

City of Roanoke Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$831,813, which is a 7.5 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 \$510,345.

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

FOR: Carl Gierisch, Jr., Holly Gray, Hogan Page, Brian Darby, Bryan Moyers, David Brundage, David Thompson

AGAINST: None

PRESENT and not voting: **None**

ABSENT: None

Property Tax Rate Comparison

	2024-2024	2022-2023
Property Tax Rate:	\$0.308039/100	\$0.308039/100
No-New-Revenue (Effective) Tax Rate:	\$0.299393/100	\$0.291097/100
No-New-Revenue Maintenance & Operations Rate:	\$0.165315/100	\$0.156401/100
Voter-Approval (Rollback) Tax Rate:	\$0.300953/100	\$0.300249/100
Debt Rate:	\$0.129852/100	\$0.138374/100
De-Minimis Rate	\$0.308039/100	\$0.308039/100

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

CITY OF ROANOKE



PRELIMINARY ANNUAL
OPERATING & CAPITAL BUDGET

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

FISCAL YEAR
2024/2025



CITY OF ROANOKE



CITY OFFICIALS

MAYOR

Carl E. Gierisch, Jr.

CITY COUNCIL

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

CITY STAFF

Cody Petree, City Manager

Kyle Lester, Finance Director



ORGANIZATIONAL STRUCTURE

Citizens of Roanoke, TX

City Attorney
Jeff Moore

Mayor & City Council
Mayor Carl E. "Scooter" Gierisch, Jr.

Municipal Judge
Greg Bertrand

City Secretary
April Hill

City Manager
Cody Petree

Executive Assistant
Jeannie Homer

Marketing & Communications Administrator
Carissa Katekaru

Assistant City Manager
Jeriahme Miller

Visitor Center & Museum

Library Services Director
Kelly Holt

Finance Director
Kyle Lester

Public Works Director
Shawn Wilkinson

Development Services Manager
J.R. Hames

Economic Development Manager
Siale Langi

Human Resources Manager
Jamie Seil

Police Department
Jeriahme Miller

Fire Department
Chris Addington

Parks & Recreation Director
Ray McDonald

IT Manager
Blake Gore

Finance

Purchasing

Municipal Court

Utility Billing

Facilities/Fleet

Street Maintenance

Water Production

Wastewater Treatment

Code Services

Inspections

Planning

Animal Control

Criminal Investigations

Dispatch

Patrol

Professional Standards

Emergency Management

EMS

Fire Education

Fire Marshal

Fire Suppression

Aquatics

Community & Senior Center

Parks Maintenance

Recreation

Special Events

IT

GIS

Cody Petree
City Manager

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City of Roanoke FY2025 Proposed Budget Transmittal Letter

Dear Citizens of Roanoke,

Our great City has undergone major changes over the last 10 years as new residents have flocked to North Texas for business opportunities, access to an array of businesses and amenities, lower taxes, and a higher quality of life for their families. This shift brought massive changes to Roanoke that has led the City to become a regional leader in tourism and development, and eventually being named the “Unique Dining Capital of Texas” for our wide selection of restaurants along Oak Street. As with any rapidly growing City, Roanoke’s leaders found themselves in the position of managing the City’s facilities, services, and amenities to keep up with the foot traffic that came from our regional growth. The FY25 budget is a continuation of a multi-year effort to focus on enhancing the infrastructure and resources to maintain the level of service our residents, businesses, and visitors deserve when they set foot into our City. It is with great diligence and pleasure that we present to you the FY 2025 City of Roanoke Proposed Budget.

Our dedicated staff has worked diligently through a few challenging years fraught with the pandemic, winter storm events, inflation, and labor shortages but we have emerged as a strong and financially sound municipality with a continued focus on quality. In any given year, City staff maintains and services:

- 240 acres of parkland,
- 11 public parks,
- 1 community center,
- 1 recreation center,
- 12 sports fields and facilities,
- 3 public water features including a public pool,
- 1 library with a circulation of over 100,000 materials,
- 2 fire stations,
- 1 police station,
- 50.25 miles of paved streets,
- 318 street lights,
- 32.79 miles of water lines,
- 24.05 miles of sanitary sewer lines,
- 7.88 miles of storm sewer infrastructure,
- 615 fire hydrants,
- 3,194 utility customers, and
- Upwards of 50,000 calls for emergency services.

This level of services is only possible because of the exceptional support our staff receives from the community.

One of the many lessons we can take from the past few years is that local government holds a responsibility unlike any other. Of all of the levels of public service that you pay for, we are the first line, closest to you, and the first to respond. Our programs and services fall within a few miles of your homes and businesses, and can be seen just outside your windows. Every day you interact with a staff member, attend a function, or utilize facilities and infrastructure directly funded through your hard-earned money. Such a responsibility requires diligence and planning not just for the upcoming year but also for the years beyond. Our staff and elected officials keep this at the front of our minds as we prepare our plans and priorities for each budget cycle. It is with great pride that we present to you the FY 2025 Combined Annual Operating Budget for the City of Roanoke. This budget includes program funding for first responders, infrastructure maintenance, utility support, parks and recreation facilities, and all supporting administrative efforts. It was developed to not only provide for the needs of today but to meet the needs well into the future. Our budget is balanced and prepared in accordance with state law, the Roanoke City Charter, ordinances, and budget policies.

In FY25 we intend to improve the high-level of service our residents enjoy through targeted infrastructure and facilities upgrades, strategic staffing additions, a greater level of technological and financial security, a focus on public safety, offering safe and enjoyable family events, targeted development efforts, and ensuring Roanoke remains the employer of choice among cities all across Texas. Inside this document you will find details on all financial resources available to staff in order to accomplish these goals.

Roanoke provides a full range of municipal services provided through operating funds (utilizing taxes, fines, fees and service charges, primarily), special revenue funds (utilizing sales taxes and hotel taxes), and capital project funds (utilizing cash-on-hand, tax and rate dollars, and bond monies). Whenever possible, the most restrictive funding source is used first, ultimately limiting the costs borne by the primarily property tax-supported General Fund.

The combined revenues, expenditures, and projected fund balances of the City's major operating funds are as follows:

FY 2025 Proposed Budget	Total Revenues	Total Expenditures	Projected Ending Fund Balance
General Fund	\$ 32,993,912	\$ 41,206,337	\$ 12,558,944
Debt Service Fund	\$ 12,294,276	\$ 12,231,752	\$ 238,729
Crime Control & Prevention District	\$ 6,423,442	\$ 8,048,026	\$ 1,756,955
Economic & Industrial Development Fund	\$ 6,573,442	\$ 9,387,763	\$ 7,137,277
Special Events Fund	\$ 1,142,000	\$ 1,131,908	\$ 730,144
Hotel Tax Fund	\$ 151,800	\$ 148,407	\$ 169,746
Utility Fund	\$ 11,102,020	\$ 11,294,296	\$ 7,307,016

One measure of a City's financial strength is its level of reserves. While the City Council has approved a fiscal policy of a 60-day reserve requirement, the City's operating funds are projected to exceed the minimum requirement as of September 30, 2025.

These reserves earn interest, bolster cash flow, and are available for unanticipated expenditures or emergencies. While all of these funds balance ongoing revenues with ongoing expenses to ensure financial sustainability, it should be noted that the General Fund, Crime Control & Prevention District Fund, and Economic & Industrial Development Fund will utilize large portions of fund balance cash to pay for non-recurring costs such as capital projects and economic development expenses. As a non-recurring revenue source, beginning fund balances are only used to fund capital or other one-time expenses as needed in any given year.

BUDGET STRATEGY & DEVELOPMENT

Strategy in Action

In February 2022, the City Council held a Visioning Workshop and created a new Strategic Plan with support from senior staff. The Strategic Plan included

six strategic principles and articulated seven overall action priorities to achieve each. Below is a summary of these:

Strategic Principles for Roanoke:

1. Maintain the community’s “hometown feel” and “small town character” even as growth continues.
2. Plan and construct capital facilities according to a multi-year plan for needs and provide a replacement fund to cover facility life-cycle costs instead of only construction costs.
3. Enhance walk-ability in all parts of the community and particularly between the neighborhoods and Downtown.
4. Use improvements, programs and partnerships to maintain and enhance Downtown’s appeal as a destination for residents and visitors.
5. Invest to continue the vitality and appeal of its neighborhoods.
6. Provide adequate parking at major destinations, including City facilities and Downtown.

Strategic Action Priorities:

Roanoke will use its capital funding, annual budget and programming to achieve its desired outcomes for these seven strategic areas. The Strategic Plan includes specific action items for each area.

- A. Enhanced Communication
- B. “Unique” Roanoke Identity
- C. Business Support and Partnership
- D. Citywide Infrastructure Investment
- E. Mobility Throughout Roanoke
- F. Coordinated Major Facilities
- G. Key Downtown Sites

Strategy in Action and FY25 Tax Rate Implications

Preparation of any budget requires the allocation of finite resources. Staff’s role is to guide the process by creating and managing a budget that reflects the City Council’s and the community’s priorities. Development of the Fiscal Year 2025 budget was guided by the priorities outlined in the City of Roanoke’s Strategic Work Session. Every new effort and element of the City’s budget, including existing programs, is tied to one or more of the goals, strategies, and objectives identified.

Major Initiatives and Cost Pressures

Sales Tax

Over the past several years, the financial resources at Roanoke's disposal have shifted significantly. Increased commercial development and the addition of the Crime Control & Prevention District have solidified sales tax as the primary funding source for the City. While the higher revenue that has followed is certainly positive, it does come with its challenges.

Total sales tax for all retail purchases sourced to the City of Roanoke amounts to 8.25 cents for every dollar spent on taxable items. The majority of that, 6.25 cents, goes directly to the State of Texas. The remaining 2 cents makes up the largest single revenue item for the City of Roanoke. One penny of the tax, or 50%, is deposited into the City's General Fund for use on general city operations such as public works, public safety, planning & development, library, parks, and general management. Half of one penny is dedicated to public safety/police expenses while the other half cent is eligible to be spent on parks, economic development, and special events.

Like many smaller cities with direct highway access in North Texas, Roanoke grew very quickly just prior to 2010 and has continued that growth through today. Oak Street in particular has gone from a relatively undeveloped road to being the central hub of Roanoke's designation as the "Unique Dining Capital of Texas." With this growth came drastic increases in visitor traffic and consumer dollars being spent here. However, sales tax is an economically volatile revenue source, and it tends to grow and shrink quickly depending on economic conditions throughout the region, state, and nation. On top of this volatility, around 40% of Roanoke's sales tax revenue comes from its top ten major retailers. This means that if one of those retailers has a slower sales month, the City will feel that impact heavily in its bottom line. This tends to lead Roanoke to have some months with major revenue increases and some with major decreases. Because of this, and because retail sales have been decreasing for the past year, management is being very conservative when considering sales tax receipts in its budgeting. For FY 2024, staff projects a decrease due primarily to a negative audit adjustment from the state. Slow to moderate growth is forecasted for the next several years to ensure our costs don't overrun our available revenue.

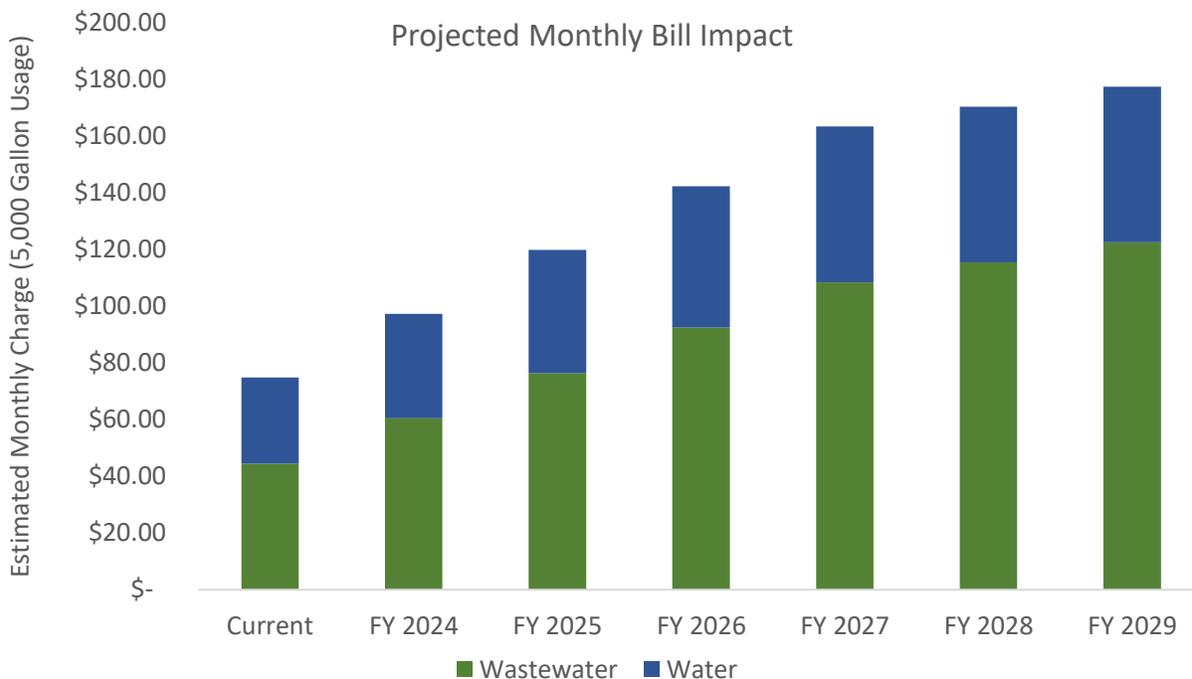
Utility Rates

The wastewater utility function is on track to be self-supporting by FY 2028.

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 five-year plan to correct this cross-subsidization. The plan includes a significant rate increase that was enacted in January of this year, with further adjustments planned in future years. Our projections are that the sewer operation will be fully self-supported by FY 2028. The initial rate plan adopted was as follows (the figures assume 5,000 gallons of monthly usage):

	Current Charge	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water Rates							
Monthly Bill (3/4" Meter)	\$ 30.37	\$ 36.87	\$ 43.37	\$ 49.87	\$ 54.89	\$ 54.89	\$ 54.89
\$\$ Variance		\$ 6.50	\$ 6.50	\$ 6.50	\$ 5.02	\$ -	\$ -
% Variance		21.4%	17.63%	14.99%	10.07%	0 %	0 %
Sewer Rates							
Monthly Bill	\$ 44.47	\$ 60.45	\$ 76.45	\$ 92.45	\$ 108.45	\$ 115.50	\$ 122.55
\$\$ Variance		\$ 15.98	\$ 16.00	\$ 16.00	\$ 16.00	\$ 7.05	\$ 7.05
% Variance		35.93%	26.47%	20.93%	17.31%	6.50%	6.10%
Combined							
Monthly Bill	\$ 74.84	\$ 97.32	\$ 119.82	\$ 142.32	\$163.34	\$ 170.39	\$ 177.44
\$\$ Variance		\$ 22.48	\$ 22.50	\$ 22.50	\$ 21.02	\$ 7.05	\$ 7.05
% Variance		30.04%	23.12%	18.78%	14.77%	4.32%	4.14%

While these rate adjustments are significant, it should be noted that the City has kept utility rates steady since well before 2020. Additionally, staff will re-evaluate revenue and rate needs with the budget process each year, meaning actual rates charged in each fiscal year will likely vary from this projection.



Property Tax Rate Implications

Even with record-breaking sales tax receipts from the past few years, the aforementioned issues with relying upon a volatile revenue source means that the City must balance that revenue with a more stable and predictable one such as property tax. Property values all over Texas have experienced tremendous growth in the past few years, and Roanoke is no exception. While the City has seen over \$500 million in new property growth and reappraisals in both the current and previous years, this growth appears to be slowing. The Dallas and Tarrant County Appraisal Districts reported a combined valuation growth of about 8.8% this year, or \$314 million, with over half of that being new development. However, as Roanoke reaches closer to build-out, our service costs will need to be shouldered by existing property values that are reappraised annually. Each year, careful consideration is given to the amount of revenue (and associated tax rate) needed to provide services, and the City Council's budgeting strategy that any tax revenue increases must be fully justified remains a focal point. As the City maintains lean services and a business-like mindset, the property tax rate was able to be reduced from its long-standing rate of 37.512 cents per \$100 of value to 30.8039 in the current year. Initial figures for FY 2025 indicated that an overall tax rate increase would be necessary. However, the City has elected to utilize \$4.8m in total fund balance to pay off three bond issues, enabling the

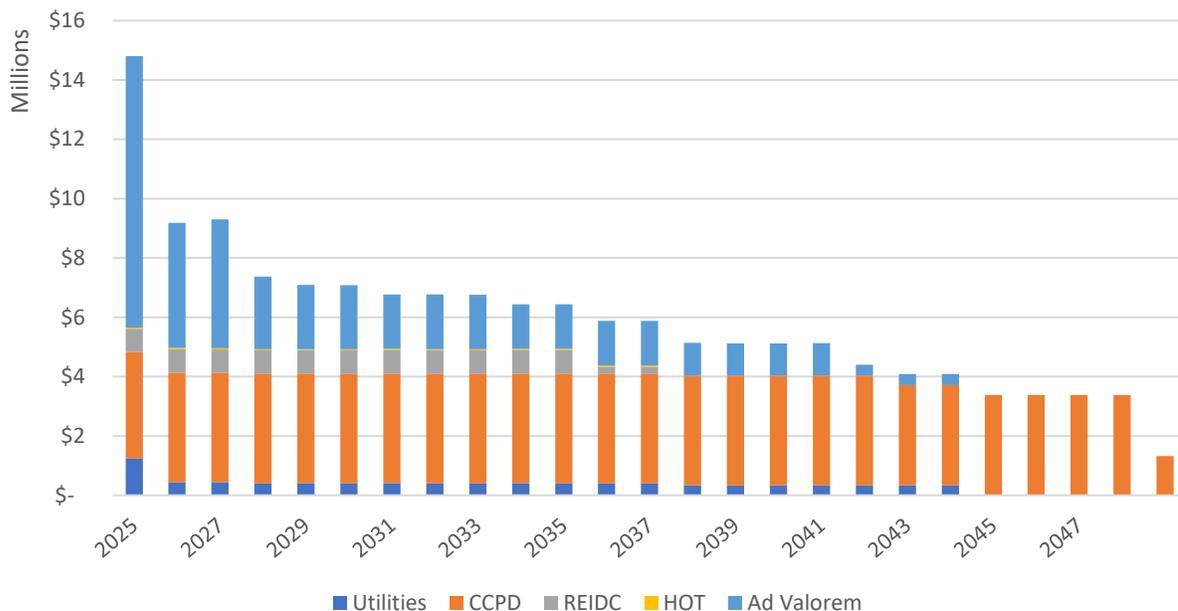
upcoming budget to be balanced with the same tax rate as FY 2024, or \$030.8039. This rate represents what is known as the de-minimis rate, as mandated by the State of Texas. This rate is designed to provide Roanoke with an additional \$500,000 in operating tax dollars over last year, not counting taxes off of newly developed property. For more information, please see the property tax rate section of this budget.

Operating Cost Increases

Every year brings with it an increase in operating costs due to general inflation, commodity prices, labor market factors, and other pressures. With inflation remaining high throughout 2024, staff anticipated sizeable increases for the upcoming budget along with higher costs from service enhancements. A summary of those increases are as follows:

- High projected increases to health insurance costs: coming into last year's budget cycle, the City's health insurance provider proposed an initial rate increase of more than 40%. Thankfully, staff was able to negotiate this increase down significantly to around 15%. This year, staff was able to maintain our Blue Cross/Blue Shield re-rate at 10%, which amounts to a City-wide increase of approximately \$160,000. Given the ever-increasing cost of healthcare, staff fully anticipates larger re-rates in coming years, and this possibility has been incorporated into the City's financial forecast.
- Higher debt service costs associated with the new debt issued in November of 2023 and anticipated debt to be issued in November of 2024: as mentioned in the strategic plan, Roanoke has placed an emphasis on constructing and refurbishing City facilities and infrastructure to ensure the highest service levels possible for our residents. Oftentimes, these capital costs range into the tens of millions of dollars, a cost that Roanoke cannot afford to pay with existing cash-flow. An often-utilized option by municipalities to solve this cash problem is to issue municipal bonds. This financing source can be thought of similar to a mortgage, whereby the City receives a lump sum of cash for the capital project with an agreement to pay back the sum with interest over a period of time, usually 20-25 years. Currently, Roanoke's debt service payments for FY 2025 total \$14,801,352, including \$4,835,000 in principle payments to pay off three outstanding bond issues. Three new debt issuances are projected in the fall of this year. The first and largest is to fund the second half of the City's new municipal court and public safety building, which began construction this year and is scheduled to open in December of 2025. The City issued \$30 million in bonds last November and plans to issue the remaining \$20 million in November of this year. These bonds will be paid back through sales tax receipts collected by the Crime Control & Prevention District. Furthermore, staff anticipates another debt issuance for utility and road infrastructure improvements, totaling approximately \$4.9m. More than half of that bond will be paid for through property tax with the remainder funded through utility

rates. A summary of all debt payments through the life of the debt is below. For more information, please see the Debt section of this document.



- Service enhancements targeting public safety, supplies and equipment, and information technology and financial security: aside from health insurance and market increases for Roanoke employees, management is proposing strategic funding increases in order to maintain service level and operational continuity for its residents. These total an additional cost of \$3.13 million across all city-funds, \$900,000 of which would be costs that reoccur each year. A high-level summary of these increases is below, and further detail can be found in each department’s summary page as well as the operating supplementals detail inside of this document.

Spending Category	Ongoing Cost	One-Time Cost	Total FY 2025
Major Supplies and Equipment	\$ 56,000	\$ 1,423,883	\$ 1,479,883
Personnel Increases	\$ 581,249	\$ 92,291	\$ 673,540
Security Enhancements	\$ 260,327	\$ 411,616	\$ 671,943
Economic Development	\$ -	\$ 250,000	\$ 250,000
Special Events	\$ -	\$ 53,000	\$ 53,000
Travel/Training	\$ 500	\$ 1,950	\$ 2,450
Totals	\$ 898,076	\$ 2,232,740	\$ 3,130,816

Multi-Year Forecast

In order to operate as efficiently as possible, staff continually evaluates all tax-funded services together over a multi-year financial projection. As expenses will consistently outpace revenue growth, adjustments to Roanoke's tax rate become increasingly necessary in order to maintain financial solvency into the future. A summary of our most recent forecast is as follows:

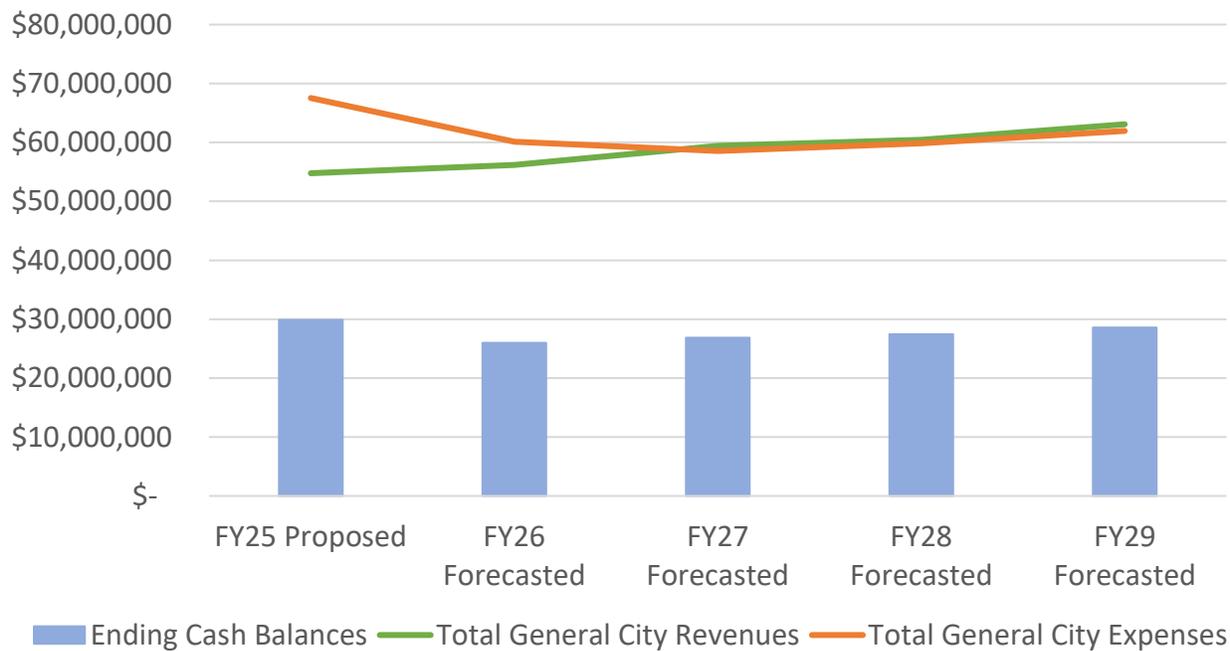
Five-Year Forecast for All Operating Funds, LESS Inter-Fund Transactions

Category	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
General Property Taxes	\$ 12,288,477	\$ 12,276,901	\$ 13,471,311	\$ 12,490,190	\$ 13,346,997
Sales Tax	\$ 25,643,769	\$ 26,284,863	\$ 26,941,984	\$ 27,884,954	\$ 28,860,927
Business/Franchise Fees	\$ 1,871,151	\$ 1,962,910	\$ 2,057,156	\$ 2,132,206	\$ 2,201,723
Service Charges	\$ 12,968,252	\$ 13,639,498	\$ 14,895,390	\$ 15,722,946	\$ 16,422,262
Fines/Forfeitures	\$ 663,000	\$ 672,945	\$ 683,039	\$ 693,285	\$ 703,684
Licenses and Permits	\$ 586,000	\$ 600,440	\$ 615,238	\$ 630,402	\$ 645,943
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ 754,300	\$ 765,776	\$ 777,465	\$ 889,371	\$ 901,498
Grand Total	\$ 54,774,949	\$ 56,203,333	\$ 59,441,583	\$ 60,443,353	\$ 63,083,034

Department	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Non-Departmental	\$ 5,303,346	\$ 4,420,486	\$ 2,448,562	\$ 2,525,423	\$ 2,602,025
Administration	\$ 2,497,755	\$ 2,613,851	\$ 2,708,302	\$ 2,807,636	\$ 2,938,717
City Secretary's Office	\$ 202,995	\$ 210,952	\$ 219,355	\$ 228,245	\$ 240,365
Information Technology	\$ 1,397,421	\$ 1,368,720	\$ 1,411,631	\$ 1,456,672	\$ 1,514,593
Human Resources	\$ 718,314	\$ 680,489	\$ 701,612	\$ 723,641	\$ 752,561
Municipal Court	\$ 703,426	\$ 730,574	\$ 761,860	\$ 795,241	\$ 840,233
Debt	\$ 15,330,602	\$ 9,657,674	\$ 10,378,110	\$ 8,745,482	\$ 9,002,528
Utility Billing	\$ 534,309	\$ 556,108	\$ 579,326	\$ 604,115	\$ 635,985
Library	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603
Development	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755
Fire and EMS	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 8,016,418
Parks and Recreation	\$ 5,549,719	\$ 5,212,876	\$ 5,235,424	\$ 5,520,688	\$ 5,657,331
Police	\$ 11,146,282	\$ 10,600,619	\$ 11,018,178	\$ 11,461,057	\$ 12,058,762
Public Works and Utilities	\$ 9,471,862	\$ 10,515,023	\$ 11,859,700	\$ 12,315,426	\$ 12,980,508
Marketing	\$ 1,800,159	\$ 1,779,981	\$ 1,826,468	\$ 1,874,730	\$ 1,934,112
Visitor's Center	\$ 296,735	\$ 308,785	\$ 321,593	\$ 335,236	\$ 353,499
Cash-Funded Capital	\$ 3,370,263	\$ 2,875,139	\$ -	\$ 530,806	\$ 26,802
Grand Total	\$ 67,542,546	\$ 60,118,561	\$ 58,554,502	\$ 59,849,087	\$ 61,977,796
Surplus (Deficit)	\$ (12,767,597)	\$ (3,915,229)	\$ 887,081	\$ 594,266	\$ 1,105,239
Ending Balance	\$ 29,898,811	\$ 25,983,582	\$ 26,870,663	\$ 27,464,929	\$ 28,570,168

This forecast snapshot incorporates conservative assumptions on expenditure and revenue growth, all known debt service plans into the future, any identified one-time

costs for capital, debt payoffs and economic development (particularly in years 2025 and 2026), and assumes little additional growth in the City’s employee count. It also incorporates our tax rate proposal for this year and assumes modest growth in the operating portion of that revenue stream into the future. While these tax adjustments enable Roanoke to operate with cash surpluses through our five-year forecast, expenses nonetheless usually outpace revenues, stressing the City’s operating margins year-over-year.



While forecasting this far into the future is difficult to do and obviously includes variables that are either difficult to quantify or unknown altogether, it is nevertheless crucial to maintaining the City’s financial health. The property tax adjustments included in this budget proposal are integral in prolonging the City’s projected operational capacity through the 2020’s. Please note that this forecast is updated annually and the results are heavily considered in all budgetary discussions.

CONCLUSION

The City is committed to ensuring that residents receive excellent value for their tax dollars, with which staff is able to provide the programs, services, and infrastructure investment that form the foundation of the quality of life in Roanoke. The fiscal year 2025 budget is presented with the commitment and confidence that it effectively funds those priorities identified by the City Council. We look forward to working with you to achieve all the goals set forth therein.

Cody Petree
City Manager

Jeriahme Miller
Assistant City Manager/Police Chief



CITY-WIDE FUNDS SUMMARY

All Operating Funds, LESS INTER-FUND TRANSACTIONS									
Beginning Balance	\$ 35,427,143	\$ 49,445,219	\$ 49,445,219	\$ 42,666,408	\$ 29,898,811	\$ 25,983,582	\$ 26,870,663	\$ 27,464,929	
Category	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
General Property Taxes Total	\$ 10,822,256	\$ 12,095,910	\$ 12,015,793	\$ 12,288,477	\$ 12,276,901	\$ 13,471,311	\$ 12,490,190	\$ 13,346,997	
Sales Tax Total	\$ 25,122,663	\$ 24,731,112	\$ 24,461,355	\$ 25,643,769	\$ 26,284,863	\$ 26,941,984	\$ 27,884,954	\$ 28,860,927	
Business/Franchise Fees Total	\$ 1,724,364	\$ 1,618,152	\$ 1,600,549	\$ 1,871,151	\$ 1,962,910	\$ 2,057,156	\$ 2,132,206	\$ 2,201,723	
Service Charges Total	\$ 10,270,628	\$ 9,578,384	\$ 11,243,080	\$ 12,968,252	\$ 13,639,498	\$ 14,895,390	\$ 15,722,946	\$ 16,422,262	
Fines/Forfeitures Total	\$ 655,993	\$ 733,000	\$ 616,803	\$ 663,000	\$ 672,945	\$ 683,039	\$ 693,285	\$ 703,684	
Licenses and Permits Total	\$ 477,560	\$ 561,800	\$ 580,716	\$ 586,000	\$ 600,440	\$ 615,238	\$ 630,402	\$ 645,943	
Grants Total	\$ 9,439,738	\$ 662,875	\$ 72,895	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Proceeds Total	\$ 211,563	\$ -	\$ 396,434	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Miscellaneous Revenue Total	\$ 1,736,063	\$ 368,600	\$ 1,936,076	\$ 754,300	\$ 765,776	\$ 777,465	\$ 889,371	\$ 901,498	
Grand Total	\$ 60,460,828	\$ 50,349,833	\$ 52,923,701	\$ 54,774,949	\$ 56,203,333	\$ 59,441,583	\$ 60,443,353	\$ 63,083,034	
Department	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Non-Departmental	\$ 2,058,675	\$ 2,692,650	\$ 5,526,626	\$ 5,303,346	\$ 4,420,486	\$ 2,448,562	\$ 2,525,423	\$ 2,602,025	
Administration	\$ 2,031,458	\$ 2,873,146	\$ 2,557,812	\$ 2,497,755	\$ 2,613,851	\$ 2,708,302	\$ 2,807,636	\$ 2,938,717	
City Secretary's Office	\$ 169,609	\$ 194,327	\$ 194,302	\$ 202,995	\$ 210,952	\$ 219,355	\$ 228,245	\$ 240,365	
Information Technology	\$ 944,705	\$ 1,541,921	\$ 1,500,908	\$ 1,397,421	\$ 1,368,720	\$ 1,411,631	\$ 1,456,672	\$ 1,514,593	
Human Resources	\$ 177,197	\$ 297,690	\$ 311,418	\$ 718,314	\$ 680,489	\$ 701,612	\$ 723,641	\$ 752,561	
Municipal Court	\$ 454,826	\$ 638,728	\$ 509,755	\$ 703,426	\$ 730,574	\$ 761,860	\$ 795,241	\$ 840,233	
Debt	\$ 6,307,096	\$ 7,820,080	\$ 9,012,949	\$ 15,330,602	\$ 9,657,674	\$ 10,378,110	\$ 8,745,482	\$ 9,002,528	
Customer Service	\$ 499,764	\$ 580,683	\$ 529,963	\$ 534,309	\$ 556,108	\$ 579,326	\$ 604,115	\$ 635,985	
Administration Total	\$ 12,643,329	\$ 16,639,225	\$ 20,143,733	\$ 26,688,167	\$ 20,238,855	\$ 19,208,759	\$ 17,886,456	\$ 18,527,007	
Library	\$ 881,867	\$ 1,119,290	\$ 1,022,965	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603	
Community Services Total	\$ 881,867	\$ 1,119,290	\$ 1,022,965	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603	
Development	\$ 774,489	\$ 878,664	\$ 964,242	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755	
Development Total	\$ 774,489	\$ 878,664	\$ 964,242	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755	
Fire and EMS	\$ 6,139,175	\$ 6,410,398	\$ 6,283,165	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 8,016,418	
Fire Department Total	\$ 6,139,175	\$ 6,410,398	\$ 6,283,165	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 8,016,418	
Recreation	\$ 3,135,772	\$ 3,916,452	\$ 3,206,642	\$ 3,216,232	\$ 3,062,838	\$ 3,089,575	\$ 3,248,106	\$ 3,338,695	
Parks	\$ 2,232,520	\$ 2,821,024	\$ 2,391,104	\$ 2,333,488	\$ 2,150,038	\$ 2,145,849	\$ 2,272,582	\$ 2,318,636	
Parks and Recreation Total	\$ 5,368,292	\$ 6,737,476	\$ 5,597,746	\$ 5,549,719	\$ 5,212,876	\$ 5,235,424	\$ 5,520,688	\$ 5,657,331	
Police	\$ 7,406,460	\$ 9,145,321	\$ 9,086,716	\$ 11,146,282	\$ 10,600,619	\$ 11,018,178	\$ 11,461,057	\$ 12,058,762	
Police Total	\$ 7,406,460	\$ 9,145,321	\$ 9,086,716	\$ 11,146,282	\$ 10,600,619	\$ 11,018,178	\$ 11,461,057	\$ 12,058,762	
Streets	\$ 1,254,356	\$ 1,631,357	\$ 1,467,305	\$ 1,418,454	\$ 1,469,020	\$ 1,522,779	\$ 1,580,067	\$ 1,656,681	
Fleet/Facilities	\$ -	\$ -	\$ -	\$ 878,702	\$ 853,857	\$ 880,305	\$ 908,171	\$ 942,409	
Water/Wastewater	\$ 6,809,030	\$ 7,661,316	\$ 8,408,667	\$ 7,174,707	\$ 8,192,147	\$ 9,456,617	\$ 9,827,189	\$ 10,381,417	
Public Works Total	\$ 8,063,386	\$ 9,292,673	\$ 9,875,971	\$ 9,471,862	\$ 10,515,023	\$ 11,859,700	\$ 12,315,426	\$ 12,980,508	
Marketing	\$ 1,237,097	\$ 1,787,110	\$ 1,482,675	\$ 1,800,159	\$ 1,779,981	\$ 1,826,468	\$ 1,874,730	\$ 1,934,112	
Visitor's Center	\$ 261,196	\$ 272,219	\$ 270,580	\$ 296,735	\$ 308,785	\$ 321,593	\$ 335,236	\$ 353,499	
Special Events Total	\$ 1,498,294	\$ 2,059,329	\$ 1,753,255	\$ 2,096,894	\$ 2,088,767	\$ 2,148,060	\$ 2,209,966	\$ 2,287,611	
Major Capital - Police	\$ -	\$ -	\$ -	\$ 933,753	\$ 375,139	\$ -	\$ 530,806	\$ 26,802	
Major Capital - Parks & Recreation	\$ 1,287,720	\$ 3,709,930	\$ 4,974,718	\$ 2,173,254	\$ 2,500,000	\$ -	\$ -	\$ -	
Major Capital - Water/Sewer	\$ -	\$ -	\$ -	\$ 263,257	\$ -	\$ -	\$ -	\$ -	
Cash-Funded Capital Total	\$ 1,287,720	\$ 3,709,930	\$ 4,974,718	\$ 3,370,263	\$ 2,875,139	\$ -	\$ 530,806	\$ 26,802	
Grand Total	\$ 44,063,011	\$ 55,992,306	\$ 59,702,512	\$ 67,542,546	\$ 60,118,561	\$ 58,554,502	\$ 59,849,087	\$ 61,977,796	
Surplus (Deficit)	\$ 16,397,817	\$ (5,642,473)	\$ (6,778,811)	\$ (12,767,597)	\$ (3,915,229)	\$ 887,081	\$ 594,266	\$ 1,105,239	
Audit Adjustment	\$ (2,379,741)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Balance	\$ 49,445,219	\$ 43,802,746	\$ 42,666,408	\$ 29,898,811	\$ 25,983,582	\$ 26,870,663	\$ 27,464,929	\$ 28,570,168	



CITY-WIDE REVENUE SUMMARY

City-Wide Interfund Transfers

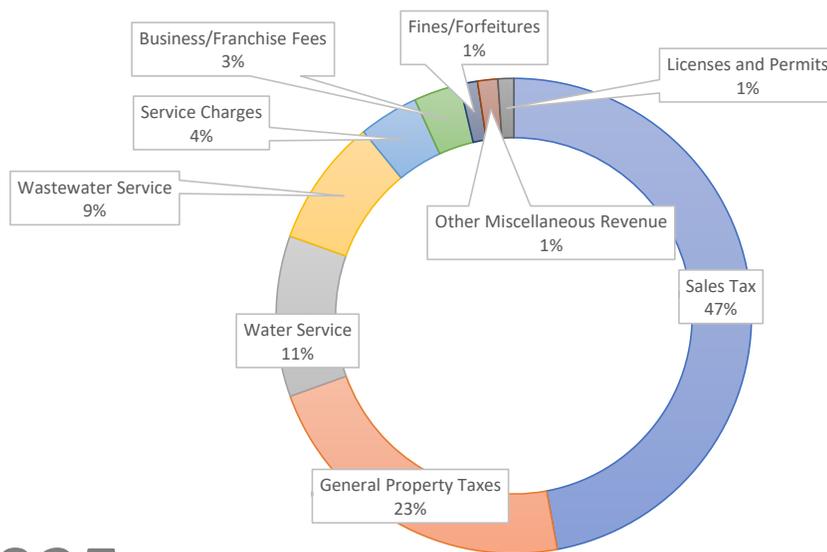
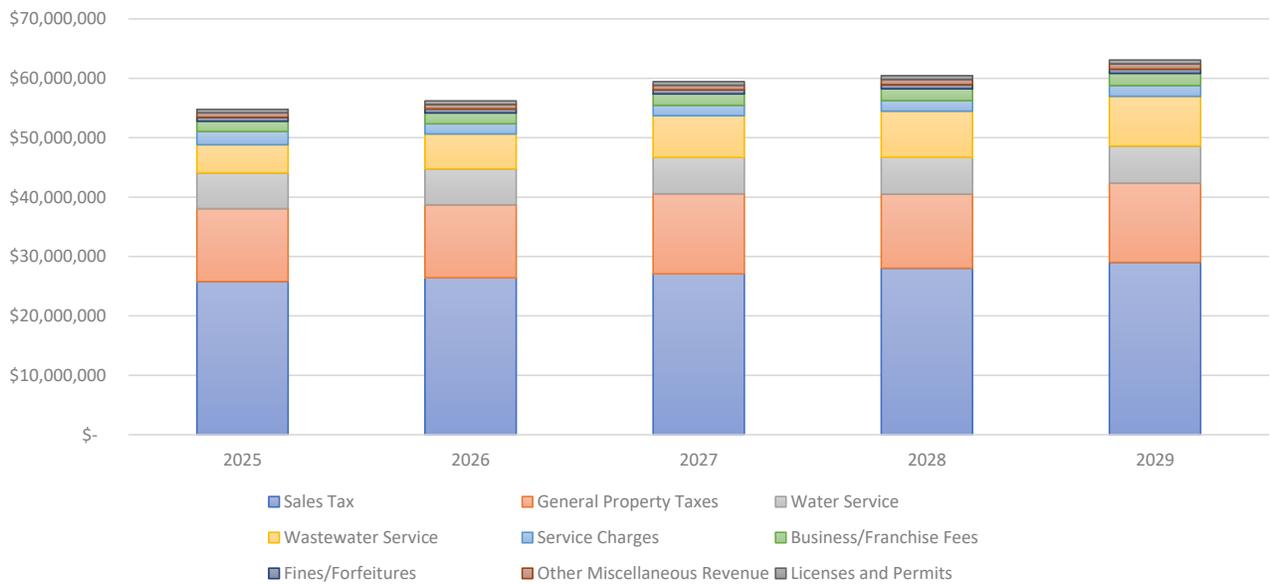
From	To	Function	Purpose	FY25	FY26	FY27	FY28	FY29	FY30
Hotel Fund	General Fund	Special Events	Advertising	\$ 95,000	\$ 97,375	\$ 99,809	\$ 103,303	\$ 106,918	\$ 112,264
General Fund	Facilities CIP	Public Works	Facility Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Fund	VERF	General Fund Fleet	Vehicle Replacements	\$ 475,000	\$ 175,000	\$ 350,000	\$ 850,000	\$ 840,000	\$ 1,000,000
General Fund	Streets CIP	Public Works	Road Maintenance	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
General Fund	CPU Replacement	Library	Technology Replacements	\$ 3,459	\$ 3,545	\$ 3,634	\$ 3,725	\$ 3,818	\$ 3,913
General Fund	CPU Replacement	Visitor's Center	Technology Replacements	\$ 1,538	\$ 1,576	\$ 1,615	\$ 1,655	\$ 1,696	\$ 1,738
General Fund	CPU Replacement	Recreation	Technology Replacements	\$ 5,127	\$ 5,255	\$ 5,386	\$ 5,521	\$ 5,659	\$ 5,800
General Fund	CPU Replacement	Parks	Technology Replacements	\$ 1,153	\$ 1,182	\$ 1,212	\$ 1,242	\$ 1,273	\$ 1,305
General Fund	CPU Replacement	General Administration	Technology Replacements	\$ 7,521	\$ 7,709	\$ 7,902	\$ 8,100	\$ 8,303	\$ 8,511
General Fund	CPU Replacement	City Secretary	Technology Replacements	\$ 727	\$ 745	\$ 764	\$ 783	\$ 803	\$ 823
General Fund	CPU Replacement	Marketing	Technology Replacements	\$ 1,495	\$ 1,532	\$ 1,570	\$ 1,609	\$ 1,649	\$ 1,690
General Fund	CPU Replacement	Information Technology	Technology Replacements	\$ 43,392	\$ 44,477	\$ 45,589	\$ 46,729	\$ 47,897	\$ 49,094
General Fund	CPU Replacement	Planning & Development	Technology Replacements	\$ 4,018	\$ 4,118	\$ 4,221	\$ 4,327	\$ 4,435	\$ 4,546
General Fund	CPU Replacement	Fire	Technology Replacements	\$ 12,302	\$ 12,610	\$ 12,925	\$ 13,248	\$ 13,579	\$ 13,918
General Fund	CPU Replacement	Municipal Court	Technology Replacements	\$ 3,417	\$ 3,502	\$ 3,590	\$ 3,680	\$ 3,772	\$ 3,866
			Total	\$ 84,149	\$ 86,251	\$ 88,408	\$ 90,619	\$ 92,884	\$ 95,204
Hotel Fund	Debt Service Fund	Tourism	Debt Service	\$ 41,407	\$ 41,874	\$ 41,796	\$ 41,679	\$ 41,524	\$ 41,815
Water/Sewer Fund	CPU Replacement	Public Works	Technology Replacements	\$ 4,186	\$ 4,291	\$ 4,398	\$ 4,508	\$ 4,621	\$ 4,737
Water/Sewer Fund	CPU Replacement	Utility Billing	Technology Replacements	\$ 1,538	\$ 1,576	\$ 1,615	\$ 1,655	\$ 1,696	\$ 1,738
			Total	\$ 5,724	\$ 5,867	\$ 6,013	\$ 6,163	\$ 6,317	\$ 6,475
Water/Sewer Fund	W/S Capital Fund	Public Works	Utility Infrastructure	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
REIDC Fund	Debt Service Fund	Parks & Recreation	Debt Service	\$ 238,645	\$ 241,334	\$ 240,886	\$ 240,214	\$ 239,317	\$ 240,998
CCPD Fund	CPU Replacement	Police	Technology Replacements	\$ 21,525	\$ 22,063	\$ 22,615	\$ 23,180	\$ 23,760	\$ 24,354
REIDC Fund	Special Events Fund	Special Events	Special Events	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
CCPD Fund	General Fund	Police	Public Safety Costs	\$ 2,090,000	\$ 2,245,000	\$ 2,390,000	\$ 2,650,000	\$ 2,900,000	\$ 3,100,000
General Fund	Debt Service Fund	Administrative Services	Administrative Services	\$ 4,106,213	\$ -	\$ -	\$ -	\$ -	\$ -
REIDC Fund	General Fund	Parks & Recreation	Parks & Recreation	\$ 3,660,000	\$ 3,800,000	\$ 3,900,000	\$ 4,200,000	\$ 4,450,000	\$ 4,700,000
CCPD Fund	Debt Service Fund	Police	Debt Service	\$ 2,690,125	\$ 2,372,700	\$ 2,377,200	\$ 2,374,450	\$ 2,379,700	\$ 2,372,450
Water/Sewer Fund	General Fund	Administrative Services	Administrative Services	\$ 2,008,742	\$ 2,005,565	\$ 2,066,571	\$ 2,129,542	\$ 2,194,542	\$ 2,261,638

FY 2025 Total Transfer From	FY2025 Total Transfer To									
	General Fund	Facilities CIP	VERF	Streets CIP	CPU Replacement	Debt Service Fund	W/S Capital Fund	Special Events Fund	TOTALS	
Hotel Fund	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 41,407	\$ -	\$ -	\$ 136,407	
General Fund	\$ -	\$ 100,000	\$ 475,000	\$ 150,000	\$ 84,149	\$ 4,106,213	\$ -	\$ -	\$ 4,915,362	
Water/Sewer Fund	\$ 2,008,742	\$ -	\$ -	\$ -	\$ 5,724	\$ -	\$ 150,000	\$ -	\$ 2,164,466	
REIDC Fund	\$ 3,660,000	\$ -	\$ -	\$ -	\$ -	\$ 238,645	\$ -	\$ 1,000,000	\$ 4,898,645	
CCPD Fund	\$ 2,090,000	\$ -	\$ -	\$ -	\$ 21,525	\$ 2,690,125	\$ -	\$ -	\$ 4,801,650	
TOTALS	\$ 7,853,742	\$ 100,000	\$ 475,000	\$ 150,000	\$ 111,398	\$ 7,076,390	\$ 150,000	\$ 1,000,000	\$ 16,916,530	

Revenue Categories

	2025	2026	2027	2028	2029
Sales Tax	\$ 25,781,469	\$ 26,426,005	\$ 27,086,655	\$ 28,034,688	\$ 29,015,902
General Property Taxes	\$ 12,288,477	\$ 12,276,901	\$ 13,471,311	\$ 12,490,190	\$ 13,346,997
Water Service	\$ 5,999,169	\$ 6,055,930	\$ 6,113,983	\$ 6,173,358	\$ 6,234,085
Wastewater Service	\$ 4,741,851	\$ 5,871,766	\$ 7,034,250	\$ 7,766,272	\$ 8,367,878
Service Charges	\$ 2,227,232	\$ 1,711,802	\$ 1,747,157	\$ 1,783,316	\$ 1,820,299
Business/Franchise Fees	\$ 1,733,451	\$ 1,821,767	\$ 1,912,485	\$ 1,982,471	\$ 2,046,748
Fines/Forfeitures	\$ 663,000	\$ 672,945	\$ 683,039	\$ 693,285	\$ 703,684
Other Miscellaneous Revenue	\$ 754,300	\$ 765,776	\$ 777,465	\$ 889,371	\$ 901,498
Licenses and Permits	\$ 586,000	\$ 600,440	\$ 615,238	\$ 630,402	\$ 645,943
Total Revenues	\$ 54,774,949	\$ 56,203,333	\$ 59,441,583	\$ 60,443,353	\$ 63,083,034

Sales Tax	47.1%	47.0%	45.6%	46.4%	46.0%
Property Taxes	22.4%	21.8%	22.7%	20.7%	21.2%



FY 2025

Retail Sales Tax						
Total Receipts	2020	2021	2022	2023	2024 Proj*	2025 Budget
General Fund	\$ 9,039,798	\$ 10,410,771	\$ 12,246,584	\$ 12,679,177	\$ 11,915,678	\$ 12,746,884
Industrial Development Corp	\$ 4,519,899	\$ 5,205,385	\$ 6,123,292	\$ 6,339,589	\$ 6,075,339	\$ 6,373,442
Crime Control District**	\$ -	\$ -	\$ 124	\$ 6,069,578	\$ 6,310,339	\$ 6,373,442
Economic Development Corp**	\$ 4,519,899	\$ 5,205,385	\$ 6,123,292	\$ -	\$ -	\$ -
Total Revenues	\$ 18,079,596	\$ 20,821,541	\$ 24,493,292	\$ 25,088,344	\$ 24,301,355	\$ 25,493,769

*FY 2024 projections includes a \$940,000 negative adjustment from the comptroller.

**In FY 2023, the City eliminated its Economic Development Corporation and created the Crime Control & Prevention District, effectively shifting the additional half-cent sales tax from development purposes to crime prevention.

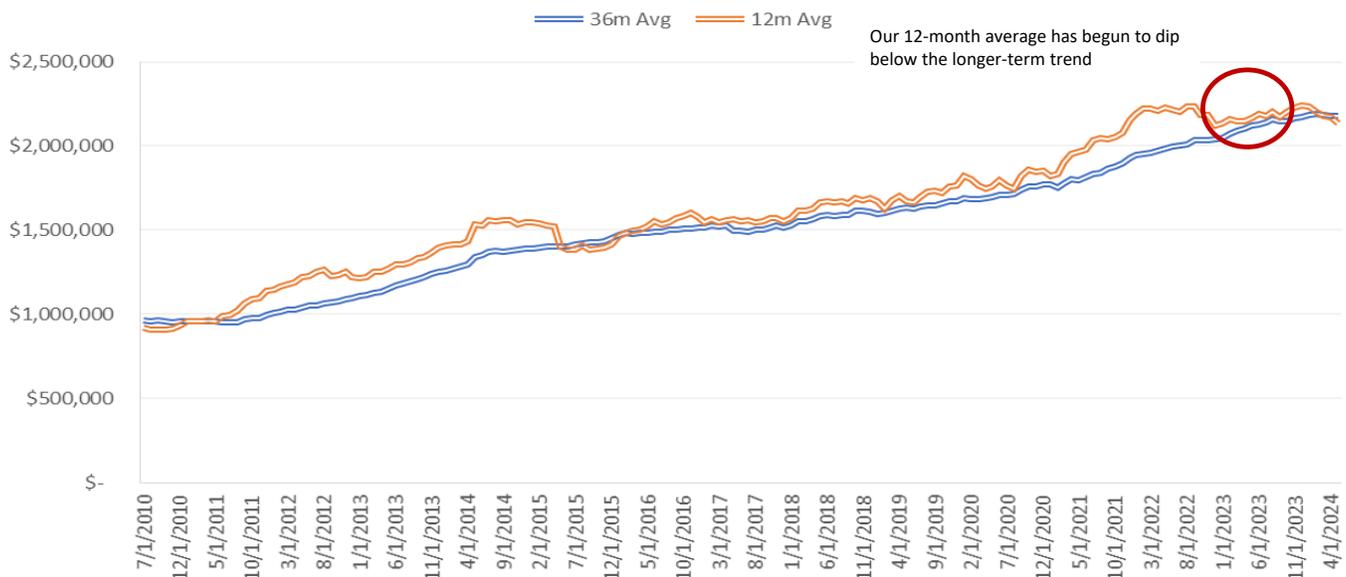
How much does the City charge for sales tax and what is it used for?

Total sales tax for all retail purchases sourced to the City of Roanoke amounts to 8.25 cents for every dollar spent on taxable items. The majority of that, 6.25 cents, goes directly to the State of Texas. The remaining 2 cents makes up the largest single revenue item for the City of Roanoke. One penny of the tax, or 50%, is deposited into the City's General Fund for use on general city operations such as public works, public safety, planning & development, library, parks, and general management. Half of one penny is dedicated to public safety/police expenses while the other half cent is eligible to be spent on parks, economic development, and special events.

What is the City's outlook for sales tax receipts?

Like many smaller cities with direct highway access in North Texas, Roanoke grew very quickly just prior to 2010 and has continued that growth through today. Oak Street in particular has gone from a relatively undeveloped road to being the central hub of Roanoke's designation as the "Unique Dining Capital of Texas." With this growth came drastic increases in visitor traffic and consumer dollars being spent here. However, sales tax is an economically volatile revenue source, and it tends to grow and shrink quickly depending on economic conditions throughout the region, state, and nation. On top of this volatility, around 40% of Roanoke's sales tax revenue comes from its top ten major retailers. This means that if one of those retailers has a slower sales month, the City will feel that impact heavily in its bottom line. This tends to lead Roanoke to have some months with major revenue increases and some with major decreases. Because of this, and because retail sales have been decreasing for the past year, management is being very conservative when considering sales tax receipts in its budgeting. For FY 2024, staff projects a decrease due primarily to a negative audit adjustment from the state. Slow to moderate growth is forecasted for the next several years to ensure our costs don't overrun our available revenue.

Roanoke Finance staff has several methods for evaluating sales tax trends, and one of them is to compare a rolling 12-month average in receipts with a rolling 36-month average. A 12-month average that dips below the 36-month trend is a fairly reliable indicator that a period of decline or slow growth is coming.



Ad Valorem (Property) Tax						
Total Receipts*	2020	2021	2022	2023	2024 Proj*	2025 Budget
Operations	\$ 4,058,099	\$ 4,662,636	\$ 5,269,072	\$ 5,811,441	\$ 6,591,000	\$ 7,100,591
Debt Service	\$ 4,711,293	\$ 4,834,390	\$ 4,894,180	\$ 5,010,815	\$ 5,424,793	\$ 5,187,886
Total Revenues	\$ 8,769,392	\$ 9,497,026	\$ 10,163,252	\$ 10,822,256	\$ 12,015,793	\$ 12,288,477
*Total receipts include delinquent and penalty/interest payments						
Operations Rate	\$ 0.17363	\$ 0.18404	\$ 0.19502	\$ 0.182350	\$ 0.169665	\$ 0.178187
Debt Rate	\$ 0.20149	\$ 0.19108	\$ 0.18010	\$ 0.157430	\$ 0.138374	\$ 0.129852
Total Rate	\$ 0.37512	\$ 0.37512	\$ 0.37512	\$ 0.339780	\$ 0.308039	\$ 0.308039

How much does the City charge for property tax and what is it used for?

All Cities in Texas fall under the same legal requirements in passing a property tax rate. After each county's independent appraisal district assigns taxable value to all property within its jurisdiction, Cities are left to assign the rate charged on property valued inside its own boundaries. This rate has two major components: funding for general city operations and funding for the payment of municipal debt obligations.

Maintenance and Operations Tax Rate

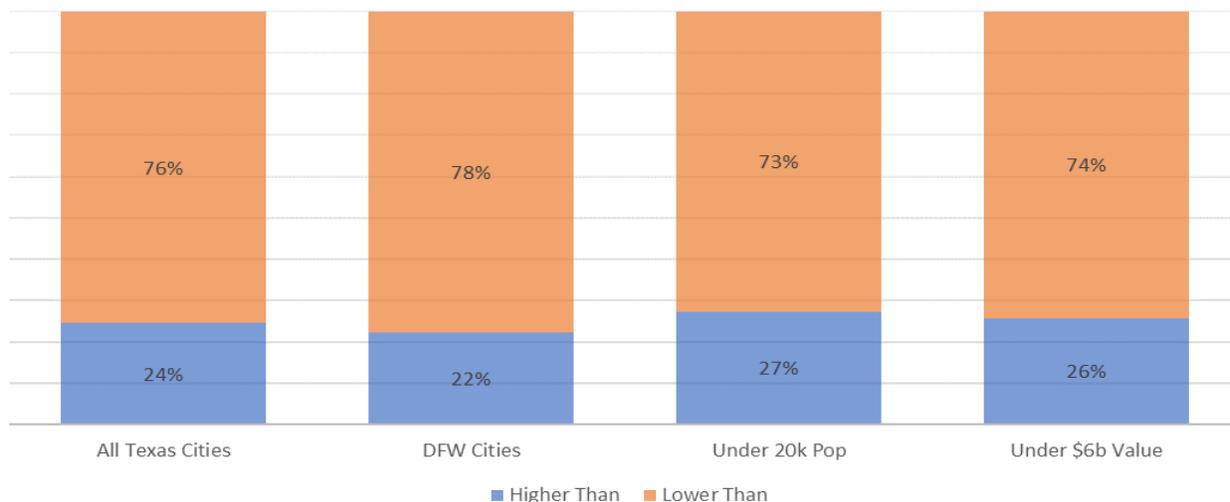
The State of Texas has mandated that a City may only pass a property tax rate that raises an additional 3.5% in operating revenue over the previous fiscal year, not counting newly developed property added to the tax roll. However, an exception exists for cities that have less than 30,000 in population like Roanoke. These smaller cities are permitted to raise at least an additional \$500,000 in operating tax revenue, regardless if that would exceed the 3.5% mandate. This is called the De-minimis rate, and For FY 2024 and FY 2025 Roanoke has enacted that rate exception to help maintain our municipal services to optimum standards for our residents, businesses and visitors. This additional revenue has been budgeted for FY 2025. Similar increases are anticipated for the next five years, although new property will diminish as the City grows closer to build-out.

Debt Service (Interest and Sinking) Tax Rate

The City's debt service tax rate is somewhat less complicated to calculate. In short, Roanoke and other municipalities are legally bound to raise enough revenue to ensure sufficient cash is available to pay the upcoming year's principal and interest on all tax-supported outstanding debt. The City currently anticipates total debt payments of close to \$11.2m for FY 2025, including three new bond issuances that are projected for this fall. Of that \$11.2m, \$5.9m, or approximately 53%, is paid through property taxes. The City will pass a rate that ensures enough cash is available for those payments.

Tax Rate Comparisons

ROANOKE TAX RATE COMPARISON FY 2024



Ad Valorem (Property) Tax Calculations

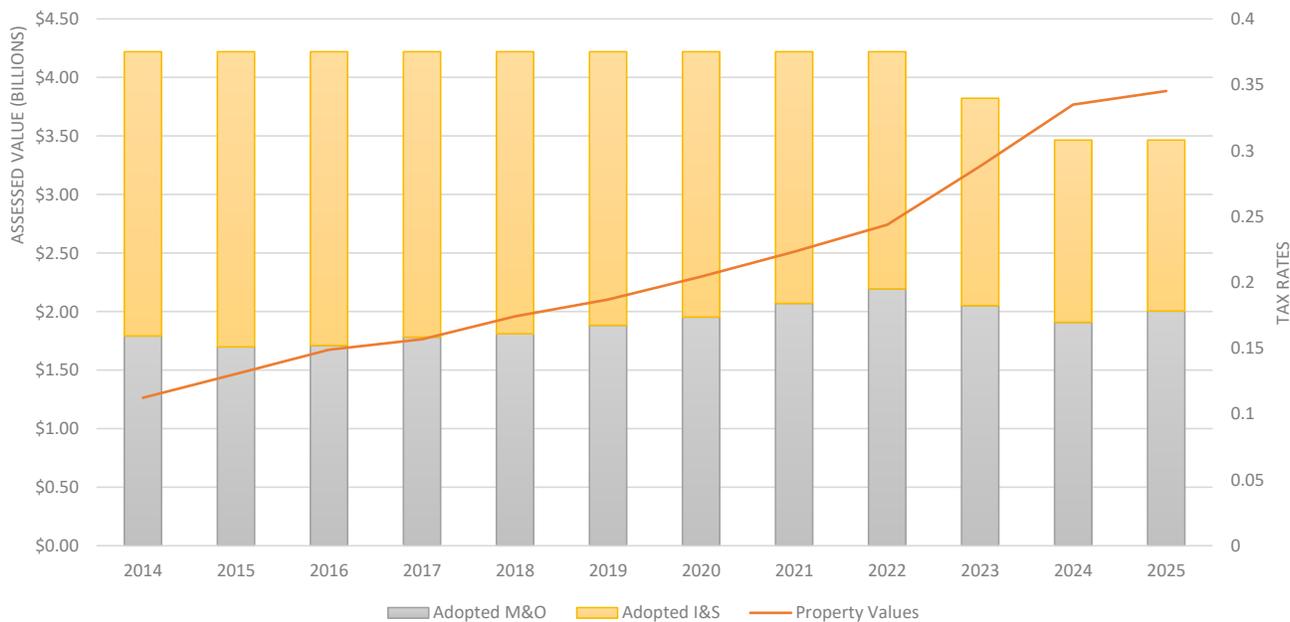
Adjusted 2023 (FY 2024) Taxable Value	\$	3,570,107,913
Total 2024 (FY 2025) Taxable Value	\$	3,923,852,822
Plus Values under Protest	\$	63,651,096
Less Tax Ceilings	\$	(103,292,394)
Net 2024 (FY 2025) Taxable Value	\$	3,884,211,524
Less New Improvements	\$	(165,675,506)
Adjusted Taxable Value for Truth in Taxation Calcs	\$	3,718,536,018

Percent increase calculated from Re-appraisals 4.16%

Rate Breakdown	O&M Rate	I&S Rate	Total Rate
Adopted FY 2024 Rate	\$ 0.169665	\$ 0.138374	\$ 0.308039
2025 Tax Rates			
No-New-Revenue Rate	\$ 0.169541	\$ 0.129852	\$ 0.299393
Voter-Approval Rate	\$ 0.171101	\$ 0.129852	\$ 0.300953
De-Minimis Rate	\$ 0.178187	\$ 0.129852	\$ 0.308039
Proposed FY 2025 Rate	\$ 0.178187	\$ 0.129852	\$ 0.308039

Revenue Breakdown	O&M Revenue	I&S Revenue	Total Revenue
Current Property Values	\$ 6,625,948	\$ 4,828,593	\$ 11,454,541
Frozen Levy	\$ 142,931	\$ 104,160	\$ 247,091
New Improvements	\$ 295,212	\$ 215,133	\$ 510,345
Total	\$ 7,064,091	\$ 5,147,886	\$ 12,211,977

City of Roanoke Property Value and Tax Rate History



	2023	2024	2025
Average Residential Home Taxable Value	\$ 333,799	\$ 361,545	\$ 407,364

Ad Valorem (Property) Tax Average Bill and Impact

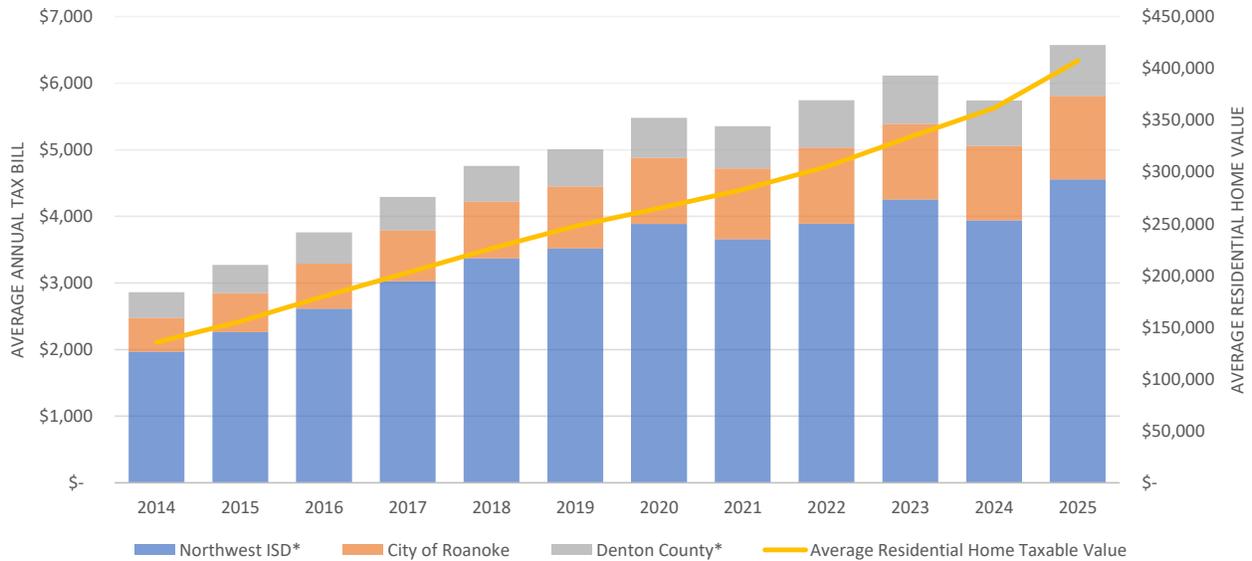
	2023	2024	2025
Average Residential Home Taxable Value	\$ 333,799	\$ 361,545	\$ 407,364
City of Roanoke Tax Rates			
O&M	\$ 0.182348	\$ 0.169665	\$ 0.178187
I&S	\$ 0.157431	\$ 0.138374	\$ 0.129852
Total	\$ 0.339779	\$ 0.308039	\$ 0.308039

Total Tax Rates and Average Tax Bills for Roanoke Residents

	2023	2024	2025
Northwest ISD*	\$ 1.274600	\$ 1.090200	\$ 1.117900
City of Roanoke	\$ 0.339779	\$ 0.308039	\$ 0.308039
Denton County*	\$ 0.217543	\$ 0.189485	\$ 0.188006
Total Rate	\$ 1.831922	\$ 1.587724	\$ 1.613945
Northwest ISD*	\$ 4,255	\$ 3,942	\$ 4,554
City of Roanoke	\$ 1,134	\$ 1,114	\$ 1,255
Denton County*	\$ 726	\$ 685	\$ 766
Total Rate	\$ 6,115	\$ 5,740	\$ 6,575

*FY 2025 proposed tax rates for Denton County and Northwest ISD are not currently known. For the purposes of this book, we have kept those rates steady with FY 2024.

AVERAGE RESIDENTIAL TAX BILLS OVER TIME



*FY 2025 proposed tax rates for Denton County and Northwest ISD are not currently known. For the purposes of this book, we have kept those rates steady with FY 2024.

The City of Roanoke consistently makes up approximately 20% of a resident's annual property tax bill.



CITY-WIDE EXPENSE SUMMARY

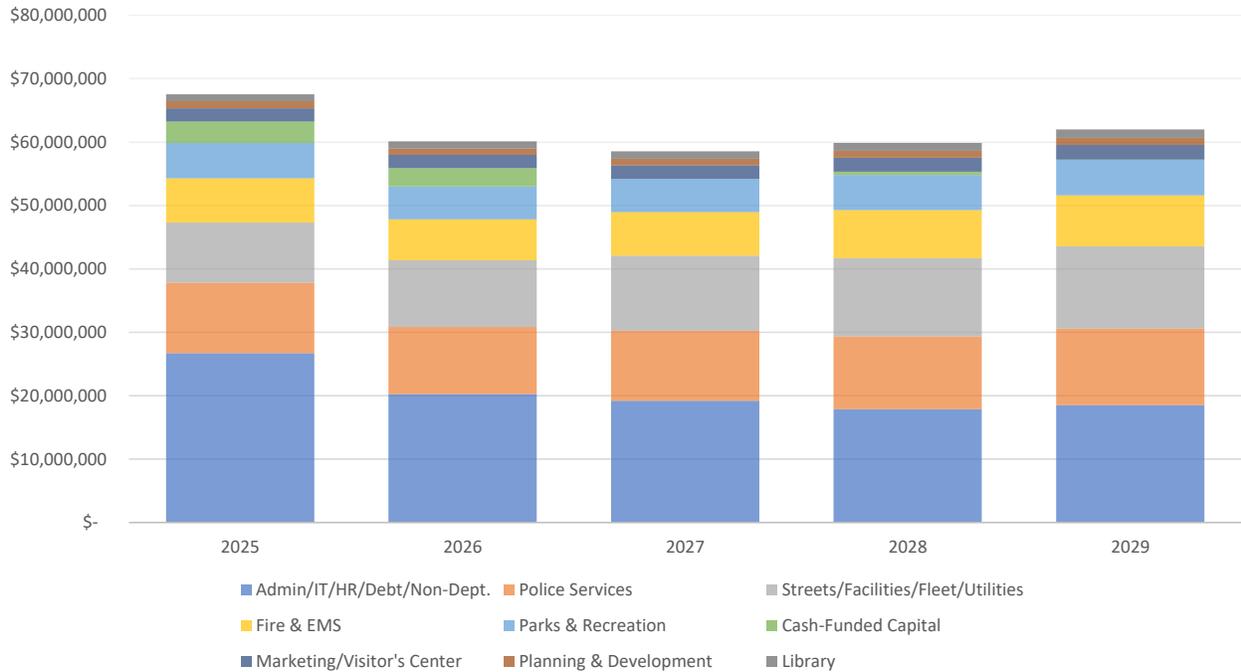
Expense Categories - Operating Funds

	2025	2026	2027	2028	2029
Salaries and Benefits	\$ 25,461,005	\$ 25,496,167	\$ 26,595,336	\$ 27,764,920	\$ 29,389,276
Transfers/Misc	\$ 1,634,849	\$ 1,547,073	\$ 1,636,064	\$ 2,278,670	\$ 2,264,898
Maintenance/Repair	\$ 8,552,514	\$ 9,297,799	\$ 10,513,267	\$ 10,928,526	\$ 11,443,281
Utilities/Professional Services	\$ 4,174,215	\$ 3,913,809	\$ 4,031,224	\$ 4,152,160	\$ 4,276,725
Other Miscellaneous Services	\$ 5,854,810	\$ 5,547,802	\$ 3,586,742	\$ 3,677,892	\$ 3,771,716
Finance Payments	\$ 119,599	\$ 119,599	\$ 119,599	\$ 45,175	\$ 45,175
Supplies	\$ 1,334,038	\$ 1,282,831	\$ 1,302,074	\$ 1,321,605	\$ 1,341,429
Capital Outlay	\$ 5,080,914	\$ 3,255,807	\$ 392,087	\$ 934,656	\$ 442,767
Total Operating	\$ 52,211,944	\$ 50,460,887	\$ 48,176,392	\$ 51,103,605	\$ 52,975,268
Payroll:Operating	48.8%	50.5%	55.2%	54.3%	55.5%
Debt	\$ 15,330,602	\$ 9,657,674	\$ 10,378,110	\$ 8,745,482	\$ 9,002,528
Debt:Operating	29.4%	19.1%	21.5%	17.1%	17.0%



Expenses by Function, Excluding Interfund Transfers

	2025	2026	2027	2028	2029
Admin/IT/HR/Debt/Non-Dept.	\$ 26,688,167	\$ 20,238,855	\$ 19,208,759	\$ 17,886,456	\$ 18,527,007
Police Services	\$ 11,146,282	\$ 10,600,619	\$ 11,018,178	\$ 11,461,057	\$ 12,058,762
Streets/Facilities/Fleet/Utilities	\$ 9,471,862	\$ 10,515,023	\$ 11,859,700	\$ 12,315,426	\$ 12,980,508
Fire & EMS	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 8,016,418
Parks & Recreation	\$ 5,549,719	\$ 5,212,876	\$ 5,235,424	\$ 5,520,688	\$ 5,657,331
Cash-Funded Capital	\$ 3,370,263	\$ 2,875,139	\$ -	\$ 530,806	\$ 26,802
Marketing/Visitor's Center	\$ 2,096,894	\$ 2,088,767	\$ 2,148,060	\$ 2,209,966	\$ 2,287,611
Planning & Development	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755
Library	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603
	\$ 67,542,546	\$ 60,118,561	\$ 58,554,502	\$ 59,849,087	\$ 61,977,796





CITY-WIDE POSITION SUMMARY

	FY20	FY21	FY22	FY23	FY24	Additions	FY25
General Fund - Administration							
Accounting Technician	1.0	1.0	1.0	1.0	2.0		2.0
Executive Admin Assistant	1.0	1.0	1.0	1.0	1.0		1.0
Finance Director	1.0	1.0	1.0	1.0	1.0		1.0
ACM/Police Chief	1.0	1.0	1.0	1.0	1.0		1.0
Accountant	1.0	1.0	1.0	1.0	1.0		1.0
City Manager	1.0	1.0	1.0	1.0	1.0		1.0
Finance Administrator	0.0	0.0	0.0	1.0	1.0		1.0
Economic Development Mngr	0.0	0.0	0.0	0.0	1.0		1.0
General Fund Administration Total	6.0	6.0	6.0	7.0	9.0	0.0	9.0
General Fund - City Secretary							
City Secretary	1.0	1.0	1.0	1.0	1.0		1.0
General Fund City Secretary's Office Total	1.0	1.0	1.0	1.0	1.0	0.0	1.0
General Fund - Planning & Development							
Planner	1.0	1.0	1.0	1.0	1.0		1.0
Development Svcs Manager	1.0	1.0	1.0	1.0	1.0		1.0
Sr. Building Inspector	1.0	1.0	1.0	1.0	1.0		1.0
Code Enforcement Officer	1.0	1.0	1.0	1.0	1.0		1.0
Permit Technician	1.0	1.0	1.0	1.0	1.0		1.0
General Fund Development Total	5.0	5.0	5.0	5.0	5.0	0.0	5.0
General Fund - Fire & EMS							
Firefighter/Paramedic	21.0	21.0	21.0	21.0	21.0		21.0
Driver/Engineer	3.0	3.0	3.0	3.0	3.0		3.0
Fire Captain	3.0	3.0	3.0	3.0	3.0		3.0
Firefighter/EMT	1.5	1.5	1.5	1.5	1.5		1.5
Fire Chief	1.0	1.0	1.0	1.0	1.0		1.0
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0		1.0
Assistant Fire Chief	1.0	1.0	1.0	1.0	1.0		1.0
Battalion Chief	1.0	1.0	1.0	1.0	1.0		1.0
Emergency Mgmt Officer	0.0	0.0	0.0	0.0	1.0		1.0
Asst Chief - Fire Marshal	1.0	1.0	1.0	1.0	1.0		1.0
Administrative Tech. Asst.	0.5	0.5	0.5	0.5	0.5		0.5
General Fund Fire and EMS Total	34.0	34.0	34.0	34.0	35.0	0.0	35.0

	FY20	FY21	FY22	FY23	FY24	Additions	FY25
General Fund - Fleet/Facilities							
Fleet/Facility Superintendent	0.0	0.0	0.0	0.0	1.0		1.0
Building Maint. Tech. II	0.0	0.0	0.0	0.0	1.0		1.0
Building Maint. Tech. I	0.0	0.0	0.0	0.0	1.0		1.0
General Fund Fleet/Facilities Total	0.0	0.0	0.0	0.0	3.0	0.0	3.0
General Fund - Human Resources							
HR Administrator	1.0	1.0	1.0	1.0	1.0		1.0
HR Manager	1.0	1.0	1.0	1.0	1.0		1.0
HR Assistant	1.0	1.0	1.5	1.0	1.0		1.0
General Fund Human Resources Total	3.0	3.0	3.5	3.0	3.0	0.0	3.0
General Fund - Information Technology							
Systems Analyst II	2.0	2.0	2.0	2.0	2.0		2.0
GIS Program Administrator	0.0	0.0	0.0	1.0	1.0		1.0
Systems Analyst I	0.0	0.0	0.0	1.0	1.0		1.0
IT Manager	1.0	1.0	1.0	1.0	1.0		1.0
General Fund Information Technology Total	3.0	3.0	3.0	5.0	5.0	0.0	5.0
General Fund - Library							
Librarian	3.0	3.0	3.0	3.0	3.0		3.0
Circulation Clerk	3.0	3.0	3.0	3.0	3.0		3.0
Circulation Supervisor	0.0	0.0	0.0	0.0	1.0		1.0
Library Director	1.0	1.0	1.0	1.0	1.0		1.0
Collection Svcs Tech	1.0	1.0	1.0	1.0	1.0		1.0
General Fund Library Total	8.0	8.0	8.0	8.0	9.0	0.0	9.0
General Fund - Marketing & Special Events							
Special Events Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Events Specialist	1.0	1.0	1.0	1.0	1.0		1.0
Events Coordinator	1.0	1.0	1.0	1.0	1.0		1.0
Comm. & Public Engmt	0.5	0.5	1.0	1.0	1.0		1.0
General Fund Marketing & Special Events Total	3.5	3.5	4.0	4.0	4.0	0.0	4.0
General Fund - Municipal Court							
Deputy Court Clerk	1.0	1.0	1.0	1.0	2.0	1.0	3.0
Court Administrator	1.0	1.0	1.0	1.0	1.0		1.0
Sr. Deputy Court Clerk	0.0	0.0	0.0	1.0	1.0		1.0
Warrant Officer/Court Baliff	0.5	0.5	0.5	0.5	0.5		0.5
City Judge	0.5	0.5	0.5	0.5	0.5		0.5
General Fund Municipal Court Total	3.0	3.0	3.0	4.0	5.0	1.0	6.0

	FY20	FY21	FY22	FY23	FY24	Additions	FY25
General Fund - Parks & Recreation							
Recreation Aide	7.5	7.5	7.5	7.5	7.5		7.5
Maintenance Tech II	4.0	4.0	4.0	4.0	4.0		4.0
Maintenance Worker I	2.0	2.0	2.0	3.0	3.0		3.0
Crew Leader	1.0	1.0	1.0	2.0	2.0		2.0
Custodian I	2.0	2.0	2.0	2.0	2.0		2.0
Parks Superintendent	1.0	1.0	1.0	1.0	1.0		1.0
Maintenance Worker II	2.0	2.0	2.0	1.0	1.0		1.0
Athletics/Aquatics Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Administrative Assistant II	0.0	0.0	0.0	0.0	1.0		1.0
Custodian II	1.0	1.0	1.0	1.0	1.0		1.0
Recreation Superintendent	1.0	1.0	1.0	1.0	1.0		1.0
Recreation Specialist - Prgs	1.0	1.0	1.0	1.0	1.0		1.0
Director Of Parks & Recreation	1.0	1.0	1.0	1.0	1.0		1.0
Recreation Center Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Senior Center Supervisor	0.0	0.0	0.0	0.0	1.0		1.0
Recreation Specialist	0.0	0.0	0.0	0.0	1.0		1.0
After School Counselor	1.0	1.0	1.0	1.0	1.0		1.0
Senior Recreation Aide	1.0	1.0	1.0	1.0	1.0		1.0
Camp Counselor	1.0	1.0	1.0	1.0	1.0		1.0
General Fund Parks & Recreation Total	28.5	28.5	28.5	29.5	32.5	0.0	32.5

	FY20	FY21	FY22	FY23	FY24	Additions	FY25
General Fund - Police							
Officer	19.0	19.0	19.0	21.0	21.0	1.0	22.0
Dispatcher	6.0	6.0	6.0	8.0	8.0		8.0
Sergeant	6.0	6.0	6.0	6.0	7.0		7.0
Corporal	4.0	4.0	4.0	4.0	4.0		4.0
Crossing Guard	4.0	4.0	4.0	4.0	4.0		4.0
Captain	3.0	3.0	3.0	3.0	3.0		3.0
Records Clerk	1.0	1.0	2.0	2.0	2.0		2.0
Crisis Intervention Clinician	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Senior Dispatcher	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Records Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Communications Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Assistant Police Chief	0.0	0.0	0.0	1.0	1.0		1.0
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0		1.0
Sr. Dispatcher	1.0	1.0	1.0	1.0	1.0		1.0
Police Chief	1.0	1.0	1.0	1.0	1.0		1.0
Property & Evidence Tech.	1.0	1.0	1.0	1.0	1.0		1.0
Intern	0.5	0.5	0.5	0.5	0.5		0.5
General Fund Police Total	49.5	49.5	50.5	55.5	56.5	3.0	59.5
General Fund - Public Works							
Crew Leader	2.0	2.0	2.0	2.0	2.0		2.0
Quality Compliance Coordinator	2.0	2.0	2.0	2.0	2.0		2.0
Equipment Operator	2.0	2.0	2.0	2.0	2.0		2.0
Maintenance Tech I	1.0	1.0	1.0	1.0	1.0		1.0
Construction Inspector	1.0	1.0	1.0	1.0	1.0		1.0
Director of Public Works	1.0	1.0	1.0	1.0	1.0		1.0
General Fund Public Works Total	9.0	9.0	9.0	9.0	9.0	0.0	9.0
General Fund - Visitors Center							
RVCM Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Curator/Collections Clerk	1.0	1.0	1.0	1.0	1.0		1.0
Visitors Services Rep.	0.5	0.5	0.5	0.5	0.5		0.5
General Fund Visitor's Center Total	2.5	2.5	2.5	2.5	2.5	0.0	2.5
General Fund Total	156.0	156.0	158.0	167.5	179.5	4.0	183.5

	FY20	FY21	FY22	FY23	FY24	Additions	FY25
Utilities Fund - Public Works							
Maintenance Tech I	2.0	2.0	2.0	2.0	2.0		2.0
Custodian I	1.0	1.0	1.0	1.0	1.0		1.0
Maintenance Worker I	1.0	1.0	1.0	1.0	1.0		1.0
Foreman	1.0	1.0	1.0	1.0	1.0		1.0
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0		1.0
Equipment Operator	0.0	0.0	0.0	0.0	1.0		1.0
Superintendent	1.0	1.0	1.0	1.0	1.0		1.0
Crew Leader	1.0	1.0	1.0	1.0	1.0		1.0
Utilities Fund Public Works Total	8.0	8.0	8.0	8.0	9.0	0.0	9.0
Utilities Fund - Customer Service							
Customer Service Rep	3.0	3.0	3.0	3.0	2.0		2.0
Senior Customer Service Rep.	1.0	1.0	1.0	1.0	1.0		1.0
Customer Service Supervisor	1.0	1.0	1.0	1.0	1.0		1.0
Utilities Fund Utility Billing Total	5.0	5.0	5.0	5.0	4.0	0.0	4.0
Utilities Fund Total	13.0	13.0	13.0	13.0	13.0	0.0	13.0
City-Wide Total	169.0	169.0	171.0	180.5	192.5	4.0	196.5



GENERAL FUND SUMMARY

General Fund										
Beginning Balance	\$ 11,006,121	\$ 12,232,824	\$ 24,095,732	\$ 24,095,732	\$ 20,771,370	\$ 12,558,944	\$ 10,562,321	\$ 10,594,791	\$ 10,640,492	
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
General Property Taxes Total	\$ 5,269,072	\$ 5,811,441	\$ 6,849,880	\$ 6,591,000	\$ 7,100,591	\$ 7,751,189	\$ 8,381,796	\$ 8,997,414	\$ 9,598,042	
Sales Tax Total	\$ 12,246,584	\$ 12,620,678	\$ 12,500,000	\$ 11,915,678	\$ 12,746,884	\$ 13,065,556	\$ 13,392,195	\$ 13,860,922	\$ 14,346,054	
Business/Franchise Fees Total	\$ 2,227,730	\$ 2,296,190	\$ 2,154,867	\$ 2,200,549	\$ 3,855,704	\$ 3,960,930	\$ 4,115,956	\$ 4,253,743	\$ 4,388,021	
Service Charges Total	\$ 1,604,218	\$ 1,677,969	\$ 1,652,077	\$ 2,017,080	\$ 1,956,232	\$ 1,438,312	\$ 1,471,142	\$ 1,504,743	\$ 1,539,131	
Fines/Forfeitures Total	\$ 663,388	\$ 599,961	\$ 683,000	\$ 546,803	\$ 603,000	\$ 612,045	\$ 621,226	\$ 630,544	\$ 640,002	
Licenses and Permits Total	\$ 922,855	\$ 477,080	\$ 556,800	\$ 580,716	\$ 585,500	\$ 599,933	\$ 614,723	\$ 629,880	\$ 645,412	
Grants Total	\$ 3,546,927	\$ 11,139,738	\$ 87,875	\$ 2,252,895	\$ 3,660,000	\$ 3,800,000	\$ 3,900,000	\$ 4,200,000	\$ 4,450,000	
Interfund Transfers Total	\$ -	\$ -	\$ -	\$ -	\$ 2,090,000	\$ 2,245,000	\$ 2,390,000	\$ 2,650,000	\$ 2,900,000	
Other Miscellaneous Revenue Total	\$ 211,897	\$ 724,174	\$ 90,000	\$ 724,576	\$ 396,000	\$ 403,885	\$ 411,932	\$ 421,142	\$ 430,582	
Grand Total	\$ 26,692,671	\$ 35,347,231	\$ 24,574,499	\$ 26,829,297	\$ 32,993,912	\$ 33,876,849	\$ 35,298,970	\$ 37,148,388	\$ 38,937,244	
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Non-Departmental	\$ 2,057,461	\$ 2,061,825	\$ 2,597,650	\$ 5,508,626	\$ 5,291,346	\$ 4,408,306	\$ 2,436,200	\$ 2,512,875	\$ 2,589,289	
Administration	\$ 1,521,848	\$ 2,031,458	\$ 2,873,146	\$ 2,557,812	\$ 6,603,968	\$ 2,613,851	\$ 2,708,302	\$ 2,807,636	\$ 2,938,717	
City Secretary's Office	\$ 180,615	\$ 169,609	\$ 194,327	\$ 194,302	\$ 202,995	\$ 210,952	\$ 219,355	\$ 228,245	\$ 240,365	
Information Technology	\$ 787,111	\$ 944,705	\$ 1,541,921	\$ 1,500,908	\$ 1,397,421	\$ 1,368,720	\$ 1,411,631	\$ 1,456,672	\$ 1,514,593	
Human Resources	\$ 115,975	\$ 177,197	\$ 297,690	\$ 311,418	\$ 718,314	\$ 680,489	\$ 701,612	\$ 723,641	\$ 752,561	
Municipal Court	\$ 455,980	\$ 454,826	\$ 638,728	\$ 509,755	\$ 703,426	\$ 730,574	\$ 761,860	\$ 795,241	\$ 840,233	
Administration Total	\$ 5,118,990	\$ 5,839,618	\$ 8,143,462	\$ 10,582,821	\$ 14,917,469	\$ 10,012,893	\$ 8,238,960	\$ 8,524,310	\$ 8,875,758	
Library	\$ 688,027	\$ 881,867	\$ 1,119,290	\$ 1,022,965	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603	
Community Services Total	\$ 688,027	\$ 881,867	\$ 1,119,290	\$ 1,022,965	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603	
Development	\$ 899,423	\$ 774,489	\$ 878,664	\$ 964,242	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755	
Development Total	\$ 899,423	\$ 774,489	\$ 878,664	\$ 964,242	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755	
Fire and EMS	\$ 4,713,174	\$ 6,139,175	\$ 6,410,398	\$ 6,283,165	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 8,016,418	
Fire Department Total	\$ 4,713,174	\$ 6,139,175	\$ 6,410,398	\$ 6,283,165	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 8,016,418	
Recreation	\$ 1,705,946	\$ 2,065,323	\$ 2,484,034	\$ 2,178,179	\$ 2,334,875	\$ 2,419,903	\$ 2,509,322	\$ 2,603,517	\$ 2,729,383	
Parks	\$ 1,036,832	\$ 1,162,071	\$ 1,388,606	\$ 1,362,640	\$ 1,452,130	\$ 1,507,102	\$ 1,565,597	\$ 1,627,994	\$ 1,709,325	
Parks and Recreation Total	\$ 2,742,778	\$ 3,227,394	\$ 3,872,640	\$ 3,540,819	\$ 3,787,005	\$ 3,927,006	\$ 4,074,919	\$ 4,231,510	\$ 4,438,708	
Police	\$ 7,121,499	\$ 4,683,857	\$ 5,612,960	\$ 5,583,388	\$ 10,020,363	\$ 10,034,641	\$ 10,438,648	\$ 10,867,579	\$ 11,450,924	
Police Total	\$ 7,121,499	\$ 4,683,857	\$ 5,612,960	\$ 5,583,388	\$ 10,020,363	\$ 10,034,641	\$ 10,438,648	\$ 10,867,579	\$ 11,450,924	
Streets	\$ 1,198,604	\$ 1,254,356	\$ 1,631,357	\$ 1,467,305	\$ 1,418,454	\$ 1,469,020	\$ 1,522,779	\$ 1,580,067	\$ 1,656,681	
Fleet/Facilities	\$ -	\$ -	\$ -	\$ -	\$ 878,702	\$ 853,857	\$ 880,305	\$ 908,171	\$ 942,409	
Public Works Total	\$ 1,198,604	\$ 1,254,356	\$ 1,631,357	\$ 1,467,305	\$ 2,297,155	\$ 2,322,877	\$ 2,403,084	\$ 2,488,237	\$ 2,599,091	
Marketing	\$ 457,115	\$ 422,371	\$ 582,184	\$ 438,374	\$ 668,251	\$ 679,989	\$ 704,914	\$ 731,126	\$ 765,682	
Visitor's Center	\$ 296,587	\$ 261,196	\$ 272,219	\$ 270,580	\$ 296,735	\$ 308,785	\$ 321,593	\$ 335,236	\$ 353,499	
Special Events Total	\$ 753,702	\$ 683,567	\$ 854,403	\$ 708,954	\$ 964,986	\$ 988,774	\$ 1,026,507	\$ 1,066,362	\$ 1,119,181	
Grand Total	\$ 23,236,197	\$ 23,484,324	\$ 28,523,174	\$ 30,153,659	\$ 41,206,337	\$ 35,873,472	\$ 35,266,500	\$ 37,102,687	\$ 38,923,437	
Surplus (Deficit)	\$ 3,456,474	\$ 11,862,908	\$ (3,948,675)	\$ (3,324,362)	\$ (8,212,425)	\$ (1,996,623)	\$ 32,470	\$ 45,701	\$ 13,807	
Ending Balance	\$ 12,232,824	\$ 24,095,732	\$ 20,147,057	\$ 20,771,370	\$ 12,558,944	\$ 10,562,321	\$ 10,594,791	\$ 10,640,492	\$ 10,654,299	

Starting Fund Balance	\$ 20,771,370	\$ 12,558,944	\$ 10,562,321	\$ 10,594,791	\$ 10,640,492
Ongoing Revenues	\$ 32,993,912	\$ 33,876,849	\$ 35,298,970	\$ 37,148,388	\$ 38,937,244
Ongoing Expenses	\$ 32,956,310	\$ 33,841,456	\$ 35,266,500	\$ 37,102,687	\$ 38,923,437
Operating Balance	\$ 37,602	\$ 35,393	\$ 32,470	\$ 45,701	\$ 13,807
Planned use of Fund Balance	\$ (8,250,027)	\$ (2,032,016)	\$ -	\$ -	\$ -
380 Agreement Payment	\$ (2,123,426)	\$ (2,032,016)	\$ -	\$ -	\$ -
Bond Call	\$ (4,106,213)	\$ -	\$ -	\$ -	\$ -
Retirements	\$ (850,000)	\$ -	\$ -	\$ -	\$ -
One-Time Operating Items	\$ (1,170,388)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 12,558,944	\$ 10,562,321	\$ 10,594,791	\$ 10,640,492	\$ 10,654,299
Operating Reserve	\$ 6,773,644	\$ 5,897,009	\$ 5,797,233	\$ 6,099,072	\$ 6,398,373
Available Balance	\$ 5,785,300	\$ 4,665,312	\$ 4,797,558	\$ 4,541,420	\$ 4,255,926

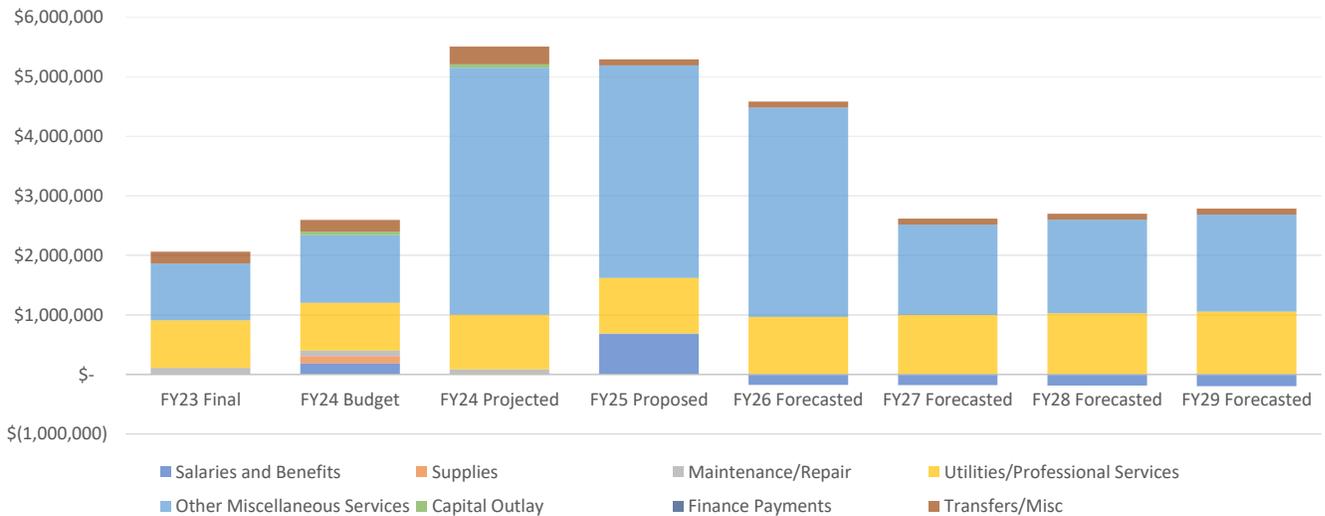


GENERAL FUND DEPARTMENT SUMMARIES

General Fund - Non-Departmental

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ -	\$ 186,550	\$ -	\$ 682,010	\$ (173,870)	\$ (179,955)	\$ (186,254)	\$ (195,566)
Supplies	\$ 10,485	\$ 120,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Repair	\$ 101,580	\$ 93,100	\$ 75,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Utilities/Professional Services	\$ 798,731	\$ 805,000	\$ 915,000	\$ 930,500	\$ 958,415	\$ 987,167	\$ 1,016,782	\$ 1,047,286
Other Miscellaneous Services	\$ 951,029	\$ 1,137,000	\$ 4,150,660	\$ 3,568,836	\$ 3,513,561	\$ 1,518,584	\$ 1,571,734	\$ 1,626,745
Capital Outlay	\$ -	\$ 56,000	\$ 55,966	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 200,000	\$ 200,000	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total	\$ 2,061,825	\$ 2,597,650	\$ 5,508,626	\$ 5,291,346	\$ 4,408,306	\$ 2,436,200	\$ 2,512,875	\$ 2,589,289

Item Added	One-Time	Ongoing	Total
Bond Payoff	\$ 4,106,213	\$ -	\$ 4,106,213
Retiree Separation	\$ 750,000	\$ -	\$ 750,000
Total	\$ 4,856,213	\$ -	\$ 4,856,213

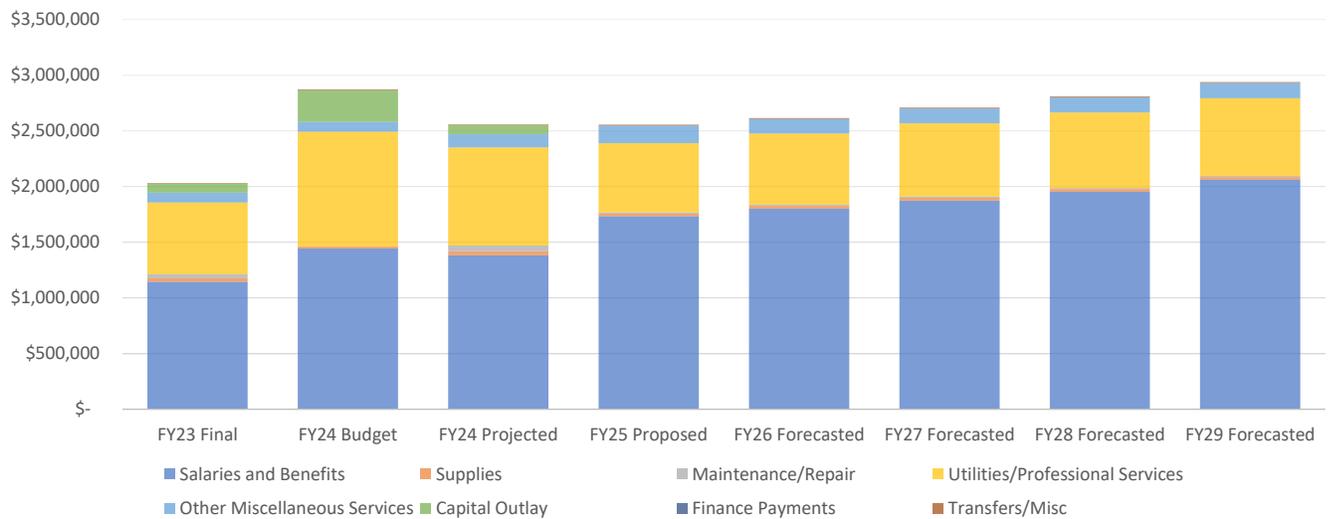


Notes:
 Of the City's total workforce, approximately 25% are eligible to retire as of the current fiscal year. Upon retirement separation, Roanoke compensates an employee for a portion of their unused sick and vacation time. The total eligible retirement compensation for employees allocated to the General Fund is budgeted in Non-Departmental salaries. Any unexpended liabilities related to retirements will be rebudgeted in the following fiscal year. Similarly, Finance staff estimates City-wide turnover and budget the associated estimated salary savings as a negative line-item in Non-Departmental salaries. Additionally, Roanoke will occasionally offer economic development agreement incentives to businesses in the form of sales and property tax rebates. The City currently has a substantial amount of these rebates due in the next several years, although they are scheduled to lessen substantially starting in FY2027. Finally, the City will utilize excess General Fund balance to pay off three bond issues. This payment appears as a transfer from this department to the Debt Service Fund.

General Fund - Administration

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 1,145,196	\$ 1,442,653	\$ 1,380,834	\$ 1,733,139	\$ 1,801,819	\$ 1,874,404	\$ 1,951,254	\$ 2,059,214
Supplies	\$ 29,363	\$ 17,800	\$ 37,500	\$ 24,325	\$ 24,690	\$ 25,060	\$ 25,436	\$ 25,818
Maintenance/Repair	\$ 36,605	\$ 2,500	\$ 51,760	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Utilities/Professional Services	\$ 644,350	\$ 1,029,300	\$ 880,280	\$ 620,570	\$ 637,179	\$ 656,294	\$ 675,983	\$ 696,262
Other Miscellaneous Services	\$ 89,447	\$ 87,000	\$ 118,601	\$ 160,300	\$ 132,255	\$ 134,238	\$ 136,252	\$ 138,296
Capital Outlay	\$ 79,159	\$ 286,555	\$ 81,500	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 7,338	\$ 7,338	\$ 7,338	\$ 7,521	\$ 7,709	\$ 7,902	\$ 8,100	\$ 8,303
Total	\$ 2,031,458	\$ 2,873,146	\$ 2,557,812	\$ 2,555,855	\$ 2,613,851	\$ 2,708,302	\$ 2,807,636	\$ 2,938,717

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -



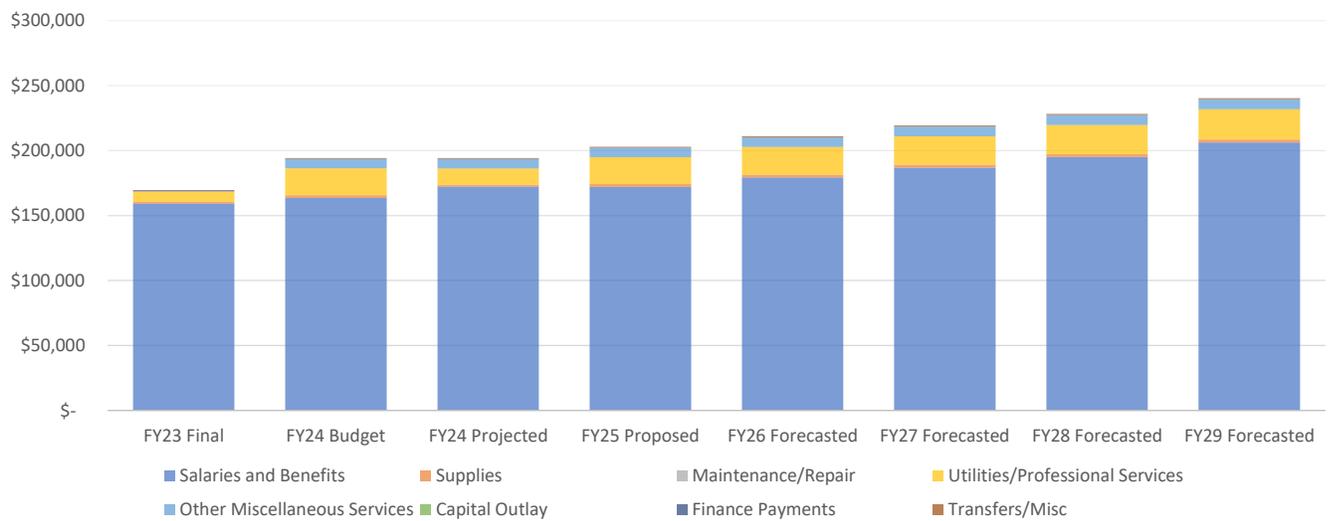
Notes:

The City's General Fund Administration Department houses both City Management staff as well as Finance personnel.

General Fund - City Secretary

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 159,166	\$ 163,563	\$ 172,278	\$ 172,168	\$ 179,346	\$ 186,950	\$ 195,018	\$ 206,294
Supplies	\$ 1,440	\$ 2,140	\$ 1,500	\$ 2,140	\$ 2,172	\$ 2,205	\$ 2,238	\$ 2,271
Maintenance/Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities/Professional Services	\$ 7,503	\$ 20,600	\$ 12,500	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	\$ 23,185
Other Miscellaneous Services	\$ 791	\$ 7,315	\$ 7,315	\$ 7,360	\$ 7,470	\$ 7,582	\$ 7,696	\$ 7,812
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 709	\$ 709	\$ 709	\$ 727	\$ 745	\$ 764	\$ 783	\$ 803
Total	\$ 169,609	\$ 194,327	\$ 194,302	\$ 202,995	\$ 210,952	\$ 219,355	\$ 228,245	\$ 240,365

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

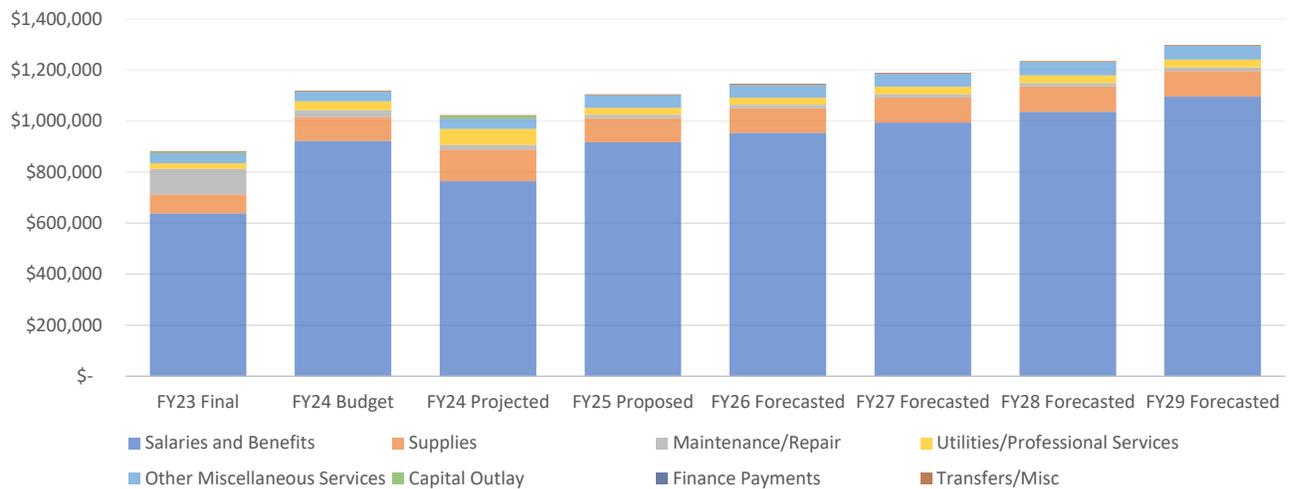


Notes:
 The City Secretary Department serves as manager for the legislative operations of Roanoke's official records. In this role, the office is accountable for the integrity, protection, compliance, availability, retention, disposition, and transparency of all City records in accordance with the Texas State Library and Archives Commission Records Schedule.

General Fund - Library

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 637,706	\$ 921,395	\$ 764,015	\$ 915,967	\$ 953,716	\$ 993,684	\$ 1,036,083	\$ 1,095,381
Supplies	\$ 74,864	\$ 93,540	\$ 123,900	\$ 94,800	\$ 96,222	\$ 97,665	\$ 99,130	\$ 100,617
Maintenance/Repair	\$ 99,994	\$ 27,850	\$ 18,350	\$ 12,850	\$ 13,107	\$ 13,369	\$ 13,637	\$ 13,909
Utilities/Professional Services	\$ 21,742	\$ 34,110	\$ 62,660	\$ 27,430	\$ 28,253	\$ 29,100	\$ 29,974	\$ 30,873
Other Miscellaneous Services	\$ 38,780	\$ 39,020	\$ 40,165	\$ 49,940	\$ 50,689	\$ 51,449	\$ 52,221	\$ 53,004
Capital Outlay	\$ 5,406	\$ -	\$ 10,500	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 3,375	\$ 3,375	\$ 3,375	\$ 3,459	\$ 3,545	\$ 3,634	\$ 3,725	\$ 3,818
Total	\$ 881,867	\$ 1,119,290	\$ 1,022,965	\$ 1,104,446	\$ 1,145,532	\$ 1,188,902	\$ 1,234,770	\$ 1,297,603

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -



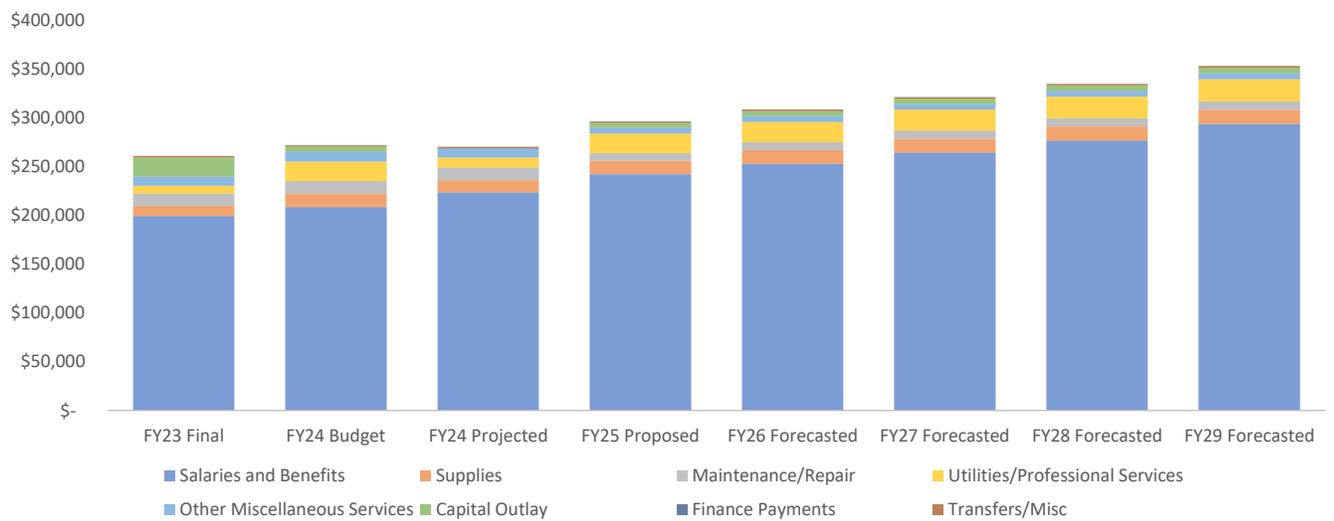
Notes:

The Library serves the cultural, educational, and intellectual needs of residents of all ages. In pursuit of this mission, the Library works to ensure that residents of all ages in Roanoke will have access in a timely manner to materials in a variety of formats, anytime, anywhere, to enhance their leisure time. Secondly, the Library offers an array of early literacy programs and services for children, designed to create young readers. In addition, the Library works to insure that residents of all ages will have a resource center that provides materials and programs that address their need to explore topics of interest for self-directed personal growth and development opportunities throughout their lives. For FY25, the Library will undergo facilities improvements including repainting in the interior of the building as a part of Roanoke's multi-year capital improvement plan.

General Fund - Visitor's Center

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 199,568	\$ 208,639	\$ 223,740	\$ 242,341	\$ 253,143	\$ 264,670	\$ 277,002	\$ 293,920
Supplies	\$ 10,159	\$ 13,750	\$ 12,600	\$ 13,750	\$ 13,956	\$ 14,166	\$ 14,378	\$ 14,594
Maintenance/Repair	\$ 12,882	\$ 13,000	\$ 13,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659
Utilities/Professional Services	\$ 8,018	\$ 19,830	\$ 10,000	\$ 20,180	\$ 20,785	\$ 21,409	\$ 22,051	\$ 22,713
Other Miscellaneous Services	\$ 9,376	\$ 10,500	\$ 9,741	\$ 5,926	\$ 6,015	\$ 6,105	\$ 6,197	\$ 6,290
Capital Outlay	\$ 19,694	\$ 5,000	\$ -	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,538	\$ 1,576	\$ 1,615	\$ 1,655	\$ 1,696
Total	\$ 261,196	\$ 272,219	\$ 270,580	\$ 296,735	\$ 308,785	\$ 321,593	\$ 335,236	\$ 353,499

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

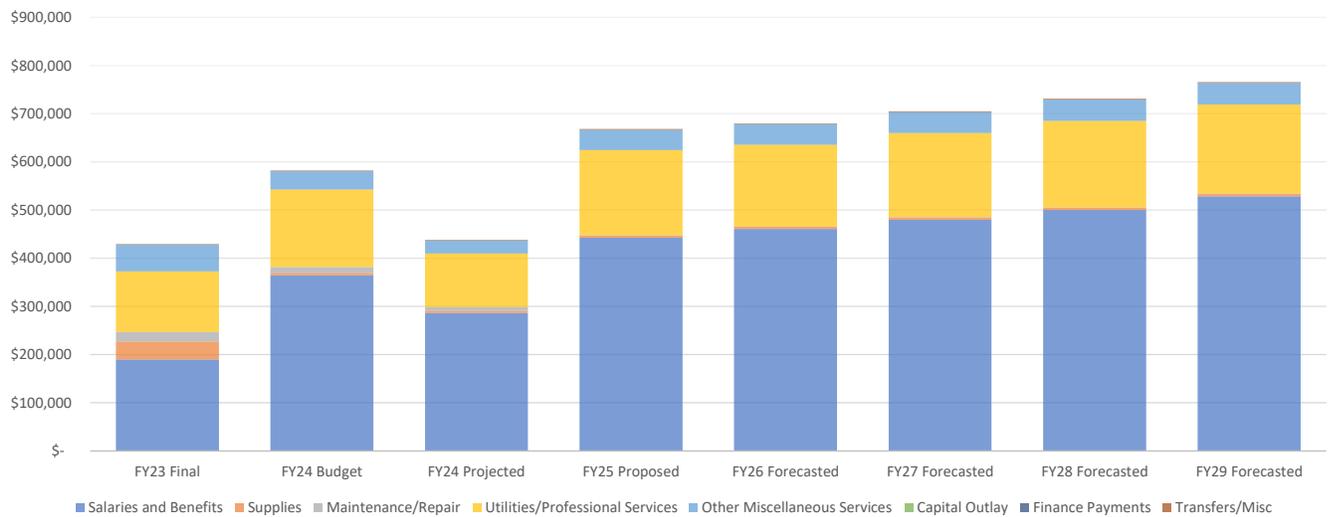


Notes:
 Operated by 2 full-time and 1 part-time employee, the Roanoke Visitor's Center and Museum is managed by the Library Director and serves as a facility to house historical and tourism information for the City. Located in the center of Roanoke's unique Oak Street dining corridor, the building was first erected in 1886 and restored in 2008. Visitors can enjoy historic artifacts and pick up a City brochure and historic walking tour map.

General Fund - Marketing & Special Events

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 190,028	\$ 364,865	\$ 286,515	\$ 442,898	\$ 460,952	\$ 480,033	\$ 500,236	\$ 528,615
Supplies	\$ 36,982	\$ 4,700	\$ 4,200	\$ 4,700	\$ 4,771	\$ 4,842	\$ 4,915	\$ 4,988
Maintenance/Repair	\$ 20,110	\$ 12,700	\$ 8,200	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541
Utilities/Professional Services	\$ 125,823	\$ 160,450	\$ 111,000	\$ 176,457	\$ 169,391	\$ 174,472	\$ 179,707	\$ 185,098
Other Miscellaneous Services	\$ 55,109	\$ 38,010	\$ 27,000	\$ 42,201	\$ 42,834	\$ 43,477	\$ 44,129	\$ 44,791
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 1,459	\$ 1,459	\$ 1,459	\$ 1,495	\$ 1,532	\$ 1,570	\$ 1,609	\$ 1,649
Total	\$ 429,511	\$ 582,184	\$ 438,374	\$ 668,251	\$ 679,989	\$ 704,914	\$ 731,126	\$ 765,682

Item Added	One-Time	Ongoing	Total
Website Redesign	\$ 12,000	\$ -	\$ 12,000
Social Media Monitoring	\$ -	\$ 7,500	\$ 7,500
Total	\$ 12,000	\$ 7,500	\$ 19,500

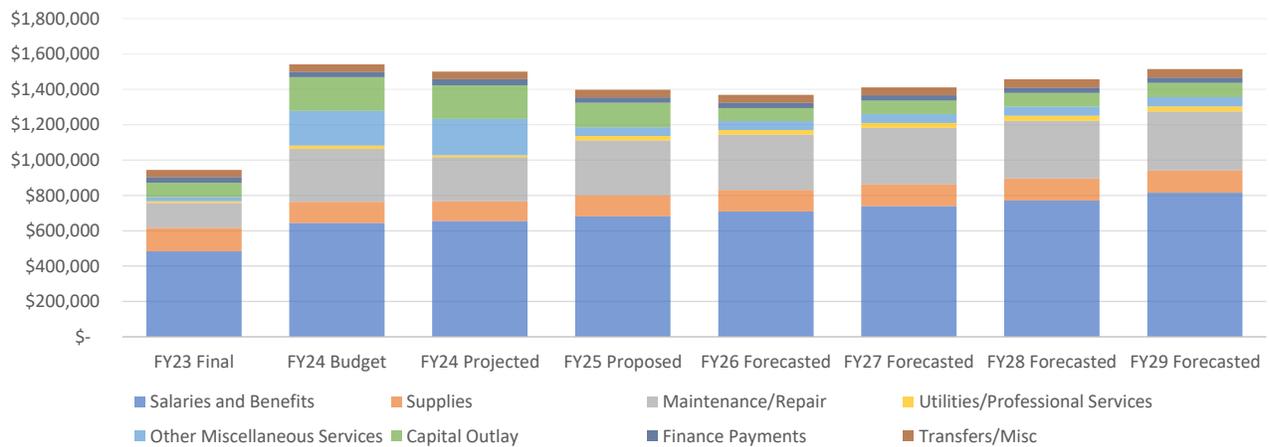


Notes:
 Roanoke prides itself on offering many community events throughout the year including a Fourth of July celebration, Hometown Holiday Parade, and several summer movie nights. The direct expenses for most of these events are located in the Special Events Fund, but staff costs for planning, marketing, and coordinating them are allocated here. As a part of Roanoke's efforts to increase its visibility throughout the Metroplex, staff will initiate a redesign of the City's website and social media monitoring activities in FY2025.

General Fund - Information Technology

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 483,130	\$ 643,947	\$ 654,818	\$ 680,897	\$ 709,165	\$ 739,118	\$ 770,918	\$ 815,310
Supplies	\$ 132,821	\$ 119,340	\$ 112,133	\$ 119,840	\$ 121,638	\$ 123,462	\$ 125,314	\$ 127,194
Maintenance/Repair	\$ 140,947	\$ 300,868	\$ 250,000	\$ 309,768	\$ 313,078	\$ 319,340	\$ 325,726	\$ 332,241
Utilities/Professional Services	\$ 10,477	\$ 17,500	\$ 10,500	\$ 25,890	\$ 26,667	\$ 27,467	\$ 28,291	\$ 29,139
Other Miscellaneous Services	\$ 22,728	\$ 197,218	\$ 205,000	\$ 49,300	\$ 50,040	\$ 50,790	\$ 51,552	\$ 52,325
Capital Outlay	\$ 81,951	\$ 190,714	\$ 190,714	\$ 138,334	\$ 73,656	\$ 75,866	\$ 78,142	\$ 80,486
Finance Payments	\$ 30,802	\$ 30,000	\$ 35,409	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Transfers/Misc	\$ 41,847	\$ 42,334	\$ 42,334	\$ 43,392	\$ 44,477	\$ 45,589	\$ 46,729	\$ 47,897
Total	\$ 944,705	\$ 1,541,921	\$ 1,500,908	\$ 1,397,421	\$ 1,368,720	\$ 1,411,631	\$ 1,456,672	\$ 1,514,593

Item Added	One-Time	Ongoing	Total
Server Infrastructure Replacement	\$		
Security System Licenses	\$		
Staff Vehicle	\$		
Police Vehicle Router Updates	\$		
Network Switch Replacements	\$		
Total	\$ 92,463	\$ 117,240	\$ 209,703

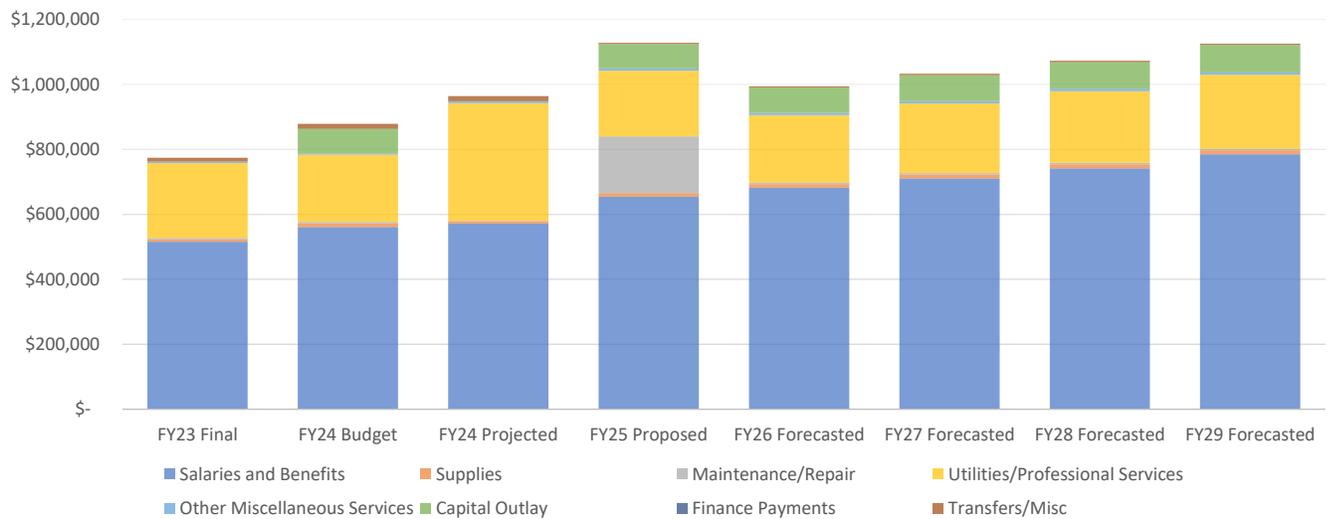


Notes:
 With the world being increasingly dependent upon technology, the City's Information Technology Department serves as the lifeblood for all operations. As such, staff places an emphasis on maintaining all hardware and software to ensure efficient operations with limited service disruption. For FY2025, the City will continue to invest in state-of-the-art technology infrastructure and security services in pursuit of keeping our services as efficient and effective as possible. Along with upgrades to our servers, public safety routers, and network switches, staff recommends increasing our vehicle fleet to include an IT staff vehicle for transportation of personnel and equipment to different sites in Roanoke.

General Fund - Planning & Development

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 515,833	\$ 560,713	\$ 571,360	\$ 654,004	\$ 681,535	\$ 710,752	\$ 741,822	\$ 785,033
Supplies	\$ 7,790	\$ 11,350	\$ 7,600	\$ 11,350	\$ 11,520	\$ 11,693	\$ 11,868	\$ 12,046
Maintenance/Repair	\$ 3,772	\$ 4,500	\$ 1,000	\$ 174,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871
Utilities/Professional Services	\$ 230,356	\$ 207,010	\$ 362,500	\$ 202,060	\$ 208,122	\$ 214,365	\$ 220,796	\$ 227,420
Other Miscellaneous Services	\$ 4,913	\$ 4,100	\$ 5,791	\$ 7,100	\$ 7,207	\$ 7,315	\$ 7,424	\$ 7,536
Capital Outlay	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 11,825	\$ 15,991	\$ 15,991	\$ 4,018	\$ 4,118	\$ 4,221	\$ 4,327	\$ 4,435
	\$ 774,489	\$ 878,664	\$ 964,242	\$ 1,128,032	\$ 994,342	\$ 1,032,596	\$ 1,072,968	\$ 1,125,755

	Item Added	One-Time	Ongoing	Total
Elements XS Permitting/Inspection Software	\$	170,000	\$ -	\$ 170,000
Total	\$	170,000	\$ -	\$ 170,000

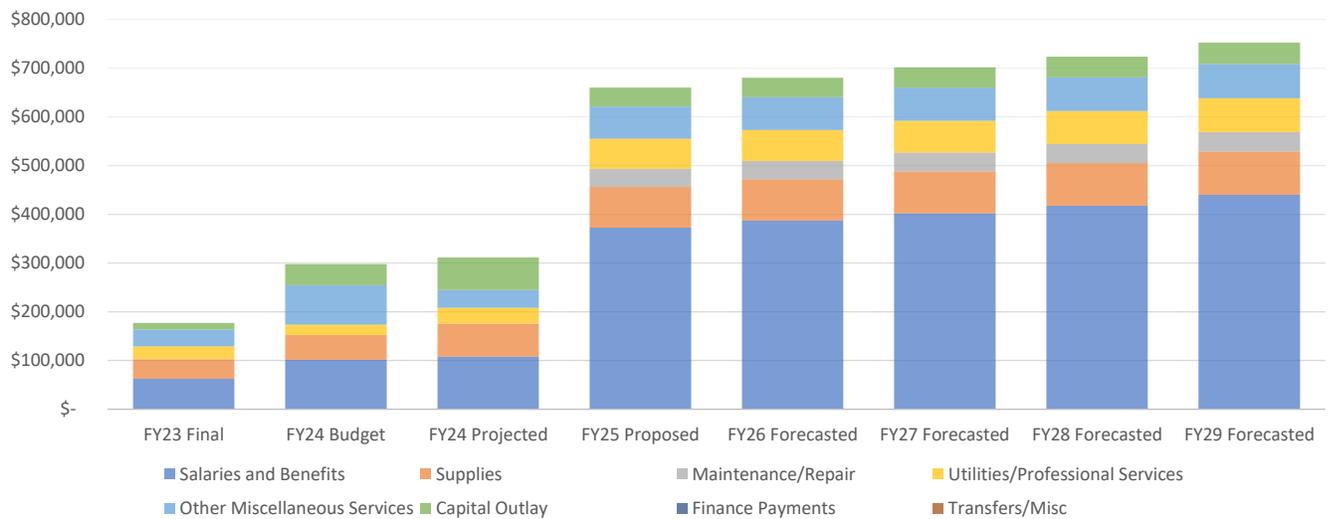


Notes:
 The Planning & Development Department’s focus is protecting the unique beauty and quality of life of the community in addition to guiding quality, sustainable growth and redevelopment. The Department pursues this focus with the goal of providing exceptional customer service to our citizens and to the development community. Department operations include code enforcement, permitting, and inspections. The Department is responsible for reviewing new development proposals, planning for new growth, redevelopment and long-term community sustainability, and ensuring compliance with building codes. The Department works closely with other City departments to ensure that the development process runs as efficiently and effectively as possible. For FY2025, the Department will invest in software that is capable of increasing the efficiency of these services.

General Fund - Human Resources

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 62,608	\$ 101,539	\$ 107,808	\$ 372,820	\$ 387,089	\$ 402,066	\$ 417,807	\$ 440,293
Supplies	\$ 39,798	\$ 50,625	\$ 67,700	\$ 83,575	\$ 84,829	\$ 86,101	\$ 87,393	\$ 88,703
Maintenance/Repair	\$ 182	\$ -	\$ 250	\$ 36,850	\$ 37,587	\$ 38,339	\$ 39,106	\$ 39,888
Utilities/Professional Services	\$ 26,569	\$ 21,585	\$ 32,500	\$ 61,805	\$ 63,659	\$ 65,569	\$ 67,536	\$ 69,562
Other Miscellaneous Services	\$ 34,292	\$ 81,000	\$ 36,500	\$ 66,223	\$ 67,216	\$ 68,225	\$ 69,248	\$ 70,287
Capital Outlay	\$ 13,750	\$ 42,941	\$ 66,660	\$ 38,941	\$ 40,109	\$ 41,313	\$ 42,552	\$ 43,828
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 177,197	\$ 297,690	\$ 311,418	\$ 660,214	\$ 680,489	\$ 701,612	\$ 723,641	\$ 752,561

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

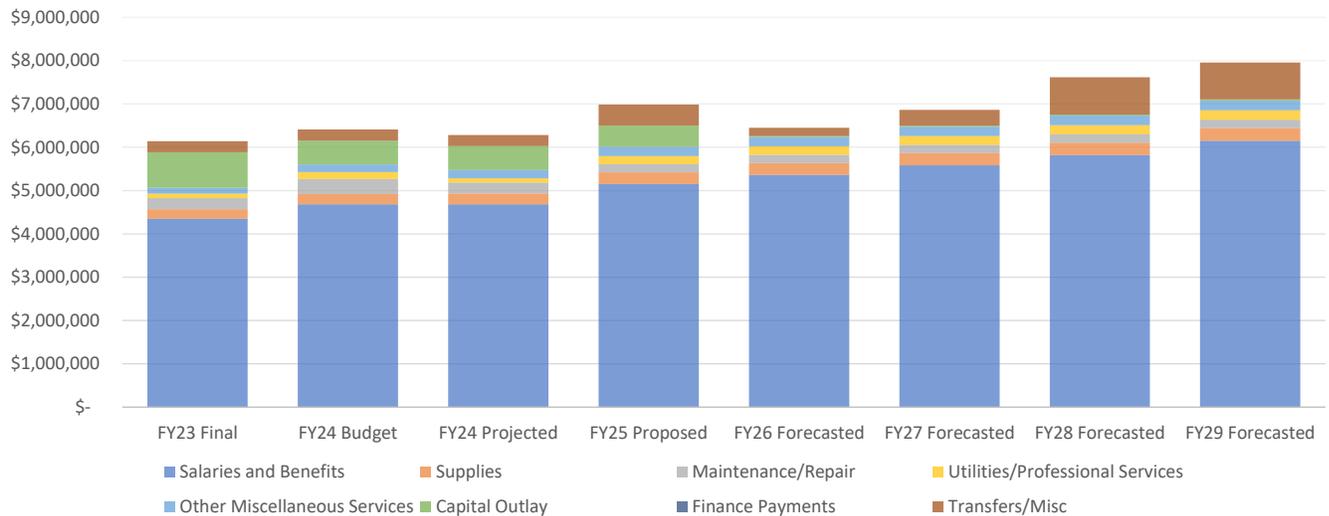


Notes:
 The Human Resources Department provides service and support to all City of Roanoke departments in recruitment, classification and compensation administration, benefits administration, employee relations, legal compliance, employee wellness programs, organizational development, performance management, policy and procedure development, incentive programs, safety and risk administration, and training. The Department is committed to optimizing organizational effectiveness through delivery of quality customer service and by attracting, developing, engaging, rewarding and retaining a talented and diverse workforce to support the City’s vision, mission and values. These services were previously housed in the General Fund Administration Department until FY2023. Additionally, staffing costs were split between the General Fund and Utilities Fund prior to FY2025. For future years, all personnel costs will be allocated 100% to the General Fund, with the Utilities Fund reimbursing the City for a portion of their costs through an inter-fund transfer.

General Fund - Fire & EMS Services

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 4,350,616	\$ 4,682,527	\$ 4,681,742	\$ 5,152,536	\$ 5,362,945	\$ 5,585,425	\$ 5,821,107	\$ 6,151,791
Supplies	\$ 217,548	\$ 234,928	\$ 253,700	\$ 270,328	\$ 274,383	\$ 278,499	\$ 282,676	\$ 286,916
Maintenance/Repair	\$ 257,928	\$ 352,650	\$ 251,000	\$ 184,250	\$ 187,935	\$ 191,694	\$ 195,528	\$ 199,438
Utilities/Professional Services	\$ 103,719	\$ 155,160	\$ 96,700	\$ 189,994	\$ 195,694	\$ 201,565	\$ 207,612	\$ 213,840
Other Miscellaneous Services	\$ 135,476	\$ 177,920	\$ 192,810	\$ 212,210	\$ 215,393	\$ 218,624	\$ 221,903	\$ 225,232
Capital Outlay	\$ 818,790	\$ 552,115	\$ 552,115	\$ 490,260	\$ 23,448	\$ 24,151	\$ 24,876	\$ 25,622
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 255,098	\$ 255,098	\$ 255,098	\$ 487,302	\$ 187,610	\$ 362,925	\$ 863,248	\$ 853,579
Total	\$ 6,139,175	\$ 6,410,398	\$ 6,283,165	\$ 6,986,880	\$ 6,447,408	\$ 6,862,883	\$ 7,616,949	\$ 7,956,418

Item Added	One-Time	Ongoing	Total
SCBA Replacement Program	\$ 53,000	\$ -	\$ 53,000
Life Pak 15	\$ 49,000	\$ -	\$ 49,000
Bluetooth Radio Digital Interface	\$ 32,000	\$ -	\$ 32,000
Fire Extinguisher Trainer	\$ 22,000	\$ -	\$ 22,000
Emergency Alert Notification System	\$ -	\$ 6,000	\$ 6,000
Portable Public Safety Camera Trailer	\$ 5,995	\$ -	\$ 5,995
Total	\$ 161,995	\$ 6,000	\$ 167,995

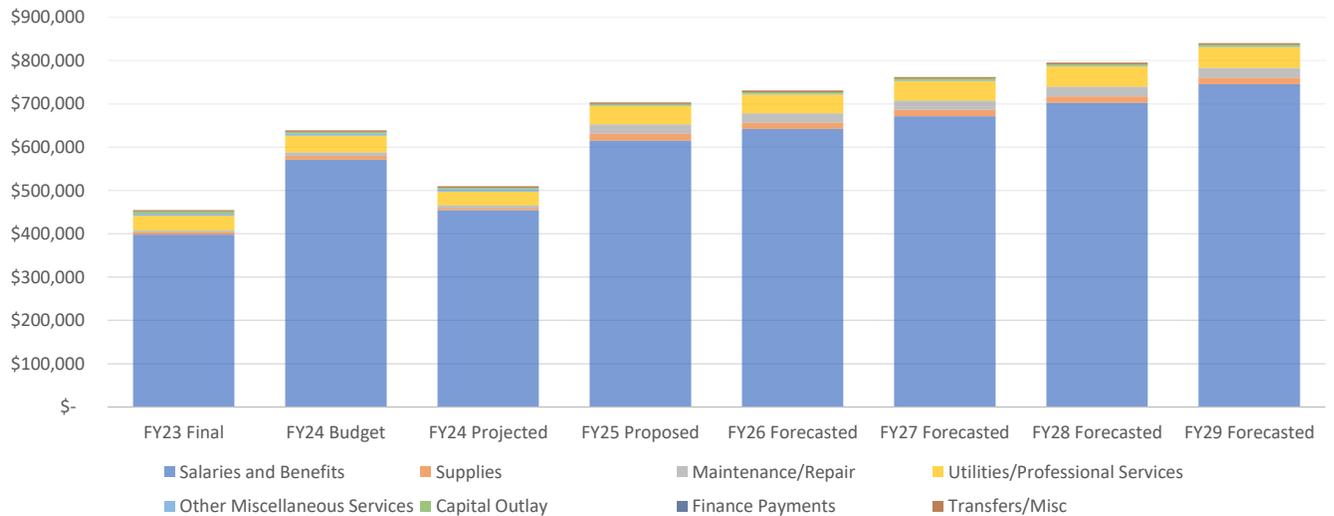


Notes:
 the Roanoke Fire Department is a full service all hazards Fire and EMS organization that consistently strives to provide the most effective and efficient life safety/customer services possible. This is achieved through prevention and safety focused messages, emergency medical services, fire suppression and rescue operations, as well as emergency management operations and non-emergency community activities. The Department provides the citizens and visitors with the highest level of professional services through measured response times, positive intervention, accessibility and education. It is the expectation of the City to maintain a well-trained, well-equipped, properly staffed emergency services organization that is recognized for providing outstanding customer service while being fiscally responsible. For FY2025, staff will invest in supplies and equipment to increase safety and responsiveness throughout the City.

General Fund - Municipal Court

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 398,324	\$ 570,644	\$ 454,204	\$ 614,898	\$ 642,158	\$ 671,258	\$ 702,397	\$ 745,087
Supplies	\$ 4,449	\$ 9,200	\$ 3,700	\$ 16,441	\$ 14,413	\$ 14,629	\$ 14,849	\$ 15,071
Maintenance/Repair	\$ 4,650	\$ 8,000	\$ 7,500	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731
Utilities/Professional Services	\$ 34,246	\$ 38,800	\$ 31,980	\$ 42,300	\$ 43,569	\$ 44,876	\$ 46,222	\$ 47,609
Other Miscellaneous Services	\$ 4,642	\$ 4,650	\$ 5,937	\$ 1,270	\$ 1,289	\$ 1,308	\$ 1,328	\$ 1,348
Capital Outlay	\$ 5,182	\$ 4,100	\$ 3,100	\$ 4,100	\$ 4,223	\$ 4,350	\$ 4,480	\$ 4,615
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 3,334	\$ 3,334	\$ 3,334	\$ 3,417	\$ 3,502	\$ 3,590	\$ 3,680	\$ 3,772
Total	\$ 454,826	\$ 638,728	\$ 509,755	\$ 703,426	\$ 730,574	\$ 761,860	\$ 795,241	\$ 840,233

	Item Added	One-Time	Ongoing	Total
Deputy Court Clerk	\$	2,241	\$ 82,234	\$ 84,475
Ticket Devices/Printer Replacement	\$	18,000	\$ -	\$ 18,000
Total	\$	20,241	\$ 82,234	\$ 102,475

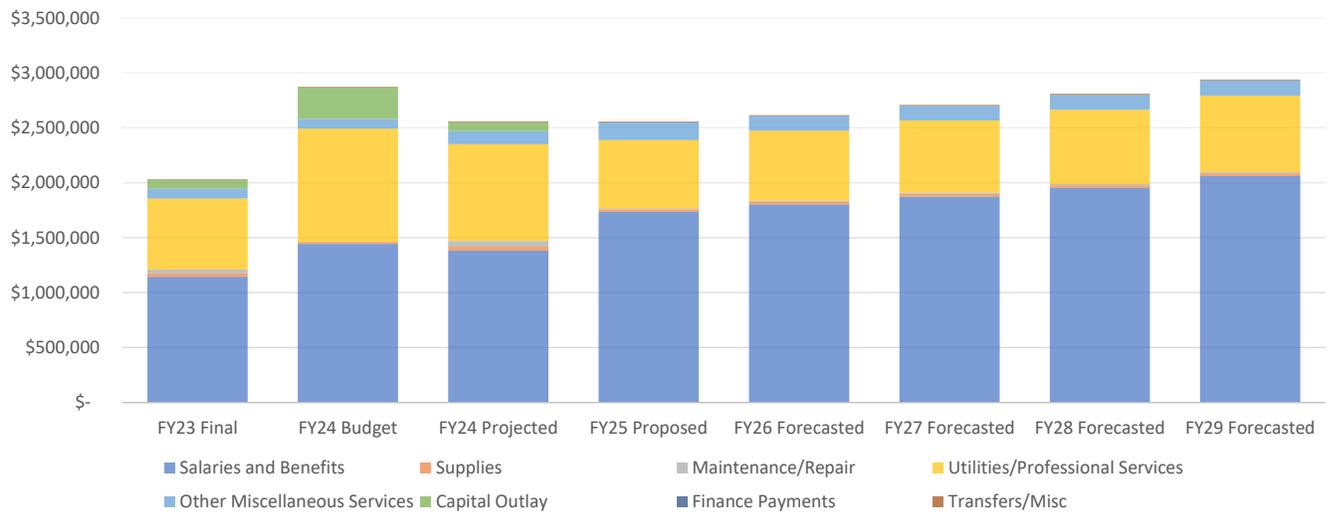


Notes:
 Servicing both Roanoke and Trophy Club, the Municipal Court assists in public safety through the administration of Class C misdemeanor criminal and ordinance violations. The staff assists the Municipal Court Judge, maintains all paperwork related to citations, and completes reports on convictions and revenues received, and informs defendants of their legal options under the law. For FY2025, the City is proposing to add an additional Deputy Court Clerk dedicated to warrant and collections administration. The City of Trophy Club dedicates a portion of its budget to reimbursing Roanoke for services rendered.

General Fund - Public Works

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 814,533	\$ 838,562	\$ 689,082	\$ 1,017,754	\$ 1,063,174	\$ 1,111,675	\$ 1,163,590	\$ 1,234,713
Supplies	\$ 42,044	\$ 42,500	\$ 38,500	\$ 49,200	\$ 49,938	\$ 50,687	\$ 51,447	\$ 52,219
Maintenance/Repair	\$ 84,239	\$ 124,600	\$ 96,600	\$ 121,600	\$ 124,032	\$ 126,513	\$ 129,043	\$ 131,624
Utilities/Professional Services	\$ 52,794	\$ 43,200	\$ 71,700	\$ 51,800	\$ 53,354	\$ 54,955	\$ 56,603	\$ 58,301
Other Miscellaneous Services	\$ 19,652	\$ 22,000	\$ 24,163	\$ 28,100	\$ 28,522	\$ 28,949	\$ 29,384	\$ 29,824
Capital Outlay	\$ 33,707	\$ 353,108	\$ 339,873	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 207,387	\$ 207,387	\$ 207,387	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total	\$ 1,254,356	\$ 1,631,357	\$ 1,467,305	\$ 1,418,454	\$ 1,469,020	\$ 1,522,779	\$ 1,580,067	\$ 1,656,681

Item Added	One-Time	Ongoing	Total
Oak Street Revitalization	\$ 169,652	\$ -	\$ 169,652
Neighborhood Street Sign Program	\$ 45,000	\$ -	\$ 45,000
Sawhorse Barricades/Lighted Traffic Cones	\$ 30,000	\$ -	\$ 30,000
Case Backhoe Attachments	\$ 28,300	\$ -	\$ 28,300
Citywide Sidewalk Condition Rating Assessment	\$ 24,000	\$ -	\$ 24,000
Street Maintenance Compactor/Graco Scarifer	\$ 16,900	\$ -	\$ 16,900
Miller Bobcat 260 Engine Driven Welder/Generator	\$ 9,700	\$ -	\$ 9,700
Pipe Laser with Tripod, Target, and remote	\$ 5,750	\$ -	\$ 5,750
Skeleton Rock Separation Bucket	\$ 3,625	\$ -	\$ 3,625
Total	\$ 332,927	\$ -	\$ 332,927

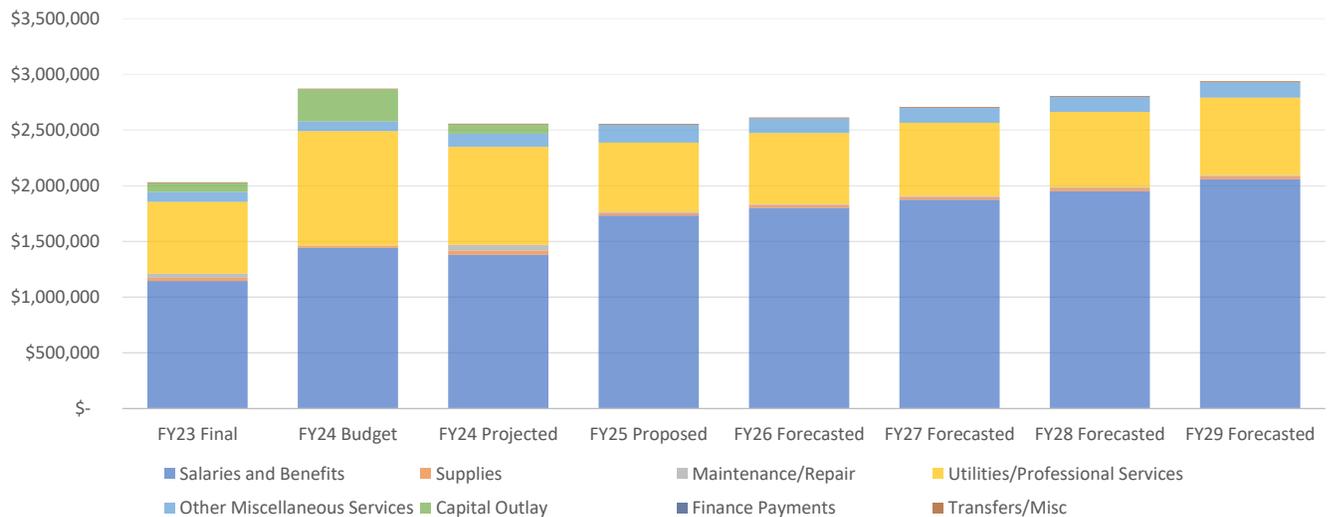


Notes:
 The Public Works Department provides vital services to the community and positively impacts the quality of life in the City of Roanoke. Public Works proactively plans for future needs, manages public investments, promotes environmental quality and protects the health and safety of citizens. The Department oversees the design and construction of new public infrastructure, provides maintenance and repairs of existing municipal infrastructure and strives to deliver these essential services in an efficient and timely manner. Programs in the Public Works Department are funded by the General Fund, Utility Fund, and Capital Projects Funds. For FY2025, staff will invest in needed supplies and equipment to ensure the efficiency and effectiveness of operations.

General Fund - Police

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 3,834,744	\$ 4,377,891	\$ 4,498,629	\$ 8,221,291	\$ 8,572,936	\$ 8,946,604	\$ 9,344,522	\$ 9,896,164
Supplies	\$ 205,173	\$ 226,271	\$ 300,206	\$ 246,005	\$ 236,703	\$ 240,254	\$ 243,857	\$ 247,515
Maintenance/Repair	\$ 292,857	\$ 558,298	\$ 439,190	\$ 806,809	\$ 822,027	\$ 838,468	\$ 855,237	\$ 872,342
Utilities/Professional Services	\$ 239,089	\$ 360,562	\$ 232,878	\$ 293,202	\$ 301,534	\$ 310,580	\$ 319,898	\$ 329,495
Other Miscellaneous Services	\$ 71,740	\$ 65,981	\$ 74,368	\$ 85,581	\$ 86,865	\$ 88,168	\$ 89,490	\$ 90,833
Capital Outlay	\$ 30,872	\$ -	\$ 28,735	\$ 352,900	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ 14,575	\$ -	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575
Transfers/Misc	\$ 9,382	\$ 9,382	\$ 9,382	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,683,857	\$ 5,612,960	\$ 5,583,388	\$ 10,020,363	\$ 10,034,641	\$ 10,438,648	\$ 10,867,579	\$ 11,450,924

Item Added	One-Time	Ongoing	Total
Crisis Intervention Unit (CIU)	\$ 84,400	\$ 334,441	\$ 418,841
Dispatcher Position	\$ -	\$ 103,350	\$ 103,350
Senior Dispatcher	\$ 5,650	\$ 15,634	\$ 21,284
Victim Services	\$ 4,000	\$ 6,576	\$ 10,576
Total	\$ 94,050	\$ 460,001	\$ 554,051

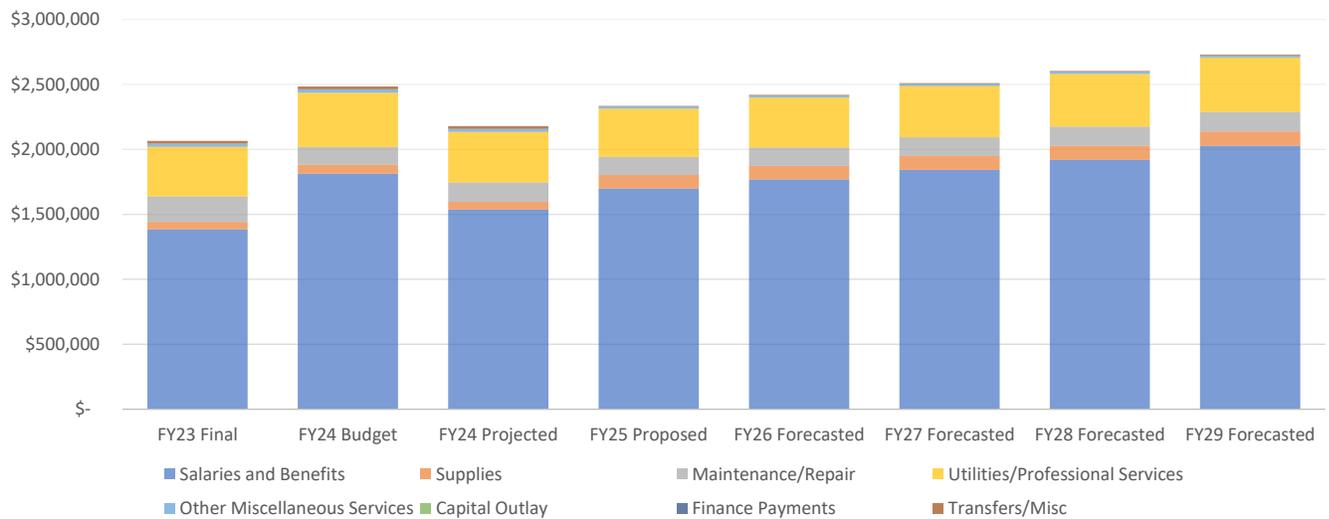


Notes:
 Funded through the General Fund and Crime Control and Prevention District Fund, Roanoke's Police Services are modeled to value problem solving for public safety. The Department is focused on forming lasting community partnerships that will foster and maintain our ability to protect and preserve our neighborhoods and enhance the safety and security of residents and visitors by working with community members to analyze neighborhood issues, formulate specific plans, and develop strategies to address and eliminate the problems. Employees and community members are empowered to take responsibility for tasks they can perform that further our efforts to protect our City. For FY2025, the Department proposes adding staffing dedicated to individual crisis and victim intervention as well as maintaining dispatch responsiveness.

General Fund - Recreation

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 1,385,021	\$ 1,812,414	\$ 1,536,658	\$ 1,699,783	\$ 1,768,959	\$ 1,842,106	\$ 1,919,596	\$ 2,028,314
Supplies	\$ 56,586	\$ 68,500	\$ 59,250	\$ 103,000	\$ 104,545	\$ 106,113	\$ 107,705	\$ 109,320
Maintenance/Repair	\$ 196,862	\$ 139,000	\$ 149,000	\$ 139,000	\$ 141,780	\$ 144,616	\$ 147,508	\$ 150,458
Utilities/Professional Services	\$ 380,627	\$ 416,965	\$ 388,650	\$ 371,965	\$ 383,124	\$ 394,618	\$ 406,456	\$ 418,650
Other Miscellaneous Services	\$ 25,071	\$ 26,000	\$ 23,465	\$ 16,000	\$ 16,240	\$ 16,484	\$ 16,731	\$ 16,982
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 21,155	\$ 21,155	\$ 21,155	\$ 5,127	\$ 5,255	\$ 5,386	\$ 5,521	\$ 5,659
Total	\$ 2,065,323	\$ 2,484,034	\$ 2,178,179	\$ 2,334,875	\$ 2,419,903	\$ 2,509,322	\$ 2,603,517	\$ 2,729,383

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

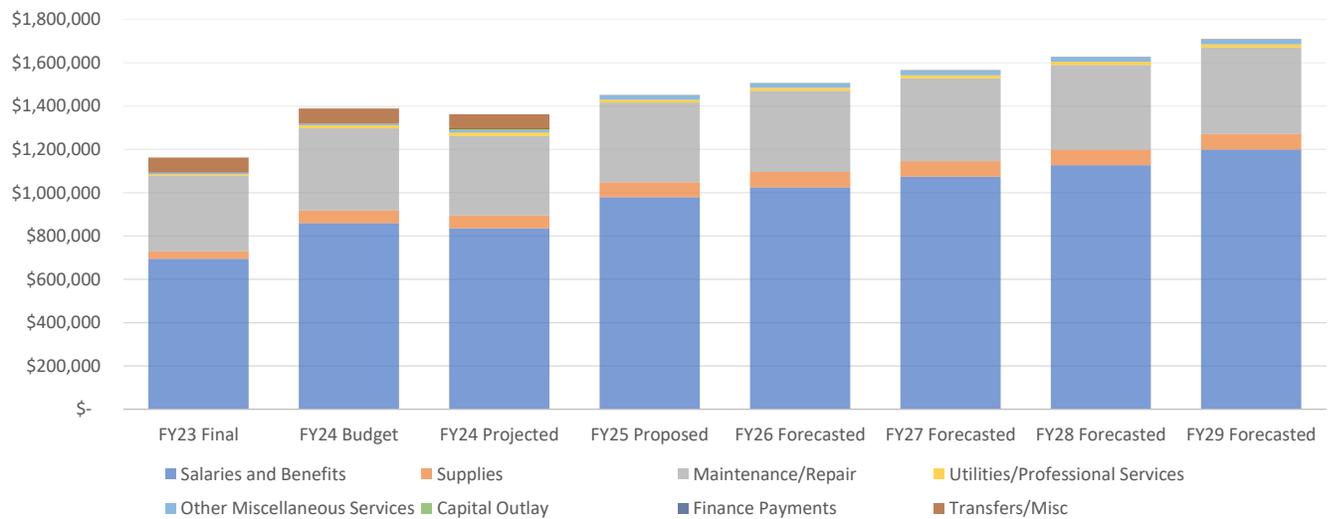


Notes:
 The Roanoke Parks & Recreation Department is committed to providing trained and knowledgeable personnel prepared to serve our growing community’s needs. We strive to continually improve our organization through the use of innovation, allowing us to provide the highest level of service possible to those in need. With a dedicated staff, the Department enhances the community by maintaining athletic fields, parks, and a senior center, a community athletic facility, and recreational programming. Funding for this department is split between the General Fund and the Roanoke Economic and Community Development Fund.

General Fund - Parks

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 694,654	\$ 859,560	\$ 835,733	\$ 979,242	\$ 1,025,075	\$ 1,074,249	\$ 1,127,142	\$ 1,198,783
Supplies	\$ 34,755	\$ 59,000	\$ 60,000	\$ 69,000	\$ 70,035	\$ 71,086	\$ 72,152	\$ 73,234
Maintenance/Repair	\$ 348,057	\$ 379,140	\$ 366,500	\$ 368,140	\$ 375,503	\$ 383,013	\$ 390,673	\$ 398,487
Utilities/Professional Services	\$ 7,222	\$ 12,940	\$ 15,100	\$ 12,945	\$ 13,333	\$ 13,733	\$ 14,145	\$ 14,570
Other Miscellaneous Services	\$ 8,168	\$ 8,750	\$ 10,915	\$ 21,650	\$ 21,975	\$ 22,304	\$ 22,639	\$ 22,979
Capital Outlay	\$ -	\$ -	\$ 5,176	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 69,216	\$ 69,216	\$ 69,216	\$ 1,153	\$ 1,182	\$ 1,212	\$ 1,242	\$ 1,273
Total	\$ 1,162,071	\$ 1,388,606	\$ 1,362,640	\$ 1,452,130	\$ 1,507,102	\$ 1,565,597	\$ 1,627,994	\$ 1,709,325

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:
 The Roanoke Parks & Recreation Department is committed to providing trained and knowledgeable personnel prepared to serve our growing community’s needs. We strive to continually improve our organization through the use of innovation, allowing us to provide the highest level of service possible to those in need. With a dedicated staff, the Department enhances the community by maintaining athletic fields, parks, and a senior center, a community athletic facility, and recreational programming. Funding for this department is split between the General Fund and the Roanoke Economic and Community Development Fund.



UTILITY FUND SUMMARY

Water/Wastewater Fund										
Beginning Balance	\$ 5,800,970	\$ 6,523,253	\$ 7,218,921	\$ 7,218,921	\$ 7,499,292	\$ 7,307,016	\$ 8,215,139	\$ 8,841,919	\$ 9,841,895	
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Service Charges Total	\$ 8,130,067	\$ 8,521,639	\$ 7,811,307	\$ 9,181,000	\$ 10,952,020	\$ 12,140,586	\$ 13,363,042	\$ 14,156,385	\$ 14,820,695	
Fines/Forfeitures Total	\$ 76,378	\$ 56,032	\$ 50,000	\$ 70,000	\$ 60,000	\$ 60,900	\$ 61,814	\$ 62,741	\$ 63,682	
Licenses and Permits Total	\$ 19,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Miscellaneous Revenue Total	\$ 190,195	\$ 331,346	\$ 60,000	\$ 628,000	\$ 90,000	\$ 91,600	\$ 93,229	\$ 94,888	\$ 96,576	
Grand Total	\$ 8,416,487	\$ 8,909,017	\$ 7,921,307	\$ 9,879,000	\$ 11,102,020	\$ 12,293,086	\$ 13,518,084	\$ 14,314,013	\$ 14,980,953	
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Debt	\$ 45,194	\$ 332,729	\$ -	\$ 60,000	\$ 97,851	\$ -	\$ -	\$ -	\$ -	
Customer Service	\$ -	\$ 499,764	\$ 580,683	\$ 529,963	\$ 534,309	\$ 556,108	\$ 579,326	\$ 604,115	\$ 635,985	
Administration Total	\$ 45,194	\$ 832,493	\$ 580,683	\$ 589,963	\$ 632,160	\$ 556,108	\$ 579,326	\$ 604,115	\$ 635,985	
Water/Wastewater	\$ 7,649,010	\$ 7,380,855	\$ 8,198,031	\$ 9,008,667	\$ 10,398,879	\$ 10,828,855	\$ 12,311,978	\$ 12,709,922	\$ 13,329,758	
<i>Capital Improvements</i>					\$ 263,257	\$ -	\$ -	\$ -	\$ -	
Public Works Total	\$ 7,649,010	\$ 7,380,855	\$ 8,198,031	\$ 9,008,667	\$ 10,662,136	\$ 10,828,855	\$ 12,311,978	\$ 12,709,922	\$ 13,329,758	
Grand Total	\$ 7,694,204	\$ 8,213,349	\$ 8,778,714	\$ 9,598,629	\$ 11,294,296	\$ 11,384,963	\$ 12,891,304	\$ 13,314,037	\$ 13,965,743	
Surplus (Deficit)	\$ 722,283	\$ 695,668	\$ (857,407)	\$ 280,371	\$ (192,276)	\$ 908,123	\$ 626,780	\$ 999,976	\$ 1,015,209	
Ending Balance	\$ 6,523,253	\$ 7,218,921	\$ 6,361,514	\$ 7,499,292	\$ 7,307,016	\$ 8,215,139	\$ 8,841,919	\$ 9,841,895	\$ 10,857,105	

Starting Fund Balance	\$ 7,499,292	\$ 7,307,016	\$ 8,215,139	\$ 8,841,919	\$ 9,841,895
Ongoing Revenues	\$ 11,102,020	\$ 12,293,086	\$ 13,518,084	\$ 14,314,013	\$ 14,980,953
Ongoing Expenses	\$ 10,302,252	\$ 11,384,963	\$ 12,891,304	\$ 13,314,037	\$ 13,965,743
Operating Balance	\$ 799,768	\$ 908,123	\$ 626,780	\$ 999,976	\$ 1,015,209
Planned use of Fund Balance	\$ (992,044)	\$ -	\$ -	\$ -	\$ -
<i>380 Agreement Payment</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Bond Call</i>	\$ (728,787)	\$ -	\$ -	\$ -	\$ -
<i>Use on CIP</i>	\$ (263,257)	\$ -	\$ -	\$ -	\$ -
<i>Retirements</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>One-Time Operating Items</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 7,307,016	\$ 8,215,139	\$ 8,841,919	\$ 9,841,895	\$ 10,857,105
Operating Reserve	\$ 1,856,597	\$ 1,871,501	\$ 2,119,118	\$ 2,188,609	\$ 2,295,739
Available Balance	\$ 5,450,419	\$ 6,343,638	\$ 6,722,801	\$ 7,653,287	\$ 8,561,366
	528471.0723	-115144.6034	-435111.9902	-631577.3656	-891526.5901
	\$ 271,297	\$ 1,023,268	\$ 1,061,892	\$ 1,631,554	\$ 1,906,736



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Roanoke

UTILITY FUND RATE SUMMARY

Water Fund Summary Under Proposed Rates

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenues					
Rate Revenues Under Proposed Rates	\$5,999,169	\$6,055,930	\$6,113,983	\$6,173,358	\$6,234,085
Other Revenues	302,000	305,443	308,940	312,495	316,106
Total Revenues	\$6,301,169	\$6,361,373	\$6,422,924	\$6,485,853	\$6,550,191
Expenses					
Operating Expenses	1,665,641	1,723,387	1,784,646	1,849,785	1,933,455
Water/WW Treatment Services	1,500,000	1,546,929	1,595,325	1,645,236	1,696,708
Cash Funded Capital	197,443	-	-	-	-
Debt Service	717,134	811,486	709,997	519,648	522,217
Franchise Fees	310,027	312,953	315,944	319,002	322,130
G&A Fees	1,488,415	1,498,515	1,544,100	1,591,153	1,639,723
Total Expenses	\$5,878,660	\$5,893,269	\$5,950,011	\$5,924,824	\$6,114,234
Over / (Under) Recovery	\$422,509	\$468,104	\$472,912	\$561,029	\$435,957
Over / (Under) Recovery (%)	7.19%	7.94%	7.95%	9.47%	7.13%
Debt Service Coverage					
Total Revenues	\$6,301,169	\$6,361,373	\$6,422,924	\$6,485,853	\$6,550,191
Total Expenses Less Debt Service & Cash Capital	4,964,083	5,081,783	5,240,015	5,405,176	5,592,017
Available for Debt Service Coverage	\$1,337,086	\$1,279,590	\$1,182,909	\$1,080,676	\$958,174
Debt Service	717,134	811,486	709,997	519,648	522,217
Coverage Ratio	1.86	1.58	1.67	2.08	1.83
Target Debt Service Coverage Ratio	1.10	1.10	1.10	1.10	1.10
Over/(Short) of DSC Coverage					
<i>Percent Increase (Water Rates)</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>

Wastewater Fund Summary Under Proposed Rates

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenues					
Rate Revenues Under Proposed Rates	\$4,741,851	\$5,871,766	\$7,034,250	\$7,766,272	\$8,367,878
Other Revenues	59,000	59,948	60,910	61,889	62,884
Total Revenues	\$4,800,851	\$5,931,714	\$7,095,161	\$7,828,161	\$8,430,762
Expenses					
Operating Expenses	606,380	626,652	648,116	670,893	699,869
Water/WW Treatment Services	3,314,119	4,168,971	5,264,404	5,556,682	5,945,432
Cash Funded Capital	65,814	-	-	-	-
Debt Service	134,651	363,662	282,501	218,990	218,118
Franchise Fees	238,424	294,940	353,084	389,706	419,807
G&A Fees	496,138	499,505	514,700	530,384	546,574
Total Expenses	\$4,855,527	\$5,953,730	\$7,062,805	\$7,366,655	\$7,829,801
Over / (Under) Recovery	(\$54,676)	(\$22,016)	\$32,356	\$461,506	\$600,961
Over / (Under) Recovery (%)	-1.13%	-0.37%	0.46%	6.26%	7.68%
Debt Service Coverage					
Total Revenues	\$4,800,851	\$5,931,714	\$7,095,161	\$7,828,161	\$8,430,762
Total Expenses Less Debt Service & Cash Capital	4,655,061	5,590,068	6,780,304	7,147,665	7,611,683
Available for Debt Service Coverage	\$145,790	\$341,646	\$314,857	\$680,496	\$819,079
Debt Service	134,651	363,662	282,501	218,990	218,118
Coverage Ratio	1.08	0.94	1.11	3.11	3.76
Target Debt Service Coverage Ratio	1.10	1.10	1.10	1.10	1.10
Over/(Short) of DSC Coverage	\$ (206,941)	\$ (197,940)	\$ (196,001)	\$ 316,667	\$ 434,660
<i>Percent Increase (Wastewater Rates)</i>	<i>26.25%</i>	<i>21.00%</i>	<i>17.50%</i>	<i>6.75%</i>	<i>6.50%</i>

City of Roanoke, Texas Water and Wastewater Rate Study Wastewater Rates - TENTATIVE (Will be passed in January 2025)

	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
Residential						
Minimum Charge						
3/4"	\$ 20.50	\$ 26.00	\$ 31.00	\$ 36.00	\$ 38.00	\$ 40.00
1"	31.00	39.00	47.00	55.00	58.00	61.00
1 1/2"	102.50	130.00	155.00	180.00	190.00	200.00
2"	164.00	208.00	248.00	288.00	304.00	320.00
3"	307.25	390.00	465.00	540.00	570.00	600.00
4"	512.00	649.00	774.00	899.00	949.00	999.00
6"	1,023.75	1,298.00	1,548.00	1,798.00	1,898.00	1,998.00
8"	1,638.00	2,077.00	2,476.00	2,875.00	3,035.00	3,195.00
10"	2,357.50	2,990.00	3,565.00	4,140.00	4,370.00	4,600.00
Volumetric Charge						
0-2,000 gallons	\$ 7.99	\$ 10.09	\$ 12.29	\$ 14.49	\$ 15.50	\$ 16.51
2,001 - 10,000 gallons	7.99	10.09	12.29	14.49	15.50	16.51
Senior						
Minimum Charge						
3/4"	\$ 18.50	\$ 23.00	\$ 28.00	\$ 33.00	\$ 35.00	\$ 37.00
1"	29.00	36.00	44.00	52.00	55.00	58.00
1 1/2"	100.50	125.00	152.00	179.00	190.00	201.00
2"	162.00	201.00	245.00	289.00	307.00	325.00
3"	305.25	380.00	463.00	546.00	579.00	612.00
4"	510.00	634.00	772.00	910.00	965.00	1,020.00
6"	1,021.75	1,270.00	1,546.00	1,822.00	1,932.00	2,042.00
8"	1,636.00	2,034.00	2,476.00	2,918.00	3,095.00	3,272.00
10"	2,355.50	2,928.00	3,565.00	4,202.00	4,457.00	4,712.00
Volumetric Charge						
0-2,000 gallons	\$ 7.99	\$ 10.09	\$ 12.29	\$ 14.49	\$ 15.50	\$ 16.51
2,001 - 10,000 gallons	7.99	10.09	12.29	14.49	15.50	16.51
10,001+ gallons	-	-	-	-	-	-
Commercial						
Minimum Charge						
3/4"	\$ 20.50	\$ 26.00	\$ 31.00	\$ 36.00	\$ 38.00	\$ 40.00
1"	51.00	65.00	78.00	91.00	96.00	101.00
1 1/2"	102.50	130.00	155.00	180.00	190.00	200.00
2"	164.00	208.00	248.00	288.00	304.00	320.00
3"	307.25	390.00	465.00	540.00	570.00	600.00
4"	512.00	649.00	774.00	899.00	949.00	999.00
6"	1,023.75	1,298.00	1,548.00	1,798.00	1,898.00	1,998.00
8"	1,638.00	2,077.00	2,476.00	2,875.00	3,035.00	3,195.00
10"	2,357.50	2,990.00	3,565.00	4,140.00	4,370.00	4,600.00
Volumetric Charge						
0-2,000 gallons	\$ 7.99	\$ 10.09	\$ 12.29	\$ 14.49	\$ 15.50	\$ 16.51
2,001+ gallons	7.99	10.09	12.29	14.49	15.50	16.51

City of Roanoke, Texas Water and Wastewater Rate Study Water Rates - TENTATIVE (Will be passed in January 2025)
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	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
Residential						
Minimum Charge						
3/4"	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00
1"	39.00	39.00	39.00	39.00	39.00	39.00
1 1/2"	135.00	135.00	135.00	135.00	135.00	135.00
2"	216.00	216.00	216.00	216.00	216.00	216.00
3"	405.00	405.00	405.00	405.00	405.00	405.00
4"	675.00	675.00	675.00	675.00	675.00	675.00
6"	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
8"	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00
10"	3,105.00	3,105.00	3,105.00	3,105.00	3,105.00	3,105.00

Volumetric Charge						
0-2,000 gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,001-5,000 gallons	3.29	3.29	3.29	3.29	3.29	3.29
10,001-15,000 gallons	6.33	6.33	6.33	6.33	6.33	6.33
15,001-25,000 gallons	8.55	8.55	8.55	8.55	8.55	8.55
25,001+ gallons	11.54	11.54	11.54	11.54	11.54	11.54

Senior						
Minimum Charge						
3/4"	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00
1"	35.00	35.00	35.00	35.00	35.00	35.00
1 1/2"	130.00	130.00	130.00	130.00	130.00	130.00
2"	209.00	209.00	209.00	209.00	209.00	209.00
3"	394.00	394.00	394.00	394.00	394.00	394.00
4"	658.00	658.00	658.00	658.00	658.00	658.00
6"	1,318.00	1,318.00	1,318.00	1,318.00	1,318.00	1,318.00
8"	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00	2,110.00
10"	3,034.00	3,034.00	3,034.00	3,034.00	3,034.00	3,034.00

Volumetric Charge						
0-2,000 gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,001-5,000 gallons	3.29	3.29	3.29	3.29	3.29	3.29
5,001-10,000 gallons	4.69	4.69	4.69	4.69	4.69	4.69
10,001-15,000 gallons	6.33	6.33	6.33	6.33	6.33	6.33
15,001-25,000 gallons	8.55	8.55	8.55	8.55	8.55	8.55
25,001+ gallons	11.54	11.54	11.54	11.54	11.54	11.54

Commercial						
Minimum Charge						
3/4"	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00
1"	68.00	68.00	68.00	68.00	68.00	68.00
1 1/2"	135.00	135.00	135.00	135.00	135.00	135.00
3"	405.00	405.00	405.00	405.00	405.00	405.00
4"	675.00	675.00	675.00	675.00	675.00	675.00
6"	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
8"	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00	2,160.00
10"	3,105.00	3,105.00	3,105.00	3,105.00	3,105.00	3,105.00

City of Roanoke, Texas Water and Wastewater Rate Study Water Rates

	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
<u>Volumetric Charge</u>						
0-2,000 gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,001-5,000 gallons	3.29	3.29	3.29	3.29	3.29	3.29
5,001-10,000 gallons	4.69	4.69	4.69	4.69	4.69	4.69
10,001-15,000 gallons	6.33	6.33	6.33	6.33	6.33	6.33
15,001-25,000 gallons	8.55	8.55	8.55	8.55	8.55	8.55
25,001+ gallons	11.54	11.54	11.54	11.54	11.54	11.54

Fire Hydrant						
<u>Minimum Charge</u>						
3"	\$ 399.00	\$ 399.00	\$ 399.00	\$ 399.00	\$ 399.00	\$ 399.00

<u>Volumetric Charge</u>						
0-2,000 gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,001-5,000 gallons	3.29	3.29	3.29	3.29	3.29	3.29
5,001-10,000 gallons	4.69	4.69	4.69	4.69	4.69	4.69
10,001-15,000 gallons	6.33	6.33	6.33	6.33	6.33	6.33
15,001-25,000 gallons	8.55	8.55	8.55	8.55	8.55	8.55
25,001+ gallons	11.54	11.54	11.54	11.54	11.54	11.54

Holding Tank Line						
<u>Minimum Charge</u>						
3"	\$ 399.00	\$ 399.00	\$ 399.00	\$ 399.00	\$ 399.00	\$ 399.00

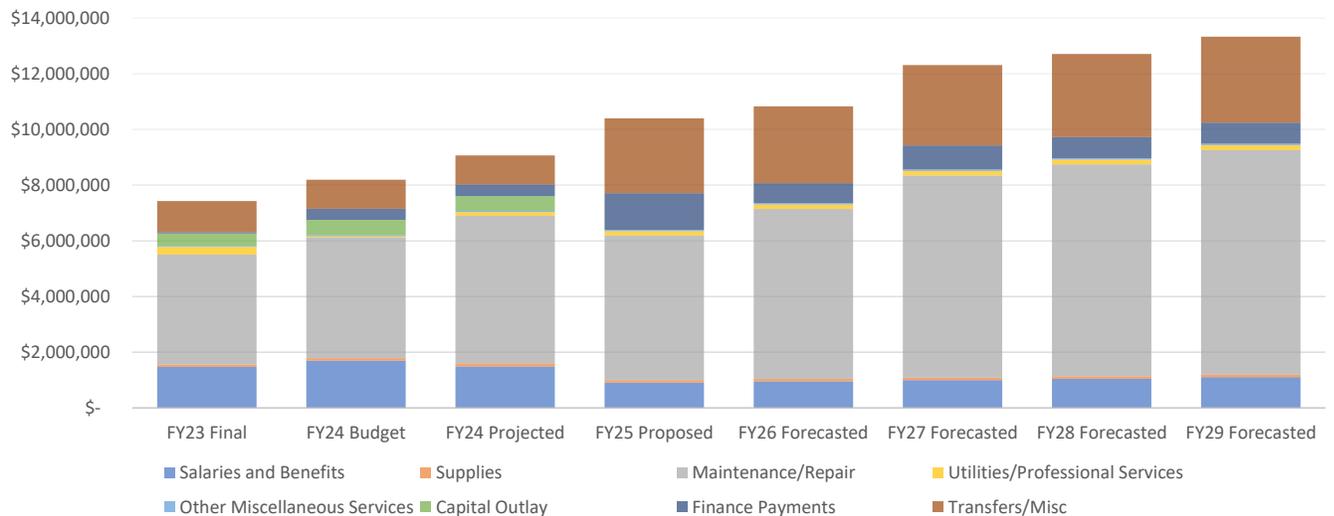


UTILITY FUND DEPARTMENT SUMMARIES

Utility Fund - Public Works

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 1,471,710	\$ 1,697,225	\$ 1,490,485	\$ 907,377	\$ 949,133	\$ 993,851	\$ 1,041,859	\$ 1,107,175
Supplies	\$ 87,241	\$ 88,350	\$ 108,350	\$ 91,350	\$ 92,720	\$ 94,111	\$ 95,523	\$ 96,956
Maintenance/Repair	\$ 3,948,667	\$ 4,337,453	\$ 5,299,000	\$ 5,197,119	\$ 6,106,560	\$ 7,258,203	\$ 7,608,361	\$ 8,056,712
Utilities/Professional Services	\$ 272,829	\$ 37,750	\$ 134,700	\$ 153,300	\$ 157,899	\$ 162,636	\$ 167,515	\$ 172,541
Other Miscellaneous Services	\$ 37,336	\$ 38,500	\$ 44,167	\$ 48,500	\$ 49,228	\$ 49,966	\$ 50,715	\$ 51,476
Capital Outlay	\$ 450,504	\$ 553,499	\$ 529,115	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ 42,570	\$ 400,868	\$ 418,464	\$ 1,314,043	\$ 713,112	\$ 870,985	\$ 761,196	\$ 762,044
Transfers/Misc	\$ 1,116,107	\$ 1,044,386	\$ 1,044,386	\$ 2,687,190	\$ 2,760,203	\$ 2,882,226	\$ 2,984,754	\$ 3,082,855
	\$ 7,426,965	\$ 8,198,031	\$ 9,068,667	\$ 10,398,879	\$ 10,828,855	\$ 12,311,978	\$ 12,709,922	\$ 13,329,758

Item Added	One-Time	Ongoing	Total
Schooling Lift Station Abandonment	\$ 125,000	\$ -	\$ 125,000
Elements XS Asset Management Software	\$ 92,300	\$ 24,000	\$ 116,300
100 Horse Power Pump Rebuild	\$ 76,300	\$ -	\$ 76,300
Lowering Existing Water Main	\$ 66,557	\$ -	\$ 66,557
Manhole Rehabilitation	\$ 45,000	\$ -	\$ 45,000
Ashley Street Drainage	\$ 42,154	\$ -	\$ 42,154
Swimming Pool Lift Station Rehabilitation	\$ 26,700	\$ -	\$ 26,700
Cable for Camera Reel	\$ 12,300	\$ -	\$ 12,300
Total	\$ 12,300	\$ -	\$ 12,300

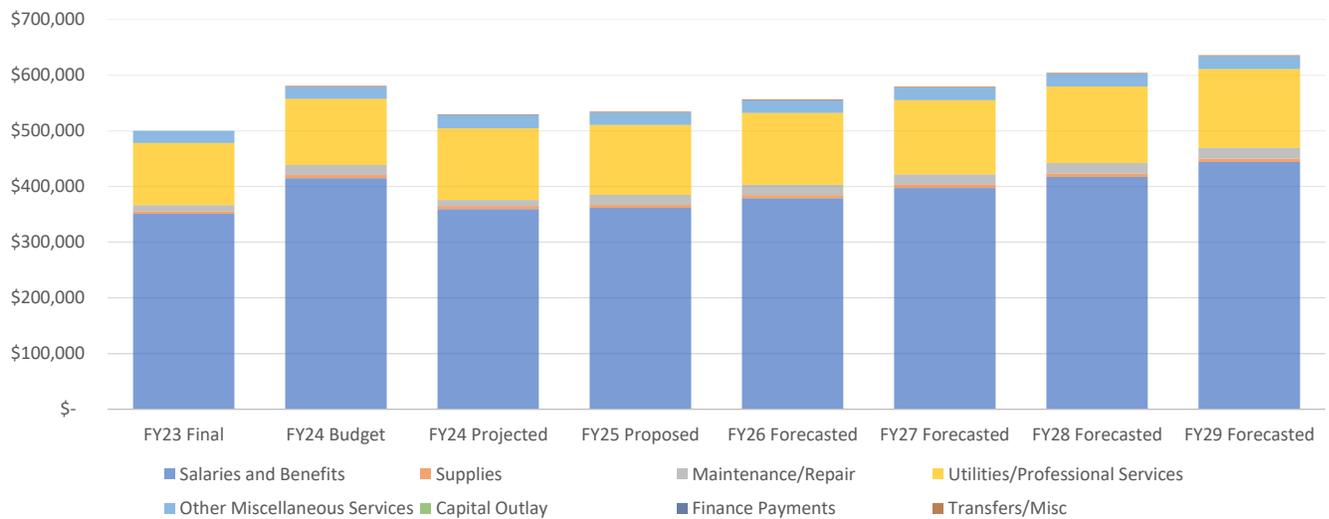


Notes:
 The Public Works Department provides vital services to the community and positively impacts the quality of life in the City of Roanoke. Public Works proactively plans for future needs, manages public investments, promotes environmental quality and protects the health and safety of citizens. The Department oversees the design and construction of new public infrastructure, provides maintenance and repairs of existing municipal infrastructure and strives to deliver these essential services in an efficient and timely manner. Programs in the Public Works Department are funded by the General Fund, Utility Fund, and Capital Projects Funds. For FY2025, staff will invest in needed supplies and equipment to ensure the efficiency and effectiveness of operations.

Utility Fund - Customer Service

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 351,045	\$ 415,033	\$ 359,557	\$ 361,621	\$ 378,842	\$ 397,354	\$ 417,306	\$ 444,205
Supplies	\$ 4,741	\$ 5,610	\$ 5,590	\$ 5,610	\$ 5,694	\$ 5,780	\$ 5,866	\$ 5,954
Maintenance/Repair	\$ 10,998	\$ 18,000	\$ 10,816	\$ 18,000	\$ 18,360	\$ 18,727	\$ 19,102	\$ 19,484
Utilities/Professional Services	\$ 111,275	\$ 118,540	\$ 128,500	\$ 125,540	\$ 129,306	\$ 133,185	\$ 137,181	\$ 141,296
Other Miscellaneous Services	\$ 21,705	\$ 22,000	\$ 24,000	\$ 22,000	\$ 22,330	\$ 22,665	\$ 23,005	\$ 23,350
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ -	\$ 1,500	\$ 1,500	\$ 1,538	\$ 1,576	\$ 1,615	\$ 1,655	\$ 1,696
Total	\$ 499,764	\$ 580,683	\$ 529,963	\$ 534,309	\$ 556,108	\$ 579,326	\$ 604,115	\$ 635,985

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:
 The Customer Services Department houses staff dedicated to administering the City's utility rates and assisting Roanoke utility customers with all billing and usage information. Under the management and supervision of the Finance Director and Utility Billing Manager, staff is dedicated to providing efficient and timely service and communication for all Roanoke utility customers.



HOTEL TAX FUND SUMMARY

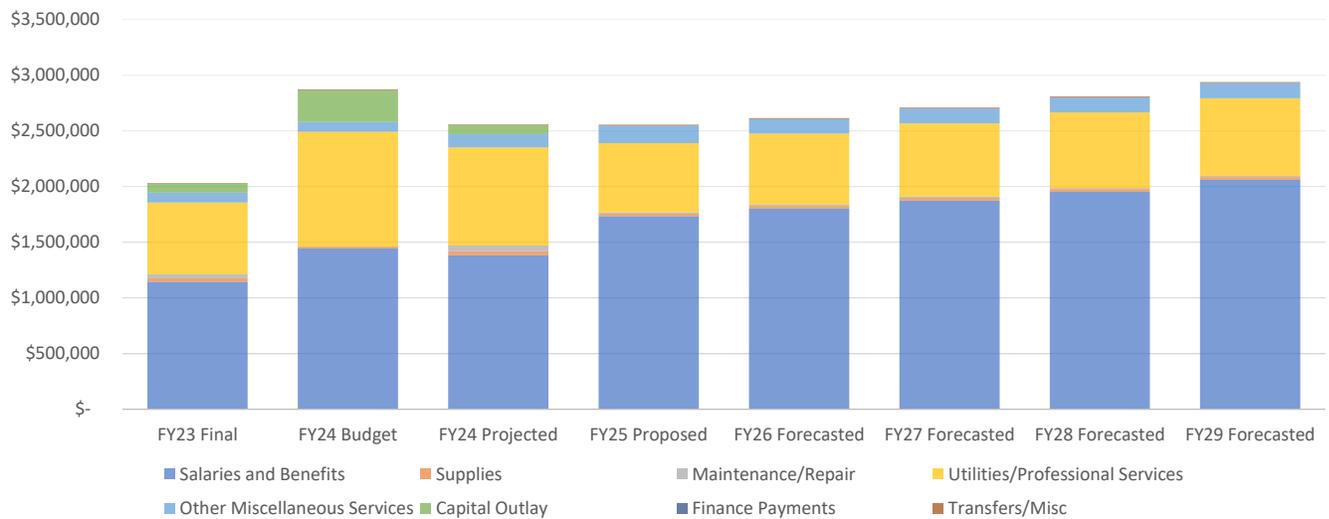
Hotel/Motel Fund																		
Beginning Balance	\$	137,533	\$	152,904	\$	162,203	\$	162,203	\$	166,353	\$	169,746	\$	173,903	\$	179,401	\$	186,891
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted									
Sales Tax Total	\$	144,171	\$	121,944	\$	139,050	\$	160,000	\$	150,000	\$	153,750	\$	157,594	\$	163,110	\$	168,818
Other Miscellaneous Revenue Total	\$	111	\$	2,183	\$	100	\$	2,500	\$	1,800	\$	1,836	\$	1,873	\$	1,910	\$	1,948
Grand Total	\$	144,282	\$	124,127	\$	139,150	\$	162,500	\$	151,800	\$	155,586	\$	159,466	\$	165,020	\$	170,767
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted									
Events/Advertising	\$	128,911	\$	137,600	\$	137,350	\$	158,350	\$	148,407	\$	151,429	\$	153,968	\$	157,530	\$	161,179
Administration Total	\$	128,911	\$	137,600	\$	137,350	\$	158,350	\$	148,407	\$	151,429	\$	153,968	\$	157,530	\$	161,179
Grand Total	\$	128,911	\$	137,600	\$	137,350	\$	158,350	\$	148,407	\$	151,429	\$	153,968	\$	157,530	\$	161,179
Surplus (Deficit)	\$	15,371	\$	(13,473)	\$	1,800	\$	4,150	\$	3,393	\$	4,157	\$	5,498	\$	7,490	\$	9,588
Audit Adjustment			\$	22,772														
Ending Balance	\$	152,904	\$	162,203	\$	164,003	\$	166,353	\$	169,746	\$	173,903	\$	179,401	\$	186,891	\$	196,479

Starting Fund Balance	\$	166,353	\$	169,746	\$	173,903	\$	179,401	\$	186,891
Ongoing Revenues	\$	151,800	\$	155,586	\$	159,466	\$	165,020	\$	170,767
Ongoing Expenses	\$	148,407	\$	151,429	\$	153,968	\$	157,530	\$	161,179
Operating Balance	\$	3,393	\$	4,157	\$	5,498	\$	7,490	\$	9,588
Planned use of Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-
<i>380 Agreement Payment</i>	\$	-	\$	-	\$	-	\$	-	\$	-
<i>Use on CIP</i>	\$	-	\$	-	\$	-	\$	-	\$	-
<i>Retirements</i>	\$	-	\$	-	\$	-	\$	-	\$	-
<i>One-Time Operating Items</i>	\$	-	\$	-	\$	-	\$	-	\$	-
Ending Fund Balance	\$	169,746	\$	173,903	\$	179,401	\$	186,891	\$	196,479
Operating Reserve	\$	24,396	\$	24,892	\$	25,310	\$	25,895	\$	26,495
Available Balance	\$	145,350	\$	149,010	\$	154,091	\$	160,995	\$	169,984

Hotel/Motel Fund

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities/Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Services	\$ (500)	\$ -	\$ -	\$ 12,000	\$ 12,180	\$ 12,363	\$ 12,548	\$ 12,736
Capital Outlay	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ 138,100	\$ 137,350	\$ 137,350	\$ 136,407	\$ 139,249	\$ 141,605	\$ 144,982	\$ 148,442
Total	\$ 137,600	\$ 137,350	\$ 158,350	\$ 148,407	\$ 151,429	\$ 153,968	\$ 157,530	\$ 161,179

Item Added	One-Time	Ongoing	Total
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:
 Roanoke City Council has passed an ordinance establishing a hotel occupancy tax equal to 7 percent of the lodging cost of a hotel room within city limits. Texas state law mandates that the revenue derived from this tax must only be used for expenses that promote the tourism industry, including (but not limited to) convention/civic center facilities, general promotional and tourist advertising for the City, and the encouragement, promotion, improvement and application of the arts. Accordingly, all revenue derived from the tax has been used on the costs related to advertising and special events which are dedicated to tourism, thus meet the state’s requirements for the use of hotel occupancy taxes. While comparatively small to the City’s other revenue streams, this tax remains part of Roanoke’s ongoing initiative to keep its property tax rate as low as possible. These funds are transferred to the General Fund and Debt Service Fund to pay for a portion of the operations associated with marketing and tourism as well as debt service for the Roanoke Historic Fire Museum.



SPECIAL EVENTS FUND SUMMARY

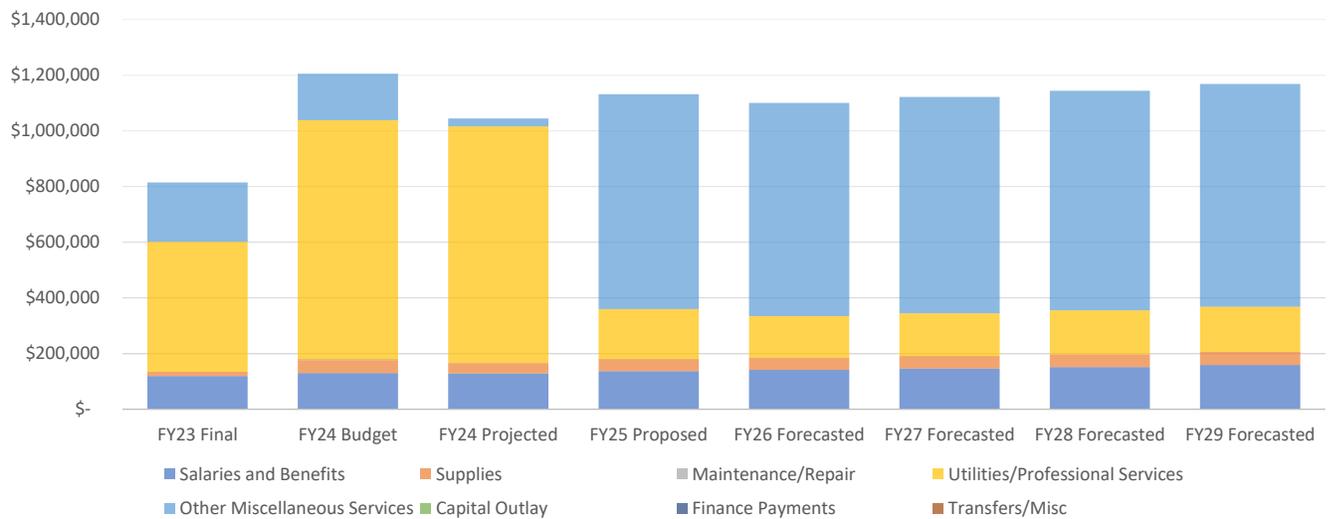
Special Events Fund									
Beginning Balance		\$ 9,468	\$ 620,353	\$ 620,353	\$ 720,052	\$ 730,144	\$ 773,990	\$ 798,136	\$ 802,119
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Service Charges Total	\$ -	\$ 70,616	\$ 115,000	\$ 45,000	\$ 60,000	\$ 60,600	\$ 61,206	\$ 61,818	\$ 62,436
Licenses and Permits Total	\$ -	\$ 480	\$ 5,000	\$ -	\$ 500	\$ 508	\$ 515	\$ 523	\$ 531
Grants Total	\$ -	\$ 1,325,000	\$ 575,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Miscellaneous Revenue Total	\$ -	\$ 93,567	\$ 82,500	\$ 99,000	\$ 81,500	\$ 82,730	\$ 83,979	\$ 85,246	\$ 86,533
Grand Total	\$ -	\$ 1,489,663	\$ 777,500	\$ 1,144,000	\$ 1,142,000	\$ 1,143,838	\$ 1,145,700	\$ 1,147,587	\$ 1,149,500
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Special Events	\$ -	\$ 814,726	\$ 1,204,926	\$ 1,044,301	\$ 1,131,908	\$ 1,099,992	\$ 1,121,553	\$ 1,143,604	\$ 1,168,430
Special Events Total	\$ -	\$ 814,726	\$ 1,204,926	\$ 1,044,301	\$ 1,131,908	\$ 1,099,992	\$ 1,121,553	\$ 1,143,604	\$ 1,168,430
Grand Total	\$ -	\$ 814,726	\$ 1,204,926	\$ 1,044,301	\$ 1,131,908	\$ 1,099,992	\$ 1,121,553	\$ 1,143,604	\$ 1,168,430
Surplus (Deficit)	\$ -	\$ 674,936	\$ (427,426)	\$ 99,699	\$ 10,092	\$ 43,845	\$ 24,146	\$ 3,983	\$ (18,930)
Audit Adjustment	\$ 9,468	\$ (64,051)							
Ending Balance	\$ 9,468	\$ 620,353	\$ 192,927	\$ 720,052	\$ 730,144	\$ 773,990	\$ 798,136	\$ 802,119	\$ 783,189

Starting Fund Balance	\$ 720,052	\$ 730,144	\$ 773,990	\$ 798,136	\$ 802,119
Ongoing Revenues	\$ 1,142,000	\$ 1,143,838	\$ 1,145,700	\$ 1,147,587	\$ 1,149,500
Ongoing Expenses	\$ 1,078,908	\$ 1,099,992	\$ 1,121,553	\$ 1,143,604	\$ 1,168,430
Operating Balance	\$ 63,092	\$ 43,845	\$ 24,146	\$ 3,983	\$ (18,930)
Planned use of Fund Balance	\$ (53,000)	\$ -	\$ -	\$ -	\$ -
<i>380 Agreement Payment</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Use on CIP</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Retirements</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>One-Time Operating Items</i>	\$ (53,000)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 730,144	\$ 773,990	\$ 798,136	\$ 802,119	\$ 783,189
Operating Reserve	\$ 186,067	\$ 180,821	\$ 184,365	\$ 187,990	\$ 192,071
Available Balance	\$ 544,077	\$ 593,169	\$ 613,771	\$ 614,129	\$ 591,118

Special Events Fund

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 119,557	\$ 130,076	\$ 128,401	\$ 136,658	\$ 141,441	\$ 146,391	\$ 151,515	\$ 159,091
Supplies	\$ 14,891	\$ 46,350	\$ 37,900	\$ 43,750	\$ 44,406	\$ 45,072	\$ 45,748	\$ 46,435
Maintenance/Repair	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities/Professional Services	\$ 467,426	\$ 859,500	\$ 849,500	\$ 179,500	\$ 148,835	\$ 153,300	\$ 157,899	\$ 162,636
Other Miscellaneous Services	\$ 212,851	\$ 167,000	\$ 28,500	\$ 772,000	\$ 765,310	\$ 776,790	\$ 788,441	\$ 800,268
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 814,726	\$ 1,204,926	\$ 1,044,301	\$ 1,131,908	\$ 1,099,992	\$ 1,121,553	\$ 1,143,604	\$ 1,168,430

Item Added	One-Time	Ongoing	Total
		\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:
 The City of Roanoke set up its Special Events Fund in in FY2023 to house revenues and costs dedicated to putting on annual community events such as the Roanoke Rodeo, Hometown Holiday, and our Fourth of July Celebration. Most of the costs located here are for external contractors that either help set up and run the events or provide performance services for attendees. However, some personnel costs related to part-time event staff and overtime are housed here annually. Costs here are paid for through an annual transfer from the Roanoke Economic and Industrial Development Corporation as well as any related community donations or sponsorships.



ROANOKE ECONOMIC & INDUSTRIAL CORPORATION FUND SUMMARY

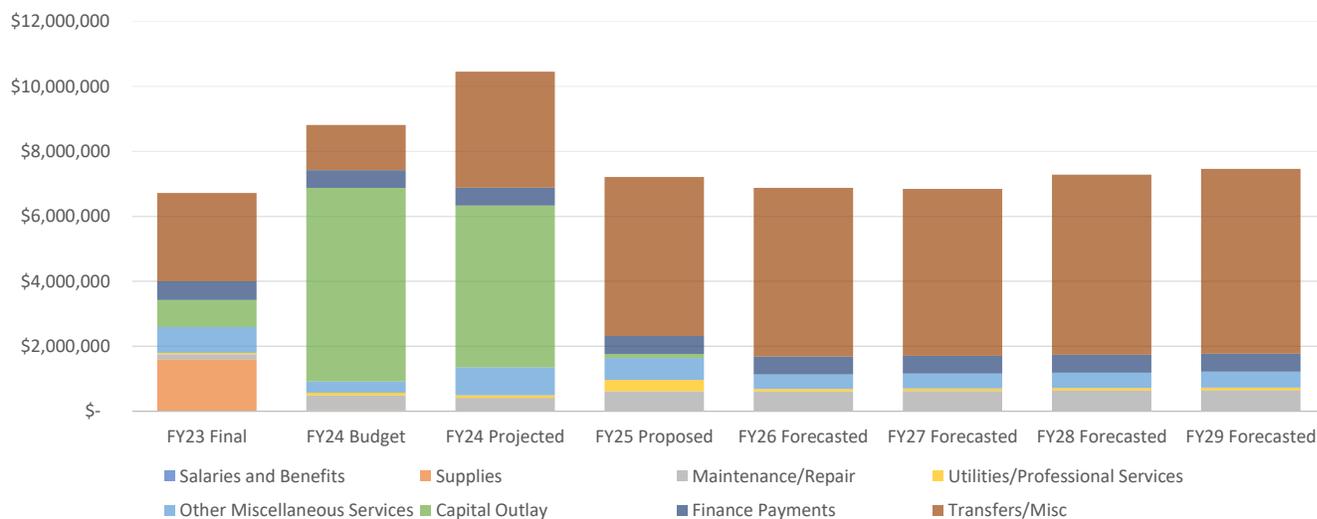
REIDC Sales Tax Fund										
Beginning Balance	\$ 9,669,272	\$ 15,934,803	\$ 13,832,904	\$ 13,832,904	\$ 9,951,598	\$ 7,137,277	\$ 4,494,335	\$ 4,546,110	\$ 4,500,620	
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Sales Tax Total	\$ 6,123,292	\$ 6,310,339	\$ 6,000,000	\$ 6,075,339	\$ 6,373,442	\$ 6,532,778	\$ 6,696,098	\$ 6,930,461	\$ 7,173,027	
Grants Total	\$ 3,134,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Miscellaneous Revenue Total	\$ 210,772	\$ 627,865	\$ 130,000	\$ 495,000	\$ 200,000	\$ 201,500	\$ 203,030	\$ 304,591	\$ 306,182	
Grand Total	\$ 9,468,925	\$ 6,938,204	\$ 6,130,000	\$ 6,570,339	\$ 6,573,442	\$ 6,734,278	\$ 6,899,128	\$ 7,235,052	\$ 7,479,210	
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Non-Departmental	\$ 3,203,394	\$ 6,692,667	\$ 6,814,766	\$ 10,451,645	\$ 7,214,509	\$ 6,877,220	\$ 6,847,353	\$ 7,280,541	\$ 7,458,093	
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 2,173,254	\$ 2,500,000	\$ -	\$ -	\$ -	
Administration Total	\$ 3,203,394	\$ 6,692,667	\$ 6,814,766	\$ 10,451,645	\$ 9,387,763	\$ 9,377,220	\$ 6,847,353	\$ 7,280,541	\$ 7,458,093	
Grand Total	\$ 3,203,394	\$ 6,692,667	\$ 6,814,766	\$ 10,451,645	\$ 9,387,763	\$ 9,377,220	\$ 6,847,353	\$ 7,280,541	\$ 7,458,093	
Surplus (Deficit)	\$ 6,265,531	\$ 245,536	\$ (684,766)	\$ (3,881,307)	\$ (2,814,321)	\$ (2,642,942)	\$ 51,774	\$ (45,490)	\$ 21,117	
Audit Adjustment		\$ (2,347,435)								
Ending Balance	\$ 15,934,803	\$ 13,832,904	\$ 13,148,138	\$ 9,951,598	\$ 7,137,277	\$ 4,494,335	\$ 4,546,110	\$ 4,500,620	\$ 4,521,737	

Starting Fund Balance	\$ 9,951,598	\$ 7,137,277	\$ 4,494,335	\$ 4,546,110	\$ 4,500,620
Ongoing Revenues	\$ 6,573,442	\$ 6,734,278	\$ 6,899,128	\$ 7,235,052	\$ 7,479,210
Ongoing Expenses	\$ 6,563,570	\$ 6,727,220	\$ 6,847,353	\$ 7,180,541	\$ 7,458,093
Operating Balance	\$ 9,873	\$ 7,058	\$ 51,774	\$ 54,510	\$ 21,117
Planned use of Fund Balance	\$ (2,824,193)	\$ (2,650,000)	\$ -	\$ (100,000)	\$ -
<i>380 Agreement Payment</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Use on CIP</i>	\$ (2,173,254)	\$ (2,650,000)	\$ -	\$ (100,000)	\$ -
<i>Retirements</i>	\$ (150,000)	\$ -	\$ -	\$ -	\$ -
<i>One-Time Operating Items</i>	\$ (500,940)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 7,137,277	\$ 4,494,335	\$ 4,546,110	\$ 4,500,620	\$ 4,521,737
Operating Reserve	\$ 1,543,194	\$ 1,541,461	\$ 1,125,592	\$ 1,196,801	\$ 1,225,988
Available Balance	\$ 5,594,083	\$ 2,952,875	\$ 3,420,518	\$ 3,303,819	\$ 3,295,750

Roanoke Economic and Industrial Development Corporation

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 1,600,000	\$ 30,000	\$ -	\$ 8,873	\$ -	\$ -	\$ -	\$ -
Maintenance/Repair	\$ 148,313	\$ 456,628	\$ 410,000	\$ 604,628	\$ 608,561	\$ 620,732	\$ 633,146	\$ 645,809
Utilities/Professional Services	\$ 48,430	\$ 85,000	\$ 80,000	\$ 350,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413
Other Miscellaneous Services	\$ 792,219	\$ 347,500	\$ 862,937	\$ 676,613	\$ 449,460	\$ 459,605	\$ 473,477	\$ 487,800
Capital Outlay	\$ 837,215	\$ 5,954,648	\$ 4,977,718	\$ 122,000	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ 577,333	\$ 550,990	\$ 550,990	\$ 553,750	\$ 550,615	\$ 546,563	\$ 551,750	\$ 550,753
Transfers/Misc	\$ 2,714,050	\$ 1,390,000	\$ 3,570,000	\$ 4,898,645	\$ 5,191,334	\$ 5,140,886	\$ 5,540,214	\$ 5,689,317
	\$ 6,717,560	\$ 8,814,766	\$ 10,451,645	\$ 7,214,509	\$ 6,877,220	\$ 6,847,353	\$ 7,280,541	\$ 7,458,093

Item Added	One-Time	Ongoing	Total
		\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:
 Reported as a discreetly presented component unit of the City, the Roanoke Economic and Industrial Development Corporation (REIDC) was established in 1999 by approval of the Roanoke City Council and newly appointed REIDC Board. The Corporation is funded by an additional half-cent sales tax levy on all taxable sales sourced to the City of Roanoke, including those made from remote retailers with a taxable presence inside city limits. Per statute, all revenue derived from this tax is invested in promoting special events, parks, and development efforts for the City of Roanoke. Most of this is done so via an interfund transfer from the REIDC to the City's General Fund for expenses to maintain and staff parks and recreation facilities that are housed there.



ROANOKE CRIME CONTROL & PREVENTION DISTRICT FUND SUMMARY

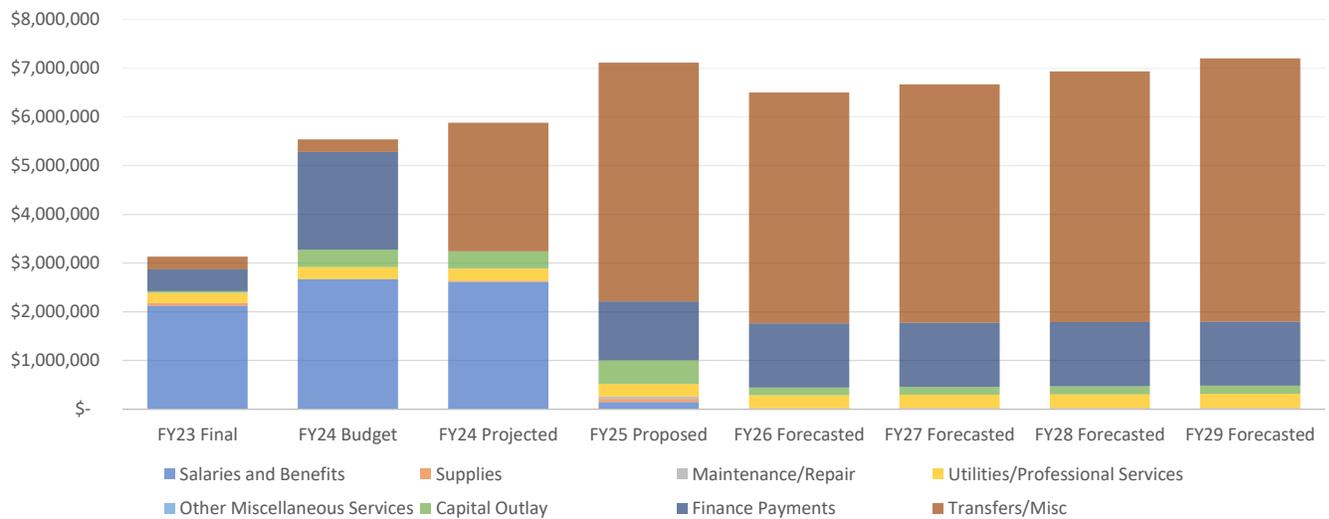
CCPD										
Beginning Balance	\$ -	\$ (50)	\$ 2,916,380	\$ 2,916,380	\$ 3,381,539	\$ 1,756,955	\$ 1,462,915	\$ 1,545,804	\$ 1,063,591	
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Sales Tax Total	\$ -	\$ 6,069,703	\$ 6,092,062	\$ 6,310,339	\$ 6,373,442	\$ 6,532,778	\$ 6,696,098	\$ 6,930,461	\$ 7,173,027	
Service Charges Total	\$ -	\$ 403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Miscellaneous Revenue Total	\$ -	\$ 11,770	\$ 1,000	\$ 35,000	\$ 50,000	\$ 51,000	\$ 52,020	\$ 53,060	\$ 54,122	
Grand Total	\$ -	\$ 6,081,876	\$ 6,093,062	\$ 6,345,339	\$ 6,423,442	\$ 6,583,778	\$ 6,748,118	\$ 6,983,521	\$ 7,227,149	
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Police	\$ 50	\$ 3,172,603	\$ 5,539,512	\$ 5,880,179	\$ 7,114,274	\$ 6,502,678	\$ 6,665,229	\$ 6,934,928	\$ 7,202,038	
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 933,753	\$ 375,139	\$ -	\$ 530,806	\$ 26,802	
Police Total	\$ 50	\$ 3,172,603	\$ 5,539,512	\$ 5,880,179	\$ 8,048,026	\$ 6,877,818	\$ 6,665,229	\$ 7,465,734	\$ 7,228,840	
Grand Total	\$ 50	\$ 3,172,603	\$ 5,539,512	\$ 5,880,179	\$ 8,048,026	\$ 6,877,818	\$ 6,665,229	\$ 7,465,734	\$ 7,228,840	
Surplus (Deficit)	\$ (50)	\$ 2,909,273	\$ 553,550	\$ 465,159	\$ (1,624,584)	\$ (294,039)	\$ 82,888	\$ (482,213)	\$ (1,691)	
Audit Adjustment		\$ 7,157								
Ending Balance	\$ (50)	\$ 2,916,380	\$ 3,469,930	\$ 3,381,539	\$ 1,756,955	\$ 1,462,915	\$ 1,545,804	\$ 1,063,591	\$ 1,061,900	

Starting Fund Balance	\$ 3,381,539	\$ 1,756,955	\$ 1,462,915	\$ 1,545,804	\$ 1,063,591
Ongoing Revenues	\$ 6,423,442	\$ 6,583,778	\$ 6,748,118	\$ 6,983,521	\$ 7,227,149
Ongoing Expenses	\$ 6,227,494	\$ 6,502,678	\$ 6,665,229	\$ 6,934,928	\$ 7,202,038
Operating Balance	\$ 195,948	\$ 81,100	\$ 82,888	\$ 48,593	\$ 25,111
Planned use of Fund Balance	\$ (1,820,532)	\$ (375,139)	\$ -	\$ (530,806)	\$ (26,802)
<i>380 Agreement Payment</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Use on CIP</i>	\$ (933,753)	\$ (375,139)	\$ -	\$ (530,806)	\$ (26,802)
<i>Retirements</i>	\$ (150,000)	\$ -	\$ -	\$ -	\$ -
<i>One-Time Operating Items</i>	\$ (736,780)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,756,955	\$ 1,462,915	\$ 1,545,804	\$ 1,063,591	\$ 1,061,900
Operating Reserve	\$ 1,322,963	\$ 1,130,600	\$ 1,095,654	\$ 1,227,244	\$ 1,188,302
Available Balance	\$ 433,992	\$ 332,315	\$ 450,150	\$ (163,653)	\$ (126,403)

Crime Control & Prevention District

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ 2,124,398	\$ 2,672,490	\$ 2,614,969	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 60,348	\$ -	\$ 21,500	\$ 63,252	\$ 17,255	\$ 17,514	\$ 17,777	\$ 18,043
Maintenance/Repair	\$ -	\$ -	\$ -	\$ 50,850	\$ 5,967	\$ 6,086	\$ 6,208	\$ 6,332
Utilities/Professional Services	\$ 204,104	\$ 245,925	\$ 248,414	\$ 256,177	\$ 263,862	\$ 271,778	\$ 279,932	\$ 288,329
Other Miscellaneous Services	\$ 3,310	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 29,185	\$ 352,946	\$ 352,946	\$ 484,116	\$ 156,831	\$ 161,536	\$ 166,382	\$ 171,373
Finance Payments	\$ 450,000	\$ 2,007,151	\$ -	\$ 1,208,229	\$ 1,319,000	\$ 1,318,500	\$ 1,317,000	\$ 1,314,500
Transfers/Misc	\$ 261,000	\$ 261,000	\$ 2,637,851	\$ 4,901,650	\$ 4,739,763	\$ 4,889,815	\$ 5,147,630	\$ 5,403,460
	\$ 3,132,345	\$ 5,539,512	\$ 5,880,179	\$ 7,114,274	\$ 6,502,678	\$ 6,665,229	\$ 6,934,928	\$ 7,202,038

Item Added	One-Time	Ongoing	Total
		\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:
 Reported as a discreetly presented component unit of the City, the Roanoke Crime Control & Prevention District (RCCPD) was established in 2023 by approval of the Roanoke City Council and newly appointed RCCPD Board. The District is funded by an additional half-cent sales tax levy on all taxable sales sourced to the City of Roanoke, including those made from remote retailers with a taxable presence inside city limits. Per statute, all revenue derived from this tax is invested in maintaining public safety for the City of Roanoke through funding policing operations. Most of this is done so via an interfund transfer from the RCCP to the City's General Fund for expenses to maintain and staff policing operations throughout the City. A significant portion is also allocated to debt service for the City's new municipal court and public safety building, which began construction in FY2023 and is scheduled to conclude in December of 2025.



DEBT SERVICE FUND SUMMARY

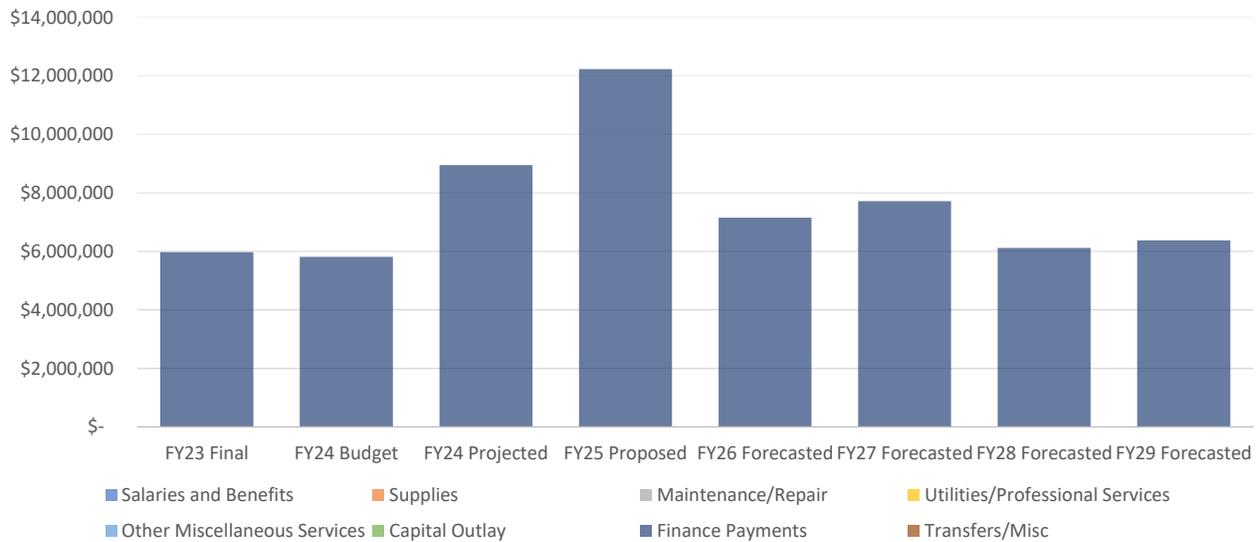
Debt Service										
Beginning Balance	\$ 590,653	\$ 573,941	\$ 598,726	\$ 598,726	\$ 176,205	\$ 238,729	\$ 300,979	\$ 364,502	\$ 429,321	
Category	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
General Property Taxes Total	\$ 4,894,180	\$ 5,010,815	\$ 5,246,030	\$ 5,424,793	\$ 5,187,886	\$ 4,525,713	\$ 5,089,515	\$ 3,492,776	\$ 3,748,956	
Grants Total	\$ 241,750	\$ 239,050	\$ 240,000	\$ 240,000	\$ 238,645	\$ 241,334	\$ 240,886	\$ 240,214	\$ 239,317	
Interfund Transfers Total	\$ -	\$ 450,000	\$ 313,950	\$ 2,376,851	\$ 2,690,125	\$ 2,372,700	\$ 2,377,200	\$ 2,374,450	\$ 2,379,700	
Debt Proceeds Total	\$ 3,050,078	\$ 211,563	\$ -	\$ 396,434	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Miscellaneous Revenue Total	\$ 45,311	\$ 85,909	\$ 47,350	\$ 92,350	\$ 4,177,620	\$ 72,474	\$ 73,008	\$ 73,516	\$ 73,997	
Grand Total	\$ 8,231,319	\$ 5,997,337	\$ 5,847,330	\$ 8,530,428	\$ 12,294,276	\$ 7,212,221	\$ 7,780,609	\$ 6,180,955	\$ 6,441,970	
Department	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted	
Debt	\$ 8,248,031	\$ 5,974,368	\$ 5,812,929	\$ 8,952,949	\$ 12,231,752	\$ 7,149,971	\$ 7,717,086	\$ 6,116,136	\$ 6,375,832	
Administration Total	\$ 8,248,031	\$ 5,974,368	\$ 5,812,929	\$ 8,952,949	\$ 12,231,752	\$ 7,149,971	\$ 7,717,086	\$ 6,116,136	\$ 6,375,832	
Grand Total	\$ 8,248,031	\$ 5,974,368	\$ 5,812,929	\$ 8,952,949	\$ 12,231,752	\$ 7,149,971	\$ 7,717,086	\$ 6,116,136	\$ 6,375,832	
Surplus (Deficit)	\$ (16,712)	\$ 22,969	\$ 34,401	\$ (422,521)	\$ 62,524	\$ 62,250	\$ 63,523	\$ 64,819	\$ 66,138	
Audit Adjustment		\$ 1,816								
Ending Balance	\$ 573,941	\$ 598,726	\$ 633,127	\$ 176,205	\$ 238,729	\$ 300,979	\$ 364,502	\$ 429,321	\$ 495,459	

Starting Fund Balance	\$ 176,205	\$ 238,729	\$ 300,979	\$ 364,502	\$ 429,321
Ongoing Revenues	\$ 12,294,276	\$ 7,212,221	\$ 7,780,609	\$ 6,180,955	\$ 6,441,970
Ongoing Expenses	\$ 12,231,752	\$ 7,149,971	\$ 7,717,086	\$ 6,116,136	\$ 6,375,832
Operating Balance	\$ 62,524	\$ 62,250	\$ 63,523	\$ 64,819	\$ 66,138
Planned use of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 238,729	\$ 300,979	\$ 364,502	\$ 429,321	\$ 495,459

Debt Service Fund

	FY23 Final	FY24 Budget	FY24 Projected	FY25 Proposed	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted	FY29 Forecasted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities/Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Payments	\$ 5,974,368	\$ 5,812,929	\$ 8,952,949	\$ 12,231,752	\$ 7,149,971	\$ 7,717,086	\$ 6,116,136	\$ 6,375,832
Transfers/Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,974,368	\$ 5,812,929	\$ 8,952,949	\$ 12,231,752	\$ 7,149,971	\$ 7,717,086	\$ 6,116,136	\$ 6,375,832

Item Added	One-Time	Ongoing	Total
		\$ -	\$ -
Total	\$ -	\$ -	\$ -



Notes:

Like most local governments, Roanoke lacks sufficient cash flow to pay for all major capital projects in full as they occur. As a solution, the City utilizes a debt financing program whereby bonds are issued to ensure adequate cash for the full project, with the funds being repaid with interest over a predetermined period of time, generally 20 years. To pay for the annual debt service, utilizes various revenues including sales tax, utility service charges, and a large portion of our property tax dollars. The City currently has 17 separate debt issues outstanding, of which 14 of them are paid in whole or part by property taxes. Staff anticipates paying off three bonds in 2025 as well as issuing additional debt for road construction, utility line rehabilitation, and the remaining construction costs for our new municipal court and public safety facility. A full schedule of all projected debt outstanding is enclosed. Most of these payments are out of the Debt Service Fund, although a portion is paid directly from the Crime Control & Prevention District as well as the Utility Fund.



DEBT SCHEDULES

Debt Service Fund

Description of Debt	FY 2025 Debt Payments from Property Taxes ONLY			FY 2025 Payment from all Sources		
	Principal	Interest	Total	All Prin	All Int	Total
2014 GO Rfdg	\$ 512,008	\$ 20,480	\$ 532,488	\$ 560,000	\$ 22,400	\$ 582,400
2014 CO's	\$ 1,745,000	\$ -	\$ 1,745,000	\$ 1,745,000	\$ -	\$ 1,745,000
2015 GO Rfdg	\$ 656,213	\$ -	\$ 656,213	\$ 1,385,000	\$ -	\$ 1,385,000
2015 CO's	\$ 1,705,000	\$ -	\$ 1,705,000	\$ 1,705,000	\$ -	\$ 1,705,000
2016 CO's	\$ 330,000	\$ 217,400	\$ 547,400	\$ 330,000	\$ 217,400	\$ 547,400
2017 CO's	\$ 87,363	\$ 58,585	\$ 145,948	\$ 255,000	\$ 171,000	\$ 426,000
2018 GO Rfdg	\$ 1,054,983	\$ 77,706	\$ 1,132,689	\$ 1,135,000	\$ 83,600	\$ 1,218,600
2018 Sales Tax Rfdg	\$ -	\$ -	\$ -	\$ 355,000	\$ 198,150	\$ 553,150
2018 Tax Notes	\$ 265,000	\$ 10,600	\$ 275,600	\$ 265,000	\$ 10,600	\$ 275,600
2020 GO Rfdg	\$ 320,000	\$ 115,200	\$ 435,200	\$ 320,000	\$ 115,200	\$ 435,200
2020 CO's	\$ 245,000	\$ 65,400	\$ 310,400	\$ 245,000	\$ 65,400	\$ 310,400
2021 GO Rfdg	\$ 505,000	\$ 39,750	\$ 544,750	\$ 505,000	\$ 39,750	\$ 544,750
2021 CO's	\$ 110,000	\$ 72,150	\$ 182,150	\$ 110,000	\$ 72,150	\$ 182,150
2022A CO's	\$ -	\$ -	\$ -	\$ 135,000	\$ 177,450	\$ 312,450
2022B CO's	\$ 141,570	\$ 115,576	\$ 257,146	\$ 180,000	\$ 146,950	\$ 326,950
2023A CO's	\$ -	\$ -	\$ -	\$ 640,000	\$ 1,424,000	\$ 2,064,000
2023B CO's	\$ 215,000	\$ 119,750	\$ 334,750	\$ 215,000	\$ 119,750	\$ 334,750
2024A CO's (estimated)	\$ 155,263	\$ 183,854	\$ 339,117	\$ 155,263	\$ 183,854	\$ 339,117
2024B CO's (estimated)	\$ -	\$ -	\$ -	\$ 470,000	\$ 738,229	\$ 1,208,229
2024C CO's (estimated)	\$ -	\$ -	\$ -	\$ 139,737	\$ 165,469	\$ 305,206
New Issuance Costs	\$ 108,724	\$ -	\$ 108,724	\$ 520,250	\$ -	\$ 520,250
TOTAL FY 2025	\$ 8,156,123	\$ 1,096,452	\$ 9,252,575	\$ 11,370,250	\$ 3,951,352	\$ 15,321,602

	FY 2025 Debt Payments by Fund		
	Principal	Interest	Total
Debt Service Fund	\$ 8,990,037	\$ 2,810,317	\$ 11,800,354
Utilities Fund	\$ 1,034,963	\$ 204,656	\$ 1,239,619
RCCPD Fund	\$ 470,000	\$ 738,229	\$ 1,208,229
REIDC Fund	\$ 355,000	\$ 198,150	\$ 553,150
	\$ 10,850,000	\$ 3,951,352	\$ 14,801,352

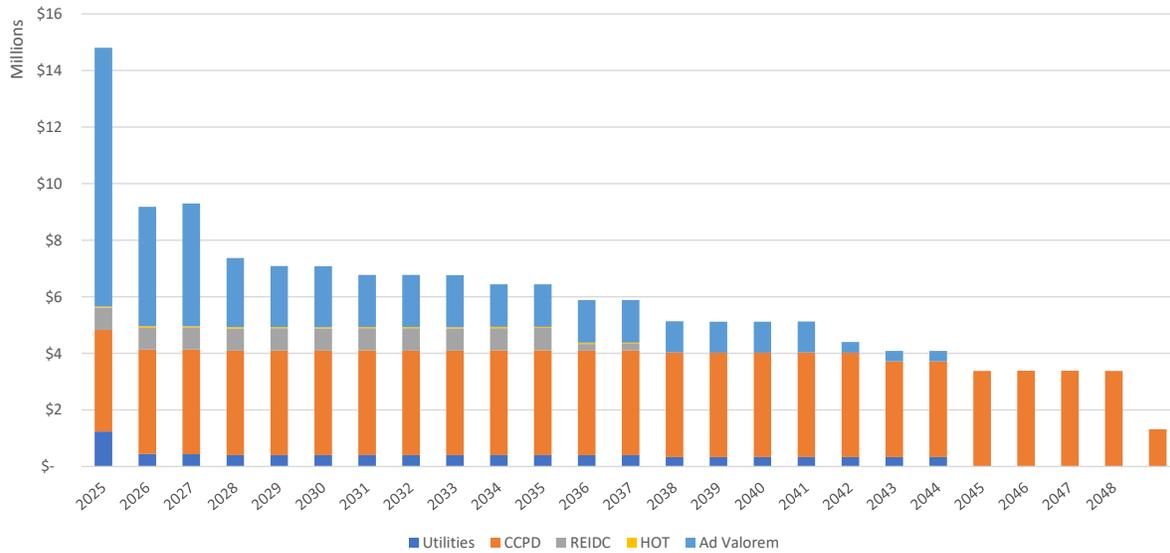
Description of Estimated New Debt					
Estimated Issuance	Purpose	Total Principal	Total Interest	Total Cost	Est. Payoff Date
2024A CO's	Streets/Roads	\$ 4,644,737	\$ 2,753,196	\$ 7,397,933	2044
2024B CO's	Public Safety	\$ 18,650,000	\$ 14,180,729	\$ 32,830,729	2049
2024C CO's	Utility Lines	\$ 4,180,263	\$ 2,477,877	\$ 6,658,140	2044
		\$ 27,475,000	\$ 19,411,802	\$ 46,886,802	

Total Debt by Payment Source through Completion				
Revenue Source	Total Principal	Total Interest	Total Cost	Latest Payoff Date
Ad Valorem Taxes	\$ 33,216,635	\$ 8,284,589	\$ 41,501,224	2046
REIDC Sales Tax	\$ 7,149,855	\$ 2,022,232	\$ 9,172,087	2037
RCCPD Sales Tax	\$ 50,840,000	\$ 37,150,079	\$ 87,990,079	2049
Hotel Tax	\$ 415,530	\$ 125,310	\$ 540,840	2037
Utility Service Charges	\$ 5,777,980	\$ 2,724,239	\$ 8,502,219	2046
	\$ 97,400,000	\$ 50,306,450	\$ 147,706,450	

Debt Service Fund

Debt Payment Forecast

FY	Utilities	CCPD	REIDC	HOT	Ad Valorem	Total
2025	\$ 1,239,619	\$ 3,584,679	\$ 791,795	\$ 41,407	\$ 9,143,851	\$ 14,801,352
2026	\$ 441,307	\$ 3,691,700	\$ 791,349	\$ 41,874	\$ 4,211,885	\$ 9,178,115
2027	\$ 437,635	\$ 3,695,700	\$ 786,849	\$ 41,796	\$ 4,337,133	\$ 9,299,113
2028	\$ 403,124	\$ 3,691,450	\$ 791,364	\$ 41,679	\$ 2,442,683	\$ 7,370,300
2029	\$ 405,267	\$ 3,694,200	\$ 789,470	\$ 41,524	\$ 2,157,741	\$ 7,088,203
2030	\$ 404,462	\$ 3,688,450	\$ 789,341	\$ 41,815	\$ 2,157,625	\$ 7,081,693
2031	\$ 405,563	\$ 3,694,450	\$ 790,247	\$ 41,563	\$ 1,840,833	\$ 6,772,655
2032	\$ 404,782	\$ 3,691,450	\$ 792,009	\$ 41,757	\$ 1,842,049	\$ 6,772,048
2033	\$ 402,963	\$ 3,691,600	\$ 789,765	\$ 41,407	\$ 1,837,235	\$ 6,762,970
2034	\$ 405,440	\$ 3,697,800	\$ 789,228	\$ 41,504	\$ 1,507,350	\$ 6,441,323
2035	\$ 404,871	\$ 3,699,600	\$ 792,484	\$ 41,543	\$ 1,504,056	\$ 6,442,555
2036	\$ 403,744	\$ 3,692,000	\$ 239,317	\$ 41,524	\$ 1,504,265	\$ 5,880,850
2037	\$ 402,494	\$ 3,698,000	\$ 238,869	\$ 41,446	\$ 1,504,440	\$ 5,885,250
2038	\$ 335,961	\$ 3,693,750	\$ -	\$ -	\$ 1,106,739	\$ 5,136,450
2039	\$ 333,474	\$ 3,689,500	\$ -	\$ -	\$ 1,094,476	\$ 5,117,450
2040	\$ 332,882	\$ 3,695,000	\$ -	\$ -	\$ 1,094,018	\$ 5,121,900
2041	\$ 334,066	\$ 3,694,500	\$ -	\$ -	\$ 1,098,659	\$ 5,127,225
2042	\$ 334,539	\$ 3,693,000	\$ -	\$ -	\$ 371,711	\$ 4,399,250
2043	\$ 334,303	\$ 3,380,250	\$ -	\$ -	\$ 371,447	\$ 4,086,000
2044	\$ 335,724	\$ 3,381,500	\$ -	\$ -	\$ 373,026	\$ 4,090,250
2045	\$ -	\$ 3,381,500	\$ -	\$ -	\$ -	\$ 3,381,500
2046	\$ -	\$ 3,385,000	\$ -	\$ -	\$ -	\$ 3,385,000
2047	\$ -	\$ 3,386,500	\$ -	\$ -	\$ -	\$ 3,386,500
2048	\$ -	\$ 3,380,750	\$ -	\$ -	\$ -	\$ 3,380,750
2049	\$ -	\$ 1,317,750	\$ -	\$ -	\$ -	\$ 1,317,750
	\$ 8,502,219	\$ 87,990,079	\$ 9,172,087	\$ 540,840	\$ 41,501,224	\$ 147,706,450





**SUPPLEMENTAL
FUNDING
PROPOSALS**

Department	Fund	Ongoing	One-Time	Total	Title of Program
CMO	REIDC	\$ -	\$ 250,000	\$ 250,000	Hotel Design Fees
CMO Total		\$ -	\$ 250,000	\$ 250,000	
Development Services	General Fund	\$ -	\$ 170,000	\$ 170,000	Elements XS
Development Services Total		\$ -	\$ 170,000	\$ 170,000	
Finance	General Fund	\$ -	\$ 30,000	\$ 30,000	ClearGov Budgeting and Transparency Suite
Finance	General Fund	\$ -	\$ 1,950	\$ 1,950	New & Emerging City Manager Training
Finance Total		\$ -	\$ 31,950	\$ 31,950	
Fire	General Fund	\$ -	\$ 252,000	\$ 252,000	Traffic Management Vehicle
Fire	General Fund	\$ -	\$ 53,000	\$ 53,000	Year Three of SCBA Replacement Program
Fire	General Fund	\$ -	\$ 49,000	\$ 49,000	Life Pak 15 or newer
Fire	General Fund	\$ -	\$ 32,000	\$ 32,000	Bluetooth Radio Digital Interface for SCBA Facepieces
Fire	General Fund	\$ -	\$ 22,000	\$ 22,000	Fire Extinguisher Trainer (no live fire required)
Fire	General Fund	\$ -	\$ 8,500	\$ 8,500	Lo-Call Alert System, Audible Emergency Notifications for Oak Street (Two Units)
Fire	General Fund	\$ 6,000	\$ -	\$ 6,000	ReGroup Emergency Alert Notification System
Fire	Hotel Fund	\$ -	\$ 50,995	\$ 50,995	Portable Public Safety Camera Trailer
Fire Total		\$ 6,000	\$ 467,495	\$ 473,495	
Fleet	General Fund	\$ -	\$ 30,000	\$ 30,000	Scissor Lift and Trailer
Fleet	General Fund	\$ -	\$ 20,000	\$ 20,000	Generator Monitoring
Fleet Total		\$ -	\$ 50,000	\$ 50,000	
Human Resources	General Fund	\$ 8,107	\$ -	\$ 8,107	Personnel - increase in hours
Human Resources Total		\$ 8,107	\$ -	\$ 8,107	
Information Technology	CCPD	\$ -	\$ -	\$ -	PD Vehicle Router Upgrade
Information Technology	General Fund	\$ -	\$ -	\$ -	Server Infrastructure Replacement
Information Technology	General Fund	\$ -	\$ -	\$ -	Expansion of Cyber Sentinel Program
Information Technology	General Fund	\$ -	\$ -	\$ -	Cybersecurity Monitoring
Information Technology	General Fund	\$ -	\$ -	\$ -	Security System Licenses
Information Technology	General Fund	\$ -	\$ -	\$ -	IT Vehicle
Information Technology	General Fund	\$ -	\$ -	\$ -	Monthly Team Lunch
Information Technology Total		\$ 160,901	\$ 69,652	\$ 230,553	
Marketing	General Fund	\$ -	\$ 12,000	\$ 12,000	Civic Plus Website Redesign
Marketing	General Fund	\$ 7,500	\$ -	\$ 7,500	Social and Media Monitoring Services
Marketing Total		\$ 7,500	\$ 12,000	\$ 19,500	
Municipal Court	General Fund	\$ 82,234	\$ 2,241	\$ 84,475	Deputy Court Clerk-Collection/Warrant Specialist
Municipal Court	General Fund	\$ 18,000	\$ -	\$ 18,000	Brazos - Ticket Devices/Printer Replacement Schedule
Municipal Court Total		\$ 100,234	\$ 2,241	\$ 102,475	
Parks and Rec	Hotel Fund	\$ -	\$ 18,000	\$ 18,000	Hometown Holiday drone show
Parks and Rec	REIDC	\$ -	\$ 60,000	\$ 60,000	Toro Chemical Sprayer
Parks and Rec	REIDC	\$ -	\$ 35,000	\$ 35,000	Celebrate Roanoke Rodeo
Parks and Rec	REIDC	\$ -	\$ 30,000	\$ 30,000	Mini-skid attachments
Parks and Rec	REIDC	\$ -	\$ 17,000	\$ 17,000	Kubota Backhoe Attachment
Parks and Rec	REIDC	\$ -	\$ 15,000	\$ 15,000	Power washer
Parks and Rec	REIDC	\$ -	\$ 13,500	\$ 13,500	Lounge chair replacement
Parks and Rec	REIDC	\$ -	\$ 11,500	\$ 11,500	Lifeguard stands
Parks and Rec	REIDC	\$ -	\$ 8,873	\$ 8,873	Senior Center Security Cameras
Parks and Rec	REIDC	\$ -	\$ 8,000	\$ 8,000	Recreation Center security cameras
Parks and Rec	Spec Events	\$ 35,577	\$ -	\$ 35,577	Staff Promotion
Parks and Rec	Spec Events	\$ 1,906	\$ -	\$ 1,906	Compression compensation
Parks and Rec Total		\$ 37,483	\$ 216,873	\$ 254,356	

Department	Fund	Ongoing	One-Time	Total	Title of Program
Police	CCPD	\$ 334,441	\$ 84,400	\$ 418,841	Crisis Intervention Unit (CIU)
Police	CCPD	\$ -	\$ 273,000	\$ 273,000	SWAT Vehicles
Police	CCPD	\$ 103,350	\$ -	\$ 103,350	Dispatcher Position
Police	CCPD	\$ -	\$ 81,800	\$ 81,800	New Vehicle for Captain
Police	CCPD	\$ -	\$ 77,373	\$ 77,373	NTR SWAT Team BearCat
Police	CCPD	\$ -	\$ 62,000	\$ 62,000	New CID Vehicle
Police	CCPD	\$ 50,000	\$ -	\$ 50,000	Real Time Crime Center
Police	CCPD	\$ -	\$ 46,252	\$ 46,252	Rifle Rated Helmet and Armor Replacement
Police	CCPD	\$ 5,850	\$ 45,000	\$ 50,850	Laserfiche Module Upgrade
Police	CCPD	\$ 21,000	\$ 22,950	\$ 43,950	Flock Safety
Police	CCPD	\$ -	\$ 37,230	\$ 37,230	Equipment Upgrades to Police Vehicles
Police	CCPD	\$ 15,634	\$ 5,650	\$ 21,284	Senior Dispatcher
Police	CCPD	\$ 12,000	\$ -	\$ 12,000	Ballistic Vest Replacement
Police	CCPD	\$ 6,576	\$ 4,000	\$ 10,576	Victim Services
Police	CCPD	\$ 5,000	\$ -	\$ 5,000	Rifle Replacement
Police Total		\$ 553,851	\$ 739,655	\$ 1,293,506	
Public Works/Utilities	General Fund	\$ -	\$ 30,000	\$ 30,000	150 Type one Sawhorse Barricades/Lighted Traffic Cones
Public Works/Utilities	General Fund	\$ -	\$ 28,300	\$ 28,300	Case Backhoe Grade Bucket/Compaction Wheel Attachments/Auger Attachment
Public Works/Utilities	General Fund	\$ -	\$ 24,000	\$ 24,000	Citywide Sidewalk Condition Rating Assesment
Public Works/Utilities	General Fund	\$ -	\$ 16,900	\$ 16,900	Street Maintenance Equipment Wacker Neuson Plate Compactor/Graco Concrete Scarifer
Public Works/Utilities	General Fund	\$ -	\$ 9,700	\$ 9,700	Miller Bobcat 260 Engine Driven Welder/Generator
Public Works/Utilities	General Fund	\$ -	\$ 5,750	\$ 5,750	Pipe Laser with Tripod, Target, and remote
Public Works/Utilities	General Fund	\$ -	\$ 3,625	\$ 3,625	Skeleton Rock Separation Bucket
Public Works/Utilities	Utility Fund	\$ 24,000	\$ 92,300	\$ 116,300	Elements XS Asset Management Software
Public Works/Utilities	Utility Fund	\$ -	\$ 12,300	\$ 12,300	Cable for Camera Reel
Public Works/Utilities Total		\$ 24,000	\$ 222,875	\$ 246,875	
Grand Total		\$ 898,076	\$ 2,232,740	\$ 3,130,816	



CAPITAL IMPROVEMENT PROGRAM

City-Wide Capital Improvement Plan, Funding and Expenses

	All Capital	051 - Facilities CIP	053 - Streets CIP	059 - Parks CIP	063 - Utilities CIP	VERF TOTAL	073 - CPU	079 - Parks Donations	080 - REIDC	081 - CCPD
FY24 Beg	\$ 11,390,875	\$ 299,914	\$ 3,677,030	\$ 1,790,229	\$ 50,000	\$ 3,071,039	\$ 122,725	\$ 36,608	\$ 13,597,904	\$ 2,916,380
Bonds	\$ 32,700,000	\$ 30,000,000	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,471,734	\$ 200,000	\$ 150,000	\$ -	\$ 150,000	\$ 863,052	\$ 108,682	\$ -	\$ -	\$ -
Interest	\$ 140,010	\$ 68,496	\$ 36,366	\$ 17,115	\$ -	\$ 1,360	\$ 2,518	\$ 720	\$ 370,000	\$ 35,000
Grants	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,310,339	\$ 6,310,339
Sale of Assets	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Total Rev	\$ 34,335,844	\$ 30,268,496	\$ 2,886,366	\$ 17,115	\$ 150,000	\$ 884,412	\$ 111,200	\$ 720	\$ 6,805,339	\$ 6,345,339
Capital Projects	\$ 34,574,339	\$ 30,225,000	\$ 3,359,339	\$ 990,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPU Purchases	\$ 54,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,408	\$ -	\$ -	\$ -
Veh/Eq Purchases	\$ 2,505,750	\$ -	\$ -	\$ -	\$ -	\$ 2,505,750	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,451,645	\$ 5,880,179
Total Exp	\$ 37,134,497	\$ 30,225,000	\$ 3,359,339	\$ 990,000	\$ -	\$ 2,505,750	\$ 54,408	\$ -	\$ 10,451,645	\$ 5,880,179
FY24 End	\$ 8,592,221	\$ 343,410	\$ 3,204,057	\$ 817,344	\$ 200,000	\$ 1,449,701	\$ 179,516	\$ 37,328	\$ 9,951,598	\$ 3,381,539
Bonds	\$ 29,452,000	\$ 20,000,000	\$ 4,952,000	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,086,398	\$ 100,000	\$ 150,000	\$ -	\$ 150,000	\$ 750,000	\$ 111,398	\$ -	\$ -	\$ -
Interest	\$ 140,010	\$ 68,496	\$ 36,366	\$ 17,115	\$ -	\$ 1,360	\$ 2,518	\$ 720	\$ 75,000	\$ 50,000
Grants	\$ 1,043,700	\$ -	\$ 1,040,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,373,442	\$ 6,373,442
Sale of Assets	\$ 65,141	\$ -	\$ -	\$ -	\$ -	\$ 65,141	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Total Rev	\$ 31,787,649	\$ 20,168,496	\$ 6,178,366	\$ 17,115	\$ 4,650,000	\$ 641,501	\$ 113,916	\$ 720	\$ 6,573,442	\$ 6,423,442
Capital Projects	\$ 31,353,406	\$ 20,304,600	\$ 6,337,000	\$ -	\$ 4,711,806	\$ -	\$ -	\$ -	\$ 2,173,254	\$ 933,753
CPU Purchases	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Veh/Eq Purchases	\$ 651,413	\$ -	\$ -	\$ -	\$ -	\$ 651,413	\$ -	\$ -	\$ -	\$ -
Other	\$ 246,875	\$ -	\$ 118,275	\$ -	\$ 128,600	\$ -	\$ -	\$ -	\$ 7,214,509	\$ 7,114,274
Total Exp	\$ 32,401,694	\$ 20,304,600	\$ 6,455,275	\$ -	\$ 4,840,406	\$ 651,413	\$ 150,000	\$ -	\$ 9,387,763	\$ 8,048,026
FY25 End	\$ 7,978,176	\$ 207,305	\$ 2,927,148	\$ 834,459	\$ 9,594	\$ 1,439,789	\$ 143,432	\$ 38,048	\$ 7,137,277	\$ 1,756,955
Bonds	\$ 5,111,375	\$ -	\$ 2,223,500	\$ -	\$ 2,887,875	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 939,181	\$ 100,000	\$ 150,000	\$ -	\$ 150,000	\$ 750,000	\$ 114,181	\$ -	\$ -	\$ -
Interest	\$ 140,010	\$ 68,496	\$ 36,366	\$ 17,115	\$ -	\$ 1,360	\$ 2,518	\$ 720	\$ 76,500	\$ 51,000
Grants	\$ 2,227,200	\$ -	\$ 2,223,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,532,778	\$ 6,532,778
Sale of Assets	\$ 45,199	\$ -	\$ -	\$ -	\$ -	\$ 45,199	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Total Rev	\$ 8,463,364	\$ 168,496	\$ 4,633,366	\$ 17,115	\$ 3,037,875	\$ 471,559	\$ 116,699	\$ 720	\$ 6,734,278	\$ 6,583,778
Capital Projects	\$ 7,884,875	\$ -	\$ 4,997,000	\$ -	\$ 2,887,875	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 375,139
CPU Purchases	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Veh/Eq Purchases	\$ 451,986	\$ -	\$ -	\$ -	\$ -	\$ 451,986	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,727,220	\$ 6,583,397
Total Exp	\$ 8,486,861	\$ -	\$ 4,997,000	\$ -	\$ 2,887,875	\$ 451,986	\$ 150,000	\$ -	\$ 9,227,220	\$ 6,958,537
FY26 End	\$ 7,954,680	\$ 375,801	\$ 2,563,514	\$ 851,574	\$ 159,594	\$ 1,459,362	\$ 110,131	\$ 38,768	\$ 4,644,335	\$ 1,382,196

City-Wide Capital Improvement Plan, Funding and Expenses

	All Capital	051 - Facilities CIP	053 - Streets CIP	059 - Parks CIP	063 - Utilities CIP	VERF TOTAL	073 - CPU	079 - Parks Donations	080 - REIDC	081 - CCPD
Bonds	\$ 8,908,100	\$ -	\$ 6,623,500	\$ -	\$ 2,284,600	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 967,036	\$ 100,000	\$ 150,000	\$ -	\$ 150,000	\$ 750,000	\$ 117,036	\$ -	\$ -	\$ -
Interest	\$ 140,010	\$ 68,496	\$ 36,366	\$ 17,115	\$ -	\$ 1,360	\$ 2,518	\$ 720	\$ 78,030	\$ 52,020
Grants	\$ 4,077,200	\$ -	\$ 4,073,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,696,098	\$ 6,696,098
Sale of Assets	\$ 113,707	\$ -	\$ -	\$ -	\$ -	\$ 113,707	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Total Rev	\$ 14,206,453	\$ 168,496	\$ 10,883,366	\$ 17,115	\$ 2,434,600	\$ 565,067	\$ 119,554	\$ 720	\$ 6,899,128	\$ 6,748,118
Capital Projects	\$ 15,031,600	\$ -	\$ 12,747,000	\$ -	\$ 2,284,600	\$ -	\$ -	\$ -	\$ -	\$ -
CPU Purchases	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Veh/Eq Purchases	\$ 1,137,075	\$ -	\$ -	\$ -	\$ -	\$ 1,137,075	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,847,353	\$ 6,742,421
Total Exp	\$ 16,318,675	\$ -	\$ 12,747,000	\$ -	\$ 2,284,600	\$ 1,137,075	\$ 150,000	\$ -	\$ 6,847,353	\$ 6,742,421
FY27 End	\$ 5,842,458	\$ 544,297	\$ 699,880	\$ 868,689	\$ 309,594	\$ 887,355	\$ 79,685	\$ 39,488	\$ 4,696,110	\$ 1,387,893
Bonds	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,569,962	\$ 100,000	\$ 150,000	\$ -	\$ 150,000	\$ 750,000	\$ 119,962	\$ -	\$ -	\$ -
Interest	\$ 140,010	\$ 68,496	\$ 36,366	\$ 17,115	\$ -	\$ 1,360	\$ 2,518	\$ 720	\$ 79,591	\$ 53,060
Grants	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,930,461	\$ 6,930,461
Sale of Assets	\$ 130,541	\$ -	\$ -	\$ -	\$ -	\$ 130,541	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -
Total Rev	\$ 3,844,613	\$ 168,496	\$ 186,366	\$ 17,115	\$ 150,000	\$ 3,181,901	\$ 122,480	\$ 720	\$ 7,235,052	\$ 6,983,521
Capital Projects	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,806
CPU Purchases	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Veh/Eq Purchases	\$ 3,305,414	\$ -	\$ -	\$ -	\$ -	\$ 3,305,414	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,180,541	\$ 6,967,802
Total Exp	\$ 3,755,414	\$ -	\$ 300,000	\$ -	\$ -	\$ 3,305,414	\$ 150,000	\$ -	\$ 7,180,541	\$ 7,498,608
FY28 End	\$ 5,931,657	\$ 712,792	\$ 586,246	\$ 885,804	\$ 459,594	\$ 763,843	\$ 52,165	\$ 40,208	\$ 4,750,620	\$ 872,806
Bonds	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,522,961	\$ 100,000	\$ 150,000	\$ -	\$ 150,000	\$ 750,000	\$ 122,961	\$ -	\$ -	\$ -
Interest	\$ 140,010	\$ 68,496	\$ 36,366	\$ 17,115	\$ -	\$ 1,360	\$ 2,518	\$ 720	\$ 81,182	\$ 54,122
Grants	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,173,027	\$ 7,173,027
Sale of Assets	\$ 129,345	\$ -	\$ -	\$ -	\$ -	\$ 129,345	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -
Total Rev	\$ 5,396,416	\$ 168,496	\$ 186,366	\$ 17,115	\$ 150,000	\$ 4,730,705	\$ 125,479	\$ 720	\$ 7,479,210	\$ 7,227,149
Capital Projects	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,802
CPU Purchases	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Veh/Eq Purchases	\$ 4,893,450	\$ -	\$ -	\$ -	\$ -	\$ 4,893,450	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,408,093	\$ 7,183,815
Total Exp	\$ 5,343,450	\$ -	\$ 300,000	\$ -	\$ -	\$ 4,893,450	\$ 150,000	\$ -	\$ 7,408,093	\$ 7,210,617
FY29 End	\$ 5,984,623	\$ 881,288	\$ 472,612	\$ 902,919	\$ 609,594	\$ 601,097	\$ 27,644	\$ 40,928	\$ 4,821,737	\$ 889,339

City-Wide Five-Year Capital Improvement Program

Year	Managing Department	Fund	Project	Amount	Cost Share	Net to City	Source
2025	Information Technology	073 - CPU	CPU Repl	\$ 150,000	\$ -	\$ 150,000	Cash on Hand
2025 Information Technology Total				\$ 150,000	\$ -	\$ 150,000	
2025	Parks & Recreation	080 - REIDC	Repaint library	\$ 30,000	\$ -	\$ 30,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Library LED retrofit	\$ 70,000	\$ -	\$ 70,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Athletic Field Light Conversion Phase II	\$ 415,000	\$ -	\$ 415,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Cannon Park splash pad cover	\$ 75,000	\$ -	\$ 75,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Park Maintenance building upgrades	\$ 60,000	\$ -	\$ 60,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Concrete repairs	\$ 150,000	\$ -	\$ 150,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Facility landscape improvements Phase II	\$ 100,000	\$ -	\$ 100,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Park amenities painting	\$ 100,000	\$ -	\$ 100,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Recreation Center Flooring Upgrades	\$ 315,000	\$ -	\$ 315,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Gymnasium facility upgrades	\$ 42,500	\$ -	\$ 42,500	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Painting gym walls (lower level)	\$ 8,000	\$ -	\$ 8,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Rec Center lobby furniture	\$ 25,000	\$ -	\$ 25,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Fitness Equipment	\$ 19,000	\$ -	\$ 19,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Community pool deck upgrades	\$ 78,000	\$ -	\$ 78,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	New indoor volleyball system	\$ 16,000	\$ -	\$ 16,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	New indoor scoreboards	\$ 12,000	\$ -	\$ 12,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Digital Marquee Sign	\$ 30,000	\$ -	\$ 30,000	Cash on Hand
2025	Parks & Recreation	080 - REIDC	Cannon Park Trail	\$ 300,000	\$ -	\$ 300,000	Cash on Hand
2025 Parks & Recreation Total				\$ 1,845,500	\$ -	\$ 1,845,500	
2025	Police	051 - Facilities CIP	PD/Court	\$ 20,000,000	\$ -	\$ 20,000,000	Debt
2025 Police Total				\$ 20,000,000	\$ -	\$ 20,000,000	
2025	Public Works	051 - Facilities CIP	100 Horse Power Pump Rebuild	\$ 76,300	\$ -	\$ 76,300	Cash on Hand
2025	Public Works	051 - Facilities CIP	Park's Building HVAC Replacement	\$ 35,000	\$ -	\$ 35,000	Cash on Hand
2025	Public Works	051 - Facilities CIP	Community Center HVAC Replacement	\$ 110,000	\$ -	\$ 110,000	Cash on Hand
2025	Public Works	051 - Facilities CIP	Bollard Head Replacement at City Hall	\$ 33,300	\$ -	\$ 33,300	Cash on Hand
2025	Public Works	051 - Facilities CIP	PW Shop and FD Station #2 Metal Repairs	\$ 50,000	\$ -	\$ 50,000	Cash on Hand
2025	Public Works	053 - Streets CIP	Dorman	\$ 2,080,000	\$ 1,040,000	\$ 1,040,000	Debt
2025	Public Works	053 - Streets CIP	Ashley Overlay	\$ 3,912,000	\$ -	\$ 3,912,000	Debt
2025	Public Works	053 - Streets CIP	Neighborhood Street Sign Revitalization Program	\$ 45,000	\$ -	\$ 45,000	Cash on Hand
2025	Public Works	053 - Streets CIP	Concrete repairs	\$ 300,000	\$ -	\$ 300,000	Cash on Hand
2025	Public Works	060 - Utility Fund	Schooling Lift Station Abandonment	\$ 125,000	\$ -	\$ 125,000	Cash on Hand
2025	Public Works	060 - Utility Fund	Manhole Rehabilitation	\$ 45,000	\$ -	\$ 45,000	Cash on Hand
2025	Public Works	060 - Utility Fund	Lowering Existing Water Main	\$ 66,557	\$ -	\$ 66,557	Cash on Hand
2025	Public Works	060 - Utility Fund	Swimming Pool Lift Station Rehabilitation	\$ 26,700	\$ -	\$ 26,700	Cash on Hand
2025	Public Works	063 - Utilities CIP	2m Gallon Tank	\$ 4,500,000	\$ -	\$ 4,500,000	Debt
2025	Public Works	063 - Utilities CIP	Ashley Street Drainage	\$ 42,154	\$ -	\$ 42,154	Cash on Hand
2025	Public Works	063 - Utilities CIP	Oak Street Revitalization	\$ 169,652	\$ -	\$ 169,652	Cash on Hand
2025 Public Works Total				\$ 11,616,663	\$ 1,040,000	\$ 10,576,663	

City-Wide Five-Year Capital Improvement Program

Year	Managing Department	Fund	Project	Amount	Cost Share	Net to City	Source
2026	Information Technology	073 - CPU	CPU Repl	\$ 150,000	\$ -	\$ 150,000	Cash on Hand
2026 Information Technology Total				\$ 150,000	\$ -	\$ 150,000	
2026	Parks & Recreation	080 - REIDC	Cannon Park Trail	\$ 2,500,000	\$ -	\$ 2,500,000	Cash on Hand
2026 Parks & Recreation Total				\$ 2,500,000	\$ -	\$ 2,500,000	
2026	Public Works	053 - Streets CIP	N. Walnut	\$ 4,447,000	\$ 2,223,500	\$ 2,223,500	Debt
2026	Public Works	053 - Streets CIP	Lois Street	\$ 250,000	\$ -	\$ 250,000	Cash on Hand
2026	Public Works	053 - Streets CIP	Concrete repairs	\$ 300,000	\$ -	\$ 300,000	Cash on Hand
2026	Public Works	063 - Utilities CIP	Gateway Pump Station	\$ 1,687,875	\$ -	\$ 1,687,875	Debt
2026	Public Works	063 - Utilities CIP	James Street Sanitary Sewer	\$ 1,200,000	\$ -	\$ 1,200,000	Debt
2026 Public Works Total				\$ 7,884,875	\$ 2,223,500	\$ 5,661,375	
2027	Information Technology	073 - CPU	CPU Repl	\$ 150,000	\$ -	\$ 150,000	Cash on Hand
2027 Information Technology Total				\$ 150,000	\$ -	\$ 150,000	
2027	Public Works	053 - Streets CIP	Oak Street	\$ 2,700,000	\$ 1,350,000	\$ 1,350,000	Debt
2027	Public Works	053 - Streets CIP	Howe	\$ 5,447,000	\$ 2,723,500	\$ 2,723,500	Debt
2027	Public Works	053 - Streets CIP	Lois Street	\$ 1,750,000	\$ -	\$ 1,750,000	Cash on Hand
2027	Public Works	053 - Streets CIP	Branson Overlay	\$ 2,550,000	\$ -	\$ 2,550,000	Debt
2027	Public Works	053 - Streets CIP	Concrete repairs	\$ 300,000	\$ -	\$ 300,000	Cash on Hand
2027	Public Works	063 - Utilities CIP	Pressure Reducing Valves PRV #7	\$ 350,000	\$ -	\$ 350,000	Debt
2027	Public Works	063 - Utilities CIP	Furnish & Install 8-Inch Water Line (1,000 L.F.)	\$ 190,000	\$ -	\$ 190,000	Debt
2027	Public Works	063 - Utilities CIP	Furnish & Install 12-Inch Water Line (2,875 L.F.)	\$ 718,750	\$ -	\$ 718,750	Debt
2027	Public Works	063 - Utilities CIP	Furnish & Install 12-Inch Water Line (1,880 L.F.)	\$ 470,000	\$ -	\$ 470,000	Debt
2027	Public Works	063 - Utilities CIP	Furnish & Install 8-Inch Water Line (590 L.F.)	\$ 112,100	\$ -	\$ 112,100	Debt
2027	Public Works	063 - Utilities CIP	Furnish & Install 12-Inch Water Line (375 L.F.)	\$ 93,750	\$ -	\$ 93,750	Debt
2027	Public Works	063 - Utilities CIP	Pressure Reducing Valves PRV #6	\$ 350,000	\$ -	\$ 350,000	Debt
2027 Public Works Total				\$ 15,031,600	\$ 4,073,500	\$ 10,958,100	
2028	Information Technology	073 - CPU	CPU Repl	\$ 150,000	\$ -	\$ 150,000	Cash on Hand
2028 Information Technology Total				\$ 150,000	\$ -	\$ 150,000	
2028	Public Works	053 - Streets CIP	Concrete repairs	\$ 300,000	\$ -	\$ 300,000	Cash on Hand
2028 Public Works Total				\$ 300,000	\$ -	\$ 300,000	
2029	Information Technology	073 - CPU	CPU Repl	\$ 150,000	\$ -	\$ 150,000	Cash on Hand
2029 Information Technology Total				\$ 150,000	\$ -	\$ 150,000	
2029	Public Works	053 - Streets CIP	Concrete repairs	\$ 300,000	\$ -	\$ 300,000	Cash on Hand
2029 Public Works Total				\$ 300,000	\$ -	\$ 300,000	
Grand Total				\$ 60,228,638	\$ 7,337,000	\$ 52,891,638	



**VEHICLE &
EQUIPMENT
REPLACEMENT
SCHEDULE**

City-Wide Fleet Replacement Program

Department	Base Year	Life	Description	Type	Funding	Est. Cost Today	Replace Year
Building Inspection	2015	8	Pickup, Chevy Silverado 1500 Dual Cab	Truck - Passenger	Cash	\$ 48,500	2033
Building Inspection	2021	8	Pickup, Ford Chevy Silverado	Truck - Passenger	Cash	\$ 48,500	2029
Building Inspection Total						\$ 97,000	
Facilities	2022	8	Ram 1500	Truck - Passenger	Cash	\$ 48,500	2030
Facilities	2022	8	Ram 1500	Truck - Passenger	Cash	\$ 48,500	2030
Facilities	2023	8	Ford F-150	Truck - Passenger	Cash	\$ 48,500	2031
Facilities	2024	8	Chevy Tahoe, Commander	SUV - Passenger	Cash	\$ 46,475	2032
Facilities	2013	8	Pickup, Ford F150	Truck - Passenger	Cash	\$ 48,500	2026
Facilities Total						\$ 240,475	
Fire	2005	10	F-650, Ford Super Duty, Hazmat	Fire Apparatus	Cash	TBD	TBD
Fire	2007	10	Brush Truck, Ford F550	Emergency Apparatus	Cash	\$ 173,000	2027
Fire	2008	10	Spartan Fire Pumper	Fire Apparatus	Tax Notes	\$ 1,400,000	2028
Fire	2009	10	Ambulance, Frazerbilt Intl 4300LP	Fire Apparatus	Cash	\$ 525,000	2029
Fire	2009	8	Ford F250 Pickup 4x4 - Staff	Truck - Emergency	Cash	\$ 85,000	2025
Fire	2013	8	Ford Expedition	SUV - Emergency	Cash	\$ 85,000	2029
Fire	2015	15	Spartan 103' Quint Aerial Ladder Truck	Emergency Apparatus	Tax Notes	\$ 2,000,000	2030
Fire	2016	8	Tahoe, Chevy LL	SUV - Emergency	Cash	\$ 95,000	2025
Fire	2015	10	Kawasaki Special Events EMS Cart w/ Trailer	Trailer	Cash	\$ 41,314	2025
Fire	2016	8	Ambulance Dodge Ram Chassis w/remount	Emergency Apparatus	Cash	\$ 525,000	2033
Fire	2016	10	Rehab Cargo Trailer	Trailer	Cash	\$ 21,274	2031
Fire	2017	6	Chevy Silverado 2500 HD Pickup	Truck - Emergency	Cash	\$ 105,000	2025
Fire	2013	8	Chevy Tahoe (formerly unit 242)	SUV - Emergency	Cash	TBD	TBD
Fire	2017	10	Spartan Fire Engine 661	Emergency Apparatus	Tax Notes	\$ 1,400,000	2032
Fire	2017		Drone Inspire 1V2	Equipment/Attachment	Cash	TBD	TBD
Fire	2019	6	Tahoe, Chevy 4 WD SUV	SUV - Emergency	Cash	\$ 95,000	2025
Fire	2020	8	Ambulance, Ford F550	Emergency Apparatus	Cash	\$ 525,000	2028
Fire	2021		DJI MAVIC2	Equipment/Attachment	Cash	TBD	TBD
Fire	2021	4	Drone (Unmanned Aerial System)	Equipment/Attachment	Cash	\$ 20,704	2025
Fire	2021		DJI Mavic 2 Enterprise Dual	Equipment/Attachment	Cash	TBD	TBD
Fire	2021	6	Pickup, Chevy Silverado	Truck - Emergency	Cash	\$ 75,000	2027
Fire	2022	8	Ford F550	Major Equipment	Cash	\$ 200,000	2030
Fire	2023	10	East Texas FUEL Trailer	Trailer	Cash	\$ 15,000	2033
Fire	2023	12	Gator	Major Equipment	Cash	\$ 20,000	2035
Fire	2024	8	Ford F250	Truck - Emergency	Cash	\$ 85,000	2032
Fire	1923		American LaFrance	Emergency Apparatus	Cash	NA	Do not Repl.
Fire	2007	10	Enclosed trailer w/brake control	Equipment/Attachment	Cash	TBD	TBD
Fire	2016	8	LifePak 15 Heart Monitor	Equipment/Attachment	Cash	\$ 43,796	2025
Fire	2016	8	SCBA Compressor	Equipment/Attachment	Cash	\$ 32,205	2025
Fire	2016	10	Stainless Steel 4 Burner Stove and Griddle	Equipment/Attachment	Cash	\$ 17,038	2026
Fire	2017	8	Washer/Extractor	Equipment/Attachment	Cash	\$ 10,568	2025
Fire	2019	8	Fire Extinguisher Portable Trainer	Equipment/Attachment	Cash	\$ 15,402	2027
Fire	2020	8	LifePak 15 Heart Monitor	Equipment/Attachment	Cash	\$ 44,496	2028
Fire	2020	8	Stryker Power Pro XT Cot	Equipment/Attachment	Cash	\$ 24,960	2028
Fire	2020	12	Fire Station Alerting System	Equipment/Attachment	Cash	\$ 224,970	2032
Fire	2021	8	(14) AED's	Equipment/Attachment	Cash	\$ 27,346	2029
Fire Total						\$ 7,932,073	
Parks Maintenance	2016	8	Ford F150, Crewcab	Truck - Passenger	Cash	\$ 48,500	2032
Parks Maintenance	2014	10	Lawhon Utility Trailer (22 ft)	Trailer	Cash	TBD	TBD
Parks Maintenance	2015	8	Pickup, Dodge Ram 1500	Truck - Passenger	Cash	\$ 48,500	2025
Parks Maintenance	2018	12	2017 Kubota, RTVX1140W V Series	Major Equipment	Cash	\$ 24,000	2025
Parks Maintenance	2018	8	Pickup, Ford F250	Truck - Passenger	Cash	\$ 70,000	2026
Parks Maintenance	2019	10	Kearney Utility Trailer (22 ft)	Trailer	Cash	\$ 12,000	2025
Parks Maintenance	2020	12	Kubota RTX1140W	Major Equipment	Cash	\$ 23,000	2032
Parks Maintenance	2019	10	Kearney Utility Trailer (22 ft)	Trailer	Cash	\$ 2,175	2025
Parks Maintenance	2023	8	Pickup, Ford F250	Truck - Passenger	Cash	\$ 55,000	2031
Parks Maintenance	2024	10	Vermeer Chipper	Major Equipment	Cash	\$ 22,000	TBD
Parks Maintenance	2024	10	Dump Trailer	Major Equipment	Cash	\$ 13,500	TBD
Parks Maintenance	2023	10	Scag Windstorm Blower	Major Equipment	Cash	\$ 10,200	2033
Parks Maintenance	2023	12	Kubota RTV-X1100CW-H	Major Equipment	Cash	\$ 23,000	2029
Parks Maintenance	2023	12	Kubota SCL1000 Stand on skid	Major Equipment	Cash	\$ 32,000	TBD
Parks Maintenance	2024	8	Ford F250 Reg Cab Long bed	Truck - Passenger	Cash	\$ 45,000	2032
Parks Maintenance	2023	8	Ford F250 Supercab 4x4	Truck - Passenger	Cash	\$ 70,000	2031
Parks Maintenance	2023	8	Ford F250 Supercab 4x4 ladder	Truck - Passenger	Cash	\$ 72,000	2031
Parks Maintenance	2004	10	Trailer	Trailer	Cash	\$ 12,000	TBD
Parks Maintenance	2010	10	Trailer, 18ft flatbed	Trailer	Cash	\$ 12,000	2030
Parks Maintenance	2015	6	2014 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	TBD	TBD
Parks Maintenance	2017	5	2017 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	TBD	TBD
Parks Maintenance	2014	10	Infied Pro Bunker with Field Rack	Equipment/Attachment	Cash	TBD	TBD

City-Wide Fleet Replacement Program

Department	Base Year	Life	Description	Type	Funding	Est. Cost Today	Replace Year
Parks Maintenance	2017	10	Landpride Core Aerator w/Water Ballast Tanks	Equipment/Attachment	Cash	TBD	2027
Parks Maintenance	2017	5	Landpride Rotary Mower	Major Equipment	Cash	TBD	TBD
Parks Maintenance	2005	10	Turfc0 Metermatic Top Dresser	Major Equipment	Cash	\$ 22,000	2026
Parks Maintenance	2018	10	2017 Lely Spreader	Major Equipment	Cash	\$ 8,229	2062
Parks Maintenance	2018	6	2017 Continental Sprayer	Major Equipment	Cash	\$ 22,000	2025
Parks Maintenance	2018	5	2017 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	\$ 11,960	2025
Parks Maintenance	2020	10	Kubota Tractor MX5800HST	Major Equipment	Cash	\$ 44,879	2028
Parks Maintenance	2020	10	Kubota Tractor L4701HST	Major Equipment	Cash	\$ 32,640	2028
Parks Maintenance	2020	5	2020 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	\$ 11,907	2025
Parks Maintenance	2020	5	2020 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	\$ 11,907	2025
Parks Maintenance	2021	12	2020 Kubota, RTVX1100	Major Equipment	Cash	\$ 25,738	2029
Parks Maintenance	2022	10	2022 Turf Aerator	Major Equipment	Cash	\$ 12,386	2027
Parks Maintenance	2022	10	2022 SandPro 2040Z with Rake	Major Equipment	Cash	\$ 22,822	2030
Parks Maintenance	2022	5	2022 Kubota Mower Z781KWTI-60	Major Equipment	Cash	\$ 14,599	2026
Parks Maintenance	2022	5	2022 Kubota Mower Z781KWTI-60	Major Equipment	Cash	\$ 14,599	2026
Parks Maintenance	2023	5	2022 Kubota Mower Z781KWTI-60	Major Equipment	Cash	\$ 14,599	2028
Parks Maintenance Total						\$ 865,141	
Police	2014	5	Patrol unit, Chevy Tahoe 4x4	SUV - Emergency	Cash	TBD	TBD
Police	2014	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	TBD	TBD
Police	2014	8	Chevy Tahoe-Commander	SUV - Emergency	Cash	TBD	TBD
Police	2014	8	Sedan, Chevy Impala-CID	Sedan - Emergency	Cash	\$ 26,732	2025
Police	2015	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	TBD	TBD
Police	2015	8	Sedan, Chevy Impala-CID	Sedan - Emergency	Cash	\$ 26,220	2025
Police	2016	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	TBD	TBD
Police	2016	6	Segway SE i2 Patroller	Major Equipment	Cash	\$ 9,276	2026
Police	2017	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	TBD	TBD
Police	2017	12	EZGO L6 Golf Cart	Major Equipment	Cash	\$ 21,000	2029
Police	2018	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 57,468	2028
Police	2018	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 60,771	2026
Police	2018	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 75,000	2025
Police	2019	8	Chevy Tahoe, Chief Miller	SUV - Emergency	Cash	\$ 85,000	2025
Police	2019	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2025
Police	2019	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2025
Police	2019	5	Patrol unit, Chevy Tahoe (added w new position)	SUV - Emergency	Cash	\$ 85,000	2025
Police	2019	5	Patrol, Harley-Davidson Motorcycle	Motor Cycle - Emergency	Cash	\$ 41,000	2025
Police	2020	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2025
Police	2020	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2025
Police	2021	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2026
Police	2021	5	Patrol unit, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2026
Police	2021	5	Patrol unit, Ford Explorer	SUV - Emergency	Cash	\$ 85,000	2026
Police	2021	8	CID, Pickup, Chevy Silverado	Truck - Emergency	Cash	\$ 53,000	2025
Police	2022	5	Patrol, Harley Davidson Motorcycle	Motor Cycle - Emergency	Cash	\$ 41,000	2025
Police	2022	5	Patrol, Harley Davidson Motorcycle	Motor Cycle - Emergency	Cash	\$ 41,000	2025
Police	2022	5	Patrol, Harley Davidson Motorcycle	Motor Cycle - Emergency	Cash	\$ 41,000	2025
Police	2022	5	2022 Stallion 6X12 Trailer	Trailer	Cash	\$ 9,000	2027
Police	2022	5	Patrol, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2027
Police	2022	5	Patrol, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2027
Police	2023	8	Chevy Silverado Truck	Truck - Emergency	Cash	\$ 53,000	2031
Police	2023	8	Admin, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2031
Police	2023	5	Patol, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2028
Police	2023	5	Patrol, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2028
Police	2023	5	Patrol, Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2028
Police	2023	5	Patrol Chevy Tahoe	SUV - Emergency	Cash	\$ 85,000	2028
Police	2023	8	CID, Ford F150	Truck - Emergency	Cash	\$ 48,500	2031
Police	2024	10	Cargo Express Trailer	Trailer	Cash	\$ 9,000	TBD
Police	2009	10	Golf Cart Trailer	Trailer	Cash	TBD	TBD
Police	2018	7	LTI - Laser Speed Measuring Devices (4)	Equipment/Attachment	Cash	\$ 13,981	2025
Police Total						\$ 1,986,947	
Recreation	2012	8	Pickup, Dodge Ram 1500	Truck - Passenger	Cash	\$ 48,500	2025
Recreation	2013	12	Ford E350 15 passenger van	SUV - Passenger	Cash	\$ 59,000	2025
Recreation	2023	8	Ford F350 15 Passenger Van	SUV - Passenger	Cash	\$ 59,000	2031
Recreation	2023	8	Ford F350 15 Passenger Van	SUV - Passenger	Cash	\$ 59,000	2031
Recreation Total						\$ 225,500	
Special Events	2012	8	Pickup, Ford F150, Crewcab	Truck - Passenger	Cash	\$ 48,500	2025
Special Events	2007	10	Enclosed trailer w/brake control	Equipment/Attachment	Cash	\$ 11,696	2025
Special Events Total						\$ 60,196	
Streets	2016	12	Dump Truck, Ford F750	Major Equipment	Cash	\$ 125,000	2027
Streets	2022	8	Ram 1500	Truck - Passenger	Cash	\$ 48,500	2030

City-Wide Fleet Replacement Program

Department	Base Year	Life	Description	Type	Funding	Est. Cost Today	Replace Year
Streets	2022	8	Ram 1500	Truck - Passenger	Cash	\$ 48,500	2030
Streets	2023	10	LineLazer Sprayer & Cart	Equipment/Attachment	Cash	\$ 15,000	2033
Streets	2007	10	Yellow Equipment Trailer	Trailer	Cash	\$ 12,000	2027
Streets	2014	4	61" Deck Scag Turf Tiger Zero-Turn Mower	Major Equipment	Cash	TBD	TBD
Streets	2021	5	2021 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	\$ 14,599	2025
Streets	2021	5	2021 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	\$ 14,599	2025
Streets	2021	5	2021 61" Deck Scag Cheetah Zero-turn Mower	Major Equipment	Cash	\$ 14,599	2025
Streets	2012	10	1.5 Ton Double Asphalt Roller	Major Equipment	Cash	\$ 21,714	2032
Streets	2009	10	12' Equipment Trailer	Trailer	Cash	\$ 12,000	2029
Streets	2023	12	Henderson Sand spreader	Major Equipment	Cash	\$ 40,000	TBD
Streets	2002	12	Henderson Sand spreader	Major Equipment	Cash	\$ 15,000	2026
Streets	2000	15	Atlas Copco Air Compressor	Equipment/Attachment	Cash	\$ 29,000	2025
Streets	2008	12	Sand spreader	Major Equipment	Cash	\$ 40,000	2026
Streets	2008	10	2008 Genie Boom Lift	Major Equipment	Cash	\$ 50,372	2028
Streets	2020	10	Husqvarna Street Saw FS3500G	Major Equipment	Cash	\$ 28,943	2028
Streets	2020	10	Tractor, JD5425 w/Flex Wing Rotary Cutter	Major Equipment	Cash	\$ 110,442	2032
Streets Total						\$ 640,268	
Water/Sewer	2009	10	Ford E150 Cargo Van	SUV - Passenger	Cash	TBD	TBD
Water/Sewer	2024	8	Pickup, Ford F150	Truck - Passenger	Cash	\$ 34,092	2032
Water/Sewer	2024	8	Pickup, Ford F350	Truck - Passenger	Cash	\$ 85,000	2032
Water/Sewer	2019	8	Pickup Ford F350Crew Cab w/Toolbed	Truck - Passenger	Cash	\$ 85,000	2027
Water/Sewer	2019	10	2019 Ford Dump Truck	Major Equipment	Cash	\$ 121,066	2029
Water/Sewer	2019	10	Tiger Pipe Top Rail Utility Trailer	Trailer	Cash	TBD	TBD
Water/Sewer	2019	8	Pickup Ford F350Crew Cab w/Toolbed	Truck - Passenger	Cash	\$ 85,000	2027
Water/Sewer	2019	8	Ford F450 4x4 Flatbed	Truck - Passenger	Cash	\$ 100,000	2027
Water/Sewer	2020	8	Pickup Ford F350Crew Cab 4X2	Truck - Passenger	Cash	\$ 85,000	2028
Water/Sewer	2022	10	Vactor 2100i Sewer Cleaner-LEASING 5 YEARS	Major Equipment	Cash	\$ 697,469	2032
Water/Sewer	2023	8	Ford F150	Truck - Passenger	Cash	\$ 55,000	2031
Water/Sewer	2024	8	F350 Super Duty	Truck - Passenger	Cash	\$ 80,000	2032
Water/Sewer	2024	8	F350 Super Duty	Truck - Passenger	Cash	\$ 80,000	2032
Water/Sewer	2013	12	Backhoe, Darr (JCB)	Major Equipment	Cash	\$ 160,000	2026
Water/Sewer	2018	12	2018 Caterpillar Backhoe and Loader	Major Equipment	Cash	\$ 153,555	2030
Water/Sewer	2016	10	2016 Case Skid Steer Loader with trailer	Major Equipment	Cash	\$ 76,630	2027
Water/Sewer	2012	10	Trailer, 30ft Flatbed (Gooseneck)	Trailer	Cash	\$ 9,962	2025
Water/Sewer	2010	10	Trailer, 18ft flatbed	Trailer	Cash	TBD	TBD
Water/Sewer	2022	10	PJ Trailer-tilt bed	Trailer	Cash	\$ 12,000	2032
Water/Sewer	2022	10	Spartan CARGO Trailer	Trailer	Cash	\$ 13,565	2032
Water/Sewer	2018	12	Kohler Skid Mounted Generator	Equipment/Attachment	Cash	\$ 95,913	2030
Water/Sewer	2020	12	Backhoe, Case 590SN	Major Equipment	Cash	\$ 160,933	2032
Water/Sewer	2020	12	Backhoe, Case jackhammer attachment	Equipment/Attachment	Cash	\$ 24,288	2032
Water/Sewer	2020	8	Wastewater Camera	Major Equipment	Cash	\$ 89,272	2028
Water/Sewer	2022	10	2022 John Deere 26G Compact Excavator	Major Equipment	Cash	\$ 47,750	2030
Water/Sewer	2022	10	2022 Utility Trailer, 24X83	Trailer	Cash	\$ 7,997	2032
Water/Sewer	2022	12	2022 Kubota Utility Vehicle RTV-X1100CW-H	Major Equipment	Cash	\$ 26,434	2028
Water/Sewer Total						\$ 2,385,924	
Grand Total						\$ 14,433,524	