposes, which MAY save on sales tax.) Our invoices are the controlling part of this contract.

2. **CONSERVE YOUR NEST EGG™ PRICING ALTERNATIVE**. Only if specifically stated in writing will Seller delay the fifty percent (50%) down-payment above and begin the permitting process while Purchaser arranges credit with our advice. Purchaser will provide Seller with a permit processing payment so that the permitting process can begin. This amount is refundable when full-price financing is arranged and the financing company has accepted our deposit billing.

3. **CHANGE REQUESTS**. Changes to this written contract MUST be requested by Purchaser in writing. Verbal changes are not acceptable. Seller assumes no responsibility for improperly communicated changes to this written contract. Changes to this written contract may affect pricing. If there is a discrepancy between the approved art and this contract, the approved art controls.

4. **PERMITS, INSPECTIONS AND FEES**. Seller may assist in obtaining permits, licenses, documentation and inspections at the Purchaser's request; however, the Purchaser remains solely responsible for complying with all applicable government regulations. Seller is not liable for any legal or regulatory actions resulting from noncompliance. This can optionally include filing for a new, or modifying an existing, Certificate of Occupancy. Purchaser appoints Seller and its employees as Attorney-In-Fact (Agent) with full power to represent Purchaser in all matters when dealing with municipalities and contractors. Agent is authorized to agree to all terms and conditions as he shall deem proper. Purchaser shall pay, or promptly reimburse Seller for its payment of such costs and fees. Purchaser acknowledges that modifying permit applications or any additional filings required after original submission incurs additional costs and fees. Purchaser shall obtain and pay for all private permits and permissions which may be necessary for the installation and use of the Signs. Seller will not assume responsibility for the consent of public authorities, owners, or lessee for the installation of sign. Purchaser is responsible for payment for all work performed before all permits are secured, in the event a public or private permit is refused. Seller shall not be obligated to commence manufacturing of the Signs until all necessary permits and licenses have been obtained. Sign permit issuances are based on the Authority Having Jurisdiction's (AHJ) interpretation of ordinances. New interpretations by an AHJ can result in the revocation of issued permits and/or their refusal to issue new permits. Purchaser acknowledges and assumes these risks. Seller assumes no liability for these changes and Purchaser acknowledges additional costs could result and that an AHJ may not allow the project to continue. Cancellation of a permit will not relieve Purchaser of obligations under this Sale. Purchaser shall obtain and pay for all public and private permits, licenses, inspection fees, as well as third-party surveys and any permissions necessary for Seller's removal of the Signs upon the termination or cancellation of this Sale for any reason.

5. **PERFORMANCE.** Upon acceptance of this Sale by Seller, Seller shall diligently begin performance hereunder, it is herein agreed that all deposits or payments are immediately earned and not refundable, but Seller's performance hereunder shall always be subject to any delays resulting from fire, war, earthquake, tornado, flood, strikes, labor disturbance or disputes, breakage, unforeseen commercial delays, acts of God, or circumstances beyond the control of Seller, or negligence or deliberate act of Purchaser, its agents, employees, contractors, or third parties. Purchaser warrants and represents to Seller that the Signs shall not be used for any personal, family, or household purposes whatsoever.

6. **INSTALLATION WORK**. Purchaser is responsible for all electrical and data connections to all signs unless specifically included herein. Purchaser is responsible for providing all pitch-pans and steel necessary to attach sign. Purchaser is responsible for additional charges incurred due to unforeseen conditions including those encountered in digging or drilling. Any included electrical hook-up assumes adequate and easily accessible existing power. Seller is not responsible for roof penetrations. Removed items (old signs, fixtures, etc.) will be disposed of without compensation to Purchaser unless otherwise specified on the Sales Order.

7. **SPECIALLY FABRICATED MATERIALS**. The material requested will be specially fabricated by Seller for use on the project or property specified, and may not be suitable for another use. Seller hereby notifies Purchaser and any other party provided a copy of this contract that an order for specially fabricated material has been received and accepted. The amount of the order is reflected herein. Purchaser acknowledges receipt of the foregoing notice and hereby waives any statutory requirement for service of such notice by certified or registered mail.

8. **GUARANTIES & WARRANTIES**. All Guaranties and Warranties herein contained are transferable to Subsequent Owners of a sign both manufactured and installed by Seller so long as all financial and other obligations of Purchaser are current and the Subsequent Owner confirms that all remaining obligations will be fulfilled. Lifetime Service Guarantee discounts Sellers normal labor charges 20%, after the initial Guarantee & Warranty periods, for a sign both manufactured and installed by Seller. If any part of a sign both manufactured and installed by Seller fails in the first five (5) years of service, Seller will provide parts and service at no charge. Extended Warranties, when purchased, extend the initial Warranty to the term specified in the extension document, but never more than ten (10) years. The Forever™ Guarantee provides coverage of all parts and service costs for the life of the agreement specified in the contract. At one time specified by Purchaser (or sooner if replacement parts become unavailable) all (affected) component parts of the sign will be replaced if Purchaser purchased the Forever™ Guarantee and is not in default. If Purchaser purchases a replacement sign from Seller during the term of the Forever™ Guarantee, Seller may at its sole discretion assign a portion of the accumulated payments under the Forever™ Guarantee to the cost of the new sign. Forever™ Guarantee renewal rates may vary. All Guarantees and Warranties are offered based on standard conditions. Nonstandard conditions, including but not limited to after-hours work, specialty access requirements, third-party equipment or services, and travel beyond fifty (50) miles from the geographic center of the Dallas-Fort Worth metropolitan area, may incur additional costs to Purchaser. Signs may need to be removed and returned to our facilities in Dallas for work to be performed; if this is not possible for any reason Purchaser may incur additional costs. There is no Guarantee or Warranty if the electrical system supplying power to an illuminated sign does not meet the requirements of the current National Electrical Code and if grounding rods are not installed for outdoor Programmable LED Signs. No Guarantee or Warranty covers damage resulting from accidents, fire, war, earthquake, tornado, high winds, hail, flood, strikes, labor disturbance or disputes, breakage, bullet or projectile damage, acts of God, power surges, brownouts, wear and aging, or circumstances beyond the control of Seller including, but not limited to, the color uniformity of LED lamps, electronic-component dimming (aging), or negligence or deliberate act of Purchaser, its agents, employees, contractors, or third parties. An LED lamp failure rate per component (module) of one-tenth of one percent (0.1%) is considered an acceptable failure rate for LED signs. Seller provides a one (1) year Warranty on any parts we replace in our signs, non-Solarbrite™ lamps excluded. All parts replaced in competitive signs, and any third party signs, are excluded from Seller's Warranty. Seller will assist Purchaser in obtaining any available warranty repair and/or replacement parts from parts/components Suppliers, including parts/components of competitive signs serviced, but the parties understand and agree that Seller is not responsible or liable in any way for providing Suppliers warranty, warranty service, or replacement parts. These Guarantees and Warranties become void immediately should Purchaser not adhere to the conditions of this Sale, including complete payment within thirty days of installation. Seller is not responsible or liable in any way for breakage or damage to sign after installation has been completed. The Seller's Guarantee and Warranty become void should anyone other than a Seller employee perform any work on a sign, other than electrical work related to installation of sign. The parties understand and agree that **THE EXPRESS GUARANTEES AND WARRANTIES HEREIN CONTAINED ARE IN LIEU OF ANY AND ALL OTHER GUARANTEES AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE WARRANTY OF MERCHANTABILITY AND OF FITNESS FOR ANY PARTICULAR PURPOSE, AND SUCH GUARANTEES AND WARRANTIES ARE HEREBY DISCLAIMED. PURCHASER ACKNOWLEDGES THAT IT IS NOT RELYING ON SELLER'S SKILL OR JUDGEMENT TO SELECT, FURNISH, INSTALL OR MAINTAIN SIGNS SUITABLE FOR ANY PARTICULAR PURPOSE (including, but not limited to, the resolution of LED signs) AND THAT THERE ARE NO GUARANTEES OR WARRANTIES WHICH ARE NOT CONTAINED IN THIS SALE.**

9. **UNAUTHORIZED MODIFICATIONS**. Seller shall not be responsible for any alterations or modifications to a sign after installation. Purchaser agrees to indemnify and hold Seller harmless from any liability that may result from any alteration or modification, including without limitation liability for violations of city, state or federal ordinances, regulations laws, or statutes.

10. **DEFAULT BY PURCHASER**. This Sale may not be unilaterally terminated by either party; provided, however, that if Purchaser shall fail to pay as agreed, Seller may, at its sole option and without demand or notice to Purchaser, cancel this Sale and remove the Signs. In such event, all amounts shall remain immediately due and payable together with all past due amounts and any other amounts due hereunder. Purchaser agrees to pay to Seller all such amounts, plus any other amounts due to Seller under this Sale, which aggregate sum Purchaser agrees shall constitute the actual liquidated damages Seller shall have sustained by reason of Purchaser's default under this Sale and not a penalty. Purchaser agrees to pay Seller all costs and expenses of collection, suit, or other legal action, including all actual attorneys' and paralegal fees, incurred by Seller to recover damages in connection with this Sale. Upon the termination or cancellation of this Sale for any reason, Seller may enter upon the premises where the Signs are located and remove the Signs to Seller's facilities in Dallas, or elsewhere, and Seller shall have no obligation to replace, restore or repair any property, item, fixture, structure or part of the premises which was affected by the installation and/or maintenance of the Signs. In the event Seller removes the Signs pursuant to the provisions of this Paragraph, Purchaser shall pay to Seller all of the expenses of removal, as well as reinstallation.

11. **OWNERSHIP**. Purchaser expressly agrees and understands that at all times title and ownership of the Signs shall remain vested with Seller and the Signs shall be the sole and exclusive property of Seller until such time as all financial and other obligations of Purchaser created by this Sale have been fulfilled. Purchaser acknowledges that the Signs are and shall remain personal property even if installed or attached to real property and that the Signs shall not be or become, or be deemed to be, fixtures or appurtenances to real property because of installation or attachment thereto, and that the Signs shall be severable from such real property by Seller until such time as all financial and other obligations of Purchaser created by this Sale have been fulfilled. Purchaser grants to Seller the right to photograph Purchaser and Purchaser's property and to use pictures, photographs, silhouettes and other reproductions of Purchaser's physical likeness and/or Purchaser's property. Purchaser agrees and covenants that any and all drawings, designs, diagrams, plans and specifications, technical descriptions, illustrations, blueprints, schematics, software, computer programs, programming software, brochures, schedules, cost-price analyses, terms and conditions, and any other work product or data which are prepared by Seller (the "Documents") in connection with the construction, installation, erection, or maintenance of the Signs, or the labor, materials and equipment in connection therewith, are to be returned to Seller by Purchaser upon request, may not be copied or reproduced in any form without written permission first obtained from Seller, and are to remain the special and unique property and proprietary and confidential information of Seller. Purchaser covenants and agrees that Purchaser shall not, directly or indirectly, incorporate, implement, abridge, employ or otherwise use any portion or all of the Documents with respect to any other signs, electric advertising signs, or any other project which Purchaser or any third party may thereafter construct, install, erect, maintain, purchase or lease at any time. Purchaser further agrees and covenants that Purchaser will use its best efforts and exercise utmost diligence to protect and safeguard the Documents. All trademarks associated with a sign manufactured by Seller remain the exclusive property of their respective owners, including all trademarks owned by Signs Manufacturing and Maintenance Corporation, Signs Sales Corp., Sign Marketing, Incorporated, and Solar Finishes, Inc. In the event of a breach or threatened breach by Purchaser of the covenants of this Paragraph, Seller, Signs Manufacturing and Maintenance, Signs Sales, Solar Finishes, and Sign Marketing shall be entitled to relief by injunction or otherwise, in addition to all other remedies, both legal and equitable. Purchaser agrees and covenants that all covenants of this Paragraph shall continue in full force and effect so long as a possibility of the breach by Purchaser of such covenants or any term or condition of this Sale exists.

12. **LIMITED LIABILITY. PURCHASER AGREES AND AFFIRMS THAT SELLER'S LIABILITY, WHETHER IN CONTRACT, TORT, OR ANY OTHER THEORY OF LIABILITY, INCLUDING BUT NOT LIMITED TO FRAUD, MISREPRESENTATION, BREACH OF CONTRACT, PERSONAL INJURY, PRODUCTS LIABILITY OR ANY OTHER THEORY, IS LIMITED AND SELLER SHALL NOT BE LIABLE FOR ANY SPECIAL, COMMERCIAL, EXEMPLARY, DIRECT, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OR PUNITIVE DAMAGES, OR DAMAGES FOR LOSS OF USE, LOSS OF ANTICIPATED PROFITS, INCOME, OR ECONOMIC LOSSES OF ANY KIND. SELLER'S LIABILITY, WHETHER EXPRESS OR IMPLIED, SHALL NOT EXCEED THE LESSER OF $50,000 OR THE COST OF REPAIR OR REPLACEMENT OF DEFECTIVE PARTS**.

13. **LAW AND FORUM FOR DISPUTES**. This Agreement shall be governed in all respects by the laws of the State of Texas, without regard to conflict of law provisions. Venue of any claim or dispute arising from this Agreement shall be in any state or federal court located in Dallas County, Texas. Purchaser agrees to submit to the personal jurisdiction of the courts located within Dallas County, Texas for the purpose of litigating all such claims or disputes.

14. **OTHER**. This Sale is binding upon and shall inure to the benefit of the parties and their respective successors and permitted assigns, but the obligations of Purchaser hereunder shall not be assigned, assignable or transferable, through operation of law or otherwise, without the prior written consent of Seller. Any assignment shall be expressly subject to all terms and provisions of this Sale. In the event of any assignment, Purchaser shall remain fully liable for the full performance of all Purchaser's obligations under this Sale. Purchaser herein acknowledges that Seller is not responsible for content Purchaser displays on any sign, and will hold Seller harmless and indemnify any loss due to action of law. No waiver by either party of the breach or nonperformance of any provision of this Sale shall be construed to be, or operate as, a waiver of any subsequent breach or nonperformance hereof. The invalidity or unenforceability of any provisions of this Agreement shall not affect the validity or enforceability of any other provision of this Agreement, which shall remain in full force and effect. Any notice required to be given hereunder shall be addressed to the other party at its address set forth in this Sale, or at such other address as such other party may from time to time by such written notice designate to the other. Purchaser's acceptance of this Sales Order and these Terms and Conditions is acknowledged by Purchaser's signature or written initials on this document, approval by fax or email, filing a lease application, by written or verbal approval of drawings or other Work Product prepared by Seller if requested by Purchaser in writing, or by payment of a deposit. We are regulated by the Texas Department of Licensing and Regulation, P. O. Box 12157, Austin, Texas 78711, 1-800-803-9202, 512-463-6599; website: www.tdlr.texas.gov. License# TSCL 18015, TSCL 18016, TECL 17503.

AGENDA ITEM

TO: Mayor and City Council

SUBJECT: Consider approval to award bid for concrete street repairs.

MEETING DATE: September 8, 2026

DEPARTMENT: Public Works

ITEM SUMMARY:
Consider approval to award bid to DFW Concrete Pros for the concrete street repairs in various locations along Litsey Road, primarily between Byron Nelson and Fairway Ranch on both East and Westbound lanes for an amount not to exceed $65,000.00.

INFORMATION:
The approval of the bid will include the concrete street repairs in various locations, located along Litsey Road.

STAFF RECOMMENDATION:
Staff Recommends Approval

SPECIAL CONSIDERATION:

FINANCIAL CONSIDERATION:
The total financial impact is not to exceed sixty five thousand dollars. ($65,000.00)

ATTACHMENTS:
1. Area #10 Demo & Pour Back Proposal
2. Litsy Road Demo & Pour Back Proposal

CONCRETE CUTTING: CORING: DEMOLITION: JOINT SEALING: PLACE & FINISH

PROPOSAL CONTRACT

08/04/2026

Greg Davis
City of Roanoke
500 S. Oak Street
Roanoke, TX 76262
Office: (817) 491-2411
Mobile: (817) 980-6716
Email: gdavis@roanoketexas.com

Greg,

Thank you for giving DFW CONCRETE PROS LLC., the opportunity to bid on your project as is listed below. DFW CONCRETE PROS LLC. will furnish all labor, materials, equipment, and insurance required for the performance of the following described work in connection with construction and or improvements at**:**

LITSY STREET REPAIRS

The scope of work to be performed as follows:

Line Item	Area	Quantity	Unit Price	Amount
Concrete cutting, demolition and hauling off failed concrete paving.	#10	429 SF W/33 LF Curb	$31.62	$13,564.98
Contractor shall drill holes for #4 dowels a minimum of 12 inches into the existing concrete slab at 18 inches on center. All holes shall be thoroughly cleaned using compressed air prior to installation. Dowels shall be set with approved epoxy adhesive in accordance with manufacturer specifications.				
Install a #4 reinforcing steel mat, spaced at 18 inches on center each way, securely tied to the installed dowels.				
Place and finish 4,000 PSI ready-mix concrete 8” to match existing slab elevations and surface conditions.				
			TOTAL	$13,564.98

- ***INCLUSIONS:***
- **Unit pricing prevails unless otherwise noted.**
- **Sawing, onsite water and slurry containment created by DFW CONCRETE PROS.**
- **This estimate is based on phasing mobilization.**
- **Slurry containment.**
- **On site water.**
- **Trucking.**
- **Barricades and Traffic Control.**
- **Notice to residents when working in subdivision and or residential areas.**
- **Final clean up.**

- ***EXCLUSIONS:***
- **Permits, Bonds, Engineering and Testing.**
- **All work areas must be free of cars, materials & equipment.**
- **Utility locates.**
- **Notice to public when working on arterial streets.**
- **Water source.**
- **SWP3 or erosion control.**
- **Liquidated damages.**
- **Any rock excavation or forming above grade.**
- **Cost of training, orientation, drug testing, background checks, or any other items required for site access.**
- **Repair or relocation of utilities.**

TERMS AND CONDITIONS:

- *DFW CONCRETE PROS LLC. will carry workman's compensation insurance covering its employees and shall provide public liability and property damage insurance.*

- *DFW CONCRETE PROS LLC., has the right to increase the price due to asphalt, concrete, base, blades, or fuel pricing increases.*

- *No work shall be performed prior to the location of all utility lines as located by DIG TESTS services. The owner shall be responsible for the location of any irrigation lines, private electrical lines and any substructures unknown to DFW CONCRETE PROS LLC., By accepting this proposal, Owner agrees to indemnify and to hold DFW CONCRETE PROS LLC., harmless from all claims, including its reasonable attorneys' fee incurred in defending any claim, resulting from damages to any utility line, irrigation line, private electrical, or sub structure not identified or clearly marked. Any damage to clearly mark utility lines, irrigation lines, private electrical lines, or sub structures shall be the responsibility of DFW CONCRETE PROS LLC.*

- *Any changes to the specifications or modifications of the terms of this contract shall be put in writing and signed by both parties.*

18061 CINDY'S LANE JUSTIN, TX 76247 (817) 674-9969 WWW.DFWCONCRETEPROS.COM

- *Unless a lump sum price is to be paid for the foregoing work, and is clearly so stated, it is understood and agreed that the quantities referred to above are estimates only and that payment shall be made at the stated unit prices on the actual quantities of work performed by DFW CONCRETE PROS LLC.as determined upon completion of the work.*

- *DFW CONCRETE PROS LLC is not responsible for obtaining testing from an outside engineering firm at DFW CONCRETE PROS LLC's expense for compaction, density, or any other specifications related to this proposal. Any testing or engineering required by the owner shall be at the sole expense of the owner or the party listed in this proposal. DFW CONCRETE PROS LLC accepts no responsibility for testing or test results unless the desired density or compaction specifications are clarified in writing before the work begins. All compaction and density work will be performed in accordance with industry standards.*

- *DFW CONCRETE PROS LLC.is not responsible for removing vehicles from repair area. You will be notified, and you must plan to have vehicles removed at the owner's expense. Any delays experienced by DFW CONCRETE PROS LLC, due to unmoved vehicles, can result in additional charges due to downtime or additional mobilization costs.*

- *Terms of Payment-(As Stated Above) Payment for all work performed herein shall be made upon receipt of our invoice no later than 30 days. Interest at the rate of (18%) percent per annum shall be charged to you and paid by you on all unpaid balances from the due date to the date of receipt of payment by DFW CONCRETE PROS LLC., Reasonable attorney's fees and cost of collection shall be charged to you and paid by you, if incurred by us.*

- *If the foregoing meets with your acceptance, kindly sign and return the attached copy of our proposal. Upon its acceptance it is understood that the foregoing, including the terms and conditions set forth and attached hereto and incorporated herein for all purposes, will constitute full and complete agreement between us.*

Accepted:

____

____

____

DFW CONCRETE PROS LLC.,

____

Shannon Michael Smurawa

Director

18061 CINDY'S LANE JUSTIN, TX 76247 (817) 674-9969 WWW.DFWCONCRETEPROS.COM

PROPOSAL CONTRACT

08/04/2026

Greg Davis
City of Roanoke
500 S. Oak Street
Roanoke, TX 76262
Office: (817) 491-2411
Mobile: (817) 980-6716
Email: gdavis@roanoketexas.com

Greg,

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LITSY STREET REPAIRS

The scope of work to be performed as follows:

Line Item	Area	Quantity	Unit Price	Amount
Concrete cutting, demolition and hauling off failed concrete paving. Contractor shall drill holes for #4 dowels a minimum of 12 inches into the existing concrete slab at 18 inches on center. All holes shall be thoroughly cleaned using compressed air prior to installation. Dowels shall be set with approved epoxy adhesive in accordance with manufacturer specifications. Install a #4 reinforcing steel mat, spaced at 18 inches on center each way, securely tied to the installed dowels. Place and finish 4,000 PSI ready-mix concrete 8” to match existing slab elevations and surface conditions.	1-8	3,447 SF W/169 LF Curb	$14.44	$49,774.68
			TOTAL	$49,774.68

- ***INCLUSIONS:***
- **Unit pricing prevails unless otherwise noted.**
- **Sawing, onsite water and slurry containment created by DFW CONCRETE PROS.**
- **This estimate is based on phasing mobilization.**
- **Slurry containment.**
- **On site water.**
- **Trucking.**
- **Barricades and Traffic Control.**
- **Notice to residents when working in subdivision and or residential areas.**
- **Final clean up.**

- ***EXCLUSIONS:***
- **Permits, Bonds, Engineering and Testing.**
- **All work areas must be free of cars, materials & equipment.**
- **Utility locates.**
- **Notice to public when working on arterial streets.**
- **Water source.**
- **SWP3 or erosion control.**
- **Liquidated damages.**
- **Any rock excavation or forming above grade.**
- **Cost of training, orientation, drug testing, background checks, or any other items required for site access.**
- **Repair or relocation of utilities.**

TERMS AND CONDITIONS:

- *DFW CONCRETE PROS LLC. will carry workman's compensation insurance covering its employees and shall provide public liability and property damage insurance.*

- *DFW CONCRETE PROS LLC., has the right to increase the price due to asphalt, concrete, base, blades, or fuel pricing increases.*

- *No work shall be performed prior to the location of all utility lines as located by DIG TESTS services. The owner shall be responsible for the location of any irrigation lines, private electrical lines and any substructures unknown to DFW CONCRETE PROS LLC., By accepting this proposal, Owner agrees to indemnify and to hold DFW CONCRETE PROS LLC., harmless from all claims, including its reasonable attorneys' fee incurred in defending any claim, resulting from damages to any utility line, irrigation line, private electrical, or sub structure not identified or clearly marked. Any damage to clearly mark utility lines, irrigation lines, private electrical lines, or sub structures shall be the responsibility of DFW CONCRETE PROS LLC.*

- *Any changes to the specifications or modifications of the terms of this contract shall be put in writing and signed by both parties.*

- *Unless a lump sum price is to be paid for the foregoing work, and is clearly so stated, it is understood and agreed that the quantities referred to above are estimates only and that payment shall be made at the stated unit prices on the actual quantities of work performed by DFW CONCRETE PROS LLC.as determined upon completion of the work.*

- *DFW CONCRETE PROS LLC is not responsible for obtaining testing from an outside engineering firm at DFW CONCRETE PROS LLC's expense for compaction, density, or any other specifications related to this proposal. Any testing or engineering required by the owner shall be at the sole expense of the owner or the party listed in this proposal. DFW CONCRETE PROS LLC accepts no responsibility for testing or test results unless the desired density or compaction specifications are clarified in writing before the work begins. All compaction and density work will be performed in accordance with industry standards.*

- *DFW CONCRETE PROS LLC.is not responsible for removing vehicles from repair area. You will be notified, and you must plan to have vehicles removed at the owner's expense. Any delays experienced by DFW CONCRETE PROS LLC, due to unmoved vehicles, can result in additional charges due to downtime or additional mobilization costs.*

- *Terms of Payment-(As Stated Above) Payment for all work performed herein shall be made upon receipt of our invoice no later than 30 days. Interest at the rate of (18%) percent per annum shall be charged to you and paid by you on all unpaid balances from the due date to the date of receipt of payment by DFW CONCRETE PROS LLC., Reasonable attorney's fees and cost of collection shall be charged to you and paid by you, if incurred by us.*

- *If the foregoing meets with your acceptance, kindly sign and return the attached copy of our proposal. Upon its acceptance it is understood that the foregoing, including the terms and conditions set forth and attached hereto and incorporated herein for all purposes, will constitute full and complete agreement between us.*

Accepted:	**DFW CONCRETE PROS LLC.,**
______________________________	______________________________
______________________________	**Shannon Michael Smurawa**
______________________________	***Director***