ROUND ROCK TEXAS

FY 2027 Budget Workshop

City of Round Rock Proposed Budget

For the Fiscal Year

October 1, 2026 to September 30, 2027

This budget will raise more revenue from property taxes than last year's budget by an amount of $14,622,800 which is a 14.7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,939,346.

Tax Rate	Proposed FY 2027	Adopted FY 2026
Property Tax Rate	$0.423453	$0.372000
No-New-Revenue Tax Rate	$0.385265	$0.348065
No-New-Revenue M&O Tax Rate	$0.268006	$0.246280
Voter-Approval Tax Rate	$0.423453	$0.372075
Debt Rate	$0.145577	$0.115243

PRELIMINARY

The above information is presented on the cover page of the City's FY 2027 Proposed Budget to comply with requirements of Section 102.005 of the Texas Local Government Code.

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

Description	Proposed FY 2027	Adopted FY 2026
Public notices required by law	43,200	43,000
Lobbying services	195,000	195,000

INTRODUCTION & SUMMARY BY GOALS

INTRODUCTION

Council retreat policy priorities addressed, including:

- State Legislative Agenda and Advocacy
- City Employee Healthcare Cost/Retirement
- Northeast Development - East Action Plan
- Northeast Development - West Action Plan
- Downtown Vision and Action Plan
- The District Development Project
- Stockwell Project
- Kalahari Land Acquisition
- Driving Progress Phase 2 and Future Road Projects
- City Reuse Water System Expansion
- Highway 79 Expansion Project

Note: Many of these are for staff review and reporting only. After Council direction, funding may be planned in future years.

Focus for 2026/27:

- Construction and continued completion of voter approved 2023 bond projects
- Meet demands of growth
- High service levels for current city programs and services
- Well maintained city facilities, infrastructure, and equipment
- Legislative and legal advocacy
- Complete priorities already in progress
  - Heritage Trail East & Play for All Park Improvements
  - Bob Bennett Phases 2 & 5
  - Water, Wastewater, & Road projects

FOCUS FOR FY 2026/2027

Focus on an accurate, efficient, and transparent budget process

- Budget Linkage
    - Align budget with Council goals
    - Proposed year in context of five-year outlook and needs

- Budget Process
    - Collaborative executive team review with City Manager
    - Ongoing operating needs and one-time requirements addressed

- Broad View
    - Big picture of all City resources and uses
    - Community Investment Program (CIP) overview

Budget Drivers

- Council goals and strategic direction - 2026 Policy Agenda

- Growth – additions needed to maintain service levels
    - Projected population growth – **142,530** to **146,806** by year end or **3.0%**
    - Development demands rising and will continue to increase with large commercial developments, like The District, along with large residential developments in the northeast quadrant

- Competitive employee compensation and benefits

- Maintenance of parks, facilities, and streets

- Compliance with financial policies

PROPOSED BUDGET BY THE NUMBERS

	FY 2025/2026 Revised	FY 2026/2027 Proposed
Total Budget	**$790.3 million**	**$684.1 million**
General Fund Operating	$181.2 million	$192.4 million
General Fund transfers to GSFC for one-time needs	$7.9 million	$7.0 million
Total General Fund	$189.1 million	$199.4 million
Total Community Investment Program (CIP)	$418.7 million	$297.9 million
All Other	$182.5 million	$186.8 million

New Staff Proposed	**31.500**	**52.500**
General Fund	23.000	48.000
Utility and Stormwater Funds	3.000	2.000
Tourism Funds	5.500	2.500

PROPOSAL BY GOAL

STRATEGIC GOAL

Financially Sound City
Providing High Value Services

1

Policy & Management Agenda

State Legislative Agenda and Advocacy	Prepare Agenda & Decision
City Employee Healthcare Cost and Retirement	Review & Decision
IAFF Ballot Measure	Complete
Contract with Williamson County ESD #9	Finalize Agreement

Major Items

Employee Compensation Program – Increases	
• Public Safety Steps and Market Adjustments	$3.9 million
• General Government Pay for Performance and Market Adjustments	$3.0 million
Facility, Equipment, & Technology	
• Facilities Repair & Replacement	$1.0 million
• Technology Internal Services Fund	$1.0 million
• PARD	
• Repair & Replacement	$1.0 million
• OSP Repair & Replacement	$0.2 million
• Public Safety Equipment & Replacement	$0.8 million

STRATEGIC GOAL

Great Community to Live 2

Policy & Management Agenda

Northeast Development - East Actions Plan	Finalize Agreements & Decision
Northeast Development - West Actions Plan	Decision & Execution
The District Development Project	Decision & Contract Updates
Stockwell Project	Decision & Execution
Kalahari Land Acquisition	Complete
Clay Madsen Recreation Center	Decision & Execution
Trail Master Plan Update	Direction & Decision

New Programs/New Funding

Fire	
• Firefighters (15.0 FTEs) - includes vehicles and equipment for Fire Station 11	$4,234,000
• Assistant Emergency Management Coordinator (1.0 FTE)	$117,100
Parks and Recreation	
• Athletic Performance Center Operating (17.0 FTEs)	$1,837,700
• Event Safety Barrier System Phase 2	$100,000
• No-Tip Concert Barriers	$34,000
Police	
• Police Officers (7.0 FTEs) - includes vehicles and equipment	$1,822,000
• Law Enforcement Support Technician (1.0 FTE)	$59,000

STRATEGIC GOAL

Great Community to Live 2

Major Items

Old Settlers Park

• Recreation Center & Admin Building	$27.1 million
• Track & Fields	$6.2 million
• The Garden	$1.0 million

Other Parks and Recreation

• Heritage Trail East	$6.3 million
• Clay Madsen Remodel & Expansion	$4.0 million
• Play for All Park Improvements	$3.5 million

Public Safety

• Public Safety Training Center Expansion	$3.0 million
• Fire Station #10 & #11	$10.2 million
• Cardiac Monitors	$1.7 million

STRATEGIC GOAL

City Infrastructure: Today and for Tomorrow

3

Policy & Management Agenda

Driving Progress Phase 2 / Future Road Projects	Decision & Execution
City Reuse Water System Expansion	Review & Decision
Highway 79 Expansion Project	Research & Prepare Plan
Water and Wastewater Master Plan Update	Decision & Execution
Watershed Protection Plan for Brushy Creek Basin	Create Plan & Review
Water and Wastewater Rate Update for Wholesale and Retail	Complete Study

New Programs/New Funding

Utility Billing & Collections	
• Utility Billing & Revenue Supervisor (1.0 FTE) - includes vehicle	$180,400
Transportation	
• Traffic Signal Crew (2.0 FTE) - includes vehicle	$380,800
Wastewater Collections	
• Utility Service Worker (1.0 FTE)	$57,600
Stormwater	
• CCTV Camera Van	$241,000

STRATEGIC GOAL

City Infrastructure: Today and for Tomorrow

3

Major Items

Water, Wastewater, and Stormwater

• Regional Water (BCRUA) Projects	$37.1 million
• Regional Wastewater (BCRWWS) Projects	$12.8 million
• Water Projects	$26.5 million
• Wastewater Projects	$12.4 million
• Stormwater Projects	$4.9 million

Roads/Streets Projects

• RRTEDC Projects	$87.5 million

Bob Bennett Complex Build-Out

• General Self Finance & Self-Financed Water Construction	$7.2 million

STRATEGIC GOAL

Authentic Downtown - Exciting Community Destination **4**

Policy & Management Agenda

Downtown Vision & Action Plan	Direction & Next Steps
Downtown Development	Project Report & City Actions
Downtown Business Attraction Action Plan	Report to Council

New Programs/New Funding

Arts & Culture

• Receptionist (0.5 FTE)	$48,800

Major Items

Downtown Expansion & Connectivity with Brushy Creek

• Tower Park	$2.0 million
• Flats Park	$9.9 million

STRATEGIC GOAL

Desirable Neighborhoods - Old and New

5

Policy & Management Agenda

District Attorney Follow-Up	Complete
Multi-Family Policy Amendment	Decision & Adoption

New Programs/New Funding

Community & Neighborhood Services

- Community Engagement Grant — $3,800

Major Items

Neighborhood Street Maintenance — **$4.3 million**

- Total allocation since 2017 = $53.9M (including FY 2027)
- Spent or contracted for $48.2M in projects since 2017

Community Development Block Grant Projects

- Parkside Circle Sidewalks — $300,000

STRATEGIC GOAL

“The Sports Capital of Texas”
For Tourism and Residents

6

Policy & Management Agenda

Forest Creek Golf Club	Review & Feasibility Study
Kalahari Resort Expansion	Complete

New Programs/New Funding

General Services

• Custodian - MPC (1.0 FTE) - includes vehicle	$84,500

Multipurpose Complex

• Sports Facility Maintenance Worker (1.0 FTE)	$53,100
• Sports Facility Supervisor (1.0 FTE)	$67,000
• Athletic Field Maintenance Equipment	$151,500

Major Items

Multipurpose Complex Expansion	**$27.3 million**
• Part of overall OSP project	

Dell Diamond – Capital Improvements

• Final phase of $3.5 million upgrade program started in 2016	$596,700

PROPOSED ADDITIONS

PROPOSED NEW SPENDING - GENERAL FUND

Base Budget for 2026/27	**$186,192,300**
New Spending by Department	
Community & Neighborhood Services	3,800
Fire (16.0 FTEs)	2,863,600
General Services (5.0 FTEs)	309,600
Parks & Recreation (17.0 FTEs)	1,837,700
Police (8.0 FTEs)	1,073,300
Transportation (2.0 FTEs)	140,800
Total New Spending (includes 48.0 FTEs)	**$6,228,800**
Total General Fund - Operations	$192,421,100
Transfer to GSFC from 09/30/26 excess balance	$7,000,000
Total	**$199,421,100**
Percentage increase for new programs	3.3%

PROPOSED ADDITIONS BY DEPARTMENTS

	New FTEs	Personnel	Operations	Capital	Total	Fund
Community & Neighborhood Services						
Community Engagement Grant	-	-	3,800	-	3,800	GF
Total Community & Neighborhood Services	**-**	**-**	**3,800**	**-**	**3,800**	
Fire						
Fire Station 11 Staffing	15.000	2,176,900	430,600	-	2,607,500	GF
Fire Station 11 Engine	-	-	30,000	1,262,500	1,292,500	GF, GSFC
Engine 11 Tools & Equipment	-	-	109,000	225,000	334,000	GF, GSFC
Assistant Emergency Management Coordinator	1.000	81,600	11,800	23,700	117,100	GF
Total Fire	**16.000**	**2,258,500**	**581,400**	**1,511,200**	**4,351,100**	
General Services						
APC Custodians	3.000	162,500	12,700	76,600	251,800	GF, GSFC
MPC Custodian	1.000	53,700	6,800	24,000	84,500	GF, GSFC
Facility Maintenance Technician	1.000	59,000	14,300	120,000	193,300	GF, GSFC
Total General Services	**5.000**	**275,200**	**33,800**	**220,600**	**529,600**	
Parks and Recreation						
APC Operating	17.000	1,185,900	501,800	200,000	1,887,700	GF, GSFC
Event Safety Barriers	-	-	-	100,000	100,000	GSFC
No-Tip Crowd Control	-	-	-	34,000	34,000	GSFC
Total Parks and Recreation	**17.000**	**1,185,900**	**501,800**	**334,000**	**2,021,700**	
Police						
Police Officers	7.000	590,000	283,900	948,100	1,822,000	GF, GSFC
Records LEST	1.000	53,900	5,100	-	59,000	GF
Drone as First Responder Program Continuation	-	-	140,400	-	140,400	GF
Total Police	**8.000**	**643,900**	**429,400**	**948,100**	**2,021,400**	
Transportation						
Traffic Signal Crew	2.000	121,700	19,100	240,000	380,800	GF, GSFC
Total Transportation	**2.000**	**121,700**	**19,100**	**240,000**	**380,800**	
Utilities Funds						
Utility Billing & Collections						
Utility Billing Supervisor	1.000	111,800	15,600	53,000	180,400	UF
Water Treatment Plant						
R&M Wells & Boosters		-	50,000	-	50,000	UF
Chemicals		-	50,000	-	50,000	UF
Water Distribution						
R&M Meters		-	100,000	-	100,000	UF
Maintenance Subscription Increase for AMI		-	35,000	-	35,000	UF
Wastewater Collections						
Utility Service Worker	1.000	53,600	4,000	-	57,600	UF
Equipment Rental	-	-	20,000	-	20,000	UF
Equipment Tools	-	-	20,000	-	20,000	UF
Wastewater Treatment Plant			-			
Sludge Disposal	-	-	100,000	-	100,000	UF
Maintenance Subscription Increase	-	-	70,000	-	70,000	UF
Total Utilities	**2.000**	**165,400**	**464,600**	**53,000**	**683,000**	
Stormwater						
CCTV Camera Van	-	-	1,000	240,000	241,000	SWF
Total Stormwater	**-**	**-**	**1,000**	**240,000**	**241,000**	
Hotel Occupancy Tax Fund						
Convention & Visitors Bureau (CVB)						
Seasonal	-	-	42,000	-	42,000	HOT
Arts (Communications Dept)						
PT to FT Receptionist	0.500	45,700	3,100	-	48,800	HOT
Total Hotel Occupancy Tax Fund	**0.500**	**45,700**	**45,100**	**-**	**90,800**	
Multipurpose Complex						
Sports Facility Maintenance Worker	1.000	50,700	2,400	-	53,100	MPC
Sports Facility Supervisor	1.000	58,600	8,400	-	67,000	MPC
Athletic Field Maintenance Equipment	-	-	1,500	150,000	151,500	MPC
Additional Line Item - Various	-	-	283,000	-	283,000	MPC
Total Multipurpose Complex	**2.000**	**109,300**	**295,300**	**150,000**	**554,600**	
Citywide Grand Total	**52.500**	**$ 4,805,600**	**$ 2,375,300**	**$ 3,696,900**	**$ 10,877,800**	

PROPOSED USES - GSFC

Estimate Available for FY 2027 Projects **$14,313,708**

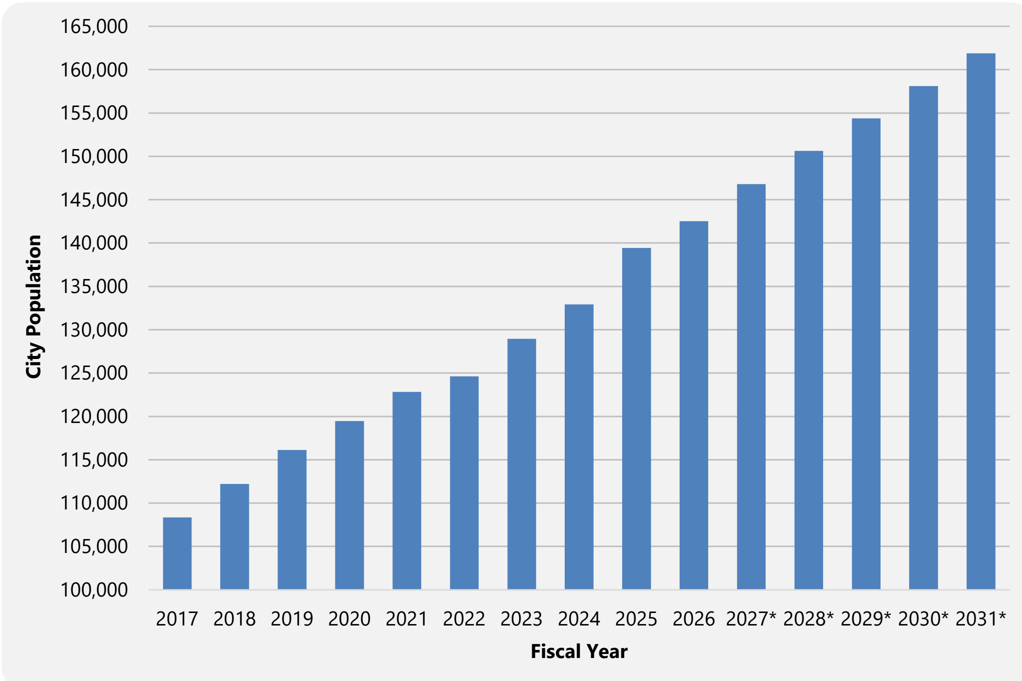
FY 2027 Commitment Estimates

City Wide	Facility Maintenance Annual Program	1,000,000
	Information Technology Annual Program	1,000,000
	Street Maintenance Program	4,300,000
	Risk Management Reserve	200,000
	Contingency Reserve	500,000
PARD	PARD Annual Program	1,000,000
	PARD OSP Program	200,000
Public Safety	Fire Equipment Replacement Program	400,000
	Police Equipment Replacement Program	400,000
One-time New Program Requests	Fire Station #11 Engine and Equipment	1,487,500
	PARD Event and No Tip Barrier Systems	134,000
	Police Vehicles and Equipment for 7 Officers	948,100
	Cardiac Monitors	1,700,000
	Other Capital and Equipment	510,600

Total Recommended Uses	(13,780,200)
Estimated Ending FY 2027 Uncommitted Balance	**$533,508**
FY 2026 Estimated General Fund Surplus *Transferred at year end for use in FY 2028*	7,000,000
Excess FY 2027 Sales Tax	9,066,500

GROWTH TRENDS

POPULATION



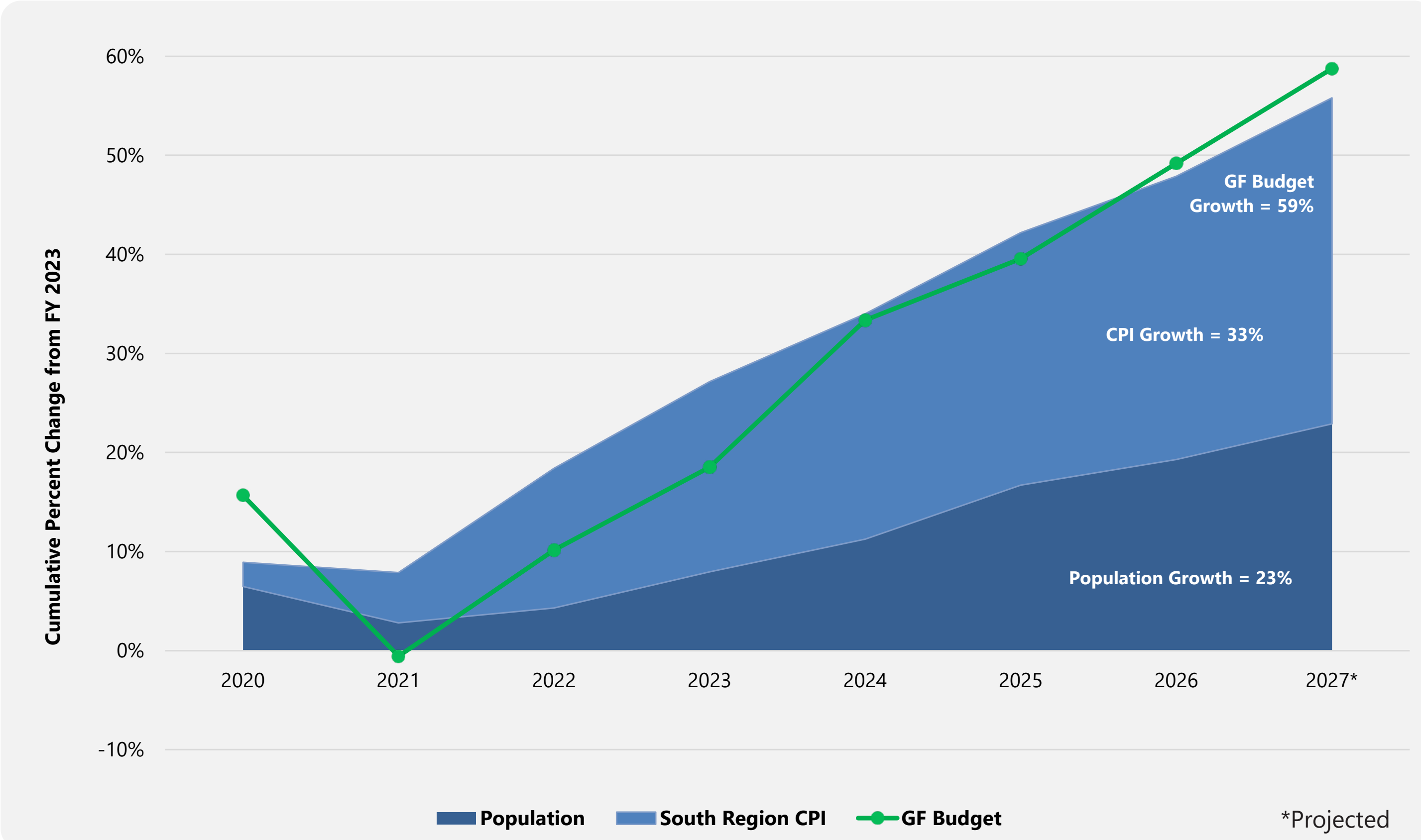
City of Round Rock Population Projections 2017 to 2031

Year	Population	City Growth Rate	
2017	108,353	1.7%	**31.5% increase over 10 years**
2018	112,201	3.6%	
2019	116,120	3.5%	
2020	119,468	2.9%	
2021	122,827	2.8%	
2022	124,614	1.5%	
2023	128,957	3.5%	
2024	132,927	3.1%	
2025	139,436	4.9%	
2026	142,530	2.2%	
2027*	146,806	3.0%	**10.3% increase** 15,100 residents
2028*	150,623	2.6%	
2029*	154,388	2.5%	
2030*	158,094	2.4%	
2031*	161,888	2.4%	

*Projected

Source: City of Round Rock Planning and Development

RATE OF CHANGE

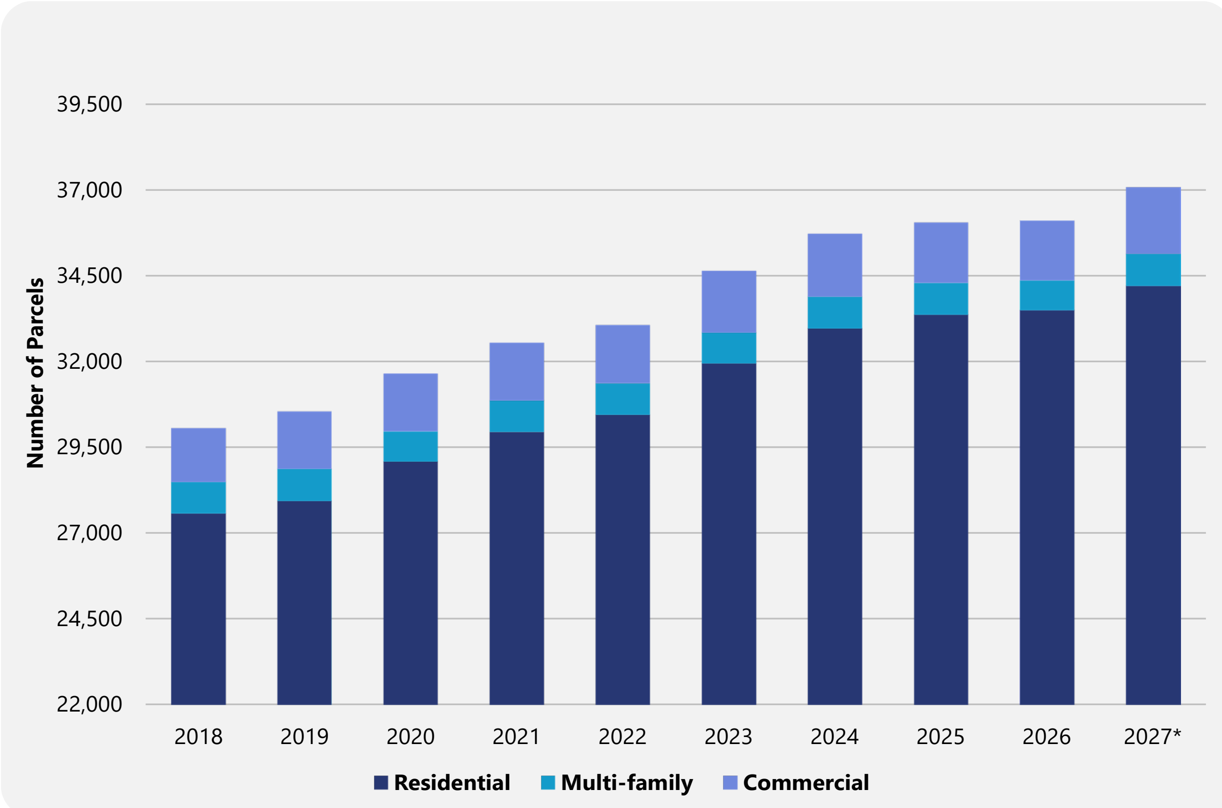


	FY 2020 Actual	FY 2027 Projected	Percent of Change
Consumer Price Index	249	331	33%
City Population	119,468	146,806	23%
		General Fund Cost Pressure:	**56%**

	FY 2020 Actual	FY 2027 Projected	Percent of Change
General Fund Budget	$121,207,637	$192,421,100	59%
General Fund FTEs	822.825	1060.875	29%

1 - General Fund Budget is the Original Budget for each fiscal year net of sales tax incentiv

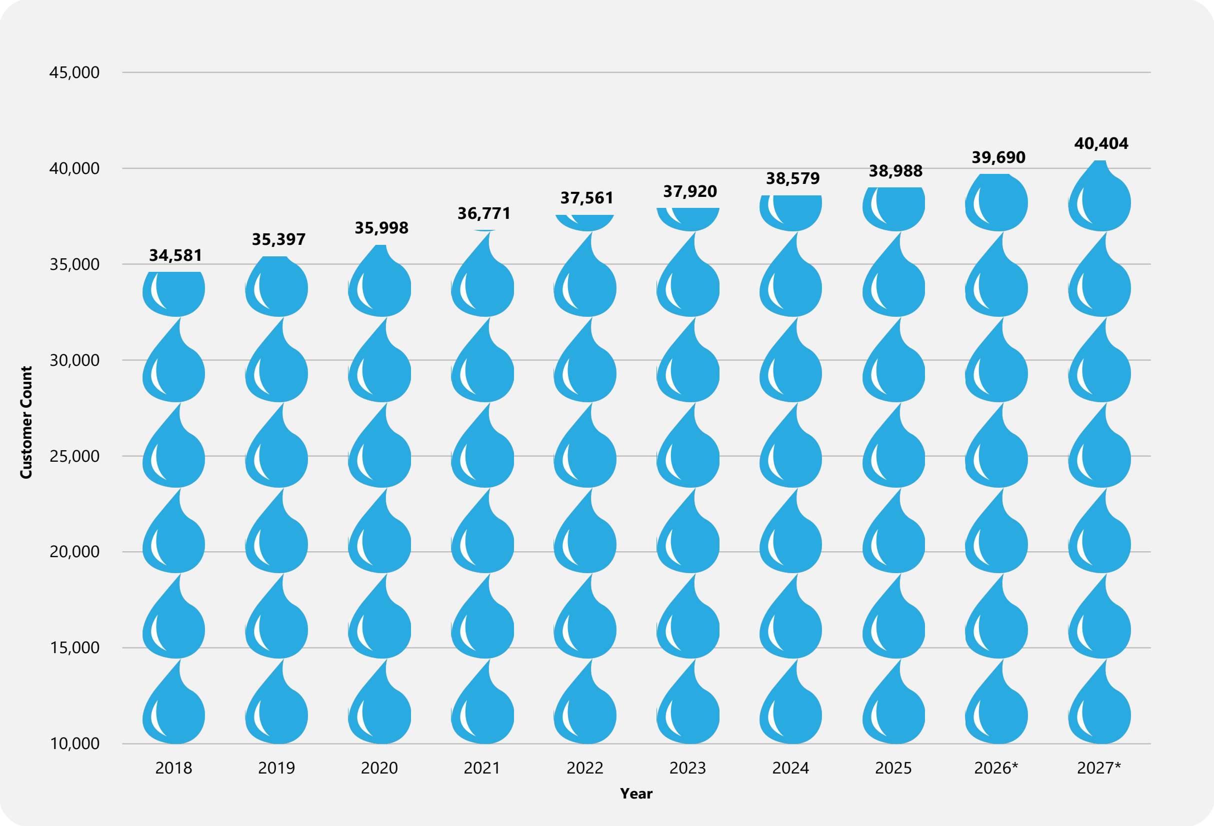
REAL PROPERTY PARCELS



Fiscal Year	Residential	Multi-Family	Commercial	Total Parcels
2018	27,574	926	1,567	30,067
2019	27,938	934	1,678	30,550
2020	29,086	881	1,696	31,663
2021	29,941	927	1,687	32,555
2022	30,445	926	1,700	33,071
2023	31,944	898	1,805	34,647
2024	32,962	932	1,829	35,723
2025	33,359	929	1,766	36,054
2026	33,490	870	1,748	36,108
2027*	34,199	935	1,940	37,074

*Based off 2026 preliminary estimates

UTILITY CUSTOMERS



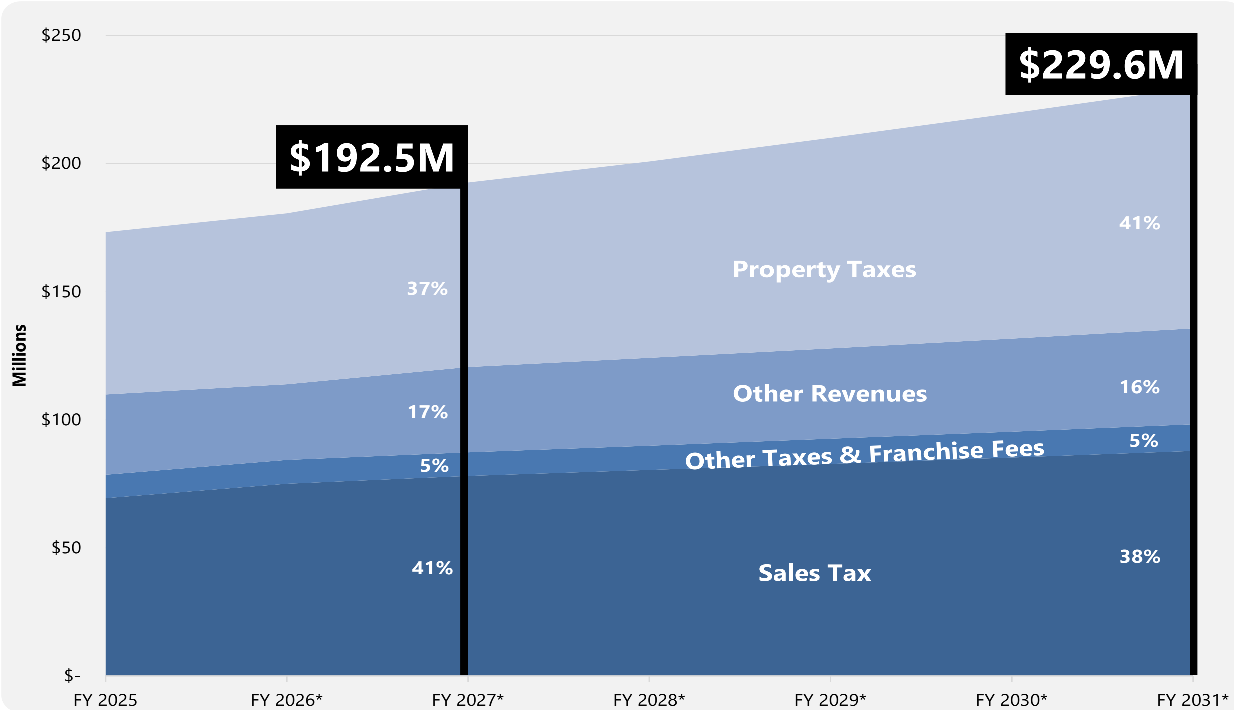
Year	Utility Billing Customers	Percent Change
2018	34,581	2.9%
2019	35,397	2.4%
2020	35,998	1.7%
2021	36,771	2.2%
2022	37,561	2.2%
2023	37,920	1.0%
2024	38,579	1.7%
2025	38,988	1.1%
2026*	39,690	1.8%
2027*	40,404	1.8%
10-year Growth	**5,823**	**17.3%**

*Projected

Developments east of CR 110 (Northeast Round Rock), are sewer, garbage, and stormwater customers only. Those developments are Jonah Water Special Utility District (SUD) customers.

5-YEAR GENERAL FUND FORECAST

5-YEAR GENERAL FUND REVENUE PROJECTIONS



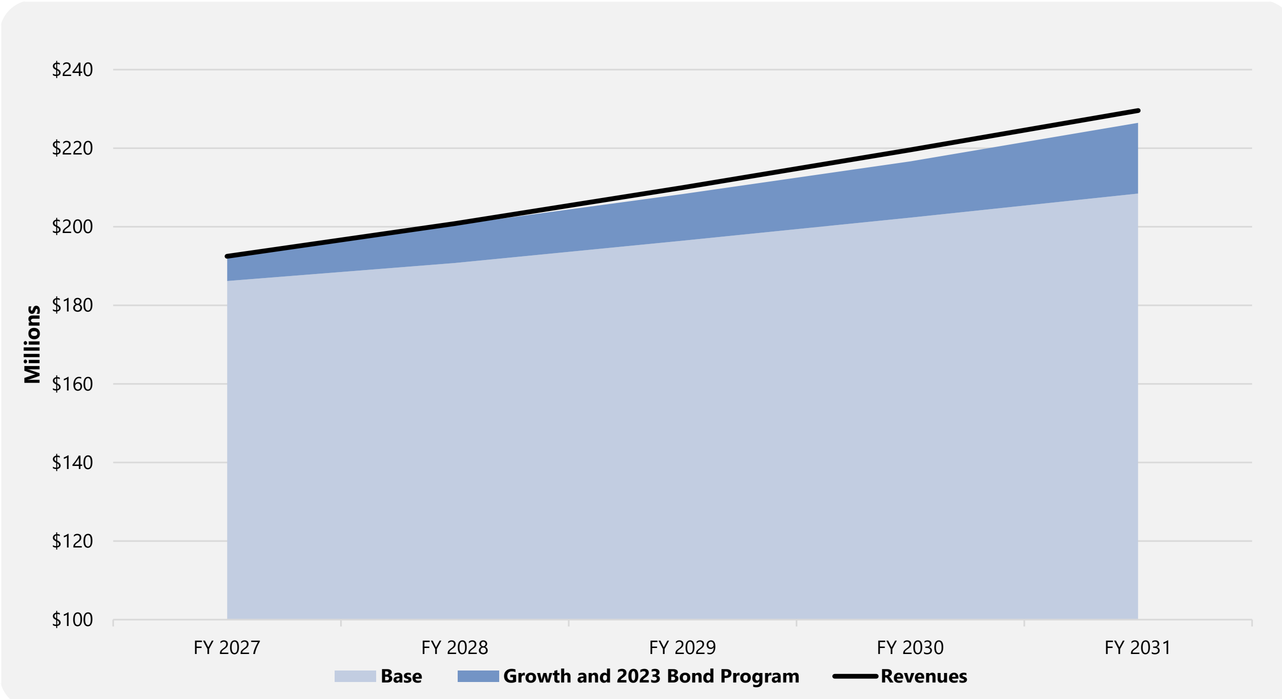
Revenues	FY 2025	FY 2026*	FY 2027*	FY 2028*	FY 2029*	FY 2030*	FY 2031*
Sales Tax	69,348,000	75,000,000	78,000,000	80,340,000	82,750,200	85,232,700	87,789,700
Other Taxes & Franchise Fees	9,185,237	9,289,500	9,225,000	9,501,800	9,786,900	10,080,500	10,382,900
Other Revenues	31,292,591	29,541,800	33,291,000	34,274,700	35,287,500	36,330,400	37,404,200
Property Taxes	63,319,355	66,700,000	72,000,000	76,672,300	82,160,300	87,932,100	93,999,000
	173,145,183	**180,531,300**	**192,516,000**	**200,788,800**	**209,984,900**	**219,575,700**	**229,575,800**

*Projected

Revenue Outlook

- Sales tax is the largest revenue source
    - Still most volatile source of revenue - over dependency always a risk
    - General Fund cap at 45% of operations
- Property taxes
    - M&O rate increases as needed for 2023 Voter Approved Bond program and growth
- Goal => balance volatile sales tax against more stable property taxes

5-YEAR GENERAL FUND EXPENSE PROJECTIONS



Category	FY 2027*	FY 2028*	FY 2029*	FY 2030*	FY 2031*
Base Expense	186,192,300	190,775,900	196,472,900	202,322,200	208,435,800
Growth & 2023 Bond Program	6,228,800	9,681,800	11,838,200	14,303,500	18,029,600
Total Expense	**192,421,100**	**200,457,700**	**208,311,100**	**216,625,700**	**226,465,400**
Total Revenues	192,516,000	200,788,800	209,984,900	219,575,700	229,575,800
Surplus/(Gap)	94,900	331,100	1,673,800	2,950,000	3,110,400
Surplus/(Gap) % of Revenues	0.0%	0.2%	0.8%	1.3%	1.4%

Major Points

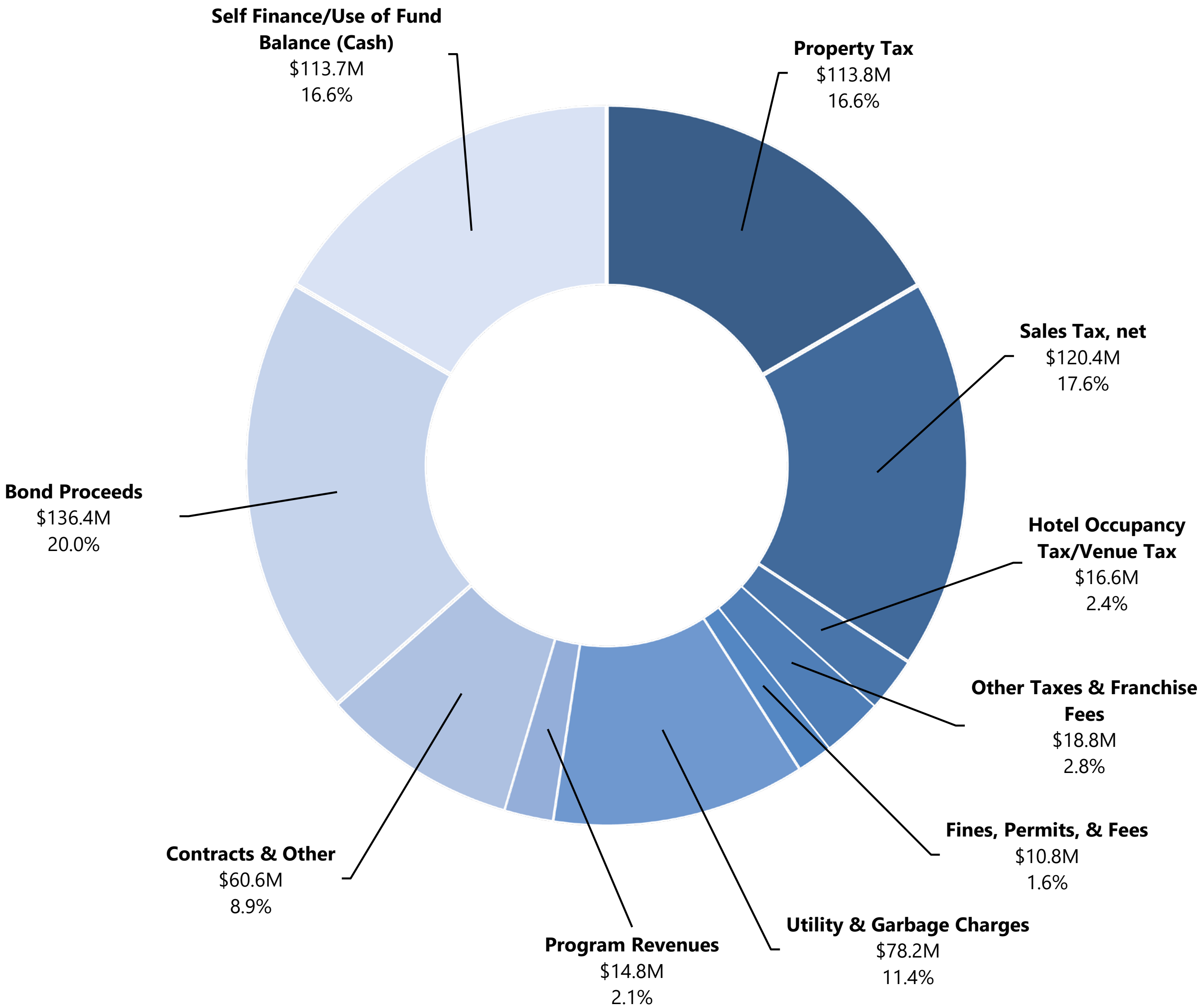
- Stable outlook amidst economic uncertainty
- Major projects under construction have operating impacts – which are planned for
- Taxable AV increasing
  - FY 2027 from $26.69B to $26.73B, rises to $30.01B by FY 2031
- One of the lowest property tax rates in Central Texas and State
- Large commercial developments on the horizon
- Keep evaluating future
  - Adjust as new data becomes available
- Maintain steady, conservative sales tax projections within policy limits for General Fund operations
  - Use excess for infrastructure and one-time needs
- Continue to evaluate use of other revenue sources
  - Type B, HOT, Fees
- Continue to carefully consider what should be “under the roof”

*Projected

FINANCIAL SUMMARIES & SCHEDULES

ALL FUNDS: SUMMARY BY SOURCE (REVENUES)

$684.1 MILLION

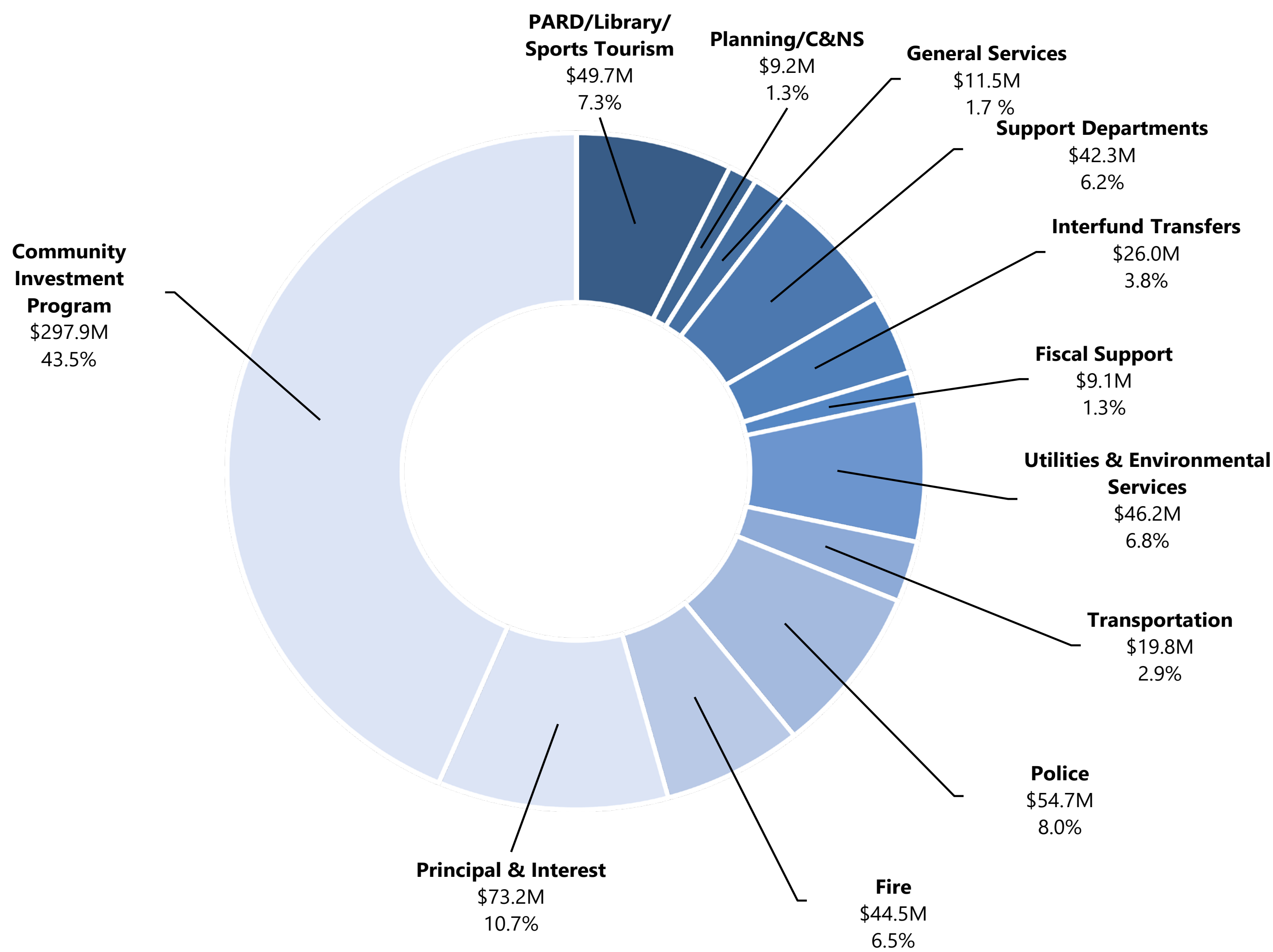


Notes:

- **Contracts & Others** include administrative support service allocations for services funded by the General Fund and other transfers between City funds

ALL FUNDS: SUMMARY BY USE (EXPENDITURES)

$684.1 MILLION



Notes:

- **Support Departments** include Administration, Finance, Communications, Human Resources, Information Technology, and Legal
- **Interfund Transfers** include administrative support service allocations for services funded by the General Fund and other transfers among City funds
- **Fiscal Support** provides funding for general government expenditures that are not allocated to any specific department

ALL FUNDS SCHEDULE

ALL FUNDS SCHEDULE

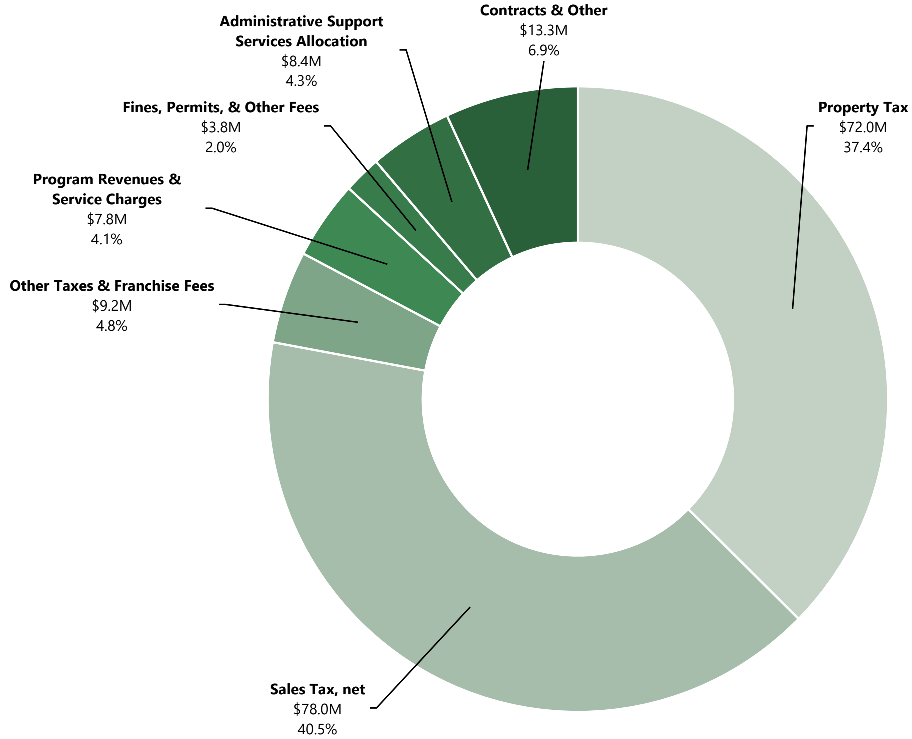
Note: This represents a cash flow statement for the City, not an income statement.

	Total Budget	General Fund	General Capital Projects & Equipment	Debt Service Fund	Utility Fund	Stormwater Fund	Type B Fund	HOT Fund	Sports Center Fund	Special Revenue & Other Funds	
Estimated Fund Balance/Working Capital	**$ 367,193,574**	**$ 68,796,142**	**$ 75,256,934**	**$ 1,975,657**	**$ 107,333,941**	**$ 17,656,029**	**$ 61,240,323**	**$ 11,885,329**	**$ 7,199,286**	**$ 15,849,933**	
Revenue & Sources											**Revenues & Sources**
Property Tax	113,776,900	72,000,000	-	41,776,900	-	-	-	-	-	-	Property Tax
Sales Tax	120,377,900	78,000,000	9,066,500	-	-	-	33,311,400	-	-	-	Sales Tax
Hotel Occupancy Tax	16,600,000	-	-	-	-	-	-	7,000,000	3,600,000	6,000,000	Hotel Occupancy Tax
Other Taxes & Franchise Fees	18,775,000	9,225,000	-	50,000	-	-	-	-	-	9,500,000	Other Taxes & Franchise Fees
Licenses, Permits, & Fees	9,662,500	2,750,000	-	-	6,709,500	-	-	-	-	203,000	Licenses, Permits, & Fees
Service Charges	78,203,100	1,514,000	-	-	70,474,200	6,214,900	-	-	-	-	Service Charges
Program Revenues	14,785,400	6,318,700	-	-	-	-	-	20,000	2,600,000	5,846,700	Program Revenues
Fines & Forfeitures	1,105,000	1,017,000	-	-	-	-	-	-	-	88,000	Fines & Forfeitures
Contracts & Other	60,668,700	13,342,600	7,225,900	300,000	19,141,000	661,400	14,561,400	351,000	250,000	4,835,400	Contracts & Other
Bond Proceeds	136,461,000	-	45,100,000	-	41,361,000	-	50,000,000	-	-	-	Bond Proceeds
Capital Lease/Limited Tax Notes	5,500,000	-	5,500,000	-	-	-	-	-	-	-	Capital Leaser/Limited Tax Notes
Transfers In	26,006,600	8,348,700	7,275,900	8,178,100	-	-	-	1,528,900	-	675,000	Transfers In
Total Revenues & Sources	**601,922,100**	**192,516,000**	**74,168,300**	**50,305,000**	**137,685,700**	**6,876,300**	**97,872,800**	**8,899,900**	**6,450,000**	**27,148,100**	
Expenditures & Uses											**Expenditures & Uses**
Administration	16,673,900	2,634,100	3,400,600	-	-	-	39,200	-	-	10,600,000	Administration
Communications	3,314,700	1,862,100	-	-	-	-	250,200	1,202,400	-	-	Communications
Community & Neighborhood Services	2,969,300	1,888,200	-	-	-	-	-	-	-	1,081,100	Community & Neighborhood Services
Finance	9,187,400	5,719,500	-	-	2,886,900	-	-	-	-	581,000	Finance
Fire	44,497,100	44,497,100	-	-	-	-	-	-	-	-	Fire
Fiscal Support	9,133,500	6,483,900	-	-	2,649,600	-	-	-	-	-	Fiscal Support
General Services	11,500,600	11,252,300	-	-	-	-	-	248,300	-	-	General Services
Human Resources	2,222,000	2,222,000	-	-	-	-	-	-	-	-	Human Resources
Information Technology	9,089,400	9,089,400	-	-	-	-	-	-	-	-	Information Technology
Legal Services	1,775,000	1,775,000	-	-	-	-	-	-	-	-	Legal Services
Library	5,477,800	5,459,800	-	-	-	-	-	-	-	18,000	Library
Parks & Recreation	30,963,800	22,809,400	-	-	-	-	6,200,400	-	-	1,954,000	Parks & Recreation
Planning & Development	6,237,300	6,237,300	-	-	-	-	-	-	-	-	Planning & Development
Police	54,698,200	54,442,600	-	-	-	-	-	-	-	255,600	Police
Sports Management & Tourism	13,204,100	-	-	-	-	-	-	2,765,800	4,155,200	6,283,100	Sports Management & Tourism
Transportation	19,820,200	15,598,200	-	-	-	-	4,222,000	-	-	-	Transportation
Utilities & Environmental Services	46,254,600	450,200	-	-	41,637,300	4,167,100		-	-	-	Utilities & Environmental Services
Debt Payments	73,162,400	-	-	49,966,700	15,256,600	569,700	1,903,900	529,800		4,935,700	Debt Payments
Transfers Out	26,006,600	7,000,000	-	-	5,706,300	685,000	5,664,000	975,000	3,065,800	2,910,500	Transfers Out
Proposed Uses - General SFC	7,430,200	-	7,430,200	-	-	-	-	-		-	Proposed Uses - General SFC
Fleet - New & Replacement	5,500,000	-	5,500,000	-	-	-	-	-	-	-	Fleet - New & Replacement
Capital Improvement Projects	284,987,100	-	114,935,800	-	73,630,000	4,913,000	81,459,200	6,287,000	2,030,000	1,732,100	Capital Improvement Projects
Total Expenditures & Uses	**684,105,200**	**199,421,100**	**131,266,600**	**49,966,700**	**141,766,700**	**10,334,800**	**99,738,900**	**12,008,300**	**9,251,000**	**30,351,100**	**Total Expenditures & Uses**
Net Revenues & Sources	**(82,183,100)**	**(6,905,100)**	**(57,098,300)**	**338,300**	**(4,081,000)**	**(3,458,500)**	**(1,866,100)**	**(3,108,400)**	**(2,801,000)**	**(3,203,000)**	
Less Reservations											**Less Reservations**
Contingency	73,122,050	48,105,300	-	-	20,371,500	1,213,025	1,000,000	899,500	1,038,800	493,925	Contingency
Concentration Risk Fund	11,021,000	11,021,000	-	-	-	-	-	-	-	-	Concentration Risk Fund
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	Bond Proceeds
Designations - Projects	26,810,716	-	12,110,700	-	-	-	11,100,000	653,416	1,020,000	1,926,600	Designations - Projects
Total Reservations	**110,953,766**	**59,126,300**	**12,110,700**	**-**	**20,371,500**	**1,213,025**	**12,100,000**	**1,552,916**	**2,058,800**	**2,420,525**	**Total Reservations**
Available Ending Fund Balance/Working Capital FYE 2027	**$ 174,056,708**	**$ 2,764,742**	**$ 6,047,934**	**$ 2,313,957**	**$ 82,881,441**	**$ 12,984,504**	**$ 47,274,223**	**$ 7,224,013**	**$ 2,339,486**	**$ 10,226,408**	**Available Ending Fund Balance/Working Capital FYE 2027**

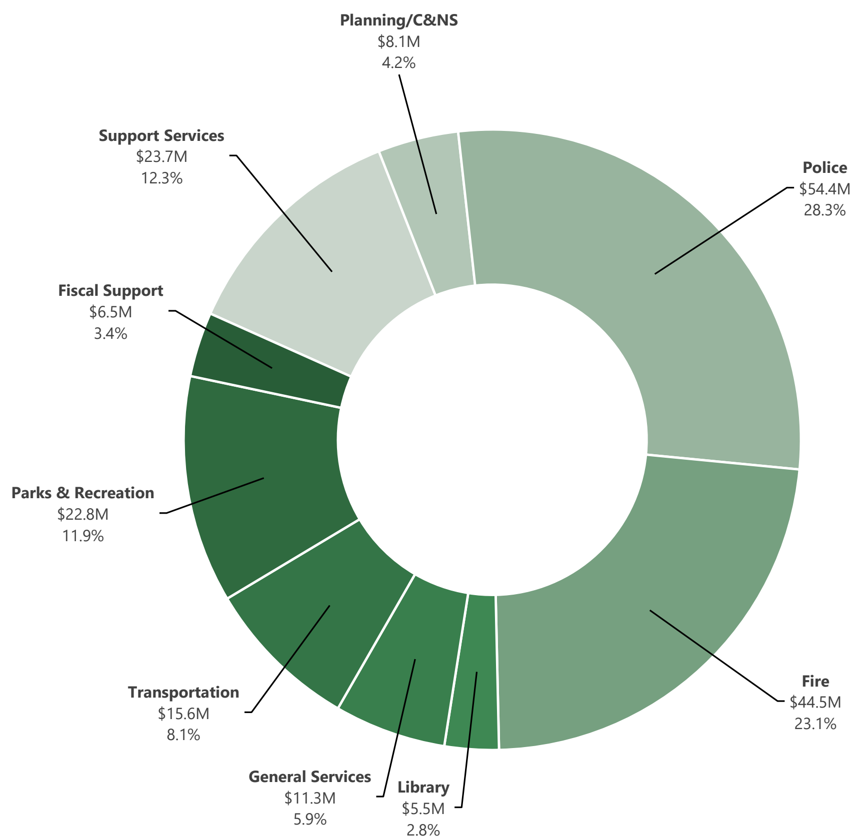
GENERAL FUND

GENERAL FUND REVENUES & EXPENSES

Revenues: $192.5 million



Expenses: $192.4 million



Notes:

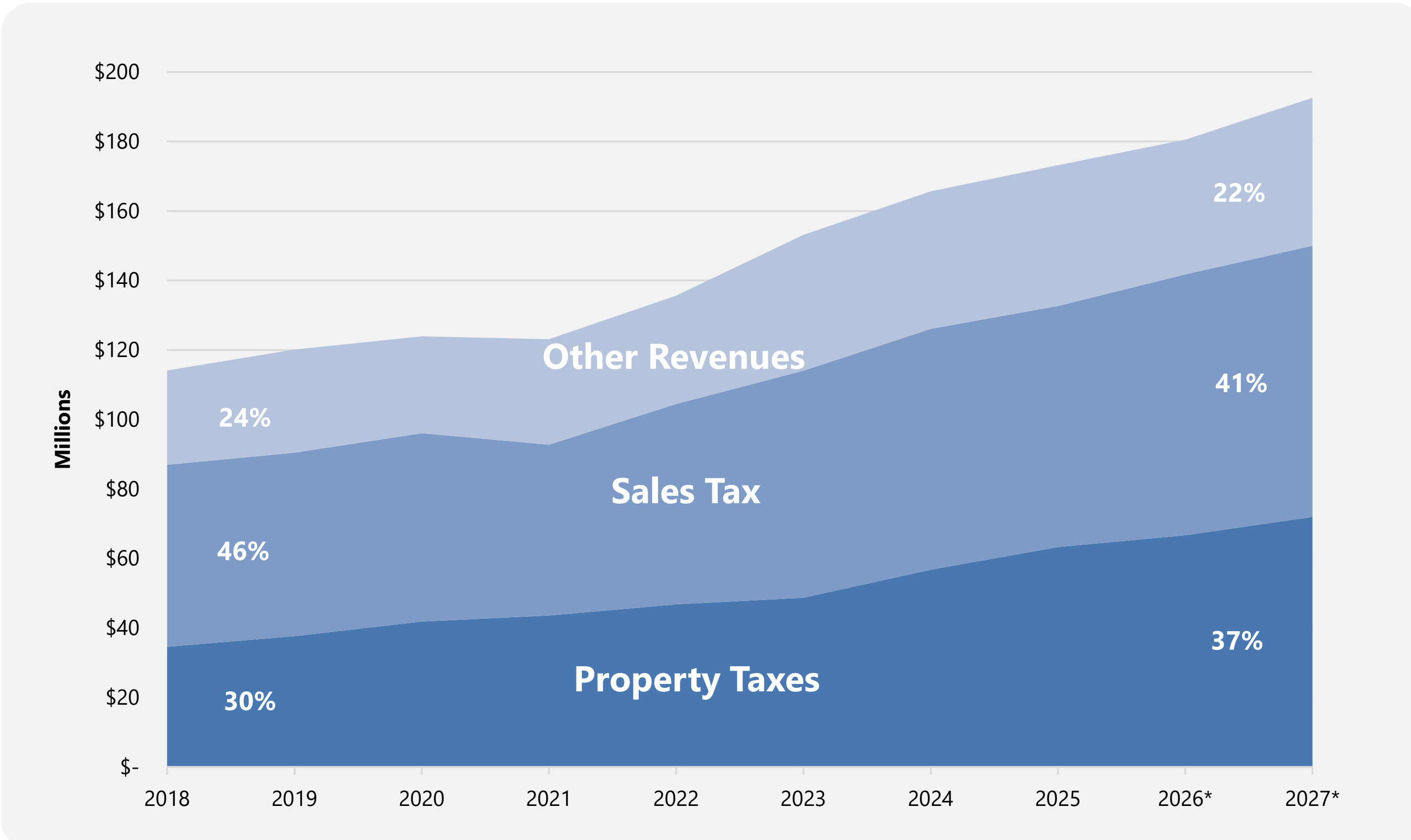
- **Support Departments** include Administration, Finance, Communications, Human Resources, Information Technology, Legal, and Recycling

Policy Compliance Met: Ongoing revenues exceed ongoing expenses

GENERAL FUND SCHEDULE

	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget	2028 Estimated Budget
Beginning Fund Balance	**$ 74,200,618**	**$ 63,758,016**	**$ 74,508,492**	**$ 68,796,142**	**$ 61,891,042**
Revenues					
Property Tax	63,319,355	67,000,000	66,700,000	72,000,000	76,672,300
Sales Tax	69,348,000	75,000,000	75,000,000	78,000,000	80,340,000
Other Taxes & Franchise Fees	9,185,237	9,224,000	9,289,500	9,225,000	9,501,800
Licenses, Permits, & Fees	3,041,159	2,939,800	1,976,500	2,750,000	2,832,500
Service Charges	1,508,692	1,494,000	1,529,000	1,514,000	1,544,300
Program Revenues	4,587,298	4,896,300	5,217,000	6,318,700	6,508,300
Fines & Forfeitures	1,135,935	1,013,800	1,016,100	1,017,000	1,047,500
Contracts & Other	12,249,607	11,607,900	11,743,400	13,342,600	13,742,900
ARPA Reimbursements	815,601	-	-	-	-
Administrative Support Services	7,954,300	8,059,800	8,059,800	8,348,700	8,626,000
Total Revenues	**173,145,183**	**181,235,600**	**180,531,300**	**192,516,000**	**200,815,600**
Expenses					
Administration	2,508,444	2,630,045	2,354,100	2,634,100	2,713,200
Communications	1,524,224	1,849,598	1,670,200	1,862,100	1,918,000
Community & Neighborhood Services	1,648,741	1,850,009	1,796,500	1,888,200	1,944,900
Finance	5,219,084	5,728,974	5,412,600	5,719,500	5,891,100
Fire	38,126,086	40,746,451	40,746,451	44,497,100	45,373,200
Fiscal Support	4,104,057	4,768,173	4,768,173	6,483,900	6,678,500
General Services	9,255,257	11,074,261	11,074,261	11,252,300	11,719,200
Human Resources	1,899,680	2,150,345	2,130,700	2,222,000	2,288,700
Information Technology	8,113,338	9,148,837	8,844,400	9,089,400	9,362,100
Legal Services	2,268,644	1,775,000	1,775,000	1,775,000	1,828,300
Library	4,967,720	5,327,020	5,294,600	5,459,800	5,623,600
Parks & Recreation	17,899,730	20,337,104	19,932,200	22,809,400	22,884,300
Planning & Development	5,242,319	6,156,308	5,741,700	6,237,300	6,424,500
Police	46,105,758	52,271,065	52,271,065	54,442,600	56,091,600
Recycling	398,961	454,895	434,800	450,200	463,800
Transportation	12,773,765	14,923,015	14,121,900	15,598,200	16,129,000
Total Expenses	**162,055,808**	**181,191,100**	**178,368,650**	**192,421,100**	**197,334,000**
Net Revenues	**11,089,374**	**44,500**	**2,162,650**	**94,900**	**3,481,600**
Less:					
Transfer to GSFC	10,781,500	7,875,000	7,875,000	7,000,000	-
Reservations & Designations	52,546,750	55,907,750	55,907,750	59,126,300	60,685,100
Ending Fund Balance	**$ 21,961,742**	**$ 19,766**	**$ 12,888,392**	**$ 2,764,742**	**$ 4,687,542**

GENERAL FUND REVENUES BY MAJOR CATEGORY



Fiscal Year	Property Taxes ($ million)	Sales Taxes [1] ($ Million)	Other Revenues ($ Millions)	Total Revenue ($ Million)
2018	34.6	52.4	27.1	114.1
2019	37.6	52.8	29.8	120.2
2020	41.8	54.2	27.9	123.9
2021	43.6	49.2	30.3	123.1
2022	46.8	57.6	31.2	135.6
2023	48.7	65.3	39.1	153.1
2024	56.8	69.3	39.6	165.7
2025	63.3	69.3	40.5	173.1
2026*	67.0	75.0	38.5	180.5
2027*	72.0	78.0	42.5	192.5

*Projected

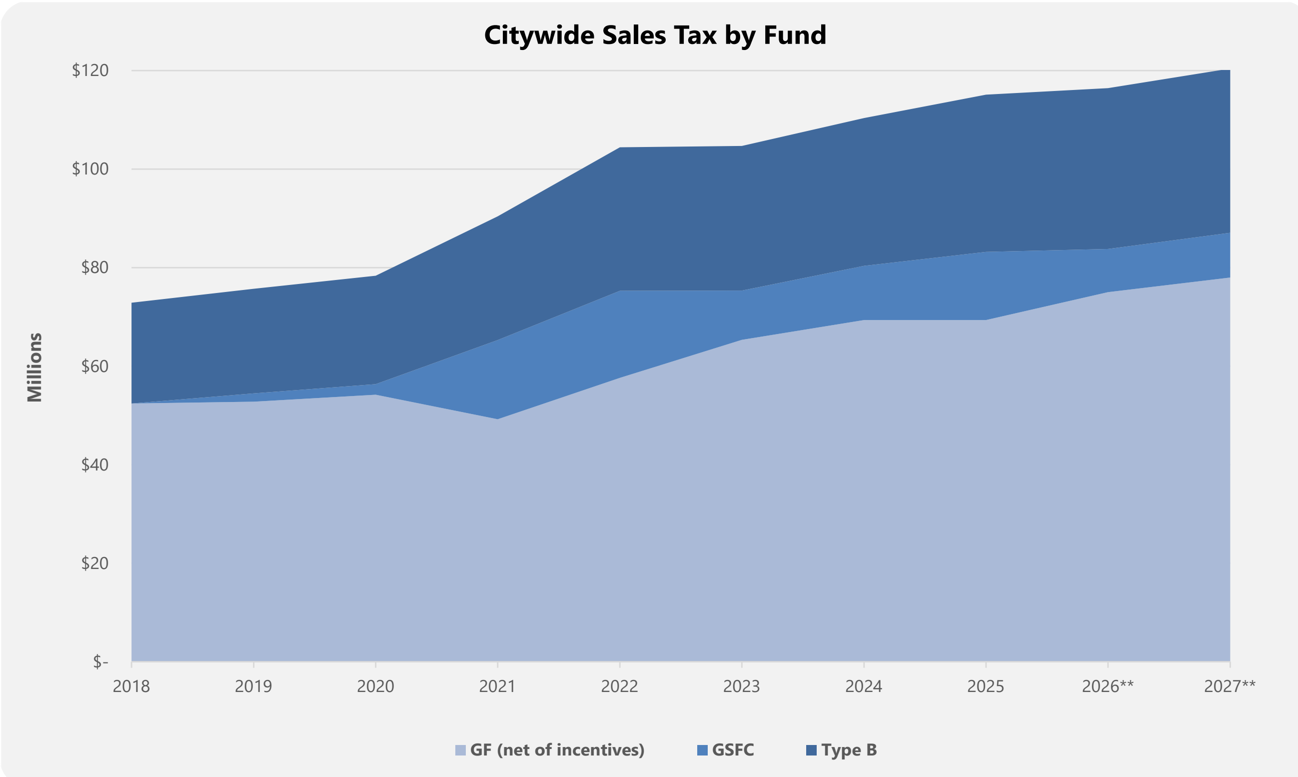
1 Sales tax presented net of incentives

For more details on General Fund revenues, see page 34 and 35.

GENERAL FUND REVENUES BY DETAILED CATEGORY

Revenues	2024 Actuals	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget
Property Tax					
Property Tax	$ 56,756,080	$ 63,319,355	$ 67,000,000	$ 66,700,000	$ 72,000,000
Sales Tax					
Sales Tax	69,348,000	69,348,000	75,000,000	75,000,000	78,000,000
Other Taxes & Franchise Fees					
Franchise Fees	7,725,651	7,821,532	7,980,000	8,040,200	7,975,000
Other Taxes & Fees	1,330,722	1,363,704	1,244,000	1,249,300	1,250,000
License, Permits, & Fees					
Planning Fees/Permits	2,183,525	2,487,365	2,435,000	1,592,500	2,215,000
Fire Inspection Fees	237,988	451,954	430,000	300,000	450,000
Other Permits	54,017	101,840	74,800	84,000	85,000
Service Charges					
Garbage	1,400,482	1,443,064	1,430,000	1,475,000	1,460,000
Other Service Charges	119,324	65,627	64,000	54,000	54,000
Program Revenues					
Recreation Fees	4,010,517	4,004,621	4,301,300	4,542,000	5,643,700
Rentals & Other Revenues	693,694	582,677	595,000	675,000	675,000
Fines & Forfeitures					
Municipal Court Fines	930,031	1,116,569	997,500	1,000,000	1,000,000
Library Fines	24,304	19,365	16,300	16,100	17,000
Contracts & Other					
Fire Protection Fees	4,296,167	4,698,120	4,900,000	4,890,000	7,400,000
Police Reimbursement	440,930	417,060	386,000	374,000	408,000
Grants	2,080,996	2,165,497	1,162,400	1,066,300	154,000
Interest	4,966,511	3,786,092	3,200,000	3,000,000	3,000,000
Other	1,833,734	1,998,439	1,959,500	2,413,100	2,380,600
Transfer In					
Administrative Support Services	7,250,300	7,954,300	8,059,800	8,059,800	8,348,700
Total Revenues	**$ 165,682,971**	**$ 173,145,183**	**$ 181,235,600**	**$ 180,531,300**	**$ 192,516,000**

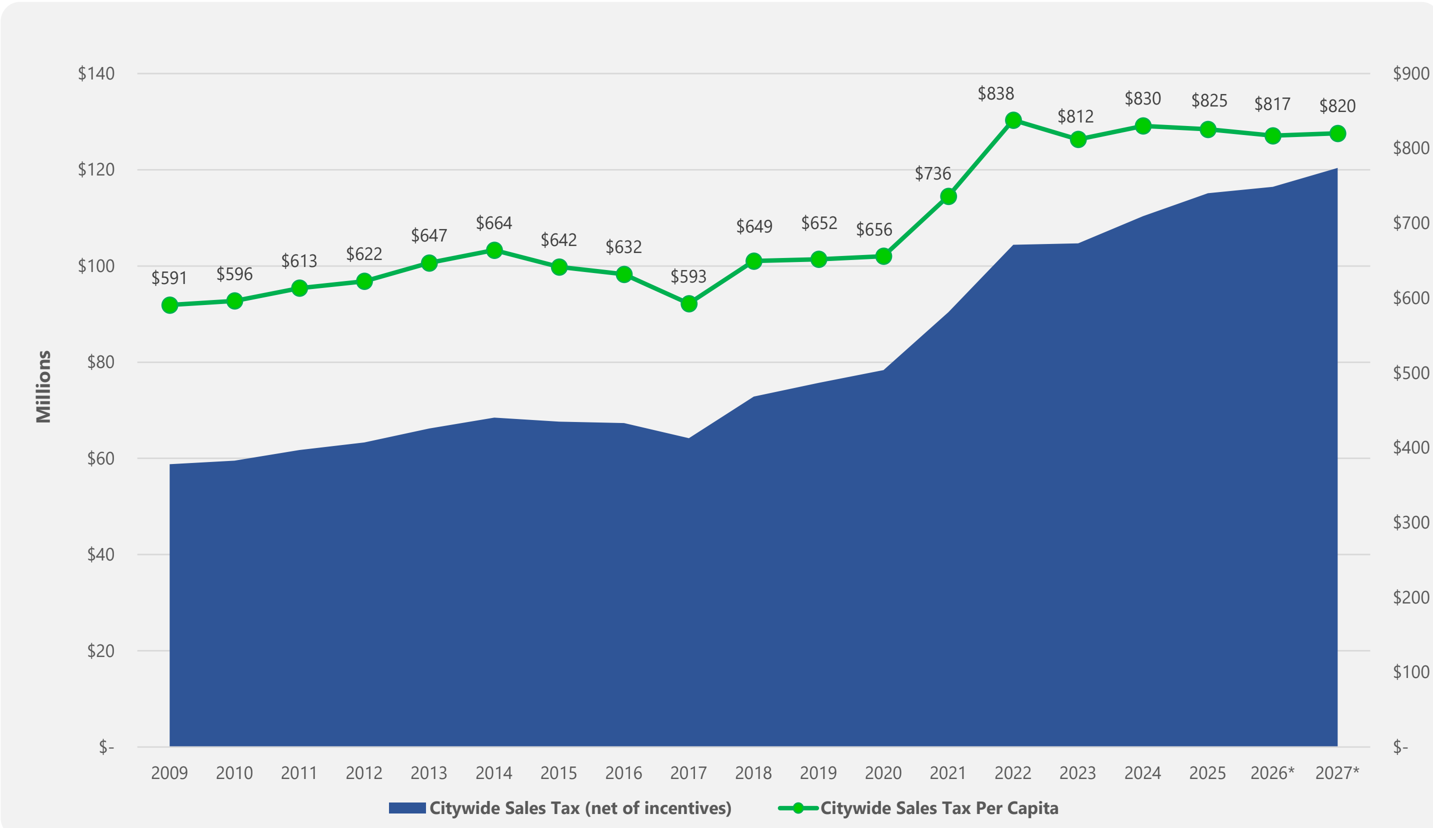
CITYWIDE SALES TAX BY FUND



Year	Type B ($ Million)	GSFC ($ Million)	GF (net of incentives) ($ Million)	Total ($ Million)
2018	20.5	-	52.4	72.9
2019	21.2	1.7	52.8	75.7
2020	22.0	2.2	54.2	78.4
2021	25.1	16.1	49.2	90.4
2022	29.1	17.7	57.6	104.4
2023	29.4	10.0	65.3	104.7
2024	30.0	11.0	69.3	110.3
2025	31.9	13.9	69.3	115.1
2026**	32.6	8.8	75.0	116.4
2027**	33.3	9.1	78.0	120.4

** Projected

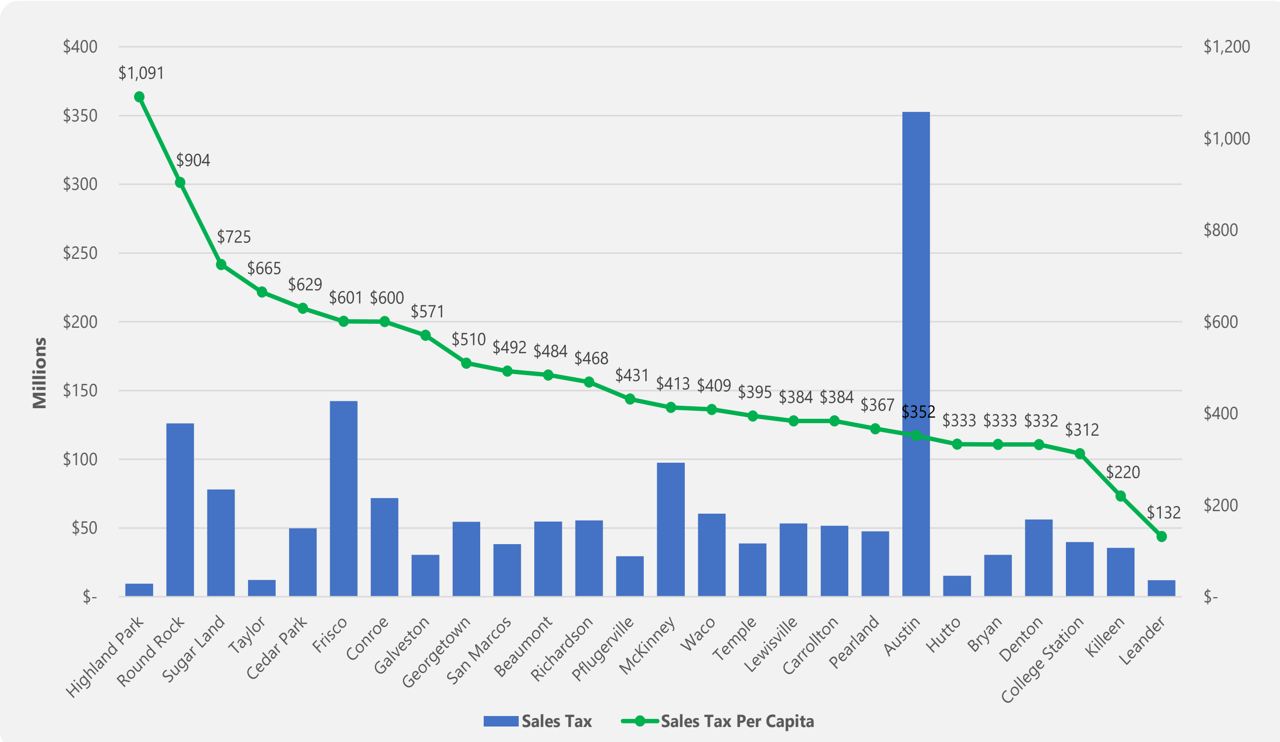
CITYWIDE SALES TAX PER CAPITA



Fiscal Year	Citywide Sales Tax (net of incentives) ($ Million)	Citywide Sales Tax Per Capita ($)
2009	58.8	591
2010	59.5	596
2011	61.7	613
2012	63.5	622
2013	66.2	647
2014	68.5	664
2015	67.6	642
2016	67.3	632
2017	64.2	593
2018	72.9	649
2019	75.7	652
2020	78.4	656
2021	90.4	736
2022	104.4	838
2023	104.7	812
2024	110.3	830
2025	115.1	825
2026*	116.4	817
2027*	120.4	820

* Projected

BENCHMARKING GROSS SALES TAX PER CAPITA



City	Sales Tax ($ Million)	FY 2025 Population	Sales Tax Per Capita ($)
Highland Park	9.6	8,764	1,091
Round Rock	126.0	141,282	892
Sugar Land	78.1	107,726	725
Taylor	12.3	18,402	665
Cedar Park	49.7	79,032	629
Frisco	142.4	236,955	601
Conroe	71.8	119,564	600
Galveston	30.6	53,636	571
Georgetown	54.5	106,907	510
San Marcos	38.3	77,830	492
Beaumont	54.7	112,967	484
Richardson	55.5	118,542	468
Pflugerville	29.5	68,316	431
McKinney	97.5	236,001	413
Waco	60.4	147,788	409
Temple	38.8	98,412	395
Lewisville	53.3	139,006	384
Carrollton	51.6	134,562	384
Pearland	47.6	129,930	367
Austin	352.6	1,002,632	352
Hutto	15.3	46,048	333
Bryan	30.6	91,996	333
Denton	56.3	169,431	332
College Station	39.8	127,472	312
Killeen	35.6	161,883	220
Leander	12.0	91,132	132

OTHER FUNDS

UTILITIES FUND SCHEDULE

	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget	2028 Estimated Budget
Beginning Fund Balance	**$ 165,390,127**	**$ 154,106,879**	**$ 157,872,341**	**$ 107,333,941**	**$ 103,252,988**
Revenues					
Water Service	37,840,204	39,200,000	39,200,000	42,975,000	45,500,000
Water Related Charges	362,459	425,000	425,000	400,000	450,000
Sewer Services	22,057,185	21,500,000	22,750,000	23,350,000	24,500,000
Sewer Services - BCRWWS	3,546,683	4,025,900	4,025,900	4,149,200	4,248,600
Sewer Related Charges	299,876	334,500	334,500	309,500	350,000
Other Charges	3,384,016	3,500,200	3,393,200	3,500,200	3,650,000
Impact Fees	4,868,185	7,000,000	4,000,000	6,000,000	6,000,000
Bond Proceeds	-	-	-	18,600,000	32,450,000
Reimbursement from BCRUA Bond Proceeds	-	23,600,000	-	22,761,000	22,460,000
Insurance Proceeds	300,000	-	-	-	-
Proceeds - Sale of an Assert	140,883	50,000	51,200	50,000	50,000
BCRWWS Capital Contributions	3,786,429	907,500	3,750,400	6,829,800	9,117,600
BCRUA Operating Reimbursements	2,333,580	1,986,200	1,986,200	2,209,800	2,276,100
Investment, Donations & Other	8,940,433	5,690,500	4,814,700	6,551,200	3,613,300
ARPA Reimbursements	14,820,348	785,700	6,218,100	-	-
Total Revenues	**102,680,281**	**109,005,500**	**90,949,200**	**137,685,700**	**154,665,600**
Expenses					
Utility Billings & Collections	2,527,451	2,696,005	2,696,000	2,886,900	2,973,500
Fiscal Support Services	1,698,002	2,308,289	1,597,800	2,649,600	2,729,100
Utility Administration	2,664,779	3,243,450	3,041,700	3,260,300	3,358,100
Water Treatment Plant	14,006,616	16,073,043	15,026,200	16,600,800	17,098,800
Water Distribution	3,424,131	5,226,696	4,738,100	5,337,900	5,498,000
Wastewater Treatment Plant	7,917,738	9,048,700	9,048,700	9,497,800	9,782,700
Wastewater Collection	2,861,635	3,244,987	3,051,500	3,327,600	3,427,400
Environmental Services	764,868	945,730	876,900	978,700	1,008,100
Total Expenses	**35,865,220**	**42,786,900**	**40,076,900**	**44,539,600**	**45,875,700**
Net Revenues	**66,815,061**	**66,218,600**	**50,872,300**	**93,146,100**	**108,789,900**
Capital Outlay	48,386,205	68,234,700	73,600,100	73,630,000	85,045,300
Less:					
Transfers	9,589,420	5,825,800	11,758,200	5,706,300	5,877,500
Debt Service	14,106,259	14,066,200	14,066,200	15,256,600	21,332,600
Other	2,250,963	1,986,200	1,986,200	2,634,200	2,713,200
Reservations & Designations	17,381,145	19,372,353	18,478,053	20,371,500	22,836,330
Ending Fund Balance	**$ 140,491,196**	**$ 110,840,226**	**$ 88,855,888**	**$ 82,881,441**	**$ 74,237,958**

STORMWATER FUND SCHEDULE

	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget	2028 Estimated Budget
Beginning Fund Balance	**$ 7,195,132**	**$ 14,122,885**	**$ 12,425,229**	**$ 17,656,029**	**$ 14,197,529**
Revenues					
Residential Fees	2,589,690	2,685,800	2,800,000	2,726,100	2,726,100
Commercial Fees	2,744,272	3,010,000	3,100,000	3,488,800	3,488,800
Regional Detention Fees	469,664	100,000	100,000	100,000	100,000
Proceeds - Sale of Assets	40,442	-	-	-	-
Investment, Donations & Other	740,051	488,300	379,100	561,400	500,100
Contributions - Water/Wastewater	4,398,336	285,700	6,218,100	-	-
ARPA Reimbursements	1,010,365	-	689,700	-	-
Total Revenues	**11,992,820**	**6,569,800**	**13,286,900**	**6,876,300**	**6,815,000**
Expenses					
Operations	2,267,942	2,739,000	2,585,800	2,951,200	2,961,000
Engineering	1,165,334	1,205,100	1,130,500	1,215,900	1,275,000
Total Expenses	**3,433,275**	**3,944,100**	**3,716,300**	**4,167,100**	**4,236,000**
Net Revenues	**8,559,545**	**2,625,700**	**9,570,600**	**2,709,200**	**2,579,000**
Capital Outlay	2,100,740	4,150,000	3,106,600	4,913,000	4,620,000
Less:					
Transfers	665,000	665,000	665,000	685,000	706,500
Debt Service	563,706	568,200	568,200	569,700	576,600
Other	-	-	-	-	-
Reservations & Designations	1,024,569	1,152,275	1,095,325	1,213,025	1,235,400
Ending Fund Balance	**$ 11,400,660**	**$ 10,213,110**	**$ 16,560,704**	**$ 12,984,504**	**$ 9,638,029**

HOT FUND SCHEDULE

		2025 Actuals		2026 Revised Budget		2026 Projected Actuals		2027 Proposed Budget		2028 Estimated Budget
Beginning Fund Balance	**$**	**11,131,943**	**$**	**9,207,499**	**$**	**8,646,533**	**$**	**11,885,329**	**$**	**8,776,929**
Revenues										
Hotel Occupancy Tax		6,628,841		8,271,300		7,000,000		7,000,000		7,210,000
Program Revenue		43,545		20,000		10,000		20,000		20,000
Event Trust Fund Reimbursements		100,924		50,000		50,000		100,000		50,000
Interest Income		374,470		120,100		295,000		250,000		255,000
Miscellaneous		18,696		1,000		3,000		1,000		1,000
Transfers In		289,900		2,000,000		2,527,000		1,528,900		825,300
Total Revenues		**7,456,377**		**10,462,400**		**9,885,000**		**8,899,900**		**8,361,300**
CVB Operating Expenses										
Personnel		492,522		849,900		552,700		773,100		796,300
Contractual Services		526,153		697,900		697,900		694,500		701,500
Materials & Supplies		3,348		17,000		3,800		17,000		17,200
Other Services & Charges		374,402		662,600		501,900		662,600		669,300
Total CVB Operating Expenses		**1,396,425**		**2,227,400**		**1,756,300**		**2,147,200**		**2,184,300**
Arts Operating Expenses										
Personnel		385,550		410,100		410,100		486,300		500,900
Contractual Services		351,289		363,300		363,300		365,600		369,300
Materials & Supplies		706		5,000		5,000		2,000		-
Other Services & Charges		206,489		218,500		218,500		218,500		220,700
TotalArts Operating Expenses		**944,034**		**996,900**		**996,900**		**1,072,400**		**1,090,900**
Performing Arts		107,700		218,600		218,600		130,000		115,000
Historic Preservation		182,195		248,100		248,100		210,000		216,300
Downtown Technicians		-		-		202,200		248,300		255,800
Debt Service		933,325		1,835,200		527,825		529,800		526,200
Other		525,794		600,000		600,000		618,600		618,600
Total Expenses		**4,089,473**		**6,126,200**		**4,549,925**		**4,956,300**		**5,007,100**
Net Revenues		**1,026,445**		**1,111,900**		**2,581,875**		**724,000**		**79,000**
Capital Outlay		1,960,161		1,857,500		304,479		6,287,000		500,000
Less:										
Transfers		3,892,152		1,410,000		2,039,900		975,000		5,775,000
Reservations & Designations		1,153,583		1,094,081		1,485,016		1,342,916		1,354,916
Ending Fund Balance	**$**	**7,492,950**	**$**	**9,182,118**	**$**	**10,152,213**	**$**	**7,224,013**	**$**	**4,501,213**

SPORTS CENTER (VENUE TAX) FUND SCHEDULE

	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget	2028 Estimated Budget
Beginning Fund Balance	**$ 10,781,853**	**$ 9,005,854**	**$ 11,057,386**	**$ 7,199,286**	**$ 4,398,286**
Revenues					
Hotel Occupancy Tax - Venue Tax	3,619,458	4,095,700	3,600,000	3,600,000	3,708,000
Program Revenues	2,409,007	2,675,000	2,590,000	2,600,000	2,678,000
Contracts & Others	398,828	260,000	315,000	250,000	257,500
Total Revenues	**6,427,294**	**7,030,700**	**6,505,000**	**6,450,000**	**6,643,500**
Operating Expenses					
Sports Center Operations	3,580,635	4,014,900	4,014,900	4,155,200	4,262,800
Debt Service	289,900	1,834,300	1,834,300	1,927,100	1,923,900
Total Operating Expenses	**3,870,535**	**5,849,200**	**5,849,200**	**6,082,300**	**6,186,700**
Net Revenues	**2,556,758**	**1,181,500**	**655,800**	**367,700**	**456,800**
Capital Outlay	81,225	475,000	294,200	2,030,000	50,000
Less:					
Transfer	2,200,000	4,219,700	4,219,700	1,138,700	442,900
Reservations & Designations	3,895,159	4,003,725	4,003,725	2,058,800	2,565,700
Ending Fund Balance	**$ 7,162,227**	**$ 1,488,929**	**$ 3,195,561**	**$ 2,339,486**	**$ 1,796,486**

MULTIPURPOSE (MPC) FUND SCHEDULE

	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget	2028 Estimated Budget
Beginning Fund Balance	**$ 2,949,217**	**$ 2,726,117**	**$ 3,411,380**	**$ 3,582,559**	**$ 2,827,259**
Revenues					
Facilty Rental	805,472	630,000	800,000	1,000,000	1,040,000
Program Revenues	92,399	65,000	100,000	100,000	103,000
Concessions	131,821	110,000	110,000	150,000	154,500
Secondary Revenues	4,350	3,000	-	-	-
Interest Income	134,174	80,000	100,000	80,000	82,400
Transfer from HOT Fund	675,000	675,000	675,000	675,000	5,475,000
Total Revenues	**1,843,216**	**1,563,000**	**1,785,000**	**2,005,000**	**6,854,900**
Operating Expenses					
Personnel	514,891	603,700	546,521	783,100	806,593
Contractual Services	195,648	207,300	207,300	326,200	329,700
Materials & Supplies	461,045	637,600	637,600	785,800	796,900
Other Services & Charges	30,412	61,100	61,100	80,600	82,300
Total Operating Expenses	**1,201,996**	**1,509,700**	**1,452,521**	**1,975,700**	**2,015,493**
Net Revenues	**641,221**	**53,300**	**332,479**	**29,300**	**4,839,407**
Capital Outlay	179,058	180,000	161,300	650,000	4,850,000
Less:					
Transfer	-	-	-	134,600	165,400
Reservations & Designations	1,050,499	1,127,425	1,113,130	1,243,925	1,253,873
Ending Fund Balance	**$ 2,360,881**	**$ 1,471,992**	**$ 2,469,429**	**$ 1,583,334**	**$ 1,397,393**

SPECIAL REVENUE FUNDS SUMMARY

	Total Special Revenue Funds	Community Dev Block Grant (CDBG) Fund	Golf Fund	Innovation & Development Fund	Law Enforcement Fund	Library Fund	Multipurpose Complex Fund	Municipal Court Funds	Parks Improvement & Acquisition Fund	Public, Educational, & Governmental Access Fund	Roadway Impact Fees	Tree Replacement Fund	
Beginning Fund Balance	**$ 15,849,933**	**$ -**	**$ 1,332,318**	**$ 4,704,415**	**$ 240,000**	**$ 14,700**	**$ 3,582,559**	**$ 482,500**	**$ 1,000,845**	**$ 1,580,994**	**$ 1,262,602**	**$ 1,649,000**	**Beginning Fund Balance**
Revenues													Revenues
Hotel Occupancy Tax	6,000,000	-	-	6,000,000	-	-	-	-	-	-	-	-	Hotel Occupancy Tax
Other Taxes & Franchise Fees	9,500,000	-	-	9,500,000	-	-	-	-	-	-	-	-	Other Taxes & Franchise Fees
Licenses, Permits, & Fees	203,000	-	-	-	-	-	-	-	-	103,000	-	100,000	Licenses, Permits, & Fees
Program Revenues	5,846,700	-	4,596,700	-	-	-	1,250,000	-	-	-	-	-	Program Revenues
Fines & Forfeitures	88,000	-	-	-	-	-	-	88,000	-	-	-	-	Fines & Forfeitures
Contracts & Others	4,835,400	1,498,200	16,000	130,000	15,600	3,300	80,000	10,500	205,000	47,500	2,799,300	30,000	Contracts & Others
Transfers In	675,000	-	-	-	-	-	675,000	-	-	-	-	-	Transfers In
Total Revenues	**27,148,100**	**1,498,200**	**4,612,700**	**15,630,000**	**15,600**	**3,300**	**2,005,000**	**98,500**	**205,000**	**150,500**	**2,799,300**	**130,000**	**Total Revenues**
Expenses													**Expenses**
Administration	10,600,000	-	-	10,600,000	-	-	-	-	-	-	-	-	Administration
Communications	-	-	-	-	-	-	-	-	-	-	-	-	Communications
Community & Neighborhood Svcs	1,081,100	1,081,100	-	-	-	-	-	-	-	-	-	-	Community & Neighborhood Svcs
Finance	581,000	-	-	-	-	-	-	581,000	-	-	-	-	Finance
Library	18,000	-	-	-	-	18,000	-	-	-	-	-	-	Library
Parks & Recreation	1,954,000	-	-	-	-	-	-	-	175,000	-	-	1,779,000	Parks & Recreation
Planning & Development	-	-	-	-	-	-	-	-	-	-	-	-	Planning & Development
Police	255,600	-	-	-	255,600	-	-	-	-	-	-	-	Police
Sports Management & Tourism	6,283,100	-	4,307,400	-	-	-	1,975,700	-	-	-	-	-	Sports Management & Tourism
Capital Improvements	1,732,100	417,100	150,000	-	-	-	650,000	-	-	515,000	-	-	Capital Improvements
Debt Payments	4,935,700	-	-	4,935,700	-	-	-	-	-	-	-	-	Debt Payments
Transfers Out	2,910,500	-	275,900	-	-	-	134,600	-	-	-	2,500,000	-	Transfers Out
Total Expenses	**30,351,100**	**1,498,200**	**4,733,300**	**15,535,700**	**255,600**	**18,000**	**2,760,300**	**581,000**	**175,000**	**515,000**	**2,500,000**	**1,779,000**	**Total Expenses**
Net Change in Operations	**(3,203,000)**	**-**	**(120,600)**	**94,300**	**(240,000)**	**(14,700)**	**(755,300)**	**(482,500)**	**30,000**	**(364,500)**	**299,300**	**(1,649,000)**	**Net Change in Operations**
Less:													**Less:**
Contingency	493,925	-	-	-	-	-	493,925	-	-	-		-	Contingency
Reservations & Designations	1,926,600	-	1,176,600	-	-	-	750,000	-	-	-		-	Reservations & Designations
Total Reservations	**2,420,525**	**-**	**1,176,600**	**-**	**-**	**-**	**1,243,925**	**-**	**-**	**-**	**-**	**-**	**Total Reservations**
Available Fund Balance	**$ 10,226,408**	**$ -**	**$ 35,118**	**$ 4,798,715**	**$ -**	**$ -**	**$ 1,583,334**	**$ -**	**$ 1,030,845**	**$ 1,216,494**	**$ 1,561,902**	**$ -**	**Available Fund Balance**

RRTEDC (TYPE B) SCHEDULE

	2025 Actuals	2026 Revised Budget	2026 Projected Actuals	2027 Proposed Budget	2028 Estimated Budget
Beginning Fund Balance	**$ 175,367,280**	**$ 140,052,730**	**$ 131,227,301**	**$ 61,240,323**	**$ 59,374,223**
Revenues					
Sales Tax	32,519,536	31,988,400	31,988,400	33,311,400	34,310,700
Contracts & Other	25,855,757	28,442,100	26,357,729	14,561,400	23,201,200
Transportation CO Bond Proceeds	20,127,092	30,000,000	30,109,500	50,000,000	15,000,000
Total Revenues	**78,502,385**	**90,430,500**	**88,455,629**	**97,872,800**	**72,511,900**
Operating Expenses					
Transportation Contracts	1,181,467	1,352,300	1,788,200	2,854,300	1,417,700
Chamber Agreement	903,552	927,700	929,000	956,900	985,600
Economic Development Projects	3,685,220	12,635,000	23,159,800	450,000	425,000
Downtown Marketing	233,907	250,200	250,200	250,200	250,200
Debt Service	125,173	1,836,100	2,015,200	1,903,900	1,905,200
Technical & Administrative Support Svcs	1,603,000	1,635,000	1,635,000	1,684,100	1,734,600
Total Operating Expenses	**7,732,319**	**18,636,300**	**29,777,400**	**8,099,400**	**6,718,300**
Net Revenues	**70,770,066**	**71,794,200**	**58,678,229**	**89,773,400**	**65,793,600**
Capital Outlay	108,435,359	158,000,000	125,211,807	87,659,600	20,650,000
Less:					
Transfer	6,474,686	2,904,200	3,453,400	3,979,900	7,821,800
Reservations & Designations	-	12,500,000	1,000,000	1,000,000	1,000,000
Ending Fund Balance	**$ 131,227,301**	**$ 38,442,730**	**$ 60,240,323**	**$ 58,374,223**	**$ 95,696,023**

Contracts & Other include revenues for: Interest Income, Donations/Contributions, Grant Proceeds, Estimated CAMPO Funding, Williamson County Participation (including estimated), and other miscellaneous revenues.

Round Rock Transportation and Economic Development Corporation
5-Year Funds Allocation Plan 2027 - 2031

Beginning Balance - Funds Available 10/1/2026	***61,240,323***
5-Year Revenue Forecast	
Sales Tax	176,854,500
Transportation CO Bonds	65,000,000
Contributions / Other	53,142,800
Total 5-Year Revenue Forecast	294,997,300
Fund Reserve	(1,000,000)
Total 5-Year Funds Available	**355,237,623**

5-Year Transportation Projects	
TCIP Programmed (includes pending TCIP amendment)	123,709,200
Other: Traffic Signals Maintenance, Admin, etc.	16,104,300
Debt Payments	48,254,500
5-Year Fund Programmed	188,068,000
Transportation Planned Projects	140,600,000
Total 5-Year Transportation Need	**328,668,000**
5-Year Economic Development Projects	
Chamber Contract	5,080,500
Downtown Improvements & Marketing	1,251,000
Committed Economic Incentive (EIP) Payments	1,525,000
5-Year Fund Programmed	7,856,500
Economic Development Planned Projects	6,700,000
Total 5-Year Economic Development Need	**14,556,500**
5-Year Parks and Recreation Projects	
Old Settlers Park Track & Fields	6,200,400
5-Year Parks and Recreation Need	**6,200,400**
Total 5-Year Expenditure Forecast	**349,424,900**

Net available to be allocated at end of 5-years	***5,812,723***

This allocation plan will be updated at least annually.

PROPERTY VALUES & TAXES

PROPOSED PROPERTY TAX RATE

PRELIMINARY

Proposed Tax Rate

No-New-Revenue Tax Rate	$0.385265
Proposed Tax Rate	$0.423453
PROPOSED INCREASE	**3.8 cents** **+9.9%**

Allocation of Increase

Public Safety - M&O	0.9 cents
Voter Approved Bond Projects - M&O	0.5 cents
Voter Approved Bond Projects - Debt	2.4 cents
TOTAL PROPOSED INCREASE	**3.8 cents**

CURRENT TAX RATE **$0.372000**

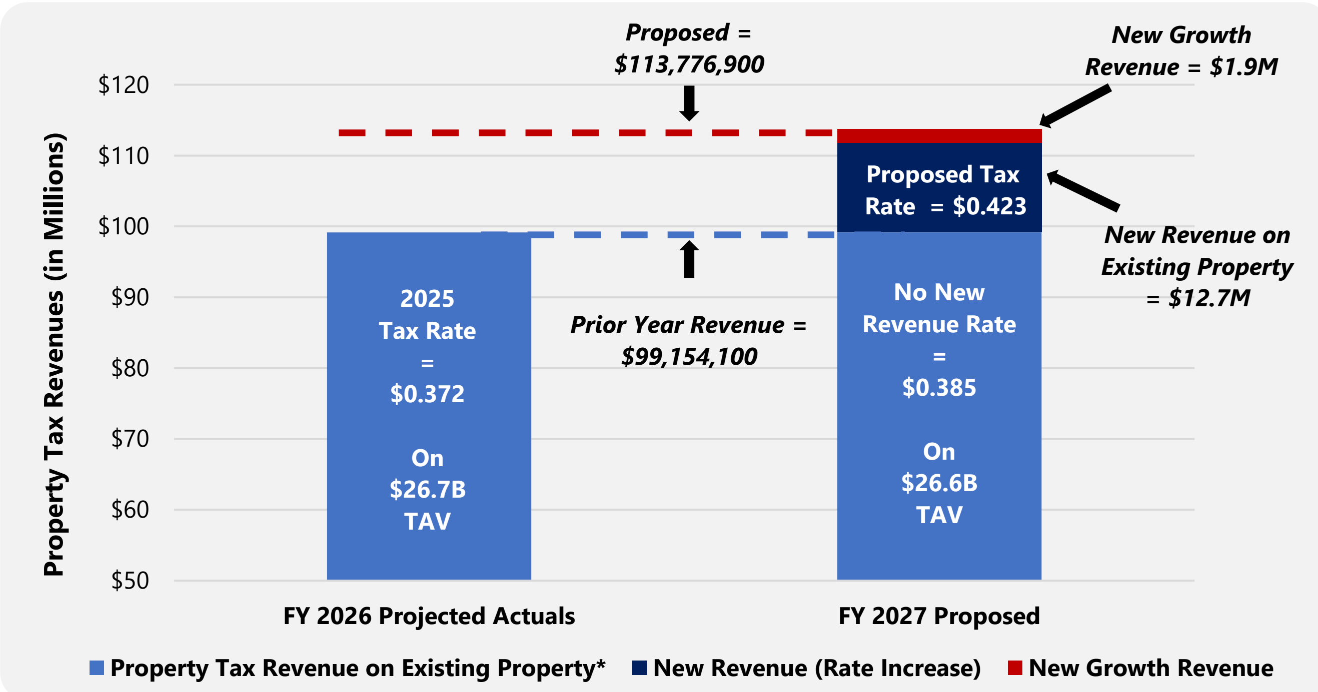
Based on Median Home Value

Increase in City Property Tax Bill	FY 2026	FY 2027	Change
Median Taxable Home Value	**$395,240**	**$370,288**	**-$24,952**
Tax Rate	**$0.37200**	**$0.42345**	**+$0.05145**
Maintenance & Operations (M&O)	$0.25675	$0.27787	+$0.02112
Debt Rate	$0.11524	$0.14557	+$0.03033
No New Revenue Rate	$0.34806	$0.38526	+$0.03720
Voter Approval Rate	$0.37207	$0.42345	+$0.05138
Median City Tax Bill (annual)	**$1,470**	**$1,568**	**$98**
Monthly	$123	$131	$8

FY 2027 PROPERTY TAX REVENUE COMPARISONS

PRELIMINARY

No New Revenue Rate

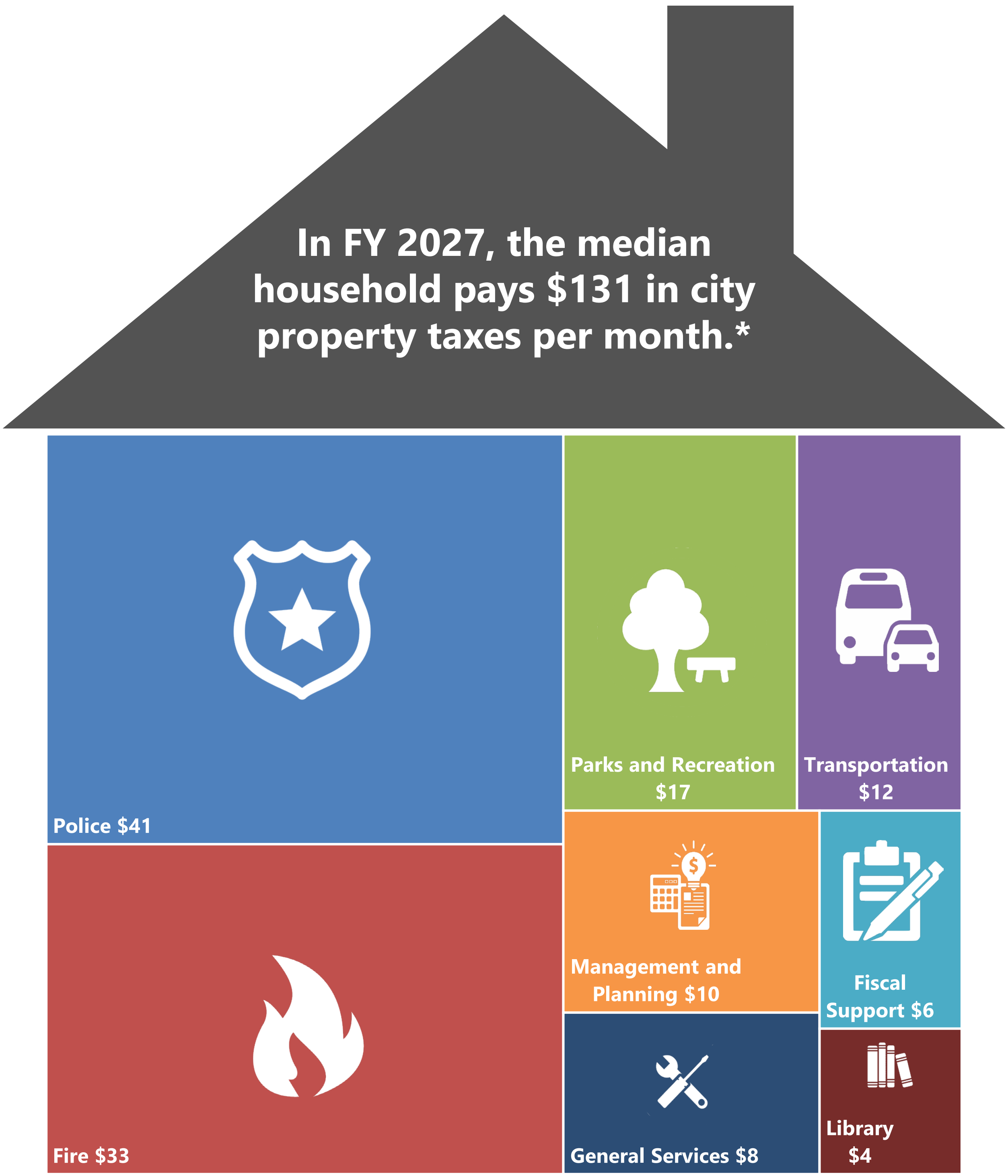


*Property tax revenue is based on existing property as of January 2026. The taxable assessed value (TAV) for existing property has decreased by $496 million or 1.9%, from January 2025 to January 2026.

PROPERTY TAX VALUE INFOGRAPHIC

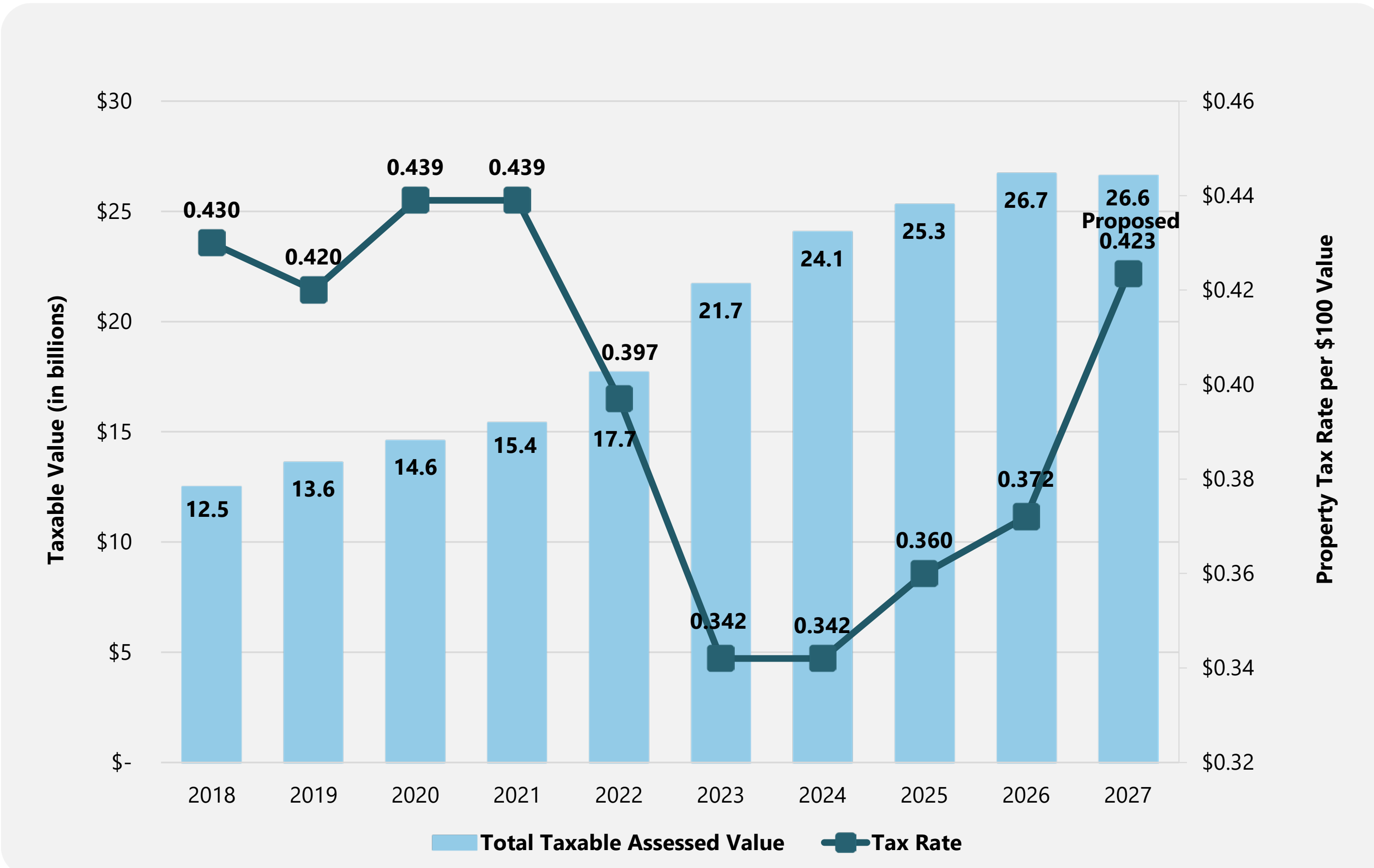
PRELIMINARY

Understanding What Your City Tax Dollars Fund



*Median Taxable home value for FY 2027 is $370,288

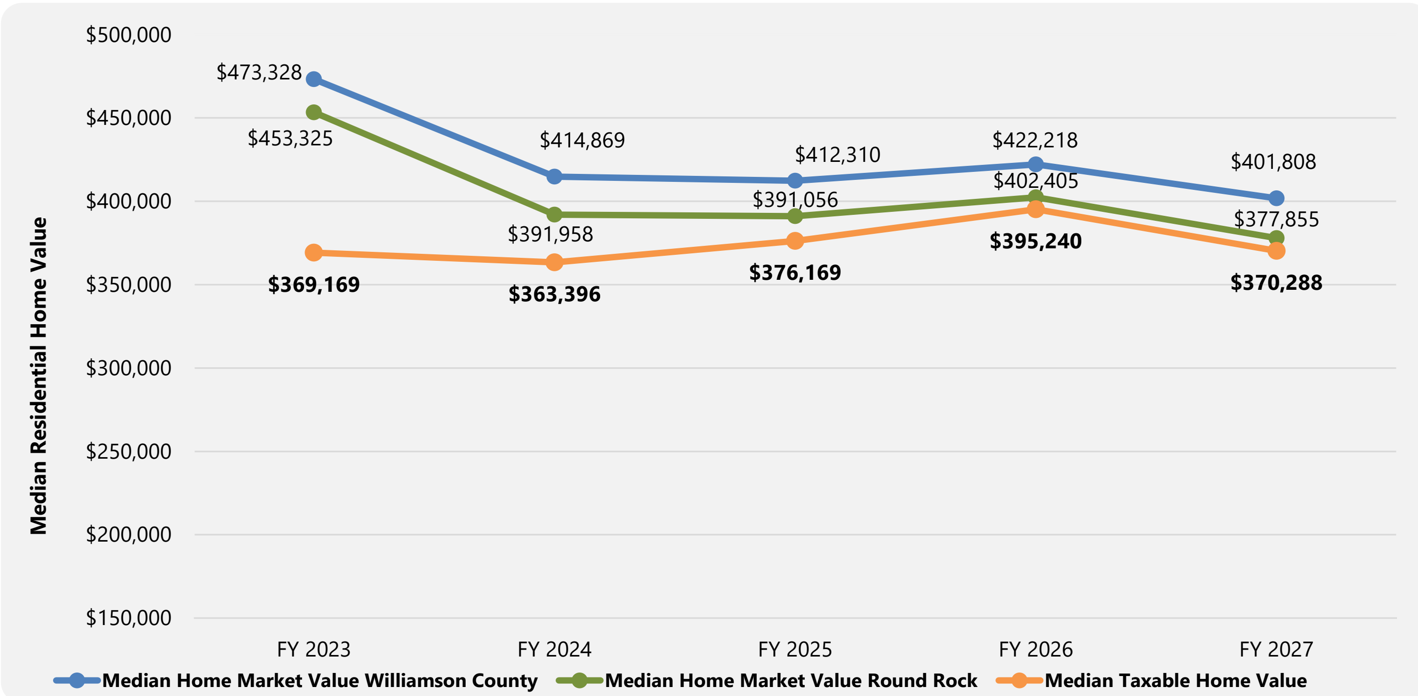
ASSESSED VALUES & PROPERTY TAX RATE HISTORY



iscal Year	New Taxable Assessed ($ Million)	Total Taxable Assessed Value ($ Billion)	Tax Rate
2018	250.0	12.5	0.430
2019	310.0	13.6	0.420
2020	367.0	14.6	0.439
2021	294.0	15.4	0.439
2022	381.0	17.7	0.397
2023	423.0	21.7	0.342
2024	609.0	24.1	0.342
2025	746.0	25.3	0.360
2026	540.0	26.7	0.372
2027*	458.0	26.6	0.423

MEDIAN RESIDENTIAL HOME VALUE HISTORY

PRELIMINARY



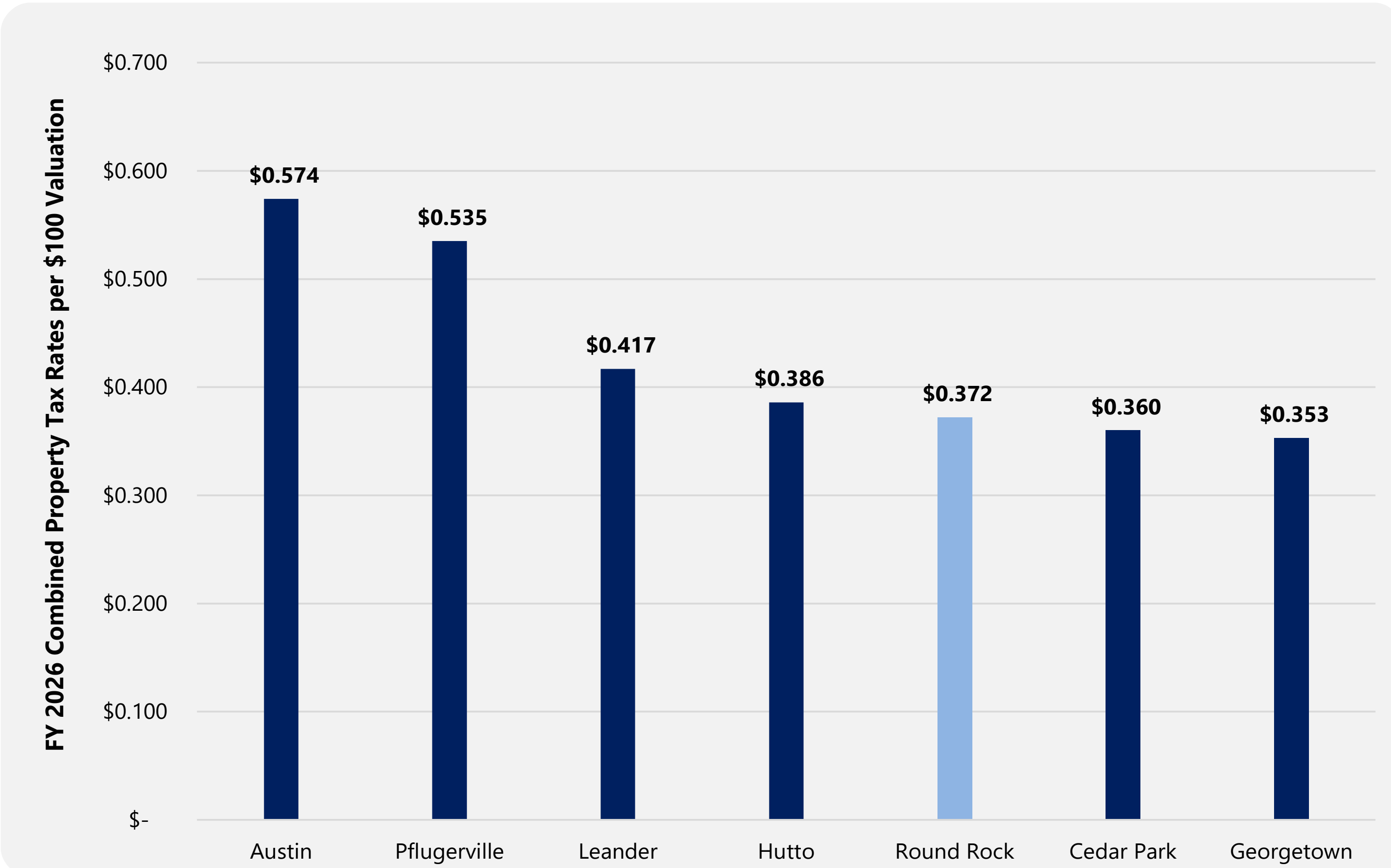
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Median Market Home Value	$453,325	$391,958	$391,056	$402,405	$377,855
Median Taxable Home Value	$369,169	$363,396	$376,169	$395,240	$370,288
Market Value Vs. Taxable Value	*81.44%*	*92.71%*	*96.19%*	*98.22%*	*98.00%*

Market Value:
Per the Texas Property Tax Code, all taxable property must be valued at 100% of market value, or what a house would sell for, as of January 1 each year. Because it is based on recent sales, the market value may change upwards or downwards any amount depending on recent market trends and is not limited to increases of 10% or more.

Taxable Assessed Value:
Per the Texas Property Tax Code, an exemption for taxation is available to an individual's primary residence. The exemption limits the amount that the value for taxation can increase from one year to the next. The "capped" value may not go up more than 10% in one year in most cases as long as the exemption was in place for the prior year. Cap applies to assessed value, not market value. **Per WCAD, about 4% of households in the City of Round Rock have reached the homestead exemption cap, compared to 33% last year.**

BENCHMARKING - TAX RATES OF LOCAL CITIES

These are prior year tax rates. Chart will be updated when new data is available.

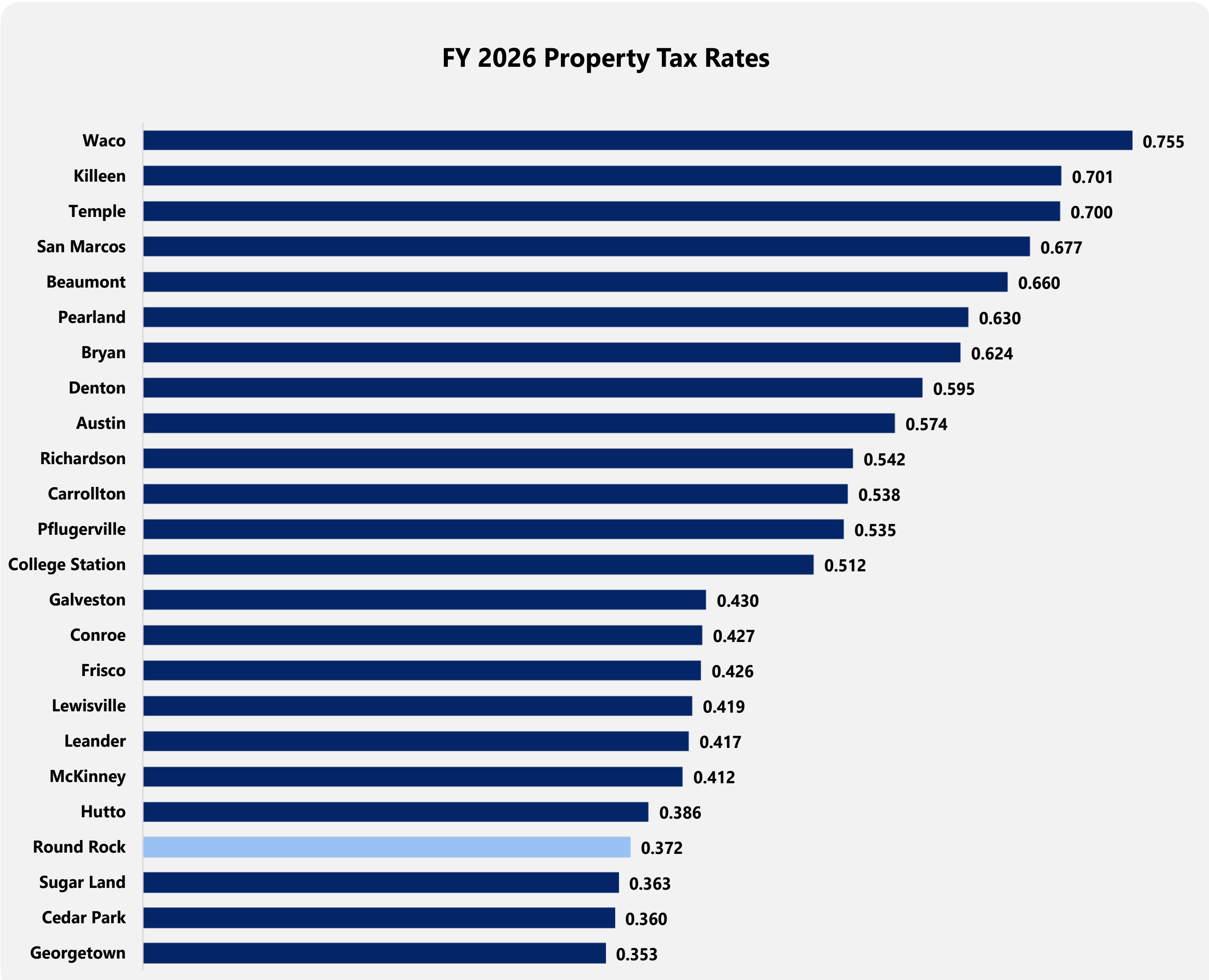


FY 2026

City	M&O	Debt	Property Tax Rate/$100 Valuation
Austin	0.460	0.114	0.574
Pflugerville	0.332	0.203	0.535
Leander	0.273	0.144	0.417
Hutto	0.253	0.133	0.386
Round Rock	0.257	0.115	0.372
Cedar Park	0.194	0.166	0.360
Georgetown	0.114	0.239	0.353

BENCHMARKING - FY 2026 TAX RATES

These are prior year tax rates. Chart will be updated when new data is available.



PERSONNEL & BENEFITS

COMPENSATION & BENEFITS HIGHLIGHTS

Health Insurance Cost	$17.7 million

- No anticipated Employee premium increase for FY 2027. Premium increases expected for FY 2027 will be covered by the Self-Insurance Fund.
- Current rate is $15,084 per employee, per year.

Public Safety (Police & Fire) Steps & Market Adjustments	$3.9 million
General Government Pay for Performance Increases & Market Adjustments, if needed (Citywide - $2.3 million in General Fund)	$3.0 million

Texas Municipal Retirement System (TMRS)

• Total City contribution to TMRS for FY 2027	$21.1 million
• FY 2026 contribution rate - percent of salary, consistent with prior year	17.21%
• Percent of pension liability funded	87%

Other Post Employee Benefits (OPEB) Liability	$20.7 million

- OPEB Reserve in Self-Insurance Fund - $2,000,000

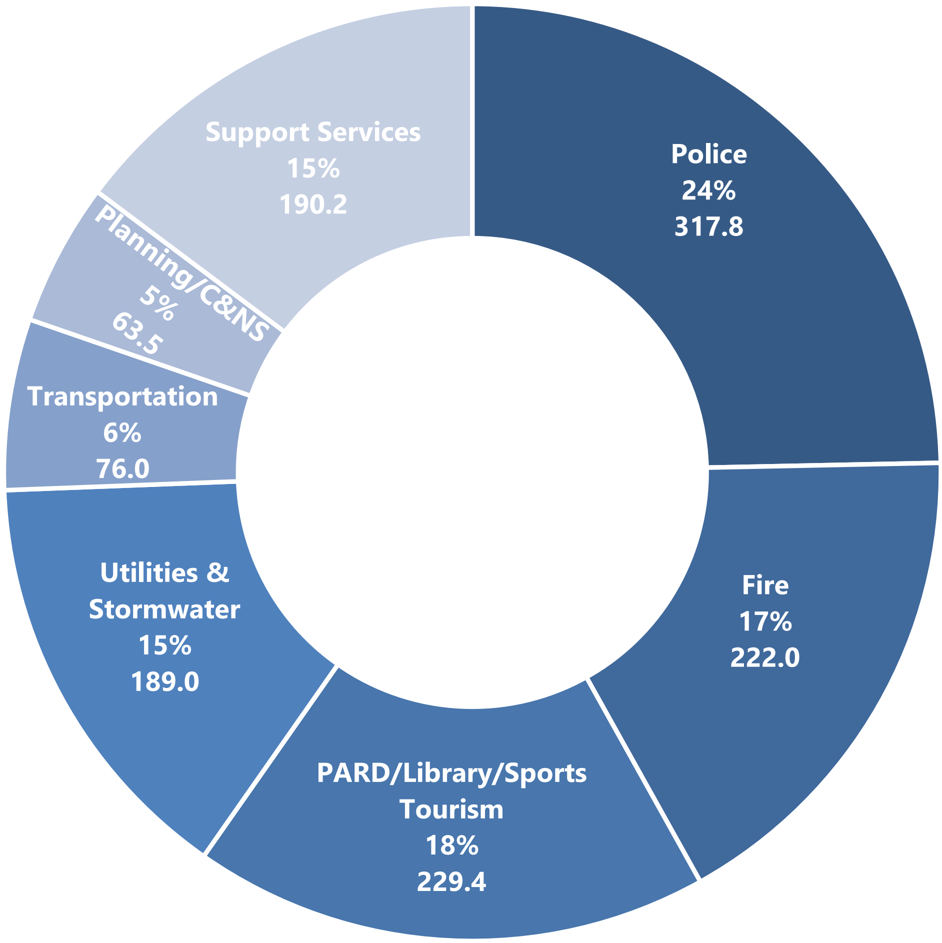
SUMMARY OF NEW POSITIONS

FY 2026 FTEs, as Amended	1,235.4
General Fund	
Fire	
• Firefighters (Hire Date: 2/1/27)	15.0
• Assistant Emergency Management Coordinator (Hire Date: 2/1/27)	1.0
General Services	
• APC Custodians (Hire Date: 2/1/27)	3.0
• MPC Custodian (Hire Date: 2/1/27)	1.0
• Facility Maintenance Technician (Hire Date: 2/1/27)	1.0
Parks & Recreation	
• Assistant Supervisor - Parks & Rec Operations (Hire Date: 12/1/26)	1.0
• Recreation Shift Leaders (Hire Date: 12/1/26)	4.0
• Recreation Assistants (Hire Date: 2/1/27)	6.0
• Administrative Support Associate (Hire Date: 2/1/27)	0.5
• Fitness Instructors (Hire Date: 2/1/27)	3.5
• Lifeguard (Hire Date: 2/1/27)	1.0
• Parks Maintenance Worker (Hire Date: 2/1/27)	1.0
Police	
• Police Officers (Hire Date: 2/1/27)	7.0
• Records Law Enforcement Support Technician (Hire Date: 2/1/27)	1.0
Transportation	
• Traffic Signal Technicians (Hire Date: 2/1/27)	2.0
General Fund Subtotal	**48.0**

SUMMARY OF NEW POSITIONS

Other Funds	
HOT Fund	
• Arts Center Receptionist PT to FT (Hire Date: 10/1/26)	0.5
Multipurpose Complex Fund	
• Sports Facility Maintenance Worker (Hire Date: 2/1/27)	1.0
• Sports Facility Supervisor (Hire Date: 2/1/27)	1.0
Utility Funds	
• Utility Billing & Revenue Supervisor (Hire Date: 10/1/26)	1.0
• Utility Service Worker (Hire Date: 2/1/27)	1.0
Other Funds Subtotal	**4.5**
Total New FTEs	**52.5**
Total Citywide FTEs for FY 2027	**1,287.9**
% Change	**4.1%**

SUMMARY OF FTES BY FUNCTION



Function	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Revised	FY 2027 Proposed	% of Total
Police	282.2	287.2	298.7	309.8	317.8	24%
Fire	187.0	194.0	200.0	206.0	222.0	17%
PARD/Library/Sports Tourism	192.1	207.2	206.2	210.4	229.4	18%
Utilities & Stormwater	179.1	183.0	183.0	187.0	189.0	15%
Transportation	70.0	70.0	73.0	74.0	76.0	6%
Planning and C&NS	61.0	63.5	63.5	63.5	63.5	5%
Support Services	160.3	171.8	179.5	184.8	190.2	15%
Total	**1,131.7**	**1,176.7**	**1,203.9**	**1,235.4**	**1,287.9**	**100%**

FTE 10 YEAR HISTORY

Full Time Equivalents	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	Transfers	New Program Add 'l FTEs	FY 2027 Proposed
General Fund													
Administration[3]	11.500	10.500	10.500	10.500	10.500	9.500	10.000	11.000	10.000	10.000	-	-	10.000
Communications[1]	5.000	5.000	6.000	6.000	6.000	7.000	7.000	7.000	8.500	8.500	-	-	8.500
Community & Neighborhood Services[4]	-	-	-	-	-	-	12.000	14.500	14.500	14.500	-	-	14.500
Finance	38.750	39.750	40.750	40.750	40.750	40.750	40.750	43.250	44.250	44.250	(1.000)	-	43.250
Fire	142.000	158.000	162.000	163.000	163.000	181.000	187.000	194.000	200.000	206.000	-	16.000	222.000
Fiscal Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services[2]	44.000	48.000	52.000	53.000	55.000	56.000	61.500	65.500	68.500	71.500	-	5.000	76.500
Human Resources	11.750	11.750	12.750	13.000	13.000	14.000	14.000	14.000	15.000	15.000	-	-	15.000
Information Technology	21.000	21.000	20.000	20.000	20.000	21.000	21.000	24.000	25.000	25.000	-	-	25.000
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	30.500	31.000	31.750	32.750	33.875	40.250	40.250	48.500	43.500	43.500	-	-	43.500
Parks & Recreation[6]	102.000	105.375	107.375	108.375	108.375	110.375	128.875	133.675	136.875	138.875	-	17.000	155.875
Planning & Development Services	43.750	52.000	54.000	55.000	55.000	57.000	49.000	49.000	49.000	49.000	-	-	49.000
Police	247.900	250.900	253.975	257.975	257.975	268.225	282.225	287.225	298.725	309.750	-	8.000	317.750
Recycling Services	2.475	2.475	2.475	3.475	3.475	3.475	4.000	4.000	4.000	4.000	-	-	4.000
Transportation[5]	51.000	55.000	57.000	59.000	59.000	65.000	70.000	70.000	73.000	74.000	-	2.000	76.000
Total	**751.625**	**790.750**	**810.575**	**822.825**	**825.950**	**873.575**	**927.600**	**965.650**	**990.850**	**1,013.875**	**(1.000)**	**48.000**	**1,060.875**
Stormwater Fund													
Stormwater	22.000	22.000	24.000	23.000	23.000	25.000	26.000	26.000	26.000	27.000	-	-	27.000
Total	**22.000**	**22.000**	**24.000**	**23.000**	**23.000**	**25.000**	**26.000**	**26.000**	**26.000**	**27.000**	**-**	**-**	**27.000**
Utility Fund													
Utilities - Administration	12.000	13.000	13.000	18.000	18.000	18.000	20.000	20.000	20.000	21.000	1.000	-	22.000
Finance - Billings & Collections[8]	16.875	15.500	16.000	17.000	17.000	17.000	17.000	17.500	17.500	18.500	-	1.000	19.500
Utilities - Environmental Services	6.000	7.000	7.000	7.000	7.000	6.000	6.000	6.000	6.000	7.000	-	-	7.000
Wastewater Line Maintenance	27.000	27.000	27.000	25.000	25.000	25.000	23.000	23.000	23.000	26.000	-	1.000	27.000
Wastewater Systems Support	4.000	6.000	6.000	-	-	-	-	-	-	-	-	-	-
Wastewater Treatment Plant	-	-	20.000	20.000	20.000	21.000	23.000	25.000	25.000	27.000	-	-	27.000
Water Line Maintenance	31.000	31.000	31.000	39.000	39.000	39.000	37.500	37.500	37.500	34.500	-	-	34.500
Water Systems Support	16.000	16.000	16.000	-	-	-	-	-	-	-	-	-	-
Water Treatment Plant	14.625	14.625	14.625	24.625	24.625	24.625	26.625	28.000	28.000	25.000	-	-	25.000
Total	**127.500**	**130.125**	**150.625**	**150.625**	**150.625**	**150.625**	**153.125**	**157.000**	**157.000**	**159.000**	**1.000**	**2.000**	**162.000**
HOT Funds													
Arts and Culture[1]	1.000	1.000	1.000	1.000	1.000	2.000	2.000	3.000	4.000	4.500	-	0.500	5.000
Convention & Visitors Bureau[9]	4.000	3.000	3.000	4.000	4.000	4.000	4.000	4.000	4.500	5.500	-	-	5.500
Downtown Maintenance General Services	-	-	-	-	-	-	-	-	-	3.000	-	-	3.000
Sports Management & Tourism[6]	11.000	13.500	13.500	11.000	9.000	12.000	12.500	14.500	14.500	15.500	2.000	-	17.500
Total	**16.000**	**17.500**	**17.500**	**16.000**	**14.000**	**18.000**	**18.500**	**21.500**	**23.000**	**28.500**	**2.000**	**0.500**	**31.000**
Multipurpose Complex Fund													
Multipurpose Complex[7]	4.000	4.500	5.500	7.000	7.000	7.500	6.500	6.500	7.000	7.000	(2.000)	2.000	7.000
Total	**4.000**	**4.500**	**5.500**	**7.000**	**7.000**	**7.500**	**6.500**	**6.500**	**7.000**	**7.000**	**(2.000)**	**2.000**	**7.000**
Grand Total	**921.125**	**964.875**	**1,008.200**	**1,019.450**	**1,020.575**	**1,074.700**	**1,131.725**	**1,176.650**	**1,203.850**	**1,235.375**	**-**	**52.500**	**1,287.875**

1 - Communications and Arts & Culture were separated from Administration in FY 2017

2 - Includes FY2022 Mid-Year Budget Amendment

3 - Includes FY2022 transferred position from Admin to Communications, Includes FY2025 transferred position from Admin to Transportation

4 - Community & Neighborhood Services was separated from Planning in FY 2023

5 - 1.0 FTE Project Manager was added as part of the Mid-year budget amendment to Transportation in 2023

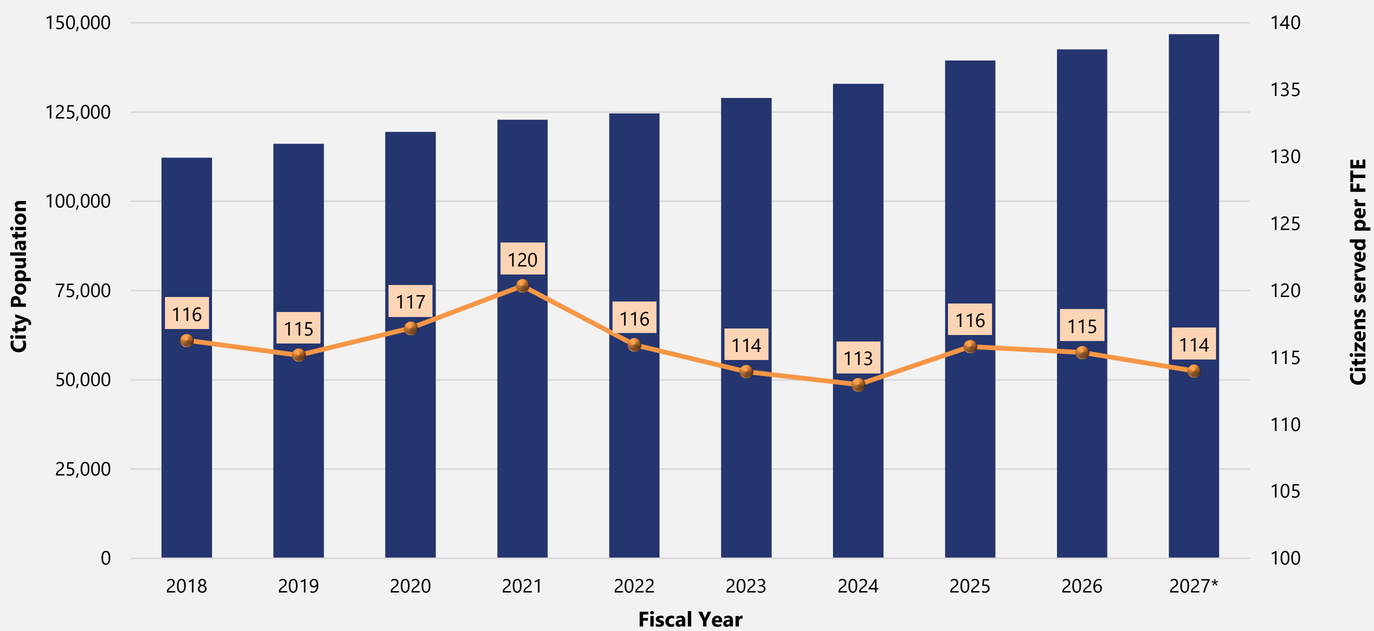
6 - 1.0 FTE Manager of Sports Facilities and Operations and additional 0.8FTEs (conversion PT to FT) for PARD were added as part of the FY 2024 midyear budget amendment.

7 - Includes FY 2025 Mid-year budget for a Sports Facility Supervisor

8 - Includes FY 2026 Mid-year budget for a Utility Billing Coordinator

9 - Includes FY 2026 Mid-year budget for a Marketing Manager

CITIZENS SERVED PER EMPLOYEE



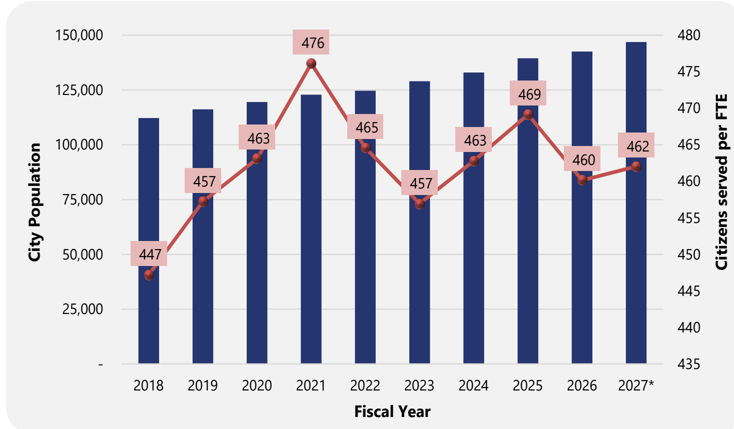
Year	Population	Employees (FTEs)	Citizens Served per Employee
2018	112,201	964.9	116.3
2019	116,120	1008.2	115.2
2020	119,468	1019.5	117.2
2021	122,827	1020.6	120.4
2022	124,614	1074.7	116.0
2023	128,957	1131.7	113.9
2024	132,927	1176.7	113.0
2025	139,436	1203.9	115.8
2026	142,530	1235.3	115.4
2027*	146,806	1287.9	114.0

*Projected

CITIZENS SERVED PER EMPLOYEE - FOR SELECT DEPARTMENTS

POLICE

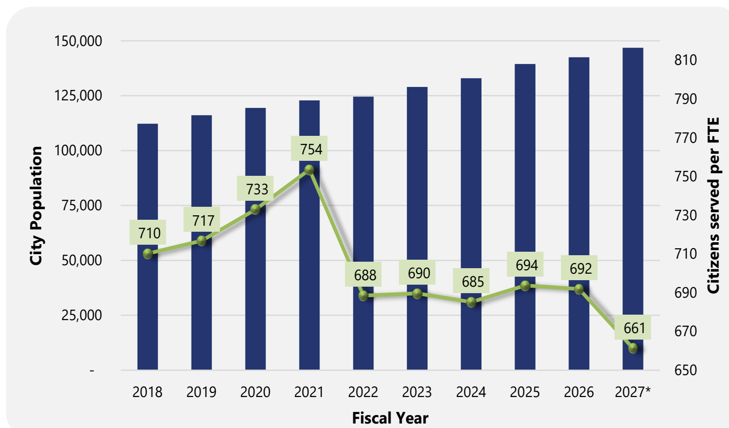
Year	Population	Police FTEs	Citizens Served per Police FTE
2018	112,201	251	447
2019	116,120	254	457
2020	119,468	258	463
2021	122,827	258	476
2022	124,614	268	465
2023	128,957	282	457
2024	132,927	287	463
2025	139,436	297	469
2026	142,530	310	460
2027*	146,806	318[1]	462



1 FY 2027 proposed FTEs includes 6 new Police Officers and 1 additional Law Enforcement Support Technician

FIRE

Year	Population	Fire FTEs	Citizens Served per Fire FTE
2018	112,201	158	710
2019	116,120	162	717
2020	119,468	163	733
2021	122,827	163	754
2022	124,614	181[2]	688
2023	128,957	187	690
2024	132,927	194	685
2025	139,436	201	694
2026	142,530	206	692
2027*	146,806	222[3]	661

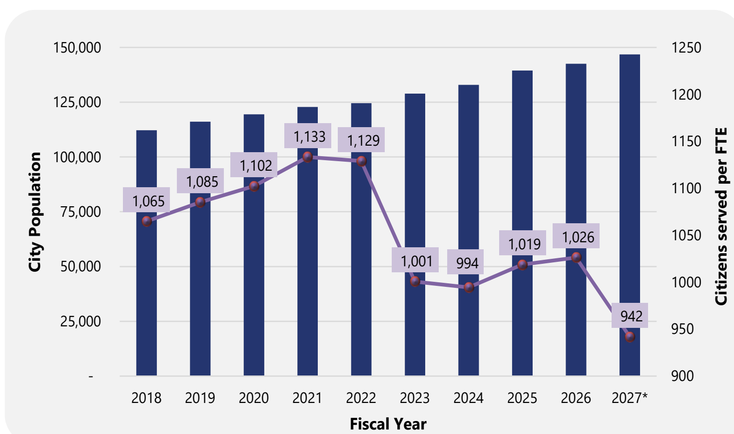


2 1 Captain and 13 others added for new CRU Team Program
3 FY 2027 proposed FTEs includes 15 new Firefighters and 1 Assistant Emergency Management Coordinator

PARKS AND RECREATION

Year	Population	PARD FTEs	Citizens Served per PARD FTE
2018	112,201	105	1,065
2019	116,120	107	1,085
2020	119,468	108	1,102
2021	122,827	108	1,133
2022	124,614	110	1,129
2023	128,957	129[4]	1,001
2024	132,927	134	994
2025	139,436	137	1,019
2026	142,530	139	1,026
2027*	146,806	156[5]	942

*Projected

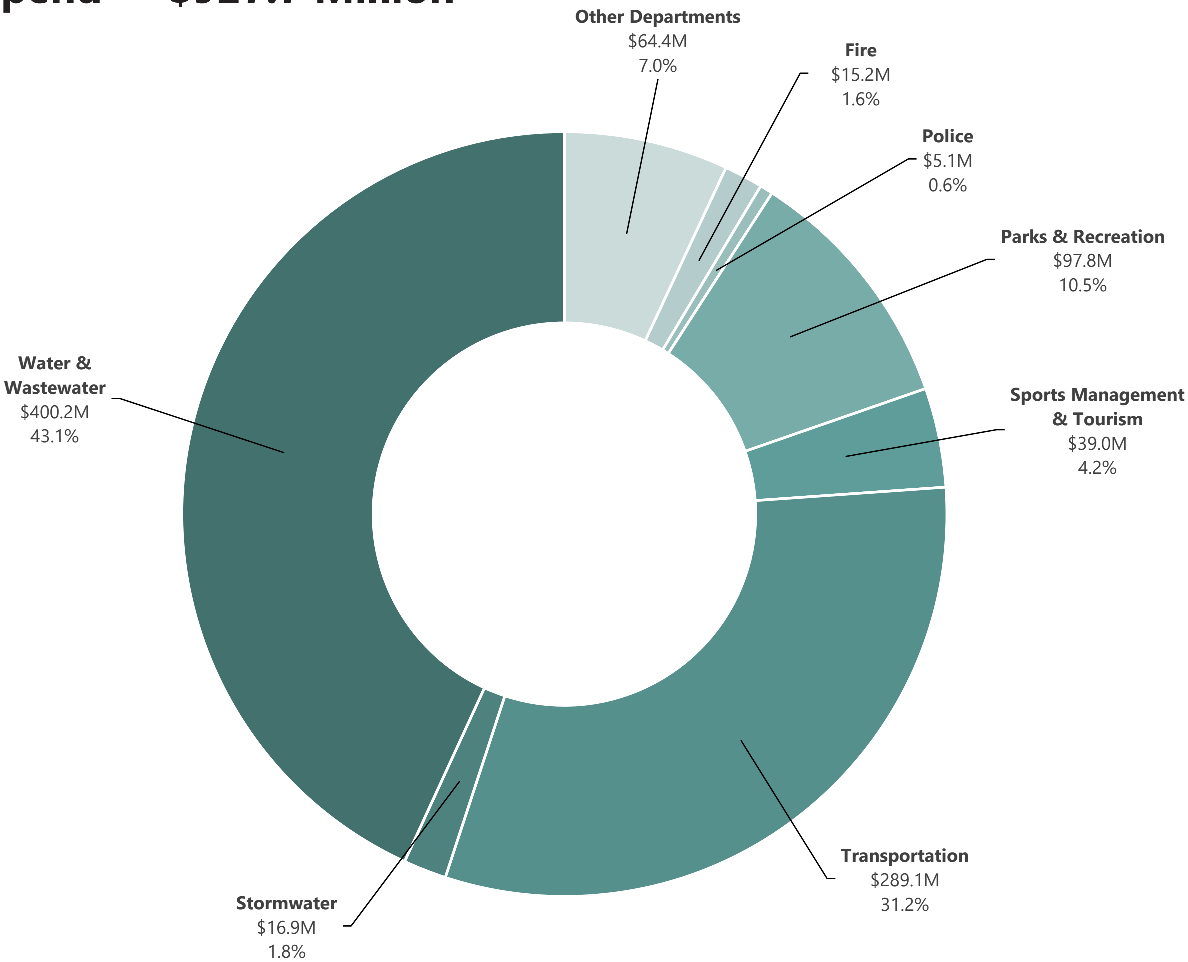


4 PARD staffing study implementation and conversion of temp to part-time
5 FY 2027 proposed FTEs includes 17 new FTES for the opening of the APC. Does not include staffing for local use of SC or MPC.

COMMUNITY INVESTMENT PROGRAM

5-YEAR CIP BY USE

Total Spend = $927.7 Million



Consolidated by Department	2027*	2028*	2029*	2030*	2031*	Total
Other Departments [1]	$ 22,151,400	$ 10,475,700	$ 10,452,300	$ 10,525,000	$ 10,828,000	64,432,400
Sports Management & Tourism	32,161,100	5,300,000	500,000	500,000	500,000	38,961,100
Stormwater	4,913,000	4,620,000	2,370,000	2,420,000	2,570,000	16,893,000
Fire	12,557,800	1,400,000	400,000	400,000	400,000	15,157,800
Parks & Recreation	66,899,500	21,962,900	5,950,700	1,790,000	1,200,000	97,803,100
Police	3,550,100	400,000	400,000	400,000	400,000	5,150,100
Transportation	95,059,200	76,050,000	62,000,000	29,500,000	26,500,000	289,109,200
Water & Wastewater [2]	88,745,700	109,292,000	89,049,900	70,531,900	42,562,600	400,182,100
Total [3]	**$ 326,037,800**	**$ 229,500,600**	**$ 171,122,900**	**$ 116,066,900**	**$ 84,960,600**	**$ 927,688,800**

1 Other Departments includes projects for Arts & Culture, Communications, Community & Neighborhood Services, Facility Maintenance, Fleet, General Services, Information Technology, and Recycling

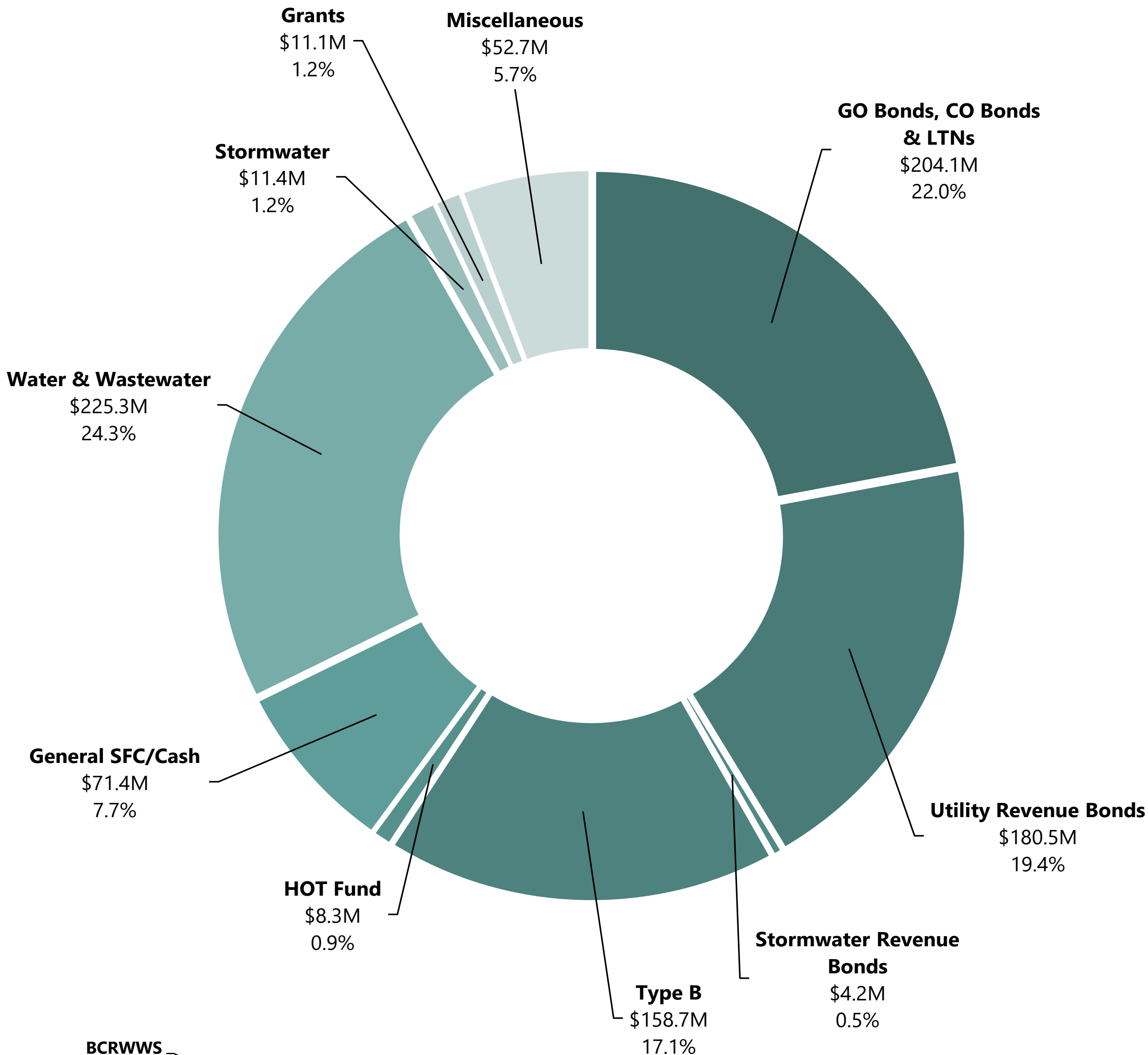
2 Water & Wastewater includes debt-funded projects for the Regional Water System (BCRUA) & Regional Wastewater System (BCRWWS)

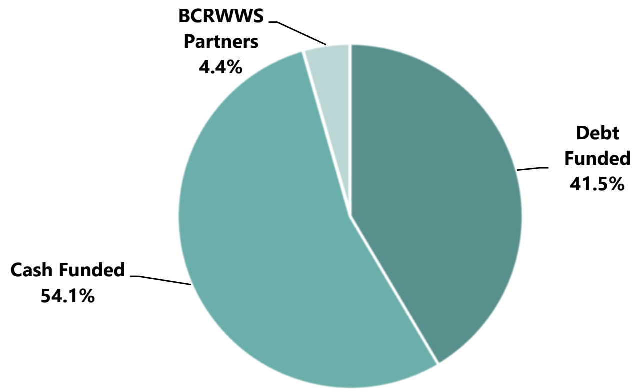
3 The five year CIP plan includes regional water and wastewater projects costs

*Projected

5-YEAR CIP BY SOURCE

Total Sources = $927.7 Million





MAJOR CIP PROJECTS

Department/Project	Estimated Completion	Total Project Cost ($M)	FY 2027 Cost ($M)
Downtown Improvements			
Flats Park	FY 2029	19.0	9.9
Tower Park	FY 2027	5.5	2.0
Parks & Recreation			
Clay Madsen Remodel	FY 2028	20.0	4.0
Heritage Trail East	FY 2028	12.8	6.3
Old Settlers Park Rec Center, Admin Building Track and Fields	FY 2027	91.1	33.3
Parks System Infrastructure	FY 2027	6.0	2.6
Play for All	FY 2028	5.0	3.5
Public Safety			
Fire Station No. 10	FY 2027	11.0	1.0
Fire Station No. 11	FY 2027	13.4	9.2
Public Safety Training Center Phase 2	FY 2027	20.6	3.0
Sports Management & Tourism			
Multipurpose Complex Expansion	FY 2027	60.0	27.3
Stormwater			
Meadows Area 2 & 4	FY 2028	6.5	4.0
Transportation			
Eagles Nest - Cypress to N Mays	FY 2027	10.0	8.5
Gattis School Road - Segment 3	FY 2028	16.8	8.0
Gattis School Road - Segment 6	FY 2028	29.5	12.0
Greenlawn Blvd Improvements	FY 2027	17.5	9.8
Red Bud Lane North	FY 2027	31.7	11.0
Utilities			
BCRUA Phase 2 Deep Water & Raw Waterline Construction	FY 2029	91.3	12.0
BCRUA Phase 2A 20 MGD Expansion	FY 2029	65.8	21.4
Clearwell No. 2 Reuse Addition	FY 2027	5.3	4.0
Cottonwood Lift Station & Wastewater Forcemain	FY 2030	8.8	2.2
DB Wood Raw Waterline Relocation	FY 2027	5.8	3.1
East Wastewater Treatment Plant 40 MGD Expansion	FY 2031	125.0	4.5
Kenney Fort 24” Reuse Waterline Extension	FY 2028	6.7	2.4

2027 through 2031

Community Investment Plan

Round Rock, TX

Projects & Funding Sources By Department

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Administration							
City Manager Bucket	*CMB*	500,000	500,000	500,000	500,000	500,000	**2,500,000**
General Self-Financed Construction		500,000					**500,000**
Pay As You Go			500,000	500,000	500,000	500,000	**2,000,000**
Administration Total		**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**2,500,000**
Communications							
Camera Replacement	*FT-COMM 1*	0	0	15,000	0	0	**15,000**
PEG Fund				15,000			**15,000**
Chamber Equipment Replacement/Upgrades	*FT-COMM 2*	400,000	0	30,000	0	0	**430,000**
PEG Fund		400,000		30,000			**430,000**
Computer Replacements	*FT-COMM 3*	20,000	35,000	5,000	20,000	35,000	**115,000**
PEG Fund		20,000	35,000	5,000	20,000	35,000	**115,000**
Drone Replacement	*FT-COMM 4*	5,000	5,000	5,000	5,000	5,000	**25,000**
PEG Fund		5,000	5,000	5,000	5,000	5,000	**25,000**
Lens Replacement Program	*FT-COMM 6*	0	0	30,000	0	0	**30,000**
PEG Fund				30,000			**30,000**
Lighting Replacement	*FT-COMM 7*	0	0	12,000	0	0	**12,000**
PEG Fund				12,000			**12,000**
Operational (Misc A/V Equipment)	*FT-COMM 9*	50,000	50,000	50,000	50,000	50,000	**250,000**
PEG Fund		50,000	50,000	50,000	50,000	50,000	**250,000**
Parks and Recreation PEG Equipment	*FT-COMM10*	0	20,000	0	0	20,000	**40,000**
PEG Fund			20,000			20,000	**40,000**
Police PEG Equipment	*FT-COMM11*	20,000	0	0	20,000	0	**40,000**
PEG Fund		20,000			20,000		**40,000**
SM&T PEG Equipment	*FT-COMM13*	0	0	20,000	0	0	**20,000**
PEG Fund				20,000			**20,000**
Video Camera Replacement	*FT-COMM14*	20,000	0	0	20,000	0	**40,000**
PEG Fund		20,000			20,000		**40,000**
Communications Total		**515,000**	**110,000**	**167,000**	**115,000**	**110,000**	**1,017,000**
Community & Neighborhood Srvcs							
Façade & Site Improvements	*FCADE*	100,000	100,000	100,000	100,000	100,000	**500,000**
General Self-Financed Construction		100,000	100,000	100,000	100,000	100,000	**500,000**
Community & Neighborhood Srvcs Total		**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**
Facility Maintenance							
FM Internal Service Annual Bucket	*FMB*	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,000,000**
General Self-Financed Construction		1,000,000					**1,000,000**
Pay As You Go			1,000,000	1,000,000	1,000,000	1,000,000	**4,000,000**
Facility Maintenance Total		**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**5,000,000**
Fire							
Fire Safety Equipment Annual Bucket	*FT-FIRE 3*	400,000	400,000	400,000	400,000	400,000	**2,000,000**
General Self-Financed Purchases		400,000					**400,000**
Pay As You Go			400,000	400,000	400,000	400,000	**1,600,000**
Fire Station #10	*FS10*	1,000,000	0	0	0	0	**1,000,000**
2023 GO Bonds Prop B		1,000,000					**1,000,000**

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Fire Station #11	*FS11*	9,232,800	1,000,000	0	0	0	**10,232,800**
2023 GO Bonds Prop B		9,232,800					**9,232,800**
OSP & Public Safety CO Bonds			1,000,000				**1,000,000**
New Programs	*FIRE-NWPGM*	1,925,000	0	0	0	0	**1,925,000**
General Self-Financed Purchases		1,925,000					**1,925,000**
	Fire Total	**12,557,800**	**1,400,000**	**400,000**	**400,000**	**400,000**	**15,157,800**
Fleet							
New Program Vehicles	*FT-FLEET 6*	2,454,500	0	0	0	0	**2,454,500**
General Self-Financed Purchases		2,454,500					**2,454,500**
Vehicle/Equipment Replacement - General	*FT-FLEET 1*	5,500,000	5,800,000	6,000,000	6,300,000	6,500,000	**30,100,000**
Limited Tax Note		5,500,000	5,800,000	6,000,000	6,300,000	6,500,000	**30,100,000**
Vehicle/Equipment Replacement - MPC/SC	*FT-FLEET 5*	0	0	141,600	92,500	0	**234,100**
Multipurpose Complex Fund				74,300	16,400		**90,700**
Sports Center Fund				67,300	76,100		**143,400**
Vehicle/Equipment Replacement - Regional WWTP	*FT-FLEET 4*	26,400	134,300	163,800	0	174,600	**499,100**
Regional Wastewater Operations		26,400	134,300	163,800		174,600	**499,100**
Vehicle/Equipment Replacement - Stormwater	*FT-FLEET 2*	126,500	350,000	223,600	144,200	519,700	**1,364,000**
Stormwater Fund		126,500	350,000	223,600	144,200	519,700	**1,364,000**
Vehicle/Equipment Replacement - Utilities	*FT-FLEET 3*	424,600	981,400	656,300	773,300	423,700	**3,259,300**
Utility Fund		424,600	981,400	656,300	773,300	423,700	**3,259,300**
	Fleet Total	**8,532,000**	**7,265,700**	**7,185,300**	**7,310,000**	**7,618,000**	**37,911,000**
General Services							
Bob Bennett Phases 2 & 5	*BBEXP*	7,204,400	0	0	0	0	**7,204,400**
General Self-Financed Construction		5,358,400					**5,358,400**
Self-Financed Water Construction		1,846,000					**1,846,000**
Risk Management Fund	*RSKMG*	500,000	500,000	500,000	500,000	500,000	**2,500,000**
General Self-Financed Construction		500,000					**500,000**
Pay As You Go			500,000	500,000	500,000	500,000	**2,000,000**
	General Services Total	**7,704,400**	**500,000**	**500,000**	**500,000**	**500,000**	**9,704,400**
Information Technology							
IT Future Internal Services Annual Bucket	*ITB*	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,000,000**
General Self-Financed Construction		1,000,000					**1,000,000**
Pay As You Go			1,000,000	1,000,000	1,000,000	1,000,000	**4,000,000**
PY IT Internal Services Annual Bucket	*PY-ITB*	500,000	0	0	0	0	**500,000**
General Self-Financed Construction		500,000					**500,000**
	Information Technology Total	**1,500,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**5,500,000**
Parks and Recreation							
Behrens Ranch Nature Park	*BEHRN*	187,500	0	0	0	0	**187,500**
General Self-Financed Construction		187,500					**187,500**
CMRC Remodel & Expansion	*RCEXP*	4,000,000	11,476,700	0	0	0	**15,476,700**
2023 GO Bonds Prop A		4,000,000	11,476,700				**15,476,700**
Flats Park	*DTPRK*	9,855,000	2,436,200	1,350,000	0	0	**13,641,200**
2023 GO Bonds Prop A		9,855,000	286,200				**10,141,200**
General Self-Financed Construction			2,150,000	1,350,000			**3,500,000**
Heritage Trail East	*EHERT*	6,268,700	2,000,000	0	0	0	**8,268,700**
2023 GO Bonds Prop A		1,328,900	1,406,600				**2,735,500**
Federal/State/Local Grant Funds		4,939,800	593,400				**5,533,200**
New Programs	*PARD-NWPGM*	134,000	0	0	0	0	**134,000**
General Self-Financed Purchases		134,000					**134,000**

Department	Project # Priority	2027	2028	2029	2030	2031	Total
OSP Recreation Center & Admin Building	*OSPRC*	27,088,100	0	0	0	0	**27,088,100**
OSP & Public Safety CO Bonds		27,088,100					**27,088,100**
OSP Repair & Replace Annual Bucket	*OSP*	200,000	200,000	200,000	200,000	200,000	**1,000,000**
General Self-Financed Construction		200,000					**200,000**
Pay As You Go			200,000	200,000	200,000	200,000	**800,000**
OSP Track & Fields	*TKFLD*	6,200,400	0	0	0	0	**6,200,400**
RR Trans & EcoDev Corp		6,200,400					**6,200,400**
PARD Repair & Replace Annual Bucket	*PKB*	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,000,000**
General Self-Financed Construction		1,000,000					**1,000,000**
Pay As You Go			1,000,000	1,000,000	1,000,000	1,000,000	**4,000,000**
Parks System Infrastructure	*FT-PARD 1*	2,567,700	0	0	0	0	**2,567,700**
2023 GO Bonds Prop A		2,567,700					**2,567,700**
Play for All Park Improvements	*FT-PARD 2*	3,500,000	850,000	0	0	0	**4,350,000**
2023 GO Bonds Prop A		3,500,000	850,000				**4,350,000**
PY OSP Repair & Replace Annual Bucket	*PY-OSPRR*	1,082,800	0	0	590,000	0	**1,672,800**
General Self-Financed Construction		1,082,800			590,000		**1,672,800**
PY PARD Repair & Replace Annual Bucket	*PY-PKB*	815,300	0	0	0	0	**815,300**
General Self-Financed Construction		815,300					**815,300**
The Garden		1,000,000	0	0	0	0	**1,000,000**
OSP & Public Safety CO Bonds		1,000,000					**1,000,000**
Tower Park	*TWGRN*	2,000,000	0	0	0	0	**2,000,000**
General Self-Financed Construction		2,000,000					**2,000,000**
Trails	*TRAIL*	0	4,000,000	3,400,700	0	0	**7,400,700**
2023 GO Bonds Prop A			4,000,000	3,400,700			**7,400,700**
Yonders Point Restroom	*FT-PARD 4*	1,000,000	0	0	0	0	**1,000,000**
OSP & Public Safety CO Bonds		1,000,000					**1,000,000**
Parks and Recreation Total		**66,899,500**	**21,962,900**	**5,950,700**	**1,790,000**	**1,200,000**	**97,803,100**
Police							
New Programs	*PD-NWPGM*	150,100	0	0	0	0	**150,100**
General Self-Financed Purchases		150,100					**150,100**
Police Safety Equipment Annual Bucket	*FT-Police 2*	400,000	400,000	400,000	400,000	400,000	**2,000,000**
General Self-Financed Purchases		400,000					**400,000**
Pay As You Go			400,000	400,000	400,000	400,000	**1,600,000**
Public Safety Training Center Phase 2	*PSTC2*	3,000,000	0	0	0	0	**3,000,000**
OSP & Public Safety CO Bonds		3,000,000					**3,000,000**
Police Total		**3,550,100**	**400,000**	**400,000**	**400,000**	**400,000**	**5,150,100**
Sports Management & Tourism							
Crossly Property Renovations	*RENOX*	424,300	0	0	0	0	**424,300**
General Self-Financed Construction		424,300					**424,300**
Dell Diamond Capital Imp & Repair - PY Allotment	*24-26DEL*	248,100	0	0	0	0	**248,100**
Hotel Occupancy Fund		248,100					**248,100**
Dell Diamond Capital Improvement & Repair	*FT-DELL1*	500,000	500,000	500,000	500,000	500,000	**2,500,000**
Hotel Occupancy Fund		500,000	500,000	500,000	500,000	500,000	**2,500,000**
Dell Diamond MLB Requirement Expansion/ Renovation	*DDIMP*	642,200	0	0	0	0	**642,200**
Hotel Occupancy Fund		642,200					**642,200**

PROJECTS & FUNDING SOURCE BY DEPARTMENT

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Dell Diamond Parking Lot Resurfacing	*FT-DELL2*	300,000	0	0	0	0	**300,000**
Hotel Occupancy Fund		300,000					**300,000**
Dell Diamond Replace Fire Suppression	*FT-DELL3*	296,700	0	0	0	0	**296,700**
Hotel Occupancy Fund		296,700					**296,700**
MPC 1st Floor Concessions/ Office Remodel	*FT-MPC7*	150,000	0	0	0	0	**150,000**
Multipurpose Complex Fund		150,000					**150,000**
MPC 5-field Synthetic Turf Replacement	*FT-MPC2*	0	4,800,000	0	0	0	**4,800,000**
Multipurpose Complex Fund			4,800,000				**4,800,000**
MPC HV/AC Replacements	*FT-MPC3*	150,000	0	0	0	0	**150,000**
Multipurpose Complex Fund		150,000					**150,000**
MPC Improvements/Upgrades	*FT-MPC5*	100,000	0	0	0	0	**100,000**
Multipurpose Complex Fund		100,000					**100,000**
MPC Parking Lot Resurface	*FT-MPC1*	50,000	0	0	0	0	**50,000**
Multipurpose Complex Fund		50,000					**50,000**
Multipurpose Complex Expansion	*MPCEX*	27,319,800	0	0	0	0	**27,319,800**
2023 GO Bonds Prop A		23,019,800					**23,019,800**
Hotel Occupancy Fund		4,300,000					**4,300,000**
SC AV System Upgrade	*FT-SC 2*	230,000	0	0	0	0	**230,000**
Sports Center Fund		230,000					**230,000**
SC HV/AC Replacement	*FT-SC 4*	1,000,000	0	0	0	0	**1,000,000**
Sports Center Fund		1,000,000					**1,000,000**
SC Lighting and Controls Upgrade	*FT-SC 5*	100,000	0	0	0	0	**100,000**
Sports Center Fund		100,000					**100,000**
SC Parking Lot Resurface	*FT-SC 1*	50,000	0	0	0	0	**50,000**
Sports Center Fund		50,000					**50,000**
SC RTU Replacements	*FT-SC 3*	600,000	0	0	0	0	**600,000**
Sports Center Fund		600,000					**600,000**
Sports Management & Tourism Total		**32,161,100**	**5,300,000**	**500,000**	**500,000**	**500,000**	**38,961,100**
Transportation							
Neighborhood Street Maintenance	*TRANS 5*	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	**21,500,000**
General Self-Financed Construction		4,300,000					**4,300,000**
Pay As You Go			4,300,000	4,300,000	4,300,000	4,300,000	**17,200,000**
Parkside Circle Sidewalks	*TRANS 7*	300,000	0	0	0	0	**300,000**
CDBG HUD Entitlement Grants		300,000					**300,000**
PY Neighborhood Street Maintenance	*TRANS 4*	3,000,000	0	0	0	0	**3,000,000**
General Self-Financed Construction		3,000,000					**3,000,000**
Type B Eligible Projects	*TRANS 1*	87,459,200	71,750,000	57,700,000	25,200,000	22,200,000	**264,309,200**
CAMPO Funds		2,631,000					**2,631,000**
Estimated CAMPO Funds			16,600,000	8,315,900			**24,915,900**
Estimated/Pending Other Governmental Entity Funds		4,250,000					**4,250,000**
Other Governmental Entity Funds		5,031,200	5,000,000	5,000,000			**15,031,200**
Road CO Bonds		50,000,000	15,000,000				**65,000,000**
RR Trans & EcoDev Corp		25,547,000	35,150,000	44,384,100	25,200,000	22,200,000	**152,481,100**
Transportation Total		**95,059,200**	**76,050,000**	**62,000,000**	**29,500,000**	**26,500,000**	**289,109,200**
Utilities - Recycling							
Recycling Center Expansion-Phase 1	*RCYCL*	2,300,000	0	0	0	0	**2,300,000**
General Self-Financed Construction		2,300,000					**2,300,000**
Utilities - Recycling Total		**2,300,000**	**0**	**0**	**0**	**0**	**2,300,000**

PROJECTS & FUNDING SOURCE BY DEPARTMENT

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Utilities - Regional Water (BCRUA)							
BCRUA Phase 2A - 20MGD WTP Expansion	*PHS2A*	21,420,000	21,420,000	1,713,600	0	0	**44,553,600**
Future BCRUA Revenue Bonds		21,420,000	21,420,000	1,713,600			**44,553,600**
BCRUA Phase 2 - Construction/Con Phase Services	*FT-BCRUA 3*	12,008,900	10,322,800	2,960,000	0	0	**25,291,700**
2023 BCRUA Revenue Bonds - SWIFT		12,008,900	10,322,800	2,960,000			**25,291,700**
BCRUA Phase 2 - PEC Final Power	*FT-BCRUA 2*	3,382,800	1,503,900	0	0	0	**4,886,700**
2023 BCRUA Revenue Bonds - SWIFT		3,382,800	1,503,900				**4,886,700**
BCRUA Raw Water Pump Station Generator	*FT-BCRUA 5*	300,000	4,000,000	0	0	0	**4,300,000**
Regional Water Fund		300,000	4,000,000				**4,300,000**
Utilities - Regional Water (BCRUA) Total		**37,111,700**	**37,246,700**	**4,673,600**	**0**	**0**	**79,032,000**
Utilities - Regional WW (BCRWWS)							
2029 East WWTP Permit Renewal	*FT-BCRWWS2*	50,000	25,000	0	0	0	**75,000**
Regional Wastewater System Partners		19,600	9,800				**29,400**
Self-Financed Wastewater Construction		30,400	15,200				**45,600**
2031 West WWTP Permit Renewal	*FT-BCRWWS14*	0	0	0	35,000	15,000	**50,000**
Regional Wastewater System Partners					13,700	5,900	**19,600**
Self-Financed Wastewater Construction					21,300	9,100	**30,400**
East & West WWTP Security Improvements	*REGSC*	180,000	0	0	0	0	**180,000**
Regional Wastewater System Partners		70,600					**70,600**
Self-Financed Wastewater Construction		109,400					**109,400**
East WWTP Asset Management	*FT-BCRWWS6*	250,000	250,000	0	0	0	**500,000**
Regional Wastewater System Partners		98,100	98,100				**196,200**
Self-Financed Wastewater Construction		151,900	151,900				**303,800**
East WWTP Dewatering & Thickening Odor Control	*FT-BCRWWS1*	0	0	0	0	50,000	**50,000**
Regional Wastewater System Partners						16,200	**16,200**
Self-Financed Wastewater Construction						33,800	**33,800**
East WWTP Expansion to 40MGD	*40MGD*	5,000,000	39,000,000	39,000,000	34,500,000	11,500,000	**129,000,000**
Future Utility Revenue Bonds		3,600,000	32,450,000	32,600,000	28,432,500	8,730,500	**105,813,000**
Regional Wastewater System Partners		500,000	3,900,000	3,900,000	3,450,000	1,150,000	**12,900,000**
Self-Financed Wastewater Construction		900,000	2,650,000	2,500,000	2,617,500	1,619,500	**10,287,000**
East WWTP Rehab Improvements	*RGRHB*	350,000	6,824,100	6,624,100	5,900,000	900,000	**20,598,200**
Regional Wastewater System Partners		137,300	2,677,800	2,599,300	2,315,200	353,200	**8,082,800**
Self-Financed Wastewater Construction		212,700	4,146,300	4,024,800	3,584,800	546,800	**12,515,400**
East WWTP Re-Rate Improvements/Expansion	*EPIMP*	6,352,700	1,000,000	0	0	0	**7,352,700**
Regional Wastewater System Partners		5,590,400	880,000				**6,470,400**
Self-Financed Wastewater Construction		762,300	120,000				**882,300**
Regional Interceptor Camera Inspection	*FT-BCRWWS8*	300,000	0	0	0	0	**300,000**
Regional Wastewater System Partners		202,200					**202,200**
Self-Financed Wastewater Construction		97,800					**97,800**
Regional Interceptor Parallel - Contract 6A	*FT-BCRWWS11*	0	4,900,000	11,202,200	14,796,900	15,162,600	**46,061,700**
Regional Wastewater System Partners			1,111,800	2,541,800	3,357,400	3,440,400	**10,451,400**
Self-Financed Wastewater Construction			3,788,200	8,660,400	11,439,500	11,722,200	**35,610,300**
Regional Interceptor Prelim Assessment	*REGIC*	225,000	0	0	0	0	**225,000**

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Regional Wastewater System Partners		105,000					**105,000**
Self-Financed Wastewater Construction		120,000					**120,000**
Regional Interceptor Rehab - Contract 6A	*FT-BCRWWS7*	0	0	0	100,000	2,570,000	**2,670,000**
Regional Wastewater System Partners					65,000	1,670,200	**1,735,200**
Self-Financed Wastewater Construction					35,000	899,800	**934,800**
Regional Manhole Rehab	*REGMH*	65,000	65,000	65,000	65,000	65,000	**325,000**
Regional Wastewater System Partners		43,800	43,800	43,800	43,800	43,800	**219,000**
Self-Financed Wastewater Construction		21,200	21,200	21,200	21,200	21,200	**106,000**
Regional Regulatory On-Call Support	*REGOC*	10,000	10,000	10,000	10,000	0	**40,000**
Regional Wastewater System Partners		3,900	3,900	3,900	3,900		**15,600**
Self-Financed Wastewater Construction		6,100	6,100	6,100	6,100		**24,400**
Regional WW System Master Plan-Update	*FT-BCRWWS9*	0	0	0	300,000	0	**300,000**
Regional Wastewater System Partners					97,300		**97,300**
Self-Financed Wastewater Construction					202,700		**202,700**
Utilities - Regional WW (BCRWWS) Total		**12,782,700**	**52,074,100**	**56,901,300**	**55,706,900**	**30,262,600**	**207,727,600**
Utilities - Reuse							
Clearwell No. 2 Addition	*CWST2*	4,000,000	0	0	0	0	**4,000,000**
Federal/State/Local Grant Funds		881,400					**881,400**
Self-Financed Water Construction		3,118,600					**3,118,600**
Dual Feed for the Reuse System	*RFDEF*	540,000	0	0	0	0	**540,000**
Self-Financed Water Construction		540,000					**540,000**
Future Projects	*FT-WTR11*	300,000	0	1,000,000	1,000,000	0	**2,300,000**
Self-Financed Water Construction		300,000		1,000,000	1,000,000		**2,300,000**
Gattis School Seg 4 & 5 Waterline	*GAT45-REUSE*	0	260,000	0	0	0	**260,000**
Self-Financed Water Construction			260,000				**260,000**
Kenney Fort 24" Waterline Extension	*KFRWL*	2,400,000	0	0	0	0	**2,400,000**
Federal/State/Local Grant Funds		515,600					**515,600**
Self-Financed Water Construction		1,884,400					**1,884,400**
Waterline to Dell Way (Switch Data Center)	*SDCRL*	0	400,000	2,590,000	2,850,000	1,000,000	**6,840,000**
Federal/State/Local Grant Funds				780,000	483,500		**1,263,500**
Self-Financed Water Construction			400,000	1,810,000	2,366,500	1,000,000	**5,576,500**
Utilities - Reuse Total		**7,240,000**	**660,000**	**3,590,000**	**3,850,000**	**1,000,000**	**16,340,000**
Utilities - Stormwater							
2D Modeling of Neighborhoods	*FT-SW 5*	200,000	200,000	200,000	200,000	200,000	**1,000,000**
Self-Financed Stormwater Construction		200,000	200,000	200,000	200,000	200,000	**1,000,000**
Annual Creek Cleaning	*CRKCL*	100,000	100,000	150,000	150,000	150,000	**650,000**
Self-Financed Stormwater Construction		100,000	100,000	150,000	150,000	150,000	**650,000**
Environmental Services - Stormwater	*ENVSR*	20,000	20,000	20,000	20,000	20,000	**100,000**
Self-Financed Stormwater Construction		20,000	20,000	20,000	20,000	20,000	**100,000**
Erosion, Stabilization & Restoration 2025-2027	*ERR25*	155,000	0	0	0	0	**155,000**
Self-Financed Stormwater Construction		155,000					**155,000**
Future Creek Restoration Project 1	*FT-SW 1*	0	1,200,000	0	0	0	**1,200,000**
Self-Financed Stormwater Construction			1,200,000				**1,200,000**
Future Stormwater Master Plan	*FT-SW 4*	0	500,000	0	0	0	**500,000**
Self-Financed Stormwater Construction			500,000				**500,000**

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Future Street Stormwater Project 1	*FT-SW 2*	0	2,000,000	2,000,000	0	0	**4,000,000**
Self-Financed Stormwater Construction			2,000,000	2,000,000			**4,000,000**
Future Street Stormwater Project 2	*FT-SW 3*	0	0	0	2,000,000	2,200,000	**4,200,000**
Future Stormwater Revenue Bonds					2,000,000	2,200,000	**4,200,000**
Infrastructure Conditions Assessment	*FT-SW 6*	300,000	0	0	0	0	**300,000**
Self-Financed Stormwater Construction		300,000					**300,000**
Meadows Areas 2 & 4 - Stormwater	*MDW24*	3,950,000	550,000	0	0	0	**4,500,000**
Regional Detention Fund		2,700,000					**2,700,000**
Self-Financed Stormwater Construction		1,250,000	550,000				**1,800,000**
Stormwater Emergency Support	*STEMG*	0	50,000	0	50,000	0	**100,000**
Self-Financed Stormwater Construction			50,000		50,000		**100,000**
Utility DACS & Details Update - Stormwater	*DAC26-SW*	85,000	0	0	0	0	**85,000**
Self-Financed Stormwater Construction		85,000					**85,000**
Wilco Atlas 14 Floodplain 2024 LiDAR Update	*WILFP*	103,000	0	0	0	0	**103,000**
Self-Financed Stormwater Construction		103,000					**103,000**
	Utilities - Stormwater Total	**4,913,000**	**4,620,000**	**2,370,000**	**2,420,000**	**2,570,000**	**16,893,000**

Utilities - Wastewater

Department	Project # Priority	2027	2028	2029	2030	2031	Total
2027 Wastewater Impact Fee Update		15,000	0	0	0	0	**15,000**
Self-Financed Wastewater Construction		15,000					**15,000**
2027 Wastewater Master Plan Update	*27MST-WW*	100,000	0	0	0	0	**100,000**
Self-Financed Wastewater Construction		100,000					**100,000**
CC-4 Chandler Creek WW Improvements	*CC4WW*	1,500,000	0	0	0	0	**1,500,000**
Self-Financed Wastewater Construction		1,500,000					**1,500,000**
Cottonwood Lift Station & WW Forcemain	*CWLFT*	2,150,000	2,000,000	4,500,000	1,650,000	0	**10,300,000**
Self-Financed Wastewater Construction		2,150,000	2,000,000	4,500,000	1,650,000		**10,300,000**
CR 118 WW Improvements (McNutt Creek-2)	*CR118*	2,225,000	2,225,000	0	0	0	**4,450,000**
Self-Financed Wastewater Construction		2,225,000	2,225,000				**4,450,000**
Cycle 4 - Basin 1 & 2 WW Rehab	*C4B12*	300,000	0	0	0	0	**300,000**
Self-Financed Wastewater Construction		300,000					**300,000**
Cycle 4 - Basin 3 & 4 WW Rehab	*C4B34*	1,550,000	750,000	0	0	0	**2,300,000**
Self-Financed Wastewater Construction		1,550,000	750,000				**2,300,000**
Cycle 4 - Basin 5; Cycle 5 Basin 1 WW Rehab	*FT-WW 5*	100,000	350,000	1,500,000	1,000,000	0	**2,950,000**
Self-Financed Wastewater Construction		100,000	350,000	1,500,000	1,000,000		**2,950,000**
Cycle 5 - Basin 2 & 3 WW Rehab	*FT-WW 8*	0	0	100,000	350,000	2,500,000	**2,950,000**
Self-Financed Wastewater Construction				100,000	350,000	2,500,000	**2,950,000**
Downtown Small WW Line Replacement	*DTWLN-WW*	55,000	0	0	0	0	**55,000**
Self-Financed Wastewater Construction		55,000					**55,000**
Future Edwards Aquifer Rehab Projects	*FT-WW 17*	0	0	0	0	250,000	**250,000**
Self-Financed Wastewater Construction						250,000	**250,000**
Future Wastewater Impact Fee Update	*FT-WW 11*	0	0	0	25,000	0	**25,000**
Self-Financed Wastewater Construction					25,000		**25,000**

Department	Project # Priority	2027	2028	2029	2030	2031	Total
Future Wastewater Master Plan Update	*FT-WW 4*	0	0	200,000	0	0	**200,000**
Self-Financed Wastewater Construction				200,000			**200,000**
Lake Creek 3 12" & 15" WW Improvements	*FT-WW 10*	0	0	0	100,000	300,000	**400,000**
Self-Financed Wastewater Construction					100,000	300,000	**400,000**
Lake Creek 4 Southwest WW Interceptor 24" Upsize	*FT-WW 12*	0	0	0	150,000	500,000	**650,000**
Self-Financed Wastewater Construction					150,000	500,000	**650,000**
Lake Creek Upsize-South Interceptor to Regional	*FT-WW 1*	150,000	500,000	3,000,000	2,000,000	0	**5,650,000**
Self-Financed Wastewater Construction		150,000	500,000	3,000,000	2,000,000		**5,650,000**
McNutt Lift Station Improvements	*MNLFT*	2,000,000	0	0	0	0	**2,000,000**
Self-Financed Wastewater Construction		2,000,000					**2,000,000**
Meadows Areas 2 & 4 - WW Improvements	*MDW24-WW*	650,000	0	0	0	0	**650,000**
Self-Financed Wastewater Construction		650,000					**650,000**
Onion Creek Interceptor Phase A	*FT-WW 16*	0	0	0	0	100,000	**100,000**
Self-Financed Wastewater Construction						100,000	**100,000**
SH45 and AW Grimes WW Upsize	*45AWG*	1,200,000	0	0	0	0	**1,200,000**
Self-Financed Wastewater Construction		1,200,000					**1,200,000**
Transportation Projects - WW Portion	*FT-WW 13*	150,000	150,000	150,000	150,000	150,000	**750,000**
Self-Financed Wastewater Construction		150,000	150,000	150,000	150,000	150,000	**750,000**
Utility DACS & Details Update - Wastewater	*DAC26-WW*	75,000	0	0	0	0	**75,000**
Self-Financed Wastewater Construction		75,000					**75,000**
Wastewater Collection System Rehabilitation	*FT-WW 7*	0	250,000	2,000,000	250,000	2,000,000	**4,500,000**
Self-Financed Wastewater Construction			250,000	2,000,000	250,000	2,000,000	**4,500,000**
Wastewater Lift Station Security	*FT-WW 14*	150,000	0	0	0	0	**150,000**
Self-Financed Wastewater Construction		150,000					**150,000**
Utilities - Wastewater Total		**12,370,000**	**6,225,000**	**11,450,000**	**5,675,000**	**5,800,000**	**41,520,000**
Utilities - Water							
2027 Water Impact Fee Study		15,000	0	0	0	0	**15,000**
Self-Financed Water Construction		15,000					**15,000**
2027 Water Master Plan Study	*27MST-W*	125,000	0	0	0	0	**125,000**
Self-Financed Water Construction		125,000					**125,000**
Automated Meter Reading Phase 8	*AMRP8*	299,000	0	0	0	0	**299,000**
Self-Financed Water Construction		299,000					**299,000**
Brushy Creek MUD Interconnect at Sam Bass Rd	*BCMIC*	430,000	40,000	0	0	0	**470,000**
Self-Financed Water Construction		430,000	40,000				**470,000**
DB Wood Raw Waterline Relocation	*DBRWL*	3,127,800	0	0	0	0	**3,127,800**
Self-Financed Water Construction		3,127,800					**3,127,800**
Downtown Small Waterline Replacement	*DTWLN*	900,000	0	0	0	0	**900,000**
Self-Financed Water Construction		900,000					**900,000**
Future Water Impact Fee Study	*FT-WTR10*	0	0	25,000	0	0	**25,000**
Self-Financed Water Construction				25,000			**25,000**
Future Water Master Plan Study	*FT-WTR9*	0	0	250,000	0	0	**250,000**

PROJECTS & FUNDING SOURCE BY DEPARTMENT

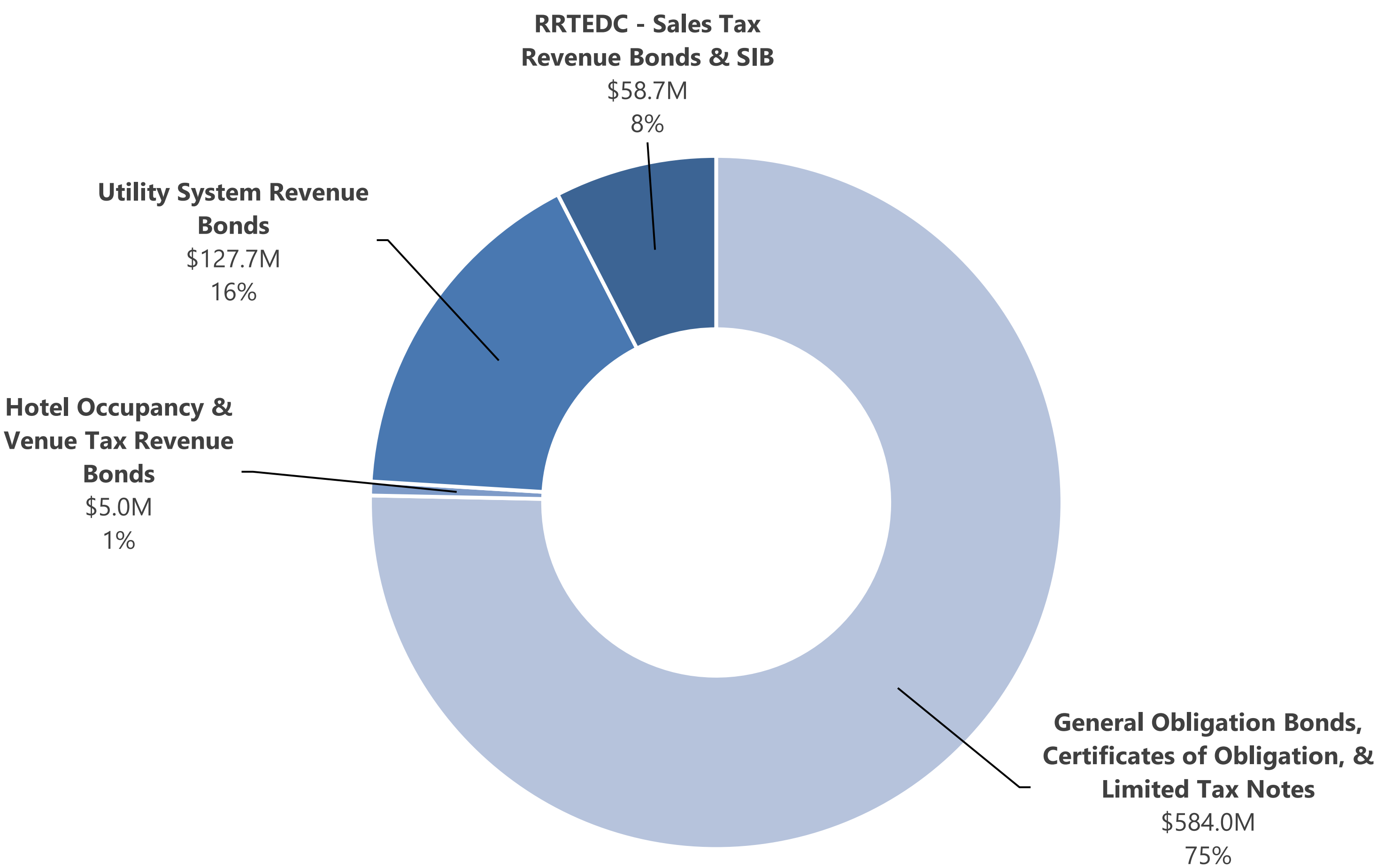
Department	Project # Priority	2027	2028	2029	2030	2031	Total
Self-Financed Water Construction				250,000			**250,000**
GR-07 Hesters Crossing Waterline	*HC172*	2,200,000	1,000,000	0	0	0	**3,200,000**
Self-Financed Water Construction		2,200,000	1,000,000				**3,200,000**
GR-11/GR-12 Westinghouse Rd to AW Grimes Transmission Main	*WRWLN*	800,000	2,000,000	2,000,000	0	0	**4,800,000**
Self-Financed Water Construction		800,000	2,000,000	2,000,000			**4,800,000**
Ground Water Projects - Carrizo/Wilcox	*FT-WTR13*	0	2,000,000	2,000,000	0	0	**4,000,000**
Self-Financed Water Construction			2,000,000	2,000,000			**4,000,000**
Kenney Fort Seg 5/6 24" Waterline	*KFT56-W*	0	1,861,200	1,000,000	0	0	**2,861,200**
Self-Financed Water Construction			1,861,200	1,000,000			**2,861,200**
Lake Creek Well Site Treatment Improvements	*FT-WTR5*	0	0	0	200,000	800,000	**1,000,000**
Self-Financed Water Construction					200,000	800,000	**1,000,000**
Lake Georgetown Pumps	*LGPMP*	421,500	0	0	0	0	**421,500**
Self-Financed Water Construction		421,500					**421,500**
Meadows Areas 2 & 4 - Water Improvements	*MDW24-W*	300,000	0	0	0	0	**300,000**
Self-Financed Water Construction		300,000					**300,000**
NCAPEX I-35 Waterline Betterment	*NCA35*	100,000	0	0	0	0	**100,000**
Self-Financed Water Construction		100,000					**100,000**
North Mays Widening/Gap Waterline	*NMWID-W*	0	785,000	160,000	0	0	**945,000**
Self-Financed Water Construction			785,000	160,000			**945,000**
Stone Oak Pump Station Modifications	*STOAK*	1,750,000	0	0	0	0	**1,750,000**
Self-Financed Water Construction		1,750,000					**1,750,000**
Tank Coating Rehab	*FT-WTR2*	50,000	1,000,000	1,500,000	100,000	1,200,000	**3,850,000**
Self-Financed Water Construction		50,000	1,000,000	1,500,000	100,000	1,200,000	**3,850,000**
Transportation Projects - Water Portion	*FT-WTR7*	150,000	250,000	250,000	250,000	250,000	**1,150,000**
Self-Financed Water Construction		150,000	250,000	250,000	250,000	250,000	**1,150,000**
Water Distribution System Improvements	*FT-WTR3*	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,000,000**
Self-Financed Water Construction		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	**5,000,000**
Water System Pipe Replacement	*FT-WTR4*	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	**10,000,000**
Self-Financed Water Construction		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	**10,000,000**
Water System Security Improvements	*WSSEC*	233,000	0	0	0	0	**233,000**
Self-Financed Water Construction		233,000					**233,000**
Water Treatment Plant Improvements	*WTIMP*	0	750,000	2,250,000	1,750,000	250,000	**5,000,000**
Self-Financed Water Construction			750,000	2,250,000	1,750,000	250,000	**5,000,000**
WCRRWL Pipeline Assessment & Phase 3 Pumps	*BRAP3*	200,000	0	0	0	0	**200,000**
Self-Financed Water Construction		200,000					**200,000**
WTP Misc Improvements/ Rehab	*WTRHB*	5,140,000	400,000	0	0	0	**5,540,000**
Self-Financed Water Construction		5,140,000	400,000				**5,540,000**
	Utilities - Water Total	**19,241,300**	**13,086,200**	**12,435,000**	**5,300,000**	**5,500,000**	**55,562,500**
	GRAND TOTAL	**326,037,800**	**229,500,600**	**171,122,900**	**116,066,900**	**84,960,600**	**927,688,800**

DEBT

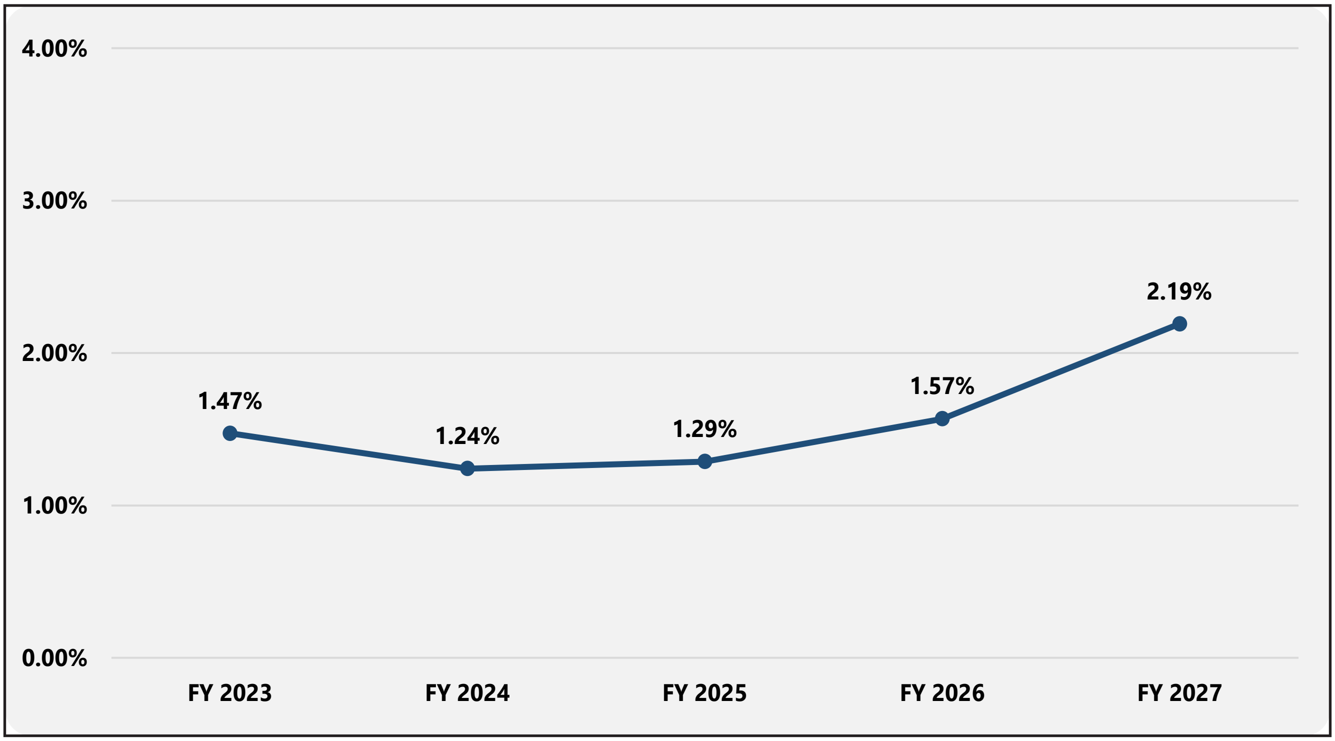
DEBT SUMMARY

OUTSTANDING BY TYPE

Debt Type		Amount Issued		10/1/26 Amount O/S (Net of Refunding)
General Obligation Bonds, Certificates of Obligation, & Limited Tax Notes	$	694,640,000	$	584,055,000
Hotel Occupancy & Venue Tax Revenue Bonds		5,560,000		5,015,000
Utility System Revenue Bonds		176,110,000		127,655,000
RRTEDC - Sales Tax Revenue Bonds & SIB		69,005,000		58,685,000
Total	**$**	**945,315,000**	**$**	**775,410,000**



OUTSTANDING DEBT AS A % OF TAV



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxable Assessed Value	$ 21,693,026,463	$ 24,052,055,665	$ 25,298,237,554	$ 26,686,181,255	$ 26,648,089,235
Outstanding Tax Backed Debt	$319,512,040	298,620,837	325,710,000	418,660,000	584,055,000
% of property tax base	1.47%	1.24%	1.29%	1.57%	2.19%

BOND RATING

The Debt Rating represents the credit worthiness of corporate and government bonds. The ratings are published by credit rating agencies and used by investment professionals to assess the likelihood the debt will be repaid.

In April 2026, Standard & Poor's affirmed the City's AAA rating for the Certificates of Obligation and General Obligation bonds; this is the highest credit rating possible. This high credit rating will bring lower interest rates for future debt issuances, which reduces the City's borrowing costs. Standard & Poor's noted the affirmed rating reflects Round Rock's:

- Participation in the Austin metropolitan statistical area, resulting in rapid economic growth;
- Stable finances
- Healthy available reserves on both a nominal basis and a percent of general fund revenue, providing budgetary flexibility should the need occur
- Robust practices, coupled with its conservative revenue and expenditure assumptions; long-term financial planning with both a five-year financial forecast and rolling capital plan; and extensive formal reserve, debt-, and investment-management policies
- Elevated debt profile with continued planned issuances to meet growth needs

Type	Rating
General Obligation	**AAA**
Utility	**AAA**
BCRUA	**AAA**
Type B	AA-
Hotel	AA-

FIVE YEAR DEBT PLAN

Type	Purpose	Actual 2025	Actual 2026	Planned 2027	Planned 2028	Planned 2029	Planned 2030	Total
General Obligation Debt Issuances								
GOs	Prop A - Parks, Rec & Sports [1]	$ 90.0	$ 78.0	$ 10.0	$ 15.0	$ 27.0		$ 220.0
GOs	Prop B - Public Safety		22.0	12.0				34.0
COs	Bob Bennett Complex [2]		25.0					25.0
COs	Additional for OSP & Public Safety		38.0	23.1				61.1
Ltd Tax Notes	Fleet Replacement	5.0	5.3	5.5	5.8	6.0	6.3	33.9
Subtotal Tax-Pledge Debt		**$ 95.0**	**$ 168.3**	**$ 50.6**	**$ 20.8**	**$ 33.0**	**$ 6.3**	**$ 374.0**
Type B/COs								
COs/STRBs [3]	*Roads*	20.0	30.0	50.0	15.0			115.0
Utility Revenue Bonds & BCRUA								
TWDB Swift	*BCRUA - Phase 1D & 2*	31.5						31.5
TWDB [4]	*BCRUA - Phase 2A*			12.2	5.0			17.2
Market	*BCRUA - Phase 2A*			35.0	20.5			55.5
TWDB	*BCRWWS - 10 MGD Exp.*			60.0	45.8			105.8
Market	*BCRWWS - 10 MGD Exp.*			15.0		10.0		25.0
Stormwater [5]							2.0	2.0
Citywide Debt Issuances		$ 146.5	$ 198.3	$ 222.8	$ 107.1	$ 43.0	$ 8.3	$ 726.0

1. Sports Center portion - $20M, to be paid from SC facility revenues. Portion of MPC will be funded by HOT.
2. Total project cost is $55M.
3. City and RRTEDC to enter agreement to pay debt service annually as Type B capacity is evaluated.
4. BCRUA Debt only - City to pay annual debt service
5. Next phase of Stormwater Master Plan

DEBT REFUNDING

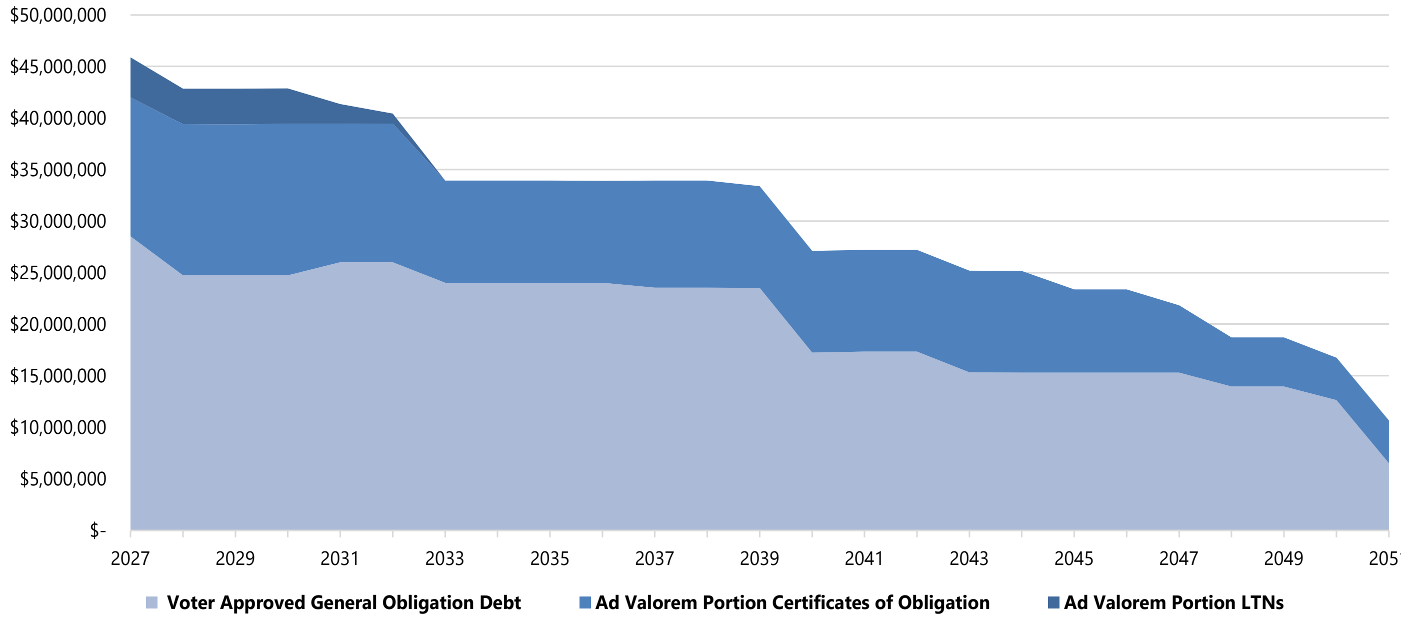
The City regularly evaluates its debt portfolio for better structuring and, most importantly, cost savings on interest. The table below reflects savings realized over the previous years that have directly reduced costs to its citizens and customers.

Bond Issue	Par Amount of Bonds	Net Debt Service Reduction	Average Annual Debt Service Reduction	Net Present Value Savings ($)	Net Present Value Savings (%)
2013 GO Refunding	$ 8,615,000	$ 1,735,835	$ 144,653	$ 1,603,508	19.30%
2015 GO Refunding	32,465,000	4,068,603	226,034	3,146,470	9.00%
2015 RRTEDC Refunding	10,930,000	935,313	133,616	881,552	8.19%
2016 GO Refunding	6,995,000	1,508,470	88,734	1,248,169	16.78%
2016 Utility Revenue Refunding	35,185,000	6,042,787	302,139	4,671,016	13.83%
2016 HOT Refunding	4,455,000	567,175	63,019	481,558	10.10%
2016 BCRUA Refunding	53,955,000	10,401,943	472,816	7,785,138	14.23%
2017 RRTEDC Refunding	10,140,000	544,981	90,449	600,951	6.06%
2017 Utility Revenue Refunding	32,785,000	4,229,397	194,355	3,033,705	8.66%
2019 GO Refunding	12,210,000	1,236,307	153,738	1,118,709	8.25%
2020 GO Refunding	6,980,000	463,661	65,403	436,002	6.34%
2021 HOT Refunding	5,560,000	1,268,548	79,453	821,993	12.44%
2022 GO Refunding	79,860,000	10,161,561	597,656	8,228,594	10.88%
2026 GO Refunding	23,055,000	1,154,492	82,174	878,909	3.46%
TOTAL	**$ 323,190,000**	**$ 44,319,073**	**$ 2,694,239**	**$ 34,936,273**	**10.70%**

AMORTIZATION BY TYPE

AD VALOREM TAX-BACKED DEBT PAYMENTS

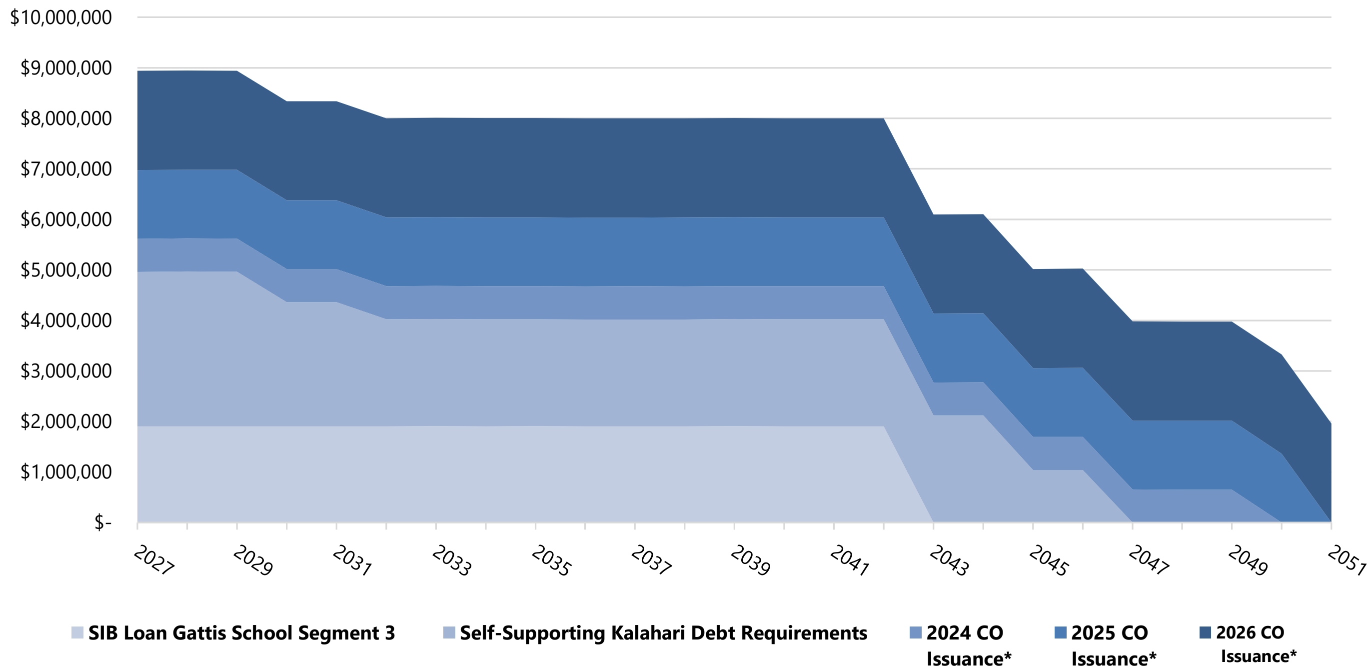
Principal & Interest



						Property Tax-Backed Debt			
Year End September 30	Certificates Of Obligation	Self-Supporting Kalahari Debt Requirements	Type B Portion of 2024 COs	Type B Portion of 2025 COs	Type B Portion of 2026 COs	Ad Valorem Portion Certificates of Obligation	Ad Valorem Portion LTNs	Voter Approved General Obligation Debt	Total Tax Funded Requirements
2027	19,335,887	(1,874,550)	(654,119)	(1,363,044)	(1,962,770)	13,481,404	3,890,815	28,519,609	45,891,828
2028	20,509,196	(1,874,650)	(654,994)	(1,361,044)	(1,961,960)	14,656,548	3,442,250	24,742,209	42,841,007
2029	20,512,598	(1,877,250)	(655,244)	(1,363,044)	(1,959,622)	14,657,438	3,444,500	24,736,266	42,838,204
2030	20,542,582	(1,877,100)	(654,869)	(1,363,794)	(1,960,589)	14,686,230	3,444,500	24,741,182	42,871,912
2031	19,275,772	(1,874,250)	(653,869)	(1,363,294)	(1,961,396)	13,422,963	1,937,000	26,001,393	41,361,356
2032	18,700,782	(1,281,050)	(654,744)	(1,361,544)	(1,960,347)	13,443,097	987,000	26,009,244	40,439,340
2033	15,155,744	(1,283,450)	(654,869)	(1,363,544)	(1,960,670)	9,893,211	-	24,026,853	33,920,064
2034	15,163,694	(1,284,800)	(654,244)	(1,364,044)	(1,962,202)	9,898,404	-	24,025,121	33,923,525
2035	15,166,794	(1,285,500)	(655,369)	(1,363,044)	(1,961,558)	9,901,323	-	24,027,032	33,928,355
2036	15,159,594	(1,285,550)	(653,119)	(1,365,544)	(1,960,347)	9,895,034	-	24,021,699	33,916,733
2037	15,651,844	(1,284,950)	(655,119)	(1,361,294)	(1,960,106)	10,390,375	-		10,390,375
2038	15,657,944	(1,283,700)	(653,619)	(1,365,544)	(1,962,283)	10,392,798	-	23,538,584	33,931,382
2039	15,121,794	(1,282,200)	(653,744)	(1,362,794)	(1,960,186)	9,862,870	-	23,521,103	33,383,972
2040	15,121,644	(1,280,300)	(652,869)	(1,363,294)	(1,961,960)	9,863,221	-	17,256,888	27,120,108
2041	15,122,144	(1,278,000)	(655,369)	(1,361,794)	(1,960,831)	9,866,150	-	17,341,250	27,207,400
2042	15,124,544	(1,285,300)	(654,569)	(1,363,294)	(1,960,025)	9,861,356	-	17,339,100	27,200,456
2043	15,113,594	(1,277,000)	(653,069)	(1,362,544)	(1,961,122)	9,859,859	-	15,321,975	25,181,834
2044	15,112,794	(1,273,400)	(653,369)	(1,365,544)	(1,960,089)	9,860,392	-	15,312,213	25,172,604
2045	13,304,544	(1,274,400)	(654,728)	(1,361,575)	(1,961,767)	8,052,074	-	15,311,888	23,363,961
2046	13,309,794	(1,269,900)	(655,159)	(1,364,550)	(1,962,513)	8,057,672	-	15,315,256	23,372,928
2047	10,493,575	-	(654,663)	(1,365,275)	(1,960,432)	6,513,205	-	15,314,013	21,827,218
2048	8,752,463	-	(653,238)	(1,363,750)	(1,962,130)	4,773,345	-	13,953,881	18,727,226
2049	8,745,106	-	(653,384)	(1,364,975)	(1,959,267)	4,767,480	-	13,956,500	18,723,980
2050	7,444,288	-	-	(1,363,725)	(1,961,589)	4,118,974	-	12,642,300	16,761,274
2051	6,077,775	-	-	-	(1,960,690)	4,117,085	-	6,526,025	10,643,110
	$ 369,676,486	**$ (28,587,300)**	**$ (15,048,339)**	**$ (32,721,892)**	**$ (49,026,451)**	**$ 244,292,504**	**$ 17,146,065**	**$ 473,501,582**	**$ 734,940,151**

RRTEDC DEBT PAYMENTS

Principal & Interest

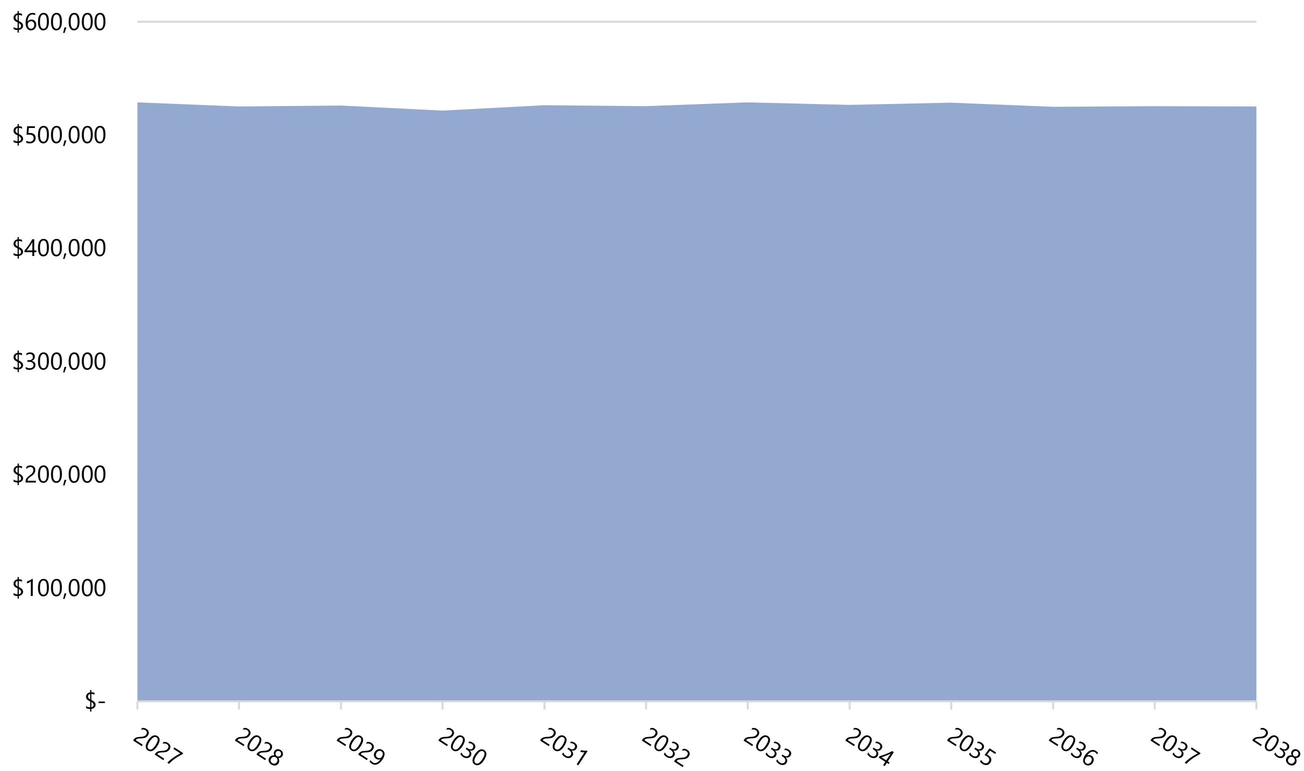


Year Ending September 30	SIB Loan Gattis School Segment 3	Self-Supporting Kalahari Debt Requirements	2024 CO Issuance*	2025 CO Issuance*	2026 CO Issuance*	Total Debt Requirements
2027	1,903,860	3,057,664	654,119	1,363,044	1,962,770	8,941,457
2028	1,905,195	3,062,344	654,994	1,361,044	1,961,960	8,945,537
2029	1,905,900	3,058,498	655,244	1,363,044	1,959,622	8,942,308
2030	1,905,975	2,455,093	654,869	1,363,794	1,960,589	8,340,320
2031	1,905,420	2,455,845	653,869	1,363,294	1,961,396	8,339,823
2032	1,904,235	2,119,067	654,744	1,361,544	1,960,347	7,999,937
2033	1,907,420	2,122,500	654,869	1,363,544	1,960,670	8,009,002
2034	1,904,870	2,118,457	654,244	1,364,044	1,962,202	8,003,817
2035	1,906,690	2,117,136	655,369	1,363,044	1,961,558	8,003,796
2036	1,902,775	2,116,257	653,119	1,365,544	1,960,347	7,998,041
2037	1,903,230	2,118,218	655,119	1,361,294	1,960,106	7,997,966
2038	1,902,950	2,117,800	653,619	1,365,544	1,962,283	8,002,195
2039	1,906,935	2,119,963	653,744	1,362,794	1,960,186	8,003,621
2040	1,905,080	2,119,517	652,869	1,363,294	1,961,960	8,002,719
2041	1,902,490	2,120,929	655,369	1,361,794	1,960,831	8,001,413
2042	1,904,165	2,119,861	654,569	1,363,294	1,960,025	8,001,914
2043	-	2,120,403	653,069	1,362,544	1,961,122	6,097,137
2044	-	2,123,681	653,369	1,365,544	1,960,089	6,102,683
2045	-	1,039,513	654,728	1,361,575	1,961,767	5,017,583
2046	-	1,042,825	655,159	1,364,550	1,962,513	5,025,047
2047	-	-	654,663	1,365,275	1,960,432	3,980,370
2048	-	-	653,238	1,363,750	1,962,130	3,979,118
2049	-	-	653,384	1,364,975	1,959,267	3,977,626
2050	-	-	-	1,363,725	1,961,589	3,325,314
2051	-	-	-	-	1,960,690	1,960,690
	$ 30,477,190	**$ 43,725,566**	**$ 15,048,334**	**$ 32,721,892**	**$ 49,026,451**	**$ 170,999,433**

*RRTEDC pays 50% of the Certificates of Obligation issued in FY 2024 and 100% of the Certificates of Obligation issued in FY 2025 and FY2026

HOTEL OCCUPANCY TAX DEBT PAYMENTS

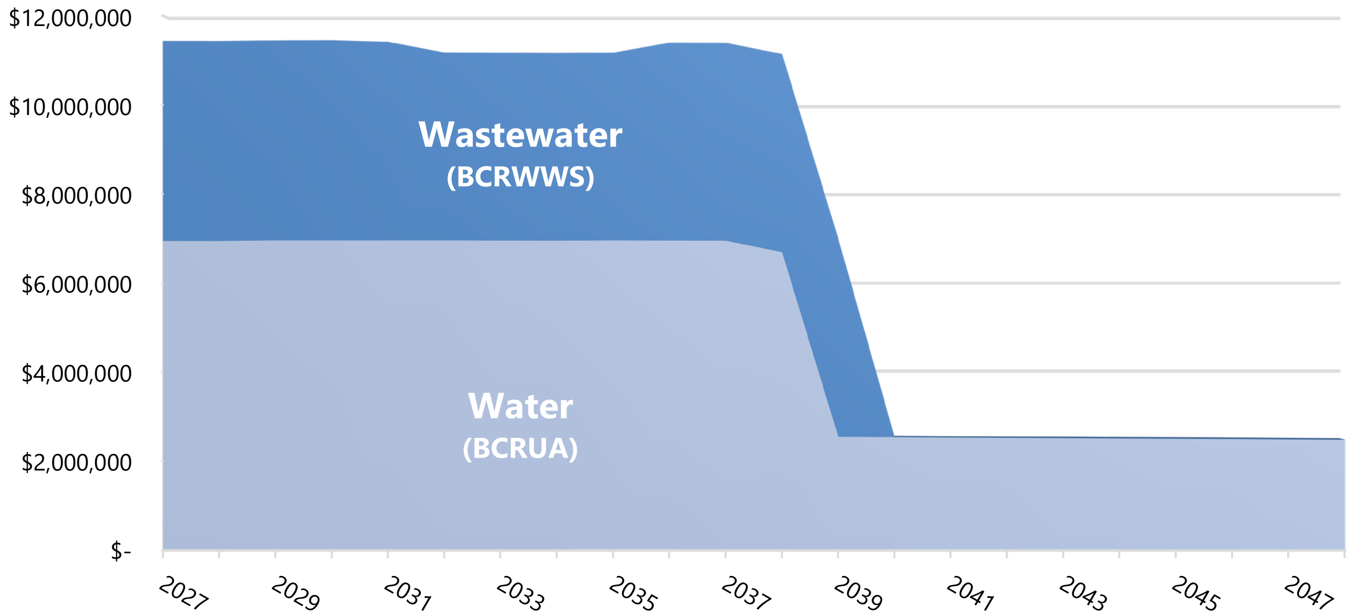
Principal & Interest



Year Ending September 30	Principal	Interest	Total Debt Requirements
2027	335,000	193,900	528,900
2028	345,000	180,300	525,300
2029	360,000	166,200	526,200
2030	370,000	151,600	521,600
2031	390,000	136,400	526,400
2032	405,000	120,500	525,500
2033	425,000	103,900	528,900
2034	440,000	86,600	526,600
2035	460,000	68,600	528,600
2036	475,000	49,900	524,900
2037	495,000	30,500	525,500
2038	515,000	10,300	525,300
	$ 5,015,000	**$ 1,298,700**	**$ 6,313,700**

WATER & WASTEWATER DEBT PAYMENTS

Principal & Interest

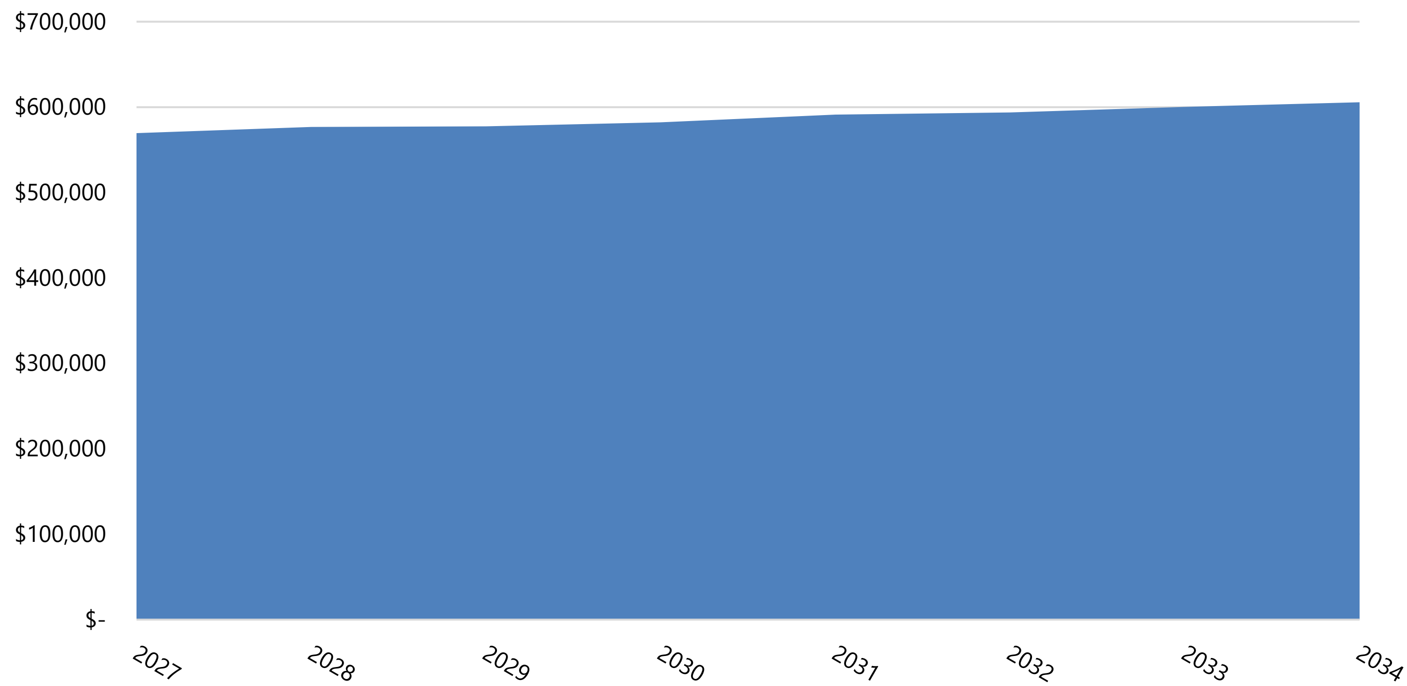


Year Ending September 30	BCRUA Water*	BCRWWS Wastewater	Total Utility Debt
2027	6,943,352	4,495,450	11,438,802
2028	6,943,678	4,492,575	11,436,253
2029	6,956,400	4,492,950	11,449,350
2030	6,955,279	4,498,800	11,454,079
2031	6,954,596	4,462,175	11,416,771
2032	6,956,681	4,221,175	11,177,856
2033	6,951,947	4,219,525	11,171,472
2034	6,950,543	4,213,725	11,164,268
2035	6,955,459	4,218,125	11,173,584
2036	6,952,018	4,447,125	11,399,143
2037	6,949,335	4,447,113	11,396,448
2038	6,692,269	4,450,300	11,142,569
2039	2,541,375	4,446,263	6,987,638
2040	2,535,271	-	2,535,271
2041	2,526,164	-	2,526,164
2042	2,519,004	-	2,519,004
2043	2,513,356	-	2,513,356
2044	2,504,950	-	2,504,950
2045	2,499,610	-	2,499,610
2046	2,493,356	-	2,493,356
2047	2,483,870	-	2,483,870
2048	2,476,152	-	2,476,152
	$ 108,254,662	**$ 57,105,301**	**$ 165,359,963**

* SWIFT Loan included in Water

STORMWATER DEBT PAYMENTS

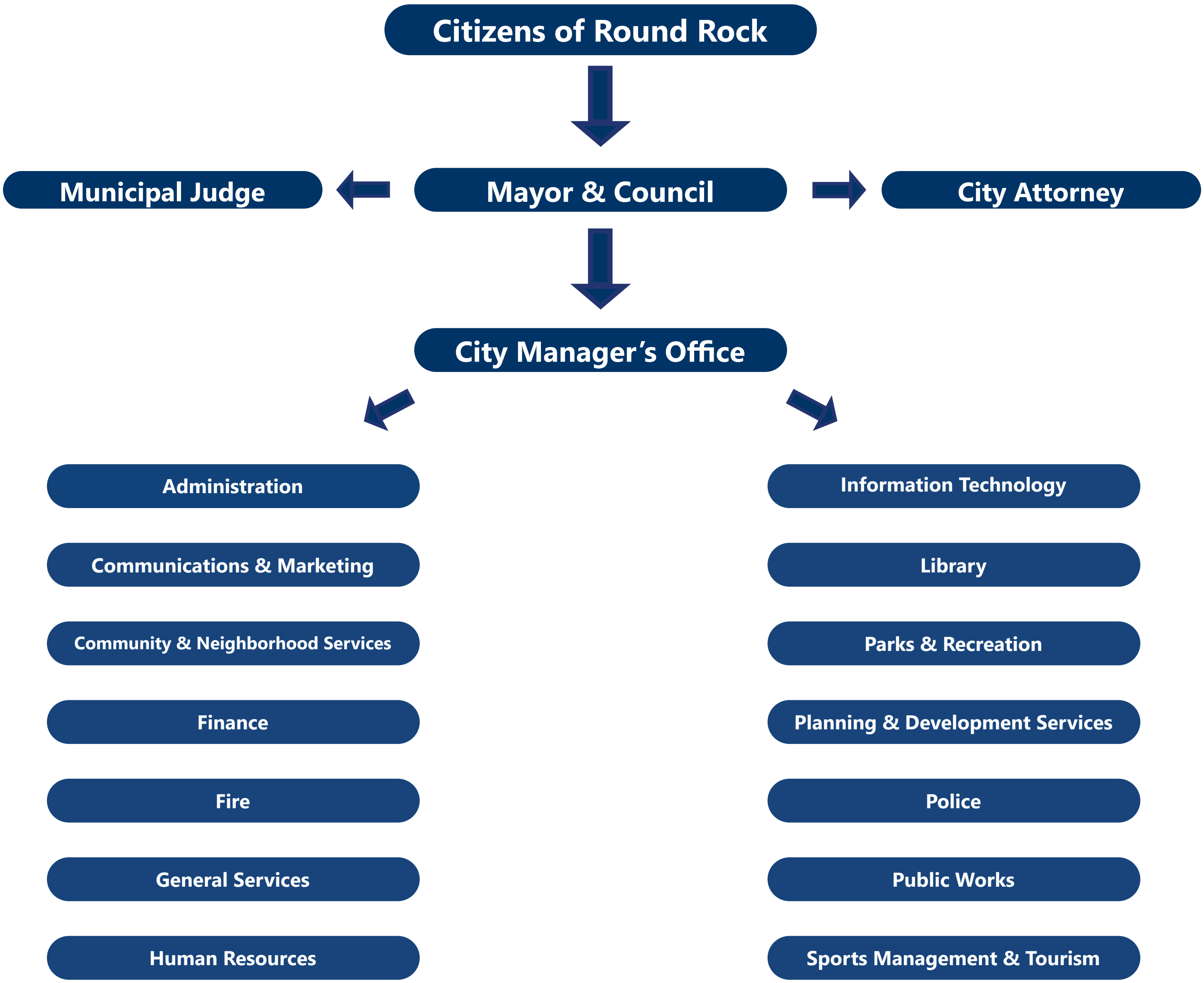
Principal & Interest



Year Ending September 30	Principal	Interest	Total Requirements
2027	435,000	134,650	569,650
2028	455,000	121,600	576,600
2029	470,000	107,381	577,381
2030	490,000	92,106	582,106
2031	515,000	76,181	591,181
2032	535,000	58,800	593,800
2033	560,000	40,075	600,075
2034	585,000	20,475	605,475
	$ 4,045,000	**$ 651,269**	**$ 4,696,269**

DEPARTMENTS (EXPENDITURES)

CITY ORGANIZATIONAL CHART



ADMINISTRATION

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	2,023,613	2,369,031	2,196,644	2,197,145	2,007,264	2,204,000
Operating Expenses	252,988	239,038	311,800	432,900	346,836	430,100
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 2,276,601	$ 2,608,069	$ 2,508,444	$ 2,630,045	$ 2,354,100	$ 2,634,100
Expenditure % Change:	7.6%	14.6%	-3.8%	4.8%	-6.2%	11.9%
Expenditures per Capita:	$ 17.65	$ 19.62	$ 17.99	$ 18.45	$ 16.52	$ 17.94
FTEs:	10.000	11.000	10.000	10.000	10.000	10.000

FY 2022/23

- No new programs or notable additions were adopted for FY 2022/23

FY 2023/24

- Add 0.5 FTE to reclass a position to a Open Records Coordinator = $58,100
- Add 0.5 FTE to reclass an Administrative Support Associate to Full Time = $41,800

FY2024/25

- Line item increase for Special Events = $45,000
- 1.0 FTE Transfered to Transportation

FY2025/26

- No new programs or notable additions were adopted for FY 2025/26

PROPOSED FY2026/27

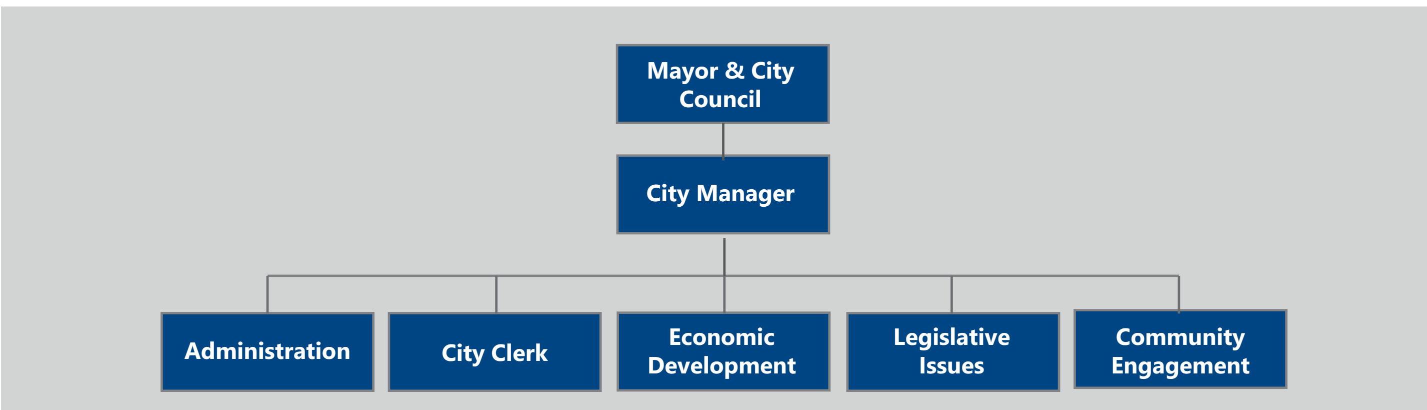
- No new programs or notable additions proposed for FY 2026/27

ADMINISTRATION

The Administration Department consists of the Mayor and six Council members, the office of the City Manager and City Clerk. The City of Round Rock is a "council-manager" form of government. The elected City Council enacts local legislation, adopts the annual budget, determines policies, and appoints the City Manager. The City Manager's Office provides general oversight to the operations and services provided by the City of Round Rock. Internal and external leadership is provided by the City Manager's Office on a daily basis as they respond to citizens, employees, and peer organizations.

The City Clerk attends Council Meetings and keeps accurate records of all actions taken by the City Council. Maintaining records of deeds, easements, contracts, and other official documents are some of the many functions. Additionally, the Clerk's office is responsible for posting of official notices and preparation of the City Council agenda and minutes.

These two bodies, working together, are responsible for the formulation and execution of public policy to meet community needs and assure orderly development in the City. The City Manager's Office also provides for the general administration of a multi-million-dollar organization providing a full range of municipal services to over 140,000 customers.



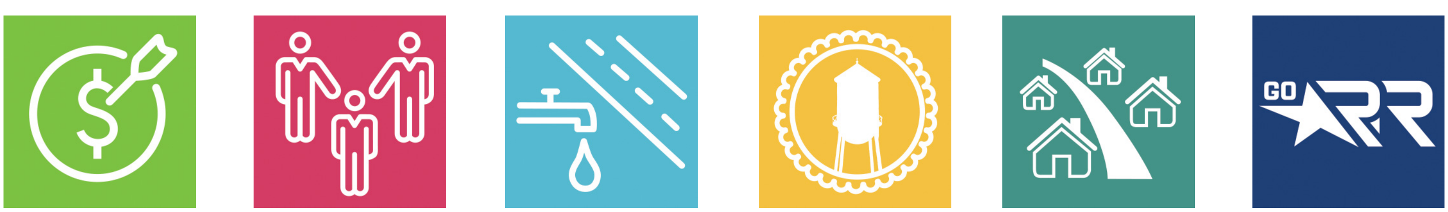
VISION

Round Rock is a family-friendly community that is safe and distinctive by design, is recognized as the "Sports Capital of Texas," major medical and educational destination, has an authentic downtown and, choice of great neighborhoods.

MISSION

Our mission is to provide leadership and foster a culture of high performance, thereby delivering customer value and enhancing public confidence and satisfaction in Round Rock city government.

GUIDING COUNCIL STRATEGIC GOALS



ADMINISTRATION

FY 2026 HIGHLIGHTS

- Continued construction progression of two major projects - The Depot and The District.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- 2023 GO Bond projects are all progressing well.

NEW PROGRAMS FOR FY 2027

- No items requested.

FY 2028 OVERVIEW AND BEYOND

- Continue to monitor new legislation and how it can potentially affect City's revenues.
- Understand and plan for future healthcare costs.
- Assess the financial and operation implications of transitioning to a 8% employee contribution under the TMRS retirement plan.
- The development of northeast Round Rock.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Agendas Posted	114	83	157*	162	165
Public Notices Posted	79	45	60	62	63
Citywide Council Items Processed	527	489	241**	248	256
Open Record Requests Processed	4,182	4,624	4,600	4,738	4,832

* This number included City Council, BCRUA and all Boards and Commissions public meetings.

** This number includes ordinances, resolutions, and public hearings and proclamations.

COMMUNICATIONS & MARKETING

5 YEAR SUMMARY OF EXPENDITURES

		FY 2023 Actuals		FY 2024 Actuals		FY 2025 Actuals		FY 2026 Revised Budget		FY 2026 Projected Actuals		FY 2027 Proposed Budget
Personnel Services		878,209		911,728		998,396		1,136,198		1,130,106		1,148,600
Operating Expenses		542,314		513,203		525,828		713,400		540,094		713,500
Capital Outlay		5,000		-		-		-		-		-
Total Expenditures:	$	1,425,523	$	1,424,931	$	1,524,224	$	1,849,598	$	1,670,200	$	1,862,100
Expenditure % Change:		14.8%		0.0%		7.0%		21.3%		9.6%		11.5%
Expenditures per Capita:	$	11.05	$	10.72	$	10.93	$	12.98	$	11.72	$	12.68
FTEs:		7.000		7.000		8.500		8.500		8.500		8.500

FY 2022/23

- Line item increase for Hometown Holiday Lights = $39,000
- New Library Opening Promotional Materials = $180,000
- Line item increase for Special Events = $44,380

FY 2023/24

- Line item increase for Hometown Holiday Lights = $25,000

FY 2024/25

- Add 1.0 FTE as a Public Information Specialist (Hire 2/1/2025) = $115,000
- Downtown Electrical Evaluation = $150,000
- Downtown Banners = $20,000
- Line item increase for Hometown Holiday Lights = $50,000
- Line item increase for Special Events = $8,000

FY 2025/26

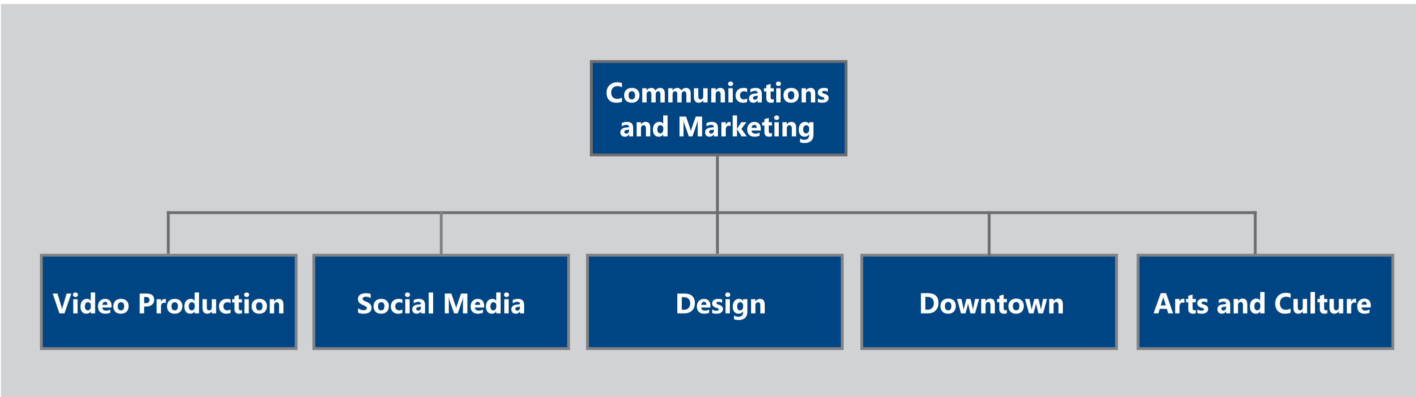
- No new programs or notable additions were adopted for FY 2025/26

PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

COMMUNICATIONS & MARKETING

The Communications and Marketing Department develops internal and external communications and citizen participation initiatives. The department is also responsible for marketing Downtown Round Rock and the Shop the Rock initiative. Emphasis is placed on engaging citizens in an ongoing dialogue about City policies and programs in a manner designed to instill trust and understanding in local decision making. Transparency in government is achieved through use of social media, local access television, newsletters, advertisements, media relations and the City's website, keeping citizens apprised of public forums for citizen involvement.



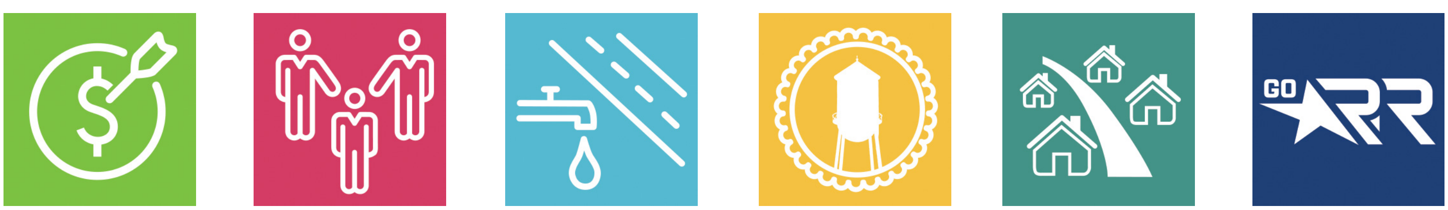
VISION

We communicate openly and honestly about all the things that make Round Rock a great place to live and do business.

MISSION

Our mission is to provide open communication which is vital for city government to build trust with the public and effectively govern. Our purpose is to communicate openly with citizens, employees, the media, public and private organizations, and visitors.

GUIDING COUNCIL STRATEGIC GOALS



COMMUNICATIONS & MARKETING

FY 2026 HIGHLIGHTS

- Two Council A/V temp roles restructured as part-time staff
- Launched new monthly internal employee newsletter
- Won 8 statewide awards for communication efforts (TAMIO)
- New permanent lighting along Main Street (anticipated August installation)
- 42 million impressions on Facebook and Instagram (July 2025 - July 2026) - up 110% over previous year
- Education related to May election propositions

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Preparation for Immortal 10 anniversary
- Continued auditing and training on Web Content Accessibility Guidelines (WCAG) 2.1 AA
- Evaluation of Hometown Holiday Downtown lights programming

NEW PROGRAMS FOR FY 2027

- No items requested.

FY 2028 OVERVIEW AND BEYOND

-

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Roundrocktexas.gov sessions	2.4M	2.9M			
Roundrocktexas.gov users	1.4M	1.7M			
City Facebook Page Inbound Messages and Comments	20,000	23,296			
City Social Media Fans (Facebook, Twitter, Instagram)	156,000	181,428			
Videos Created	70	84			

ARTS & CULTURE (HOT FUND)

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	216,379	276,283	385,550	410,100	410,100	486,300
Operating Expenses	303,136	342,864	540,390	586,800	586,800	586,100
Capital Outlay	18,035	-	18,094	-	-	-
Total Expenditures:	$ 537,550	$ 619,147	$ 944,034	$ 996,900	$ 996,900	$ 1,072,400
Expenditure % Change:	17.2%	15.2%	52.5%	5.6%	5.6%	7.6%
Expenditures per Capita:	$ 4.17	$ 4.66	$ 6.77	$ 6.99	$ 6.99	$ 7.30
FTEs:	2.000	3.000	3.000	4.000	4.500	5.000

FY 2022/23

- Continue updating the Arts Master Plan = $25,000
- Line item increase for Arts and Culture programs = $25,000

FY 2023/24

- Add 1.0 FTE as a Facility Maintenance Technician = $49,600
- Line item increase for Arts and Culture Grant = $40,000

PROPOSED FY 2024/25

- Add 1.0 FTE as a Arts Receptionist = $76,900
- Line item increase for Professional Services, Arts Funding, and Special Events = $156,000

FY 2025/26

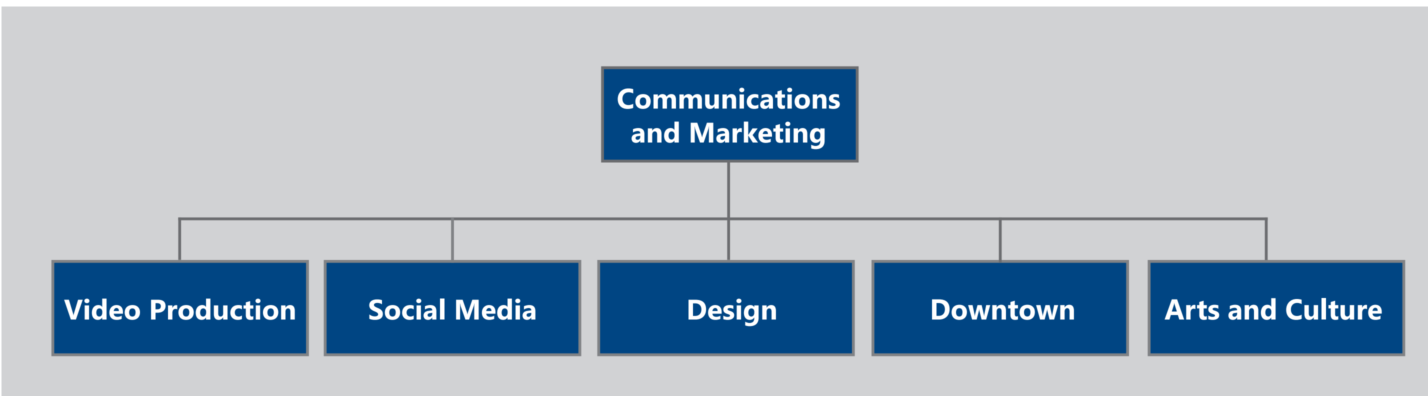
- Add 0.5 FTE as a Arts Receptionist = $24,600
- Line item increase for Professional Services = $50,000
- Line item increase for Arts Funding = $30,000
- Purchase of a sculpture for the Paseo = $100,000
- Purchase of a Chihuly Art Sculpture for the Griffith Building = $360,000

PROPOSED FY 2026/27

- Add 0.5 FTE to reclass an Arts Receptionist to Full-Time = $48,800

ARTS & CULTURE (HOT FUND)

The Arts and Culture Division is responsible for implementing the City's Arts and Culture Master Plan. This office supports the economic development of the community by adding value through the arts. A focus on promoting Downtown Round Rock, which is where most of the Arts and Culture Division's activities take place, has been a City Council priority since 2010. Arts and culture are also important to quality of life, economic development, strong communities, and creating a fun and vibrant place to live. The development of arts initiatives involves the coordination with various local art and cultural organizations to promote the vision of the Arts and Culture Master Plan, Round Rock Creates. This plan also reflects the priorities of the Round Rock 2030 Comprehensive Plan, in which residents listed growth and development of arts and culture as a high priority when considering community quality of life. The Arts and Culture Division's programs are built on the principle of creating a welcoming environment for all Round Rock residents. As Round Rock continues to experience significant growth in population, the programming of this office helps foster growth, support, and options for arts, culture, and creativity.



VISION

Arts, culture, and creativity are essential to the quality of life and economic well-being of Round Rock and fostered through a robust and comprehensive range of programs, services, facilities, activities, and resources.

Round Rock Arts and Culture seeks to:
- Engage, educate, and empower people of all ages by expanding access to a variety of arts and cultural opportunities in community settings.
- Contribute to the growth of tourism and overall economic vibrancy of Round Rock.
- Enrich the built environment by integrating public art throughout Round Rock.
- Create a Round Rock Community Arts Center to serve as a central hub for arts, culture, and creativity.

MISSION

To enrich the lives of those who live, work, visit, and create in Round Rock through programs, events, exhibitions, and public art that build community and contribute to the economic and cultural vibrancy of our community.

GUIDING COUNCIL STRATEGIC GOALS

ARTS & CULTURE (HOT FUND)

FY 2026 HIGHLIGHTS

- Music on Main had large crowds all year and continued to grow with attendance and popularity.
- Special Events in Downtown Round Rock continue to be popular with large crowds: Round Rock Arts Fest, Hometown Halloween, Downtown Lunchtime Parklet Shows, Holiday Parklet Shows and Mainly Art Shows.
- Sculptures and Canvas Art highlight Downtown Round Rock visitors with over 70 pieces of art with additional 13 new pieces including on the Paseo and City Arts Center.
- New Round Rock Summer Arts Fest in August.
- Penfold Theatre at the Round Creek Plaza with partnerships of local arts groups and with Round Rock Arts (nonprofit) art gallery.
- Opened the City Arts Center at the Griffith Building.
- Installed the Dale Chihuly *Ruby Sunstone Pineapple* art sculpture and elevated Round Rock's reputation as a leading arts destination in Central Texas.
- Expanded arts education and community programming through STEAM initiative with RRISD (technology in the classrooms).
- Welcomed thousands of visitors through exhibitions and events in the City Arts Center.
- Increased Downtown cultural tourism.
- Strengthened Round Rock's identity as a premier arts destination.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- The City Arts Center is evolving from a local gallery into a premier cultural destination that attracts visitors, supports downtown businesses, inspires residents, and elevates Round Rock's national profile.
- Signature Cultural Attractions include: Permanent installation of the custom Dale Chihuly Ruby Sunstone Pineapple sculpture as the centerpiece of the City Arts Center. Hosting a Picasso exhibition, bringing one of history's most celebrated artists to Round Rock. Expanding exhibitions featuring internationally recognized artists alongside Texas and local artists.
- Public Art Expansion: Grow Round Rock's public art collection with the help of the Dale Chihuly art sculpture.
- Downtown Revitalization: Increase pedestrian activity in downtown Round Rock. Encourage new restaurants, retail, creative spaces and businesses. Strengthen downtown as a destination for both residents and visitors.
- Enhanced Visitor Experience and Increased Tourism: Interactive exhibitions and educational programming. Artist lectures and special events. Expanded family programming and hands-on art experiences. New cultural festivals and community celebrations. Attract visitors from across Texas and beyond. Increase hotel stays, restaurant traffic, and downtown retail activity. Encourage repeat visitation through rotating exhibitions and special events. Position Round Rock as a cultural tourism destination, complementing its sports tourism success.
- Arts Educational Opportunities: Partnerships with RRISD and schools and universities. Student tours connected to world-class exhibitions. Professional artist workshops and lectures. Expanded youth arts education through STEAM.
- National Recognition: Raise Round Rock's visibility through high-profile exhibitions and public art. Build a reputation as one of Central Texas' leading arts destinations. Create opportunities for national media coverage and cultural partnerships.

ARTS & CULTURE (HOT FUND)

NEW PROGRAMS FOR FY 2027

- Part-time to Full-Time Arts Center Receptionist - 0.5 FTE

FY 2028 OVERVIEW AND BEYOND

- Future Vision: Round Rock Arts & Culture is creating a year-round destination where internationally recognized exhibitions, permanent public art, educational programs, and community events work together to strengthen quality of life, diversify tourism, and support economic development.
- Long-Term Impact: The combination of the Chihuly sculpture, a Picasso exhibition, and future marquee exhibitions positions Round Rock to become: A premier arts destination in Central Texas. A nationally recognized cultural community. A driver of tourism and economic development. A city known for investing in creativity, education, and quality of life. A place where residents and visitors experience world-class art without leaving Central Texas.
- This is more than an arts initiative—it is an investment in Round Rock's identity. Just as the city became nationally known for youth sports and economic growth, Arts & Culture now has the opportunity to become another defining pillar of the community, creating lasting cultural and economic value for generations to come.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Number of City Arts Events	79	78	78	78	88
City Arts Events Attendance	84,500	80,700	80,700	93,500	103,500
Number of Special Events	3	4	4	10	10
City Special Events Attendance	50,000	59,000	59,000	103,250	72,250
Art Exhibits	18	26	26	22	17
Art Exhibit Attendance	24,000	35,000	35,000	53,000	77,000
Sponsored Arts Events	3	3	3	3	3
Sponsored Arts Events Attendance	35,250	33,200	33,000	35,000	36,000
Number of Sculptures Displayed	50	52	60	70	80
RR Cares/Virtual Videos	60	60	250	300	350
Total Number of Community Arts Events	205	210	200	200	200
Total Community Arts Event Attendance	130,000	85,400	85,000	86,000	88,000

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	1,148,721	1,428,237	1,430,122	1,541,309	1,506,343	1,578,300
Operating Expenses	157,867	262,655	218,619	308,700	290,157	309,900
Capital Outlay	-	28,290	-	-	-	-
Total Expenditures:	$ 1,306,588	$ 1,719,182	$ 1,648,741	$ 1,850,009	$ 1,796,500	$ 1,888,200
Expenditure % Change:	5.2%	31.6%	-4.1%	12.2%	9.0%	5.1%
Expenditures per Capita:	$ 10.13	$ 12.93	$ 11.82	$ 12.98	$ 12.60	$ 12.86
FTEs:	12.000	14.500	14.500	14.500	14.500	14.500

Note: Community and Neighborhood Services became its own Department in FY 2023. Prior to that, C&NS was part of Planning and Development Services.

FY 2022/23

- Add 1.0 FTE as a Code Enforcement Officer = $82,698

FY 2023/24

- Reclass 0.5 FTE from a temporary to permanent Code Enforcement Officer = $23,000
- Added 1.0 FTE as a Community Enhancement Technician = $47,200
- Added 1.0 FTE as a Administrative Support Assistant = $73,800
- Message Boards = $56,400
- Fence Staining Rebate = $5,000
- Line item increase for Community Services = $63,000

FY 2024/25

- Additional funding for Facade and Site Improvement Grant = $65,000

FY 2025/26

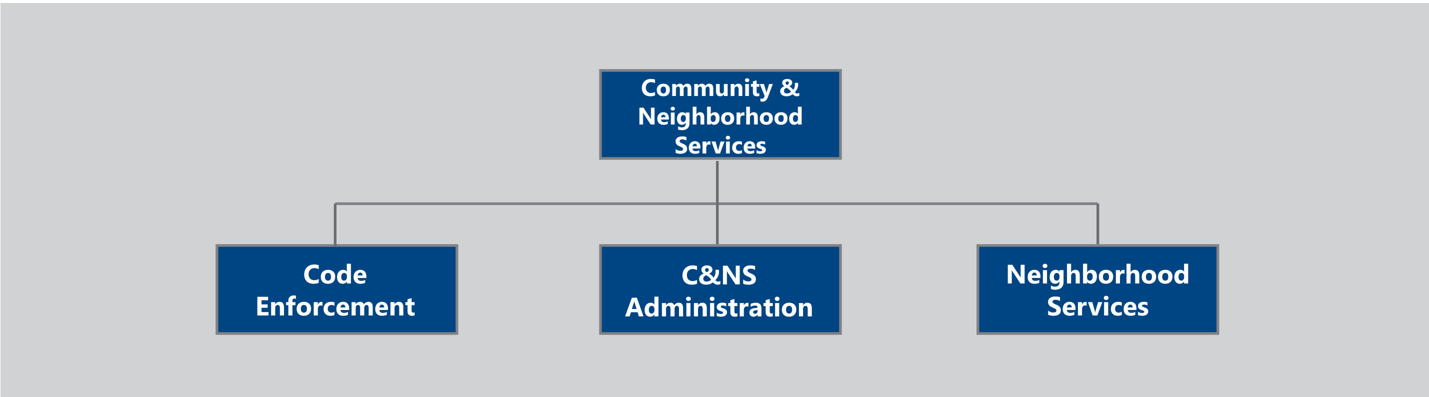
- No new programs or notable additions were adopted for FY 2025/26

PROPOSED FY 2026/27

- Community Engagement Grant = $3,800

COMMUNITY & NEIGHBORHOOD SERVICES

The Community and Neighborhood Services Department is responsible for helping ensure quality neighborhoods through physical and social revitalization as well as ensuring property maintenance ordinances are being adhered to. Higher levels of community maintenance and redevelopment along major corridors is also included.



VISION

Round Rock's neighborhoods and residents are diverse. The Community and Neighborhood Services Department works with residents and neighborhood organizations to help maintain neighborhood aesthetics and property values as well as fostering opportunities where neighbors have an opportunity to bond creating a greater sense of community.

MISSION

The mission of the Community and Neighborhood Services Department is to enhance quality of life in the City of Round Rock by providing residents resources key to enhancing a sense of community, and preserving clean, safe, and desirable neighborhoods.

GUIDING COUNCIL STRATEGIC GOALS

FY 2026 HIGHLIGHTS

- Maintained Gold status by Scenic City
- Maintained Gold status by Keep Texas Beautiful
- Community Enhancement Technicians collected 23,774 pounds of litter (including bulk items such as tires and furniture) fro 47.7 miles of roadway
- Upgraded the Tool Depot tool lending checkout software and now include text message reminders
- UniverCity Alumni invited to volunteer events and 4th of July Parade
- Annual Neighborhood Leader Conference maintained strong attendance
- Successful Love the Rock volunteer event
- Over 330 people attending neighborhood events during Community Engagement Grant Pilot

COMMUNITY & NEIGHBORHOOD SERVICES

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Anticipated department relocation to the Bob Bennett building in March 2027
- New larger Tool Depot building with additional tools

NEW PROGRAMS FOR FY 2027

- Community Engagement Grant

FY 2028 OVERVIEW AND BEYOND

- The first priority is to find efficiencies in current programs to save on staff time and implement new evolutions of our programming

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Total Bandit Signs	5,757	6,524	4,256	4,500	4,500
Total Notified Code Violations	4,845	6,571	4,735	5,000	5,000
Citizens Attending NS Supported Social Events	924	1,304	6,050	7,994	9,000
Tonnage Removed from Cleanups	65	186	115	192	190
Tools checked out	272	1,279	1,534	1,660	2,000
Pounds of litter collected by Community Enhancement Technicians	3,113	6,786	10,252	13,174	13,500

FINANCE

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	4,380,662	4,784,119	4,933,885	5,477,174	5,120,554	5,376,600
Operating Expenses	226,217	262,341	285,199	251,800	292,046	342,900
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 4,606,879	$ 5,046,460	$ 5,219,084	$ 5,728,974	$ 5,412,600	$ 5,719,500
Expenditure % Change:	7.3%	9.5%	3.4%	9.8%	3.7%	5.7%
Expenditures per Capita:	$ 35.72	$ 37.96	$ 37.43	$ 40.19	$ 37.98	$ 38.96
FTEs:	40.750	43.250	44.250	44.250	43.250	43.250

FY 2022/23

- Purchased and implemented Reporting/Compliance software - tracks debt, leases, and subscription based software agreements = $25,000
- Purchased and implemented eProcurement software = $15,000

FY 2023/24

- Added 0.5 FTE as a Contract Specialist = $86,600
- Added 2.0 FTEs as an Accountant Senior and an Accounting Manager = $188,500
- Finance and Community & Neighborhood Services Space Remodel = $100,000
- Court Software Upgrade = $60,000

FY 2024/25

- Contract Management Software = $25,000

FY 2025/26

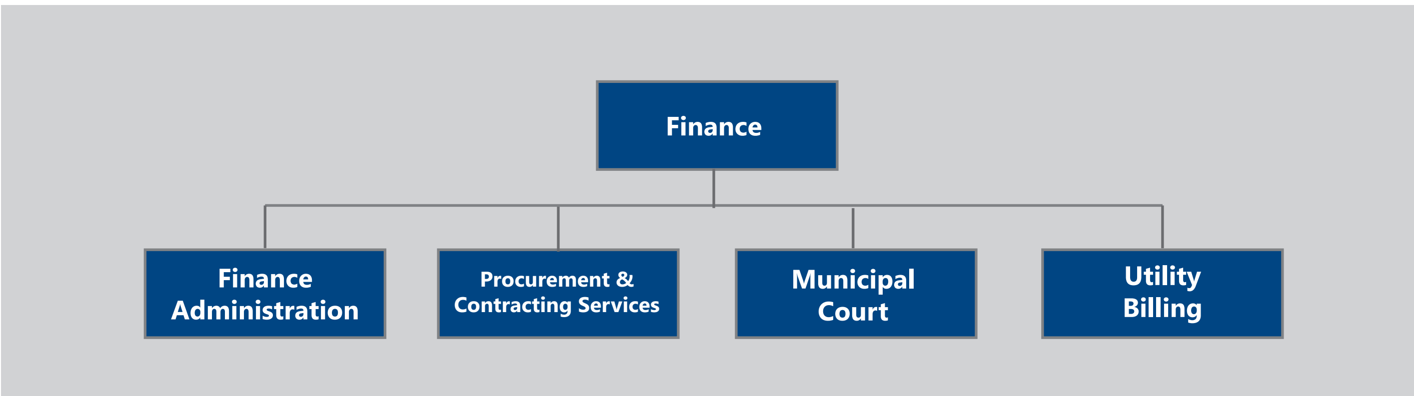
- No new programs or notable additions were adopted for FY 2025/26

PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

FINANCE

Management responsibility for all the City's financial activity is centralized in the Finance Department. The Chief Financial Officer develops, oversees, and communicates strategic financial planning, the City's financial policies, debt management, and the day-to-day operations of the Finance Department and its divisions. Major areas of responsibility include: 1) Accounting and Treasury, 2) Budget and Analysis, 3) Capital Projects Accounting and Debt, 4) Municipal Court, 5) Procurement and Contracting Services, and 6) Utility Billing. These functions include purchasing of commodities and services; annual budget preparation; long-term financial planning; revenue forecasting; economic development analysis and support; treasury management, payroll, accounts payable, fixed asset reporting, and monitoring capital projects while maintaining accurate and transparent reporting to the citizens of Round Rock.



VISION

Provide leadership and direction to maintain the financial stability of the City and prepare for future growth.

MISSION

The Finance Department is responsible for financial planning, policy development, and administration of the City's financial activities.

Finance will achieve our Vision and Mission by focusing on the six Finance Foundations, consistent with the City's values:
Integrity – We are committed to honesty and ethics
Compassion and Support – We display empathy by seeking to understand each other and our customers
Resourcefulness – We strive for efficiency through innovation
Respect – We treat others how we would want to be treated
Teamwork – We encourage a collaborative environment through communication and support
Service Excellence – We go the extra mile to solve problems and achieve positive outcomes

We lead by example, providing encouragement and guidance, with a positive attitude and act as responsible stewards, taking care of resources.

GUIDING COUNCIL STRATEGIC GOAL

FINANCE

FY 2026 HIGHLIGHTS

- Continued legacy of award-winning Finance department across all divisions:
  - Maintained all **6 Transparency Stars** from the Texas Comptroller and received the **Transparency Trailblazer Award**
  - GFOA **Distinguished Budget Presentation** award – 33rd consecutive year
  - GFOA Certificate of **Excellence in Financial Reporting** – 40th consecutive year
  - GFOA Popular Annual Financial Report **(PAFR) award** – 15th consecutive year
  - **Achievement of Excellence in Procurement** national award – 5th consecutive year
- Implemented an online reporting and payment portal for Hotel Occupancy and Venue taxes in conjunction with an update to the related City Ordinance. This provides easier payment and reporting to the City's hotels, motels, and short-term rental properties.
- Implemented the contract management module in Bonfire, a nationally recognize eProcurement system, to provide a consolidated, real-time view of contract status, funding levels, and project progress for all departments.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Complete inventory process improvements for Public Works warehouse.
- Automate processes where appropriate to take advantage of technology.
- Analyze potential implementation of new TMRS 8% employee contribution rate.

NEW PROGRAMS FOR FY 2027

- No items requested.

FY 2028 OVERVIEW AND BEYOND

- Refine internal financial reporting, focusing on what matters most.
- Implement Municipal Justice 10 software in Municipal Court - waiting on timing of software vendor to proceed.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Accounts Payable Payments Processed	10,688	10,432	10,684	10,700	10,750
Payroll Payments Processed	45,507	45,405	37,272	43,877	45,176
Numbers of Purchase Orders Processed	1,701	1,888	1,804	1,840	1,875
Court Cases Filed	8,430	8,873	10,849	8,900	10,000
Courtroom Appearances	2,704	2,911	3,633	3,200	3,500

UTILITY BILLING & COLLECTIONS (UTILITY FUND)

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	1,180,471	1,346,066	1,392,399	1,553,305	1,553,300	1,681,100
Operating Expenses	948,958	1,061,208	1,132,892	1,142,700	1,142,700	1,142,800
Capital Outlay	-	-	2,160	-	-	63,000
Total Expenditures:	$ 2,129,429	$ 2,407,274	$ 2,527,451	$ 2,696,005	$ 2,696,000	$ 2,886,900
Expenditure % Change:	0.6%	13.0%	5.0%	6.7%	6.7%	7.1%
Expenditures per Capita:	$ 16.51	$ 18.11	$ 18.13	$ 18.92	$ 18.92	$ 19.66
FTEs:	17.000	17.500	17.500	18.500	18.500	19.500

FY 2022/23

- Remodeled Utility Billing Office to provide better workflow for call center and more technology-focused customer support = $150,000

FY 2023/24

- UB Software for Electronic Work Orders = $25,000
- Added 0.5 FTE as a Customer Service Representative = $20,300
- Phase 2 of the UB Renovation = $18,000

FY 2024/25

- No new programs or notable additions were adopted for FY 2024/25

FY 2025/26

- Added 1.0 FTE as a Utility Billing Coordinator at Mid-Year = $35,000

PROPOSED FY 2026/27

- Add 1.0 FTE as a Meter Utility Billing Supervisor (Hire Date: 10/1/2026) = $180,400

UTILITY BILLING & COLLECTIONS (UTILITY FUND)

Utility Billing Division serves an integral part within the Finance Department and is responsible for the accounting, billing, and collection of all customer water, sewer, storm water, and garbage accounts; connecting and disconnecting services; and helping the residents of Round Rock.

FY 2026 HIGHLIGHTS

- Updated utility rates to support the continued delivery of reliable water, wastewater, and stormwater services.
- Completed Winter Averaging 2026.
- Audited 38K customer accounts to ensure accuracy of water, wastewater, and stormwater drainage charges.
- Customer Service metrics
  - Answered 98% of all incoming calls
  - Improved Service Level to 86% (Industry Standard: 80%)
  - Maintained average customer satisfaction rating of 4.9/5
- Successful Incentive Campaign that drove customer adoption of our Utility Billing Portal.
- Added Additional Billing Coordinator (1.0 FTE) to support business needs.
- Launched the Utility Billing Knowledge Base.
- Updated the Utility Billing webpages to include leak procedures, scam alert information, and customer assistance resources.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Split Billing Zones
- Meter Data Management System Upgrade
- Implement an E-Service Orders system
- Utility Bill Redesign

NEW PROGRAMS FOR FY 2027

- Meter Utility Billing Supervisor - 1.0 FTE

FY 2028 OVERVIEW AND BEYOND

- Continue to phase out older water meters and infrastructure
- Launch Live Chat and Chatbot Features

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Customer Service Contacts	49,524	41,820	41,395	42,000	43,000
Service Orders	16,909	24,084	24,750	25,500	26,000
Active Customers	37,579	38,441	38,855	39,250	39,500
Consumption Billed	13.1B	11.7B	12.9B	13.2B	13.5B
Dollars Billed	$75.9M	$74.0M	$81.8M	$83.0M	$84.0M
Collection Rate	99%	99%	99%	99%	99%

FISCAL SUPPORT & LEGAL SERVICES

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	-	(482,897)	94,349	708,373	708,373	2,277,000
Operating Expenses	3,154,240	4,436,130	4,009,740	4,059,800	4,059,800	4,206,900
Legal Expenses	1,698,180	1,928,302	2,268,644	1,775,000	1,775,000	1,775,000
Capital Outlay	-	-	-	-	-	-
						-
Total Expenditures:	$ 4,852,420	$ 5,881,535	$ 6,372,733	$ 6,543,173	$ 6,543,173	$ 8,258,900
Expenditure % Change:	-6.2%	21.2%	8.4%	2.7%	2.7%	26.2%
						-
Expenditures per Capita:	$ 37.63	$ 44.25	$ 45.70	$ 45.91	$ 45.91	$ 56.26
FTEs:	-	-	-	-	-	-

History

- Operating expenses include social service funding, tax district and tax collection expenses, power and light, professional services, Economic Development payments, and City Manager Contingency
- The Legal Department includes the contract for City Attorney and all other outside counsel services required for the General Fund Departments and projects

FY 2022/23

- Funding for pay raises and market adjustments for FY 2022/23
- Increase to Social Services funding = $35,000

FY 2023/24

- Funding for pay raises and market adjustments for FY 2023/24

FY 2024/25

- Funding for pay raises and market adjustments for FY 2024/25

FY 2025/26

- Funding for pay raises and market adjustments for FY 2025/26

PROPOSED FY 2026/27

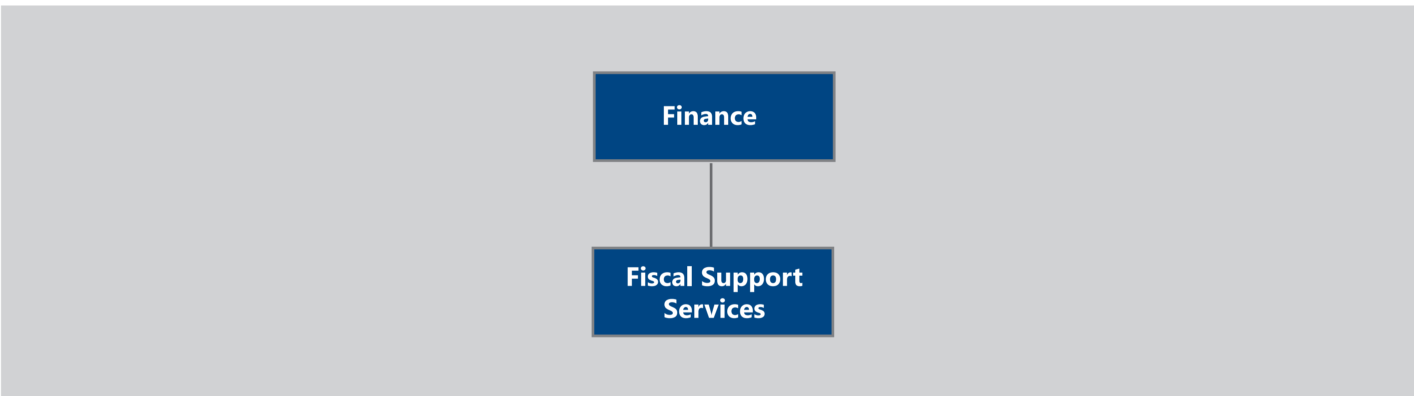
- Funding for pay raises and market adjustments for FY 2026/27

See detailed breakout of Legal Service expenses on next page and a detailed description of what is included in Fiscal Support Services for FY 2025/26 on the following page.

FISCAL SUPPORT & LEGAL SERVICES

The Fiscal Support Services section of the budget provides funding for general government expenditures that are not allocable to any specific department. Due to the general, strictly financial nature of the Department's charge, oversight of the Fiscal Support Services Department's activities is the responsibility of the City's Finance Department.

The Legal Services Department consists of the appointed City Attorney, the special counsel for the Ethics Commissions, and other outside attorneys retained from time to time to represent the City in specific matters.



VISION

Provide leadership and direction to maintain the financial stability of the City and prepare for future growth.

MISSION

The mission of the Fiscal Support Services Department is to provide general financial monitoring, oversight, and support to the City of Round Rock for all expenditures that are not allocable to any specific department.

MAJOR BUSINESS FUNCTIONS

Fiscal Support Services is a support department for the General Fund. This purely fiscal responsibility center captures expenditures associated with non-allocable costs for general fund related items. Examples of expenditures include various utility and maintenance costs for City Hall and Business Center and general fund department's expenditure items such as taxes and insurance. Finally, funding is also provided for not-for-profit social service agencies, compensation consultants, legislative lobbying, and City participation in state and national organizations such as the Texas Municipal League and the National League of Cities.

GUIDING COUNCIL STRATEGIC GOAL

FISCAL SUPPORT & LEGAL SERVICES

FY 2027 Fiscal Support Services

Description	Amount
Personnel Services	
Non-Public Safety Salary Adjustments	$ 2,277,000
Total Personnel Services	**$ 2,277,000**
Operating Expenses	
Social Service Funding	250,000
Intergovernmental Charges (TCAD, WCAD, Wilco Health District, etc.)	873,000
Insurance - General Liability	873,600
City Manager's Contingency	250,000
Economic Development Payments (Dell, Emerson, Phlur, Ruby Hotel)	1,225,000
Dues & Fees (NLC, CAMPO, TML, etc.)	46,300
Investment Advisory Services	75,000
External Audit Services	71,000
Sales Tax Consultant & Services	184,000
Strategic Planning Services	59,000
Miscellaneous Expenses	300,000
Total Operating Expenses	**$ 4,206,900**
Legal Services	**$ 1,775,000**
Grand Total	**$ 8,258,900**

FIRE

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	29,426,456	30,916,264	34,511,003	36,837,451	36,837,451	40,097,400
Operating Expenses	2,400,042	3,644,514	3,433,049	3,859,700	3,859,700	4,351,600
Capital Outlay	68,782	118,391	182,034	49,300	49,300	48,100
Total Expenditures:	$ 31,895,280	$ 34,679,169	$ 38,126,086	$ 40,746,451	$ 40,746,451	$ 44,497,100
Expenditure % Change:	14.2%	8.7%	9.9%	6.9%	6.9%	9.2%
Expenditures per Capita:	$ 247.33	$ 260.89	$ 273.43	$ 285.88	$ 285.88	$ 303.10
FTEs:	187.000	194.000	201.000	206.000	206.000	222.000
No. Sworn FTEs:	163.000	169.000	172.000	172.000	172.000	187.000

FY 2023/24

- Added 6.0 FTEs for Squad Staff = $1,128,900
- Hazard Mitigation Consultant = $60,000
- Operative IQ Phase 2 = $25,000
- Added 1.0 FTE as a Fire Reduction Support Technician = $224,300
- Incumbent Physical Ability Test = $24,000
- Dual Certified Rescue/Wildland PPE = $140,000
- Technical Rescue Package = $46,700
- Prevention Vehicle = $78,800
- Wildland Package = $24,900
- Various line item operating Increases = $433,700

FY 2024/25

- Added 6.0 Firefighters = $897,900 (Hire Date: 12/01/24)
- Added 1.0 FTE as an Administrative Support Associate = $59,100 (Hire Date: 2/01/25)
- Paramedic School for 3.0 FTEs = $215,400
- PSTC 12-Passenger Van = $83,500
- PSTC Weather Station = $28,000

FY 2025/26

- Added 6.0 FTEs as Firefighters (2/1/2026) = $606,300
- Line item increase to Professional Services for Assessment Testing = $80,000

PROPOSED FY 2026/27

- Add 15.0 FTEs as Firefighters for Station 11 (Hire Date: 10/1/2026) = $2,607,500
- Tools, Equipment and Engine for Fire Station 11 = $1,487,500
- Add 1.0 FTE as an Assistant Emergency Management Coordinator (Hire Date: 2/1/2027) = $117,100

FIRE

The Round Rock Fire Department provides many services to our citizens and visitors such as emergency response, fire prevention, public education, community outreach, and disaster preparedness planning for our community. The Department's guiding strategic goals are: Operational Excellence, Team Health, Safety and Success, Forward Leaning, and Community Involvement. These foundational tenets create a resilient service delivery that can adapt to our community's needs. Our department relies on the support of many other city departments to be able to deliver the quality of service the community has come to expect. We continue our commitment to being part of the Round Rock team in serving our community.

VISION

The Round Rock Fire Department strives to provide a professional and highly trained response team that exceeds our customers' needs with respect and compassion.

MISSION

"Not for Self but for Others."

This statement embodies our service, safeguarding the lives and property of our great city's citizens and visitors.

GUIDING COUNCIL STRATEGIC GOALS



FIRE

FY 2026 HIGHLIGHTS

New Fire Stations

- **Fire Station 10 (ST10)** - The second of three stations approved by voters in the 2023 bond election, began construction in June 2025 at the intersection of Red Bud Lane and East Old Settlers Boulevard. The station will be completed in September 2026 and enhances emergency response coverage in the eastern service area. It is staffed with personnel operating the department's second dedicated Advanced Life Support (ALS) unit, improving the City's ability to provide timely, high-quality emergency medical care.
- **Fire Station 11 (ST11)** – The third and final station from the 2023 bond election which will significantly improve response times in the rapidly expanding northeast section of Round Rock. Construction began July 2026 at the intersection of Seton Parkway and University Blvd with a scheduled completion date September 2027.
- **Future Fire Stations** – Land has recently been acquired at CR 107 and CR 110 for a future fire station to support the department's long-term growth and ensuring emergency services keep pace with community development. Throughout this next fiscal year, we will look and potentially acquire property in South/Central Round Rock to assist with call response in an area that is becoming denser in population. Securing these strategically located sites provides the opportunity to improve response times, enhance service coverage, and accommodate future operational needs while supporting the City's commitment to public safety.

Funding and Resource Expansion

- **Replacement Apparatus** – As part of the city's robust fleet replacement program, the department took delivery of a replacement breathing air truck, a new ladder truck, and in the following 2 months a new engine. In this upcoming fiscal year, we will take delivery of a brush truck as part of the apparatus replacement program.
- **Public Safety Training Center (PSTC) expansion** – Will provide increased training capacity, improve operational readiness, and provide a safer, more effective environment for developing and maintaining critical public safety skills by adding new classrooms and a dedicated vehicle extrication training pad. This will allow the Fire Department to have vehicle extrication props set up year-round for fire crews to train on instead of just when extrication training is planned.

Service Enhancements

- **Crisis Response Unit (CRU) Staffing** – CRU has transitioned from a Monday–Friday schedule to 24-hour shift coverage, significantly expanding its availability to respond to community needs. This change enhances the department's ability to provide timely crisis intervention and support at any time of day, improving coordination with first responders and ensuring more consistent access to behavioral health resources during emergencies.
- **Squad 2 to Engine 2 transition** - The transition of a squad unit to a fire engine enhances emergency response by adding onboard water and pumping capabilities. This allows crews to begin fire suppression immediately upon arrival, improving operational flexibility and increasing the department's ability to respond effectively to fire incidents.

FY 2026 HIGHLIGHTS CONTINUED

Specialized Training and Programs

- **Big Rig Rescue Program** – This nationally recognized training program, hosted by Round Rock Fire, continues to expand. 75 students from across the country attended this year's program. The program trains firefighters in advanced techniques for managing incidents involving large commercial vehicles.
- **Truck and Engine Company Classes** – Originally developed for internal training, these programs have expanded to include departments throughout Williamson County and neighboring regions, reflecting the growing demand for specialized skill development.

Technology and Operational Improvements

- **Replacement of CAD System** – The public safety dispatch system that supports 9-1-1 call processing, incident management, unit recommendations, and real-time resource tracking went live January 2026.
- **Policy Management System** – Policy management system designed specifically for public safety agencies was purchased this year. It enables our organization to create, customize, distribute, and maintain department policies in a centralized platform while ensuring personnel have access to the most current versions.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Opening of Fire Station 11
- Delivery of Engine 11
- Receive one (1) replacement apparatus: Brush Truck
- Continue to develop/refine response plans and staffing needs for the future
- Bond project recommendations for future bond and prioritization
- Implementation of new Meet and Confer contract.

NEW PROGRAMS FOR FY 2027

- Fire Station 11 Staffing – 15.0 FTE Firefighters
- Fire Station 11 Engine
- Engine 11 Tools & Equipment
- Assistant Emergency Management Coordinator – 1.0 FTE

FY 2028 OVERVIEW AND BEYOND

- Build out of Fire Station 12
- Build out of Fire Station 13
- Replacement of Engine 1
- Replacement of Engine 3
- Continue hiring staff for staffing factor

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Total Calls	16,045	16,293	15,902	17,075	17,500
Total Unit Responses	20,283	20,560	20,568	21,921	23,000
Total Number of EMS Incidents	8,197	8,441	9,297	7,805	8,200
Total Number of Motor Vehicle Incidents	824	851	1,611	1,848	2,000
Hours of Fire Training	25,398	19,907	20,046	14,175	29,320
Hours of EMS Training	22,384	17,852	13,436	16,754	17,344
Hours of Command Level Training	6,120	3,160	3,192	3,344	3,564
New Construction Inspected	3,134	4,229	3,250	3,578	3,600
Existing Construction Inspected	3,207	3,144	2,368	2,400	2,500
Public Education Number of Events	46	49	50	57	60

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	5,212,859	5,895,231	6,370,104	7,046,261	7,248,461	7,655,400
Operating Expenses	2,027,149	2,830,949	2,871,929	4,006,000	4,006,000	3,823,200
Capital Outlay	17,603	191,481	13,224	22,000	22,000	22,000
Total Expenditures:	$ 7,257,611	$ 8,917,661	$ 9,255,257	$ 11,074,261	$ 11,276,461	$ 11,500,600
Expenditure % Change:	22.8%	22.9%	3.8%	19.7%	21.8%	2.0%
Expenditures per Capita:	$ 56.28	$ 67.09	$ 66.38	$ 77.70	$ 79.12	$ 78.34
FTEs:	61.500	65.500	68.500	74.500	74.500	79.500

History

- Funding is provided annually from GSFC funds in the amount of $750,000 for facility maintenance and improvements. Increased to $1,000,000 starting in FY 2023.

FY 2024/25

- Added 1.0 FTE as a HVAC Technician = $121,200
- Added 1.0 FTE as a Facility Maintenance Supervisor = $123,500
- Pull Behind Lift = $55,000
- Risk Management Fund (Revolving Fund) = $500,000

FY 2025/26

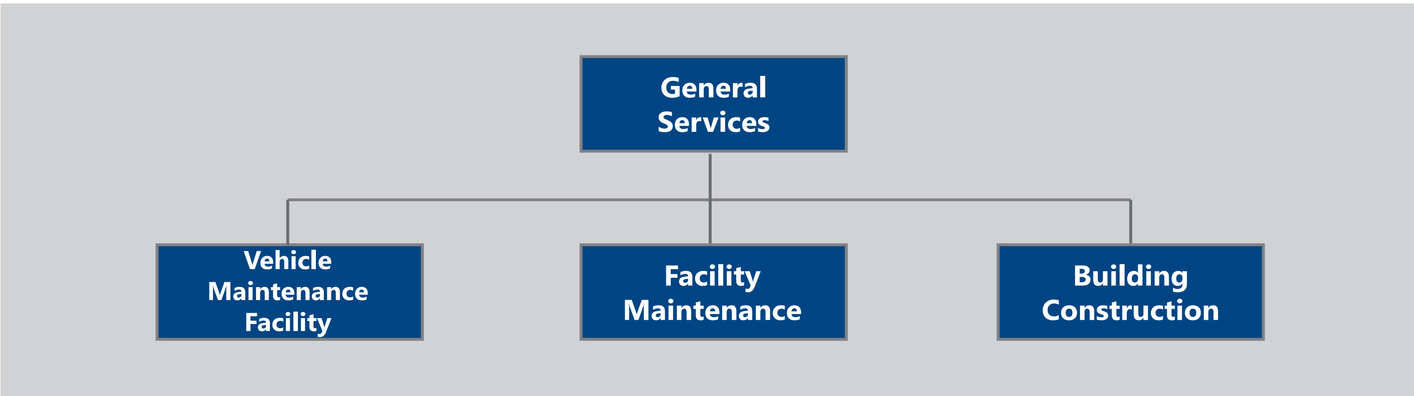
- Added 1.0 FTE as a Custodian Superintendent = $139,800
- Added 1.0 FTE as a Facility Maintenance Technician = $145,300
- Added 2.0 FTEs as Facility Maintenance Technicians for Downtown = $436,800
- Added 1.0 FTE as a Parks Maintenance Crew Leader for Downtown = $91,200
- Added 1.0 FTE as a Custodian for the Sports Center = $147,100

PROPOSED FY 2026/27

- Add 3.0 FTEs as a Custodians for APC (Hire Date: 2/1/2027) = $251,800
- Add 1.0 FTE as a Custodian for MPC (Hire Date: 2/1/2027) = $84,500
- Add 1.0 FTE as a Facility Maintenance Technician (Hire Date: 2/1/2027) = $193,300

GENERAL SERVICES

General Services is responsible for overseeing the fleet operations, building construction, and the repair and maintenance of the City's facilities. The Vehicle Maintenance Facility provides maintenance and repair of the City's vehicle fleet and equipment. The Building Construction Division handles all remodels and new construction. Facility Maintenance is responsible for repairs, maintenance, and custodial duties for most City buildings.



VISION

To be a recognized leader in facilities, fleet, and building construction services, setting the standard for excellence, innovation, and exceptional customer service in the public sector.

MISSION

To deliver safe, sustainable, and high-quality environments for our community by efficiently managing and maintaining our physical assets. We are committed to providing exceptional customer service with a positive, respectful, and solution-driven approach, fostering a collaborative environment for our employees and stakeholders.

GUIDING COUNCIL STRATEGIC GOAL

FY 2026 HIGHLIGHTS

- New HVAC units at City Hall server room
- New Flooring at Police Department
- Sports Center Elevator Modification
- Deployed Cenobots to Library and Public Safety Training Center
- New Downtown Street Sweeper and two additional Downtown Technicians
- New Building automated system (BAS) Controls at City Hall and BACA
- Downtown Lighting & Electrical Assessment

GENERAL SERVICES

FY 2026 HIGHLIGHTS CONTINUED

- Completion of Ladder 9
- Engine 2 in production
- 2 NAFA Certified Automotive Fleet Manager Achieved
- 6 ASE Certificates Achieved
- Ranked #4 with NAFA 100 Best Fleets
- Griffith Remodel and Paseo Construction Complete
- Sports Center 2 Court Expansion Construction Complete
- East Rock Cove Demolition Complete
- Library Actuators Complete
- RRPD Flagpoles Complete
- Palm House Restoration Complete
- Dumpster Improvements Complete
- Fire Station 10 Complete
- CMRC Masterplan Complete
- Old Settlers Park Buildout Construction
- Bob Bennett Phase 2 construction
- Public Safety Phase 2 Training Center Construction
- Fire Station 11 Construction

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Public Safety Training Center 2 Construction Complete
- Bob Bennett Phase 2 Construction Complete
- Old Settlers Park Buildout Construction Complete
- Fire Station 11 Construction
- CMRC Phase 1 Construction

NEW PROGRAMS FOR FY 2027

- APC Custodians – 3.0 FTE
- MPC Custodian – 1.0 FTE
- Facility Maintenance Technician – 1.0 FTE

FY 2028 OVERVIEW AND BEYOND

- Fire Station 11 Construction Complete
- CMRC Phase 2 Complete

GENERAL SERVICES

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Facility Maintenance Work Orders	2,658	2,669	2,554	2,840	3,000
City Buildings Maintained	62	63	64	65	70
Facilities Goods Contracts	26	33	34	34	36
Generators Maintained	29	31	32	33	35
Fleet Service/Goods Contracts	25	31	43	43	44
Vehicle Maintenance Work Orders	4,700	5,584	4,949	4,561	4,700
Fuel Used (Gallons)	370,000	325,760	377,595	353,811	357,609
New City Buildings Under Construction	1	4	8	7	4

HUMAN RESOURCES

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	1,602,790	1,537,721	1,646,599	1,860,045	1,841,522	1,931,900
Operating Expenses	225,813	226,520	253,081	290,300	289,178	290,100
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 1,828,603	$ 1,764,241	$ 1,899,680	$ 2,150,345	$ 2,130,700	$ 2,222,000
Expenditure % Change:	8.4%	-3.5%	7.7%	13.2%	12.2%	4.3%
Expenditures per Capita:	$ 14.18	$ 13.27	$ 13.62	$ 15.09	$ 14.95	$ 15.14
FTEs:	14.000	14.000	15.000	15.000	15.000	15.000

FY 2021/22

- 1.0 FTE added as an Human Resources Assistant = $67,691
- Set up Promotional Assessment Centers for the Fire Department = $15,000
- FY 2021 COVID-19 Budget cuts were restored for the FY 2022 budget = $37,600

FY 2022/23

- No new programs or notable additions were adopted for FY 2022/23

FY 2023/24

- NEOGov Enhancements - $27,700
- Line Item Increase for Advertising - $500

FY 2024/25

- No new programs or notable additions were adopted for FY 2024/25

FY 2025/26

- No new programs or notable additions were adopted for FY 2025/26

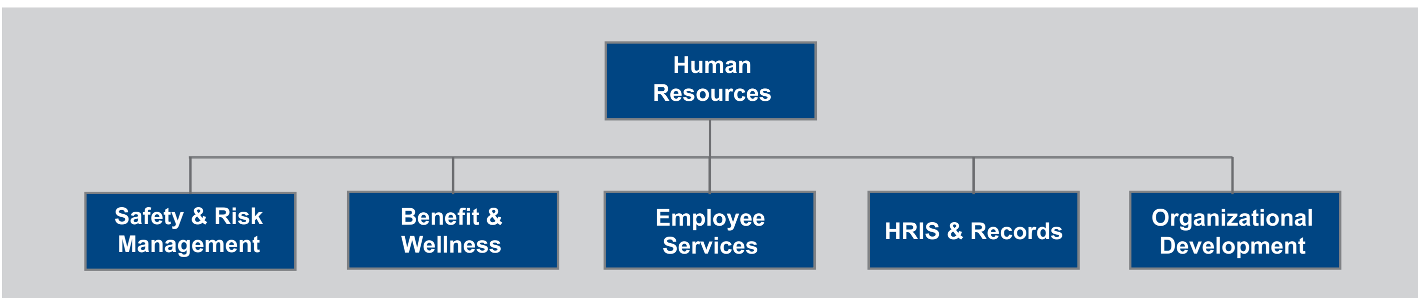
PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

HUMAN RESOURCES

The Human Resources (HR) Department is pivotal to success and sustainability. HR is responsible for a wide range of functions that are essential for fostering a positive workplace culture and ensuring operational efficiency. At its core, the HR Department is tasked with recruiting, hiring, and onboarding new talent, ensuring that the organization attracts individuals who possess the necessary skills and align with the City's values and mission. Beyond recruitment, HR is instrumental in employee onboarding and development, offering training programs and career advancement opportunities that help individuals grow professionally and contribute to the organization's goals, employee relations, addressing concerns and conflicts that may arise, and implementing policies that promote a fair and inclusive workplace. The department also oversees compensation and benefits, ensuring that employees are rewarded fairly for their contributions and have access to necessary resources that support their well-being.

Furthermore, HR plays a crucial role in compliance with labor laws and regulations, safeguarding the organization against legal risks while promoting ethical practices. By fostering a supportive environment and facilitating communication, the HR Department enhances employee satisfaction and retention and aims to be the Employer of Choice. The HR Department also manages the Safety and Risk Management, promoting a culture of awareness and responsibility, reducing the likelihood of accidents and incidents, and minimizing financial losses related to workplace injuries and legal liabilities.



VISION

To encourage and support a work/life balance for employees while maintaining a diverse, respectful, and safe work environment.

MISSION

Human Resources will set the service standard of excellence with talent and innovation to create a positive work culture.

HUMAN RESOURCES CORE VALUES

Human Resources will achieve the mission by living our core values to **SERVE**:
Support - Work Together to meet the needs of the City
Engage - Involve others to promote individual and organizational growth
Respect - Treat everyone with dignity at all times
Voice - Tell us; we will listen and act
Empower - Provide the resources and environment to succeed

HUMAN RESOURCES

GUIDING COUNCIL STRATEGIC GOAL

FY 2026 HIGHLIGHTS

- Launched “Ready to Rock” New Employee Orientation
- Expanded HR accessibility through a departmental outreach pilot
- Enhanced recruitment strategies
- Implemented a streamlined performance management system
- Enhanced the City’s Summer Internship Program
- Hired New Employee Benefits Consultant - Plan Design and Affordability
- Developed and Launched Supervisor Series

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Enhance Employee Engagement and Recognition
- Create New First Line Supervisor Training
- Revamp Risk Management and Safety Program & Training
- Overhaul of Personnel Policy
- Strengthening Workforce Planning

NEW PROGRAMS FOR FY 2027

- No items requested

FY 2028 OVERVIEW AND BEYOND

- Talent Acquisition and Development
- Employee Benefit enhancements- Employer of Choice

HUMAN RESOURCES

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Number of Employment Verifications	200	138	150	150	150
Number of Applicant Background Checks	534	558	439	528	520
Number of Post-Accident and Random Drug Screens	66	72	89	106	120
Number of Pre-Employment Drug Screens	291	270	225	211	230
Number of Compensation Surveys	124	143	155	175	200
Number of Employee Development Trainings	50	41	35	47	33
Number of Exit Interviews	514	48	33	46	45
Number of Open Records Requests	37	38	44	50	60
Number of Safety Trainings	37	51	56	50	50
Number of Employment Applications	12,177	16,111	18,220	30,000	32,000
Number of Personnel Actions (PAs)	4,985	3,442	5,969	3,621	4,816
Number of Tuition Assistance Requests	53	61	100	52	55
Number of Wellness Events	33	38	35	36	60

INFORMATION TECHNOLOGY

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	2,519,625	2,765,662	3,200,783	3,317,037	3,337,173	3,426,300
Operating Expenses	3,450,211	4,246,951	4,837,557	5,756,800	5,432,227	5,588,100
Capital Outlay	5,394	-	74,998	75,000	75,000	75,000
Total Expenditures:	$ 5,975,230	$ 7,012,613	$ 8,113,338	$ 9,148,837	$ 8,844,400	$ 9,089,400
Expenditure % Change:	5.6%	17.4%	15.7%	12.8%	9.0%	2.8%
Expenditures per Capita:	$ 46.34	$ 52.76	$ 58.19	$ 64.19	$ 62.05	$ 61.91
FTEs:	21.000	24.000	25.000	25.000	25.000	25.000

History

- Funding is provided annually from GSFC funds in the amount of $750,000 for technology expansions and improvements. Increased to $1,000,000 starting in FY 2023.

FY 2022/23

- No major programs or notable additions were adopted for FY 2022/23

FY 2023/24

- Add 1.0 FTE as a Systems Analyst = $84,900
- Add 1.0 FTE as a Systems Analyst (Fire Support) = $86,600
- Add 1.0 FTE as a Support Services Supervisor = $71,600

FY 2024/25

- No new programs or notable additions were adopted for FY 2024/25

FY 2025/26

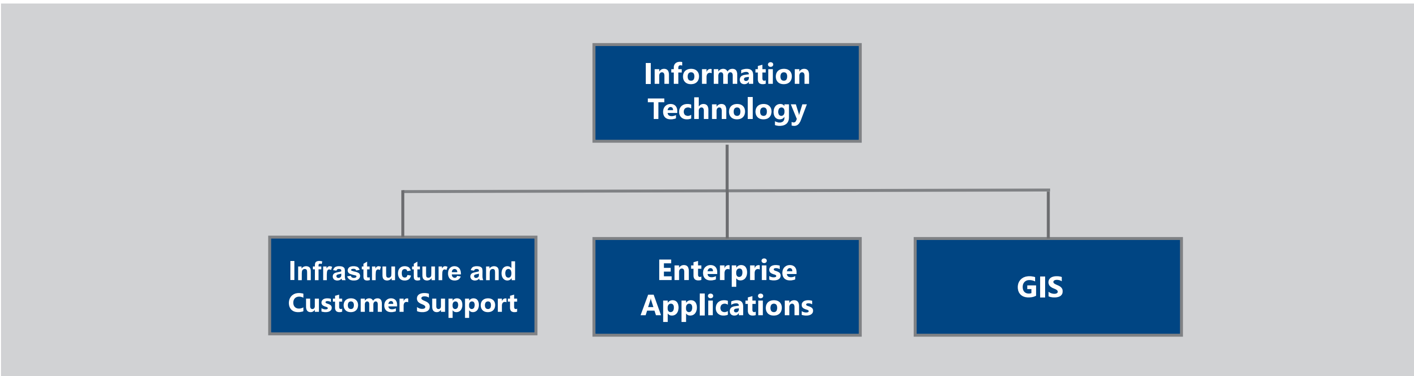
- No new programs or notable additions were adopted for FY 2025/26

PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

INFORMATION TECHNOLOGY

The Information Technology (IT) Department's function is to maintain and support the hardware and software infrastructure within the City government, assist in procurement and training for all major software systems, and help guide all departments in forming plans for their future use of technology.



MISSION

The IT Department's mission is to assist all City departments to become more productive using technology, to safeguard relevant data, and to increase the sharing of important governmental information between City departments.

GUIDING COUNCIL STRATEGIC GOAL

FY 2026 HIGHLIGHTS

- Citywide conversion of POTs landlines to consolidate cellular solution
- Public Safety CAD/RMS Go-Live
- Performance Management Software Go-Live
- Rock'N River Audio Visual Upgrades
- Fire Station 10 Network Expansion
- Data Center SAN Storage Refresh
- Drone as a First Responder

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- City Hall Council Chamber Audio Visual Refresh
- Municipal Court Incode 10 Upgrade
- Data Center Disaster Recovery Plan and Implementation
- Fire Station 11 Network Expansion
- New Employee Access Portal
- New Security Information and Event Management (SIEM) Platform

INFORMATION TECHNOLOGY

NEW PROGRAMS FOR FY 2027

- No items requested

FY 2028 OVERVIEW AND BEYOND

- Continuous improvement of cyber security and disaster recovery initiatives
- Continued expansion of citywide fiber network and RRTX-WiFi
- Improve business processes through software enhancements/integrations and adoption of AI

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Help Desk Tickets Resolved	8,067	7,483	7,156	7,321	7,400
Employee Hardware Replacement (PC/iPhone/iPad)	880	867	984	926	900
New Knowledge Base Articles	112	96	78	95	100
Completed Technology Projects	90	87	53	49	40

LIBRARY

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	3,478,267	3,910,929	4,068,627	4,278,520	4,246,984	4,415,400
Operating Expenses	724,752	844,987	899,093	1,048,500	1,047,616	1,044,400
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 4,203,019	$ 4,755,916	$ 4,967,720	$ 5,327,020	$ 5,294,600	$ 5,459,800
Expenditure % Change:	15.7%	13.2%	4.5%	12.0%	6.6%	2.5%
Expenditures per Capita:	$ 32.59	$ 35.78	$ 35.63	$ 37.37	$ 37.15	$ 37.19
FTEs:	40.250	48.500	43.500	43.500	43.500	43.500

FY 2022/23

- No major programs or notable additions were adopted for FY 2022/23

FY 2023/24

- Added 7.75 FTEs for FTE Conversions = $365,200
- Added 0.5 FTE as an Assistant for Adult Services Division = $19,200
- Line item increase for Digital Resources and Books = $27,000
- Line item increase for Book Lockers = $30,000
- Line item increase for Supplies = $12,000

FY 2024/25

- Line item increase for Digital Library Materials = $61,400

FY 2025/26

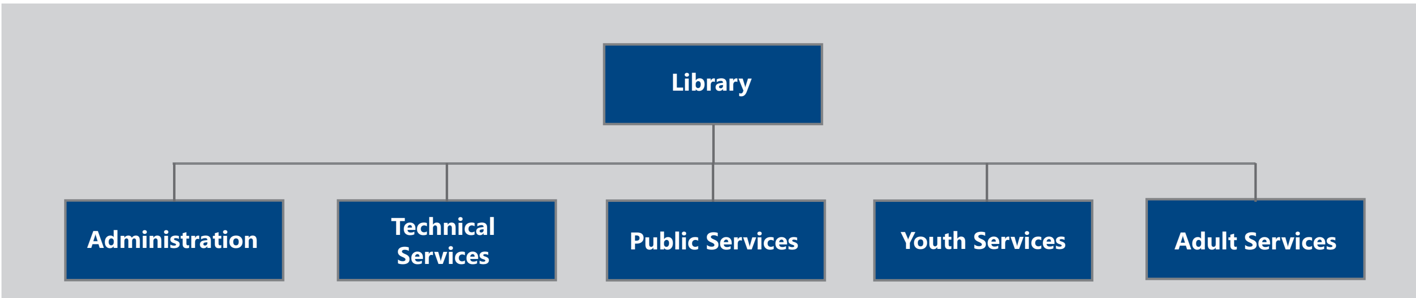
- Line item increase for Digital Library Materials = $61,300

PROPOSED FY 2026/27

- No major programs or notable additions proposed for FY 2026/27

LIBRARY

The Round Rock Public Library is a welcoming place where our community has the freedom to connect, to learn, and to grow. Where culture is embraced, diversity celebrated, and kindness extended every day. We provide life-long learning resources to fuel potential at any age.



MISSION

To enrich the Round Rock community through creativity and connection.

GUIDING COUNCIL STRATEGIC GOALS

FY 2026 HIGHLIGHTS

- Expanded English language program to 15 classes of various levels per week, with a roster of over 20 volunteer instructors and assistants.
- Received 95% overall satisfaction rating from the library customer survey.
- The Friends of the Library raised more than $15,000 during their Mystery Night fundraiser.
- Selected as the 2026 Branding Iron Awards winner for the Print Marketing category from the Texas Library Association.
- Awarded grants from the Round Rock Woman's Club and Chaparral Women's Club to launch a new Memory Kits program.
- Awarded a grant from HEB and the Texas Library Association to enhance the Library on the Go collection with more popular titles and STEM kits.
- Represented Round Rock at the Association of Bookmobiles and Outreach Services Conference, Texas Library Association Conference, Texas Municipal League Conference, Public Library Association Conference, Joint Librarians of Color Conference, and University of Texas iSchool.
- Increased sponsorships from local business partners for summer reading programs by 50 percent.
- Added Cricut machine to the creative/makerspace activities program.
- Experienced a 20 percent increase in adult reading program participation and 50 percent increase in program attendance.

LIBRARY

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Expand the take home technology collection to include Roku streaming devices, sponsored by the Friends.
- Increase Books & Materials (Adult & Youth Divisions) budgets providing more access to books in all formats for all ages.
- Increase full-time equivalent staffing levels for delivery services, outreach, and support for all divisions.
- Expand weekend programs for youth with crafting events and Story Club for early elementary ages.
- Update curriculum textbooks and instructor guides for English as a Second Language program.
- Launch Basic Spanish and Computer classes for adults.
- Increase exhibit and display spaces; add Story Walks in the Discovery Garden.

NEW PROGRAMS FOR FY 2027

- No items requested.

FY 2028 OVERVIEW AND BEYOND

- Develop strategies and execute plan to expand library branch and bookmobile services.
- Work with education partners to expand adult literacy and workplace skills training.
- Expand community partnerships and serve in a leadership role for citywide reading and literacy efforts.
- Promote library spaces available for rent to individuals and groups.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Reference Transactions	24,154	23,738	25,922	24,605	26,000
Volunteer Hours	4,426	5,614	6,386	5,475	7,000
Community Outreach Contacts	4,771	4,048	3,462	4,093	4,000
Circulation	1,290,953	1,500,148	1,270,200	1,353,767	1,300,000
Interlibrary Loans	2,029	2,481	2,726	2,412	2,800
Public Access Computer Uses	31,706	37,770	39,330	36,269	40,000
Database Uses	26,690	27,806	28,106	27,534	29,000
Program Attendance	30,867	52,413	53,206	45,495	54,000
Library Visits	449,234	552,424	538,438	513,365	540,000

PARKS & RECREATION

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	11,515,500	12,562,477	13,043,650	14,822,404	13,227,823	16,487,900
Operating Expenses	4,280,610	4,618,524	4,809,888	5,407,700	5,989,394	6,064,500
Capital Outlay	113,315	73,749	46,192	107,000	714,983	257,000
Total Expenditures:	$ 15,909,425	$ 17,254,750	$ 17,899,730	$ 20,337,104	$ 19,932,200	$ 22,809,400
Expenditure % Change:	6.5%	8.5%	3.7%	13.6%	11.4%	14.4%
Expenditures per Capita:	$ 123.37	$ 129.81	$ 128.37	$ 142.69	$ 139.85	$ 155.37
FTEs:	128.875	133.675	136.675	138.875	138.875	155.875

History

- Funding is provided annually from GSFC funds in the amount of $750,000 for park renovations and improvements. Increased to $1,000,000 starting in FY 2023.

FY 2023/24

- Added 2.0 FTEs as Lifeguards = 108,900 (Hire Date: 02/01/24)
- Added 2.0 FTEs as High-Profile Parks Maintenance Workers = 167,200 (Hire Date: 02/01/24)
- Line item increase for Contract Labor (Forestry) = $40,000

FY 2024/25

- Conversion of seasonals to full-time Parks Maintenance Workers (2 FTEs) = $41,500 (Hire Date: 10/01/24)
- Added 1.0 FTE as OSP Crew Leader = $53,500 (Hire Date: 10/01/24)
- Additional funding for new equipment = $488,200
- Line item increase for Various Lines = $170,000

FY 2025/26

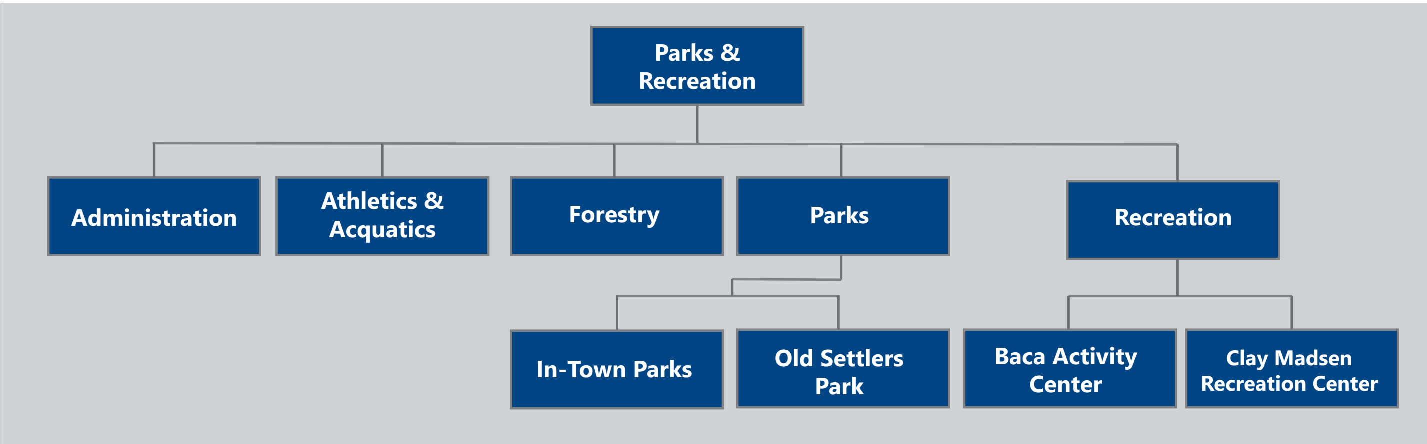
- Rock'N River Phase 3 Operating Expenses and 1.0 FTE as a Pool Manager (Hire 10/1/2025) = $684,200 (will be offset with $600,000 in additional revenues)
- Added 1.0 FTE as an APC Facility Supervisor (Hire 4/1/2026) = $58,200
- Line item increase for OSP Lakeview Area Grounds Supplies = $30,000
- Line item increase for Special Events = $100,000
- Line item increase for Contracted Rec Staff =$44,300

PROPOSED FY 2026/27

- Add 17.0 FTEs for APC with operating costs (Hire Date: 12/1/2026) = $1,887,700 (will be offset with $1.1 million in additional revenues)

PARKS & RECREATION

The Parks and Recreation Department (PARD) is responsible for the acquisition, design, development, and maintenance of the City's park system and the planting, conservation, and maintenance of trees. In addition, PARD is responsible for organized recreation programs, which include athletics, aquatics, instructional classes, special events, and senior citizen activities. PARD also manages the Clay Madsen Recreation Center and the Allen R. Baca Senior/Activity Center.



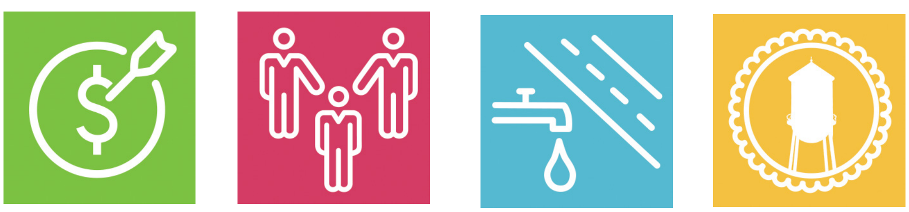
VISION

To provide an active, vibrant, and beautiful city with a quality and diversified parks and recreation system that produces economic, health, and social benefits for the entire community.

MISSION

People dedicated and empowered to create positive and memorable experiences in people's lives.

GUIDING COUNCIL STRATEGIC GOALS



FY 2026 HIGHLIGHTS

- As part of the Old Settlers Park Buildout Project, construction and opening of the Joanne Land Playground, Rock'N River Phase 3 and OSP Tennis & Pickleball Complex.
- Successfully hosted a series of successful new and existing community events at the Lakeview Stage and Pavilion including Live at Lakeview, Cityview Easter Service, Williamson County Symphony, Pizza Party, Juneteenth, and July 4th.
- Successful launch and growth of the Physical Therapy and Fitness/Wellness Program including the development of a partnership with Texas State University.
- With support of a $250,000 grant awarded by Republic Services to the Play for All Foundation, construction and opening of the Republic Services Sustainability Pod at the Play for All Park.

FY 2026 HIGHLIGHTS CONTINUED

- On-going construction of the OSP Buildout Project including the Athletic Performance Center and Harrell Parkway Improvements.
- On-going construction of the Tower Park Project, Behrens Ranch Mountain Biking Park and Mayfield Park Improvements Project.
- Bid and award of the Flats Park and Heritage Trail East Project.
- Implementation and hiring of two (2) team members as part of our Aquatic Systems Technician development program.
- Completion of the PARD Repair & Replacement Program to include OSP Cross Country Course Improvements, Pool Repair Program, and Yonders Point Improvements.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Begin construction on the Heritage Trail East Project and Flats Park Project.
- Completion and opening of the Tower Park Project.
- Completion and opening of the Athletic Performance Center and associated track and sports fields.
- Construction and opening of the Dennis' Dream Playscape Renovation Project at the Play for All Park.
- Continuation of the PARD Repair & Replacement Program to include Heritage Trail Parking Improvements, Pool Repair Program, and Trail Signage Improvements.

NEW PROGRAMS FOR FY 2027

- APC Operating – 17.0 FTEs

FY 2028 OVERVIEW AND BEYOND

- Completion and opening of the Heritage Trail East Project and Flats Park Project.
- Design and begin construction of Clay Madsen Recreation Center Renovation Project.

PARKS & RECREATION

PERFORMANCE MEASURES

Parks Division:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Acres of Parkland and Open Space	2,305	2,328	2,328	2,328	2,335
Hours of Athletic Field Use	23,851	18,980	22,049	24,000	27,000
Miles of Trails	25.20	25.20	25.20	25.20	26.20
Average Park Certification Score	93.25	90.49	91.76	92.00	93.00

Recreation Division:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Clay Madsen Recreation Center Users	123,431	296,363	289,425	295,000	295,000
Baca Center Users	137,998	141,324	157,343	160,000	165,000
Recreation Program Participants	133,068	130,041	131,481	130,000	135,000

Athletics/Aquatics Division:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Total Pool Attendance	124,192	111,219	104,997	100,000	105,000
Swim Lesson Participants	1,574	1,772	1,839	1,800	1,800
Participants in Athletic Leagues	6,866	6,293	6,160	6,200	6,350

Forestry Division:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Trees Pruned in Parks	836	2,181	1,798	1,800	2,200
Residential Tree Inspection Services	143	107	92	100	95
Cubic Yards of Brush Recycled*	18,484*	22,977	15,219	18,000	18,000

Administration Division:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Value of Positive Media Impressions	$173,574	$189,009	$193,343	$195,000	$215,000
Sponsorships and Donations Received	$53,276	$68,700	$100,416	$80,000	$80,000
Park Ranger Patrol Hours	3,911	10,245	10,483	10,500	11,500
Number of Special Events and Tournaments	116	110	176	165	165
Facility Rental Hours	57,574	40,430	39,149	40,000	42,000

* Does not include 474,174 cubic yards due to the ice storm.

PLANNING & DEVELOPMENT SERVICES

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	5,068,050	5,056,823	4,948,234	5,785,608	5,350,224	5,871,900
Operating Expenses	302,589	397,622	294,085	370,700	391,476	365,400
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 5,370,639	$ 5,454,445	$ 5,242,319	$ 6,156,308	$ 5,741,700	$ 6,237,300
Expenditure % Change:	7.9%	1.6%	-3.9%	17.4%	9.5%	8.6%
Expenditures per Capita:	$ 41.65	$ 41.03	$ 37.60	$ 43.19	$ 40.28	$ 42.49
FTEs:	49.000	49.000	49.000	49.000	49.000	49.000

FY 2022/23

- Added 1.0 FTE as a Code Enforcement Officer = $82,698
- Added 1.0 FTE as a Senior Building Inspector = $128,271
- Added 1.0 FTE as a Chief Electrical Inspector = $136,149
- Added 1.0 FTE as a Building Plans Examiner = $59,965
- Engineering Review Contract increase = $150,000
- Police Department Landscaping Remodel = $400,000

FY 2023/24

- No major programs or notable additions were adopted for FY 2023/24

FY 2024/25

- No major programs or notable additions were adopted for FY 2024/25

FY 2025/26

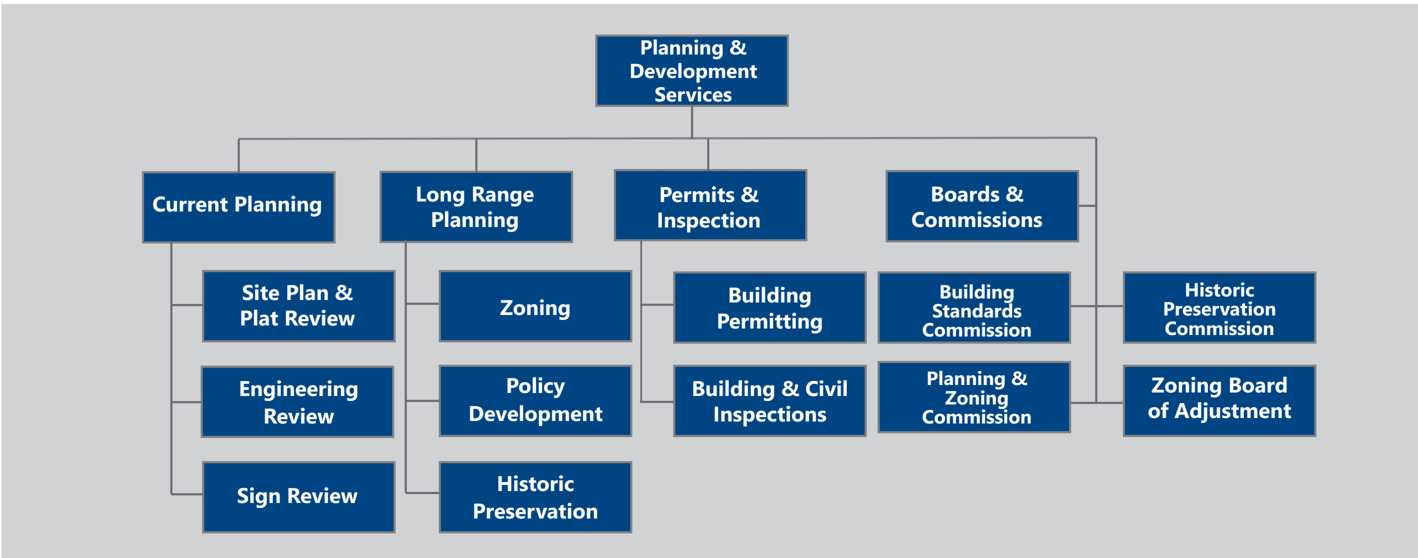
- Added 1.0 FTE as a Irrigation & Landscaping Inspector = $146,000 (to be paid for in the Utility Fund)

PROPOSED FY 2026/27

- No major programs or notable additions proposed for FY 2026/27

PLANNING & DEVELOPMENT SERVICES

The Planning and Development Services Department is responsible for land use policy, administration of land development regulations, permit review and inspections, community development, neighborhood services, and code enforcement for the City under the leadership of the Planning and Development Services Director.



VISION

Round Rock is a diverse, historic, and family-oriented community with a distinct identity as a desirable place to live, work, and play. Residents, government, and businesses are committed to working together to build a quality community.

MISSION

To provide the citizens and development community with efficient, consistent, fair, and effective development review services; promote quality development and planning programs to enhance the quality of life and facilitate economic growth; and improve the built environment.

GUIDING COUNCIL STRATEGIC GOALS

PLANNING & DEVELOPMENT SERVICES

FY 2026 HIGHLIGHTS

- Successfully managed another year of impactful projects to the tune of a projected $600 million in new non-residential and multi-family projects and a projected 416 new single-family and townhome permits in accordance with established performance measures.
- Facilitated the following major projects:
  - Adoption of the revised downtown mixed-use zoning districts, opening the door to more land uses and greater density in certain parts of downtown.
  - Adoption of the revised parking standards for non-residential properties, providing business owners and developers with more flexibility in site selection, budgeting, and construction.
  - Adoption of the Stockwell PUD amendment to help create the city's first Trail Oriented Development, providing residents with opportunities to access attractive amenities and businesses directly from the Brushy Creek Regional Trail.
- Most recent PUD amendment and continued permitting for The District, most notably issuing the permits for the Phase 1 mixed-use multifamily building [JB1.1]and beginning review of the Food & Beverage Plaza and Block B Retail site development permits.
- Completion of the Amazon Fulfillment Center warehouse and Switch Data Center (building 1), and the new construction at Switch (building 2) [JB2.1]and Sabey Data Center (building 2), the VA Clinic on University, plus a new light industrial project.
- Permitting and inspections of important city facilities including Fire Station 11, PSTC expansion, and Bob Bennett Complex expansion.
- Permitting of important Round Rock ISD bond projects including Berkman ES and Fulkes MS, Stony Point HS athletics, and the Support Services Building, with more under review including expansions to Stony Point and Cedar Ridge high schools.
- Sam Bass Park (and trail) project underway
- Phase 2 vertical construction at The Depot and new development agreement

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- PDS is working on the following strategic planning goals:
  - Adoption of revised multifamily zoning policies
  - Updated historic design guidelines,
  - Evaluation of development fees and expiration policies
  - Continued permitting at The District, and upcoming permitting at Stockwell.
- PDS will continue to strategically navigate development proposals in northeast Round Rock (on both sides of SH 130) in close coordination with Public Works and the City Manager's Office.

NEW PROGRAMS FOR FY 2027

- No new items were requested.

FY 2028 OVERVIEW AND BEYOND

- Consolidate all PDS offices on the second floor of the McConico Building after PARD relocates to Old Settlers Park, including the creation of a single customer intake area which will serve as a comprehensive development assistance counter.
- Continue to play an instrumental role in downtown redevelopment.
- Continue to facilitate permitting and inspections at The District and Stockwell.
- Comprehensive Plan 2030 implementation and tracking.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Total Approved Plats	45	24	23	28	30
Development Permits Received	70	55	39	49	55
Development Permits Issued	65	42	27	35	40
Number of Building Permits	4,349	4,460	4,246	4,025	4,200
Number of Inspections	27,479	34,048	26,449	18,000	24,000

POLICE

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	34,896,722	38,169,194	40,836,692	45,036,965	45,036,965	47,879,400
Operating Expenses	4,682,828	5,376,963	5,173,681	6,412,318	6,412,318	6,417,800
Capital Outlay	8,899	432,102	95,385	821,783	821,783	145,400
Total Expenditures:	$ 39,588,449	$ 43,978,259	$ 46,105,758	$ 52,271,065	$ 52,271,065	$ 54,442,600
Expenditure % Change:	8.7%	11.1%	4.8%	13.4%	13.4%	4.2%
Expenditures per Capita:	$ 306.99	$ 330.85	$ 330.66	$ 366.74	$ 366.74	$ 370.85
FTEs:	282.225	287.225	297.225	309.750	309.750	317.750
No. Sworn FTEs:	200.000	204.000	214.000	214.000	214.000	220.000

[1] Each year reflects cost increases for scheduled step pay raises, any market or cost of living adjustments and health insurance cost

FY 2024/25

- Added 10.0 FTEs as Police Officers = $2,028,000
- Evidence Refrigerator = $330,000
- Speed Trailer Replacements = $50,700
- Increase to various line items = $95,700

FY 2025/26

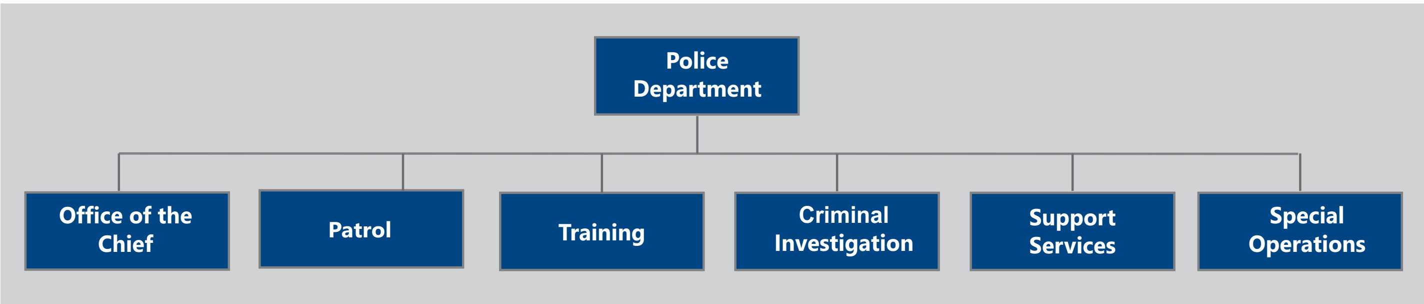
- Added 10.0 FTEs as Police Officers (Hire 2/1/2026) = $2,257,300
- Added 1.0 FTE as a Law Enforcement Technician (Hire 2/1/2026) = $183,700
- Special Operations Expansion Buildout = $94,800
- Line item increase to Investigation Supplies for Towing Expenses = $70,000

PROPOSED FY 2026/27

- Add 7.0 FTEs as Police Officers (Hire Date: 2/1/2027) = $1,822,000
- Add 1.0 FTE as a Records Law Enforcement Support Technician (Hire Date: 2/1/2027) = $59,000

POLICE

The Police Department provides public safety and enforces federal, state, and city laws and ordinances through proactive and responsive patrol of the City by state-commissioned peace officers. As its business model, the Department believes the best way to fight crime is to forge strategic partnerships that address quality-of-life issues before they become serious public safety or crime problems. The Department also is responsible for animal control; fire and police radio dispatch functions in the City limits; and maintaining the recruiting, training, crime victim, and support functions necessary to maintain a police force of the highest quality.



VISION

Effectively adapt to the challenges created by a rapidly growing community that is striving to maintain its low crime rate and high quality of life. Deliver policing that responds to the needs of the community and engages them to share in the responsibility of keeping Round Rock a great community.

MISSION

The Round Rock Police Department, in alliance with our community, provides public safety and promotes a high quality of life.

VALUES

Community • Honor • Integrity • Pride

GUIDING COUNCIL STRATEGIC GOALS

POLICE

FY 2026 HIGHLIGHTS

- Construction began on the Public Safety Training Center Expansion and Tactical Driving Pad
- The Drone as a First Responder (DFR) program was created as part of the State of Texas Motor Vehicle Crime Prevention Authority grant program
- Brought on support and supervisory positions in Communications, Animal Control, Planning, and Law Enforcement Support Tech units to meet growing service demands in those areas

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Implemented the Tyler Technologies Computer Aided Dispatch and Records Management Systems
- Worked to bring on to staff 10 additional officers to address City growth
- Completion and delivery of the new Command Bus is schedules for October 2026
- Department unveiled the Law Enforcement Memorial and Legends of Honor Walk

NEW PROGRAMS FOR FY 2027

- Police Officers – 7.0 FTEs
- Law Enforcement Support Technician (Records) - 1.0 FTE
- Drone as First Responder Program Continuation
- Rifle Replacement
- TASER 10
- Line item increase to Supplies - Investigation
- Line item increase to operating expenses for SAU

FY 2028 OVERVIEW AND BEYOND

- Completion of the Public Safety Training Center and Tactical Driving Pad
- Continue to develop the DFR program
- Atrium Remodel - 2028
- Drone Replacement Cycle - 2028

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
External Calls for Service	78,577	76,654	74,706	71,892	72,000
Self-Initiated Events	36,863	48,389	54,813	31,234*	35,000
Total Police Events	115,440	125,043	129,519	103,126*	105,000
Felony Arrests	946	1,054	694	726	830
DWI Cases	646	709	569	554	580
Police Reports Taken	10,341	10,047	9,888	8,316	8,700
Traffic Stops	18,910	26,823	31,818	20,092	25,000

* The Department made the transition to our new Tyler Technologies Computer Aided Dispatch (CAD) system on January 27,2026. This new system tracks calls for service differently from the previous system by eliminating the use of "Follow Up" calls and this change will be reflected in overall lower numbers of Self-Initiated Events and Total Police Events.

CONVENTION & VISITORS BUREAU (HOT FUND)

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	454,995	478,486	492,522	849,900	552,700	773,100
Operating Expenses	1,091,897	944,743	903,903	1,377,500	1,203,600	1,374,100
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 1,546,892	$ 1,423,229	$ 1,396,425	$ 2,227,400	$ 1,756,300	$ 2,147,200
Expenditure % Change:	7.6%	-8.0%	-1.9%	59.5%	25.8%	22.3%
Expenditures per Capita:	$ 12.00	$ 10.71	$ 10.01	$ 15.63	$ 12.32	$ 14.63
FTEs:	4.000	4.000	4.000	5.500	5.500	5.500

FY 2022/23

- No new programs or notable additions were adopted for FY 2022/23

FY 2023/24

- No new programs or notable additions were adopted for FY 2023/24

FY 2024/25

- No new programs or notable additions were adopted for FY 2024/25

FY 2025/26

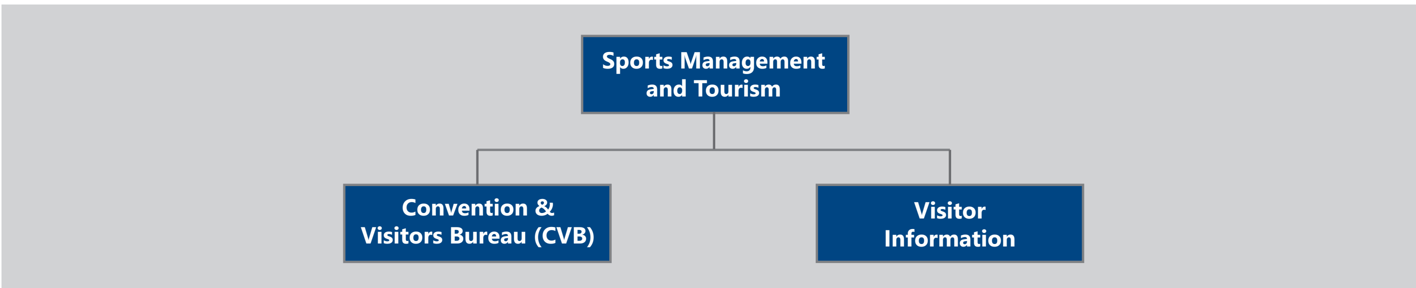
- Added 1.0 FTE as a Marketing Manager at Mid-Year = $45,900

PROPOSED FY 2026/27

- Line item increase to Seasonal = $42,000

CONVENTION & VISITORS BUREAU (HOT FUND)

The function of this department is to represent the City in all functions related to tourism and the Convention and Visitors Bureau (CVB). The CVB is the designated sales and marketing department for the City of Round Rock (designated DMO - "Destination Marketing Organization"). The Sports Management & Tourism department's mission aligns with the strategic plan by directly contributing to the economic vitality and enhancing the quality of life in Round Rock.



VISION

To help promote Round Rock as the city of choice for tourists and citizens.

MISSION

To promote economic diversity by developing the tourism industry in Round Rock.

GUIDING COUNCIL STRATEGIC GOALS

FY 2026 HIGHLIGHTS

- **Go Round Rock** - Placed strategic print and digital advertisements across leading industry publications in the Leisure, Sports, and Meetings sectors. Managed approximately **746** social media posts and advertisements across three platforms, resulting in a projected **11,863,356** impressions and **14,039** new followers this year.
- **Sports Center and Multipurpose Complex** - Produced and published **1,268** social media posts, which collectively generated an estimated **3,794** link clicks to the website. These engaged visitors and directed them to detailed information about internal programs, tournaments, and offerings.
- Distributed over **71,230** visitor guides and had a **10%** increase in visitors to the Visitor Center.
- Over **$22,000,000** projected economic activity generated from events.
- Hosted **5** National Championships.
- Sent **25** RFP opportunities to Round Rock hotels.
- Attended **39** hotel visits, hosted the Round Rock Visitors Center grand opening, and hosted **1** hotel alliance meeting.
- Generated leads and submitted **7** bid proposals to event/tournament organizers.
- Hiring of new Marketing Manager and CVB Manager.

CONVENTION & VISITORS BUREAU (HOT FUND)

FY 2027 OVERVIEW & SIGNIFICANT CHANGES

- Establishing and executing multi-year agreements with national-level events after the expansion of the Multipurpose Complex.

NEW PROGRAMS FOR FY 2027

- Line item increase to Seasonal.

FY 2028 OVERVIEW & BEYOND

- Continue generating leads and executing events that bring participants and spectators to Round Rock driving economic activity, use of the Events Trust Fund, and followers to our social media sites promoting the Sports Capital of Texas.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Events Held	92	74	85	75	80
Visitors/locals inquiring at the Visitor Center	2,010	2,163	1,943	2,319	2,450

FOREST CREEK GOLF CLUB (GOLF FUND)

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	1,593,599	1,639,415	1,551,120	1,958,500	1,916,272	1,969,500
Operating Expenses	2,036,608	2,317,542	2,491,783	2,304,100	2,425,648	2,613,800
Capital Outlay	252,851	437,059	191,157	150,000	33,500	150,000
Total Expenditures:	$ 3,883,058	$ 4,394,016	$ 4,234,060	$ 4,412,600	$ 4,375,420	$ 4,733,300
Expenditure % Change:	-2.4%	13.2%	-3.6%	4.2%	3.3%	8.2%
Expenditures per Capita:	$ 30.11	$ 33.06	$ 30.37	$ 30.96	$ 30.70	$ 32.24
FTEs:	-	-	-	-	-	-

FY 2022/23

- No new programs or notable additions were adopted for FY 2022/23

FY 2023/24

- No new programs or notable additions were adopted for FY 2023/24

FY 2024/25

- No new programs or notable additions were adopted for FY 2024/25

FY 2025/26

- No new programs or notable additions were adopted for FY 2025/26

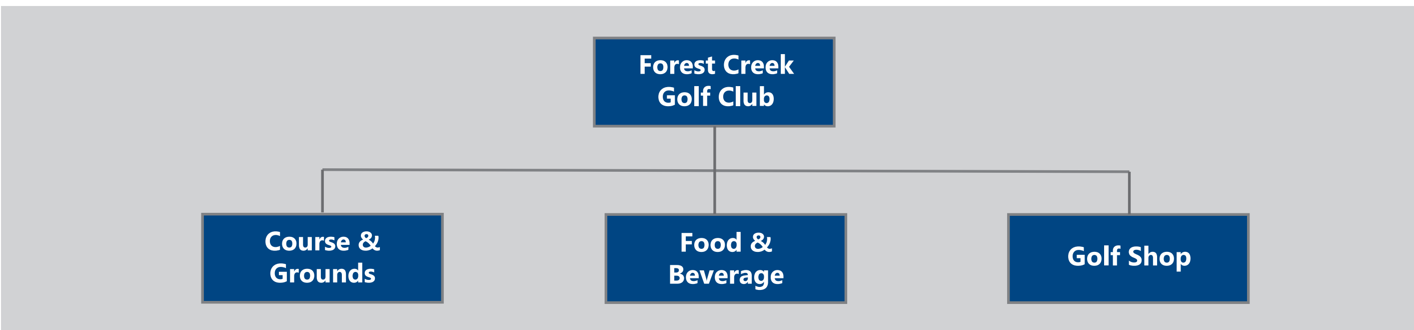
PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

FOREST CREEK GOLF CLUB (GOLF FUND)

Forest Creek Golf Club provides hill country golf at its finest. Extensively renovated in 2018, the 7,147-yard par-72 golf course has been nationally recognized as one of the finest public golf courses in central Texas. Other amenities of the course include a full-service bar and grill, event space and an outstanding practice facility enhanced by LED lighting, allowing for practice into the evenings.

Named "Best Public Golf Course in Central Texas" by Golf Digest, Forest Creek offers some of the most fabulous golf in the Texas hill country. Our Golf Course is replete with rolling fairways, pristine greens, and an abundance of native foliage. Our meticulous course maintenance and accommodating staff naturally complement the fantastic course design to create the total golf package.



MISSION

Differentiate Forest Creek Golf Club from competitors as the premier golf experience in the Round Rock area.

VISION

Brand and establish Forest Creek Golf Club as a premier golf destination for public play, tournaments, and non-golf events in Round Rock and surrounding areas.

GUIDING COUNCIL STRATEGIC GOALS

FOREST CREEK GOLF CLUB (GOLF CLUB)

FY 2026 HIGHLIGHTS

- Replacement of the 2nd half of the golf course maintenance equipment fleet.
- Enhancements to overall aesthetics of the driving range.
- Continued development of old Crossley property, following last year’s following last year’s building demolition.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Continue master planning of Crossley property and current facilities/parking lots to maximize available spaces for golf club operations.

NEW PROGRAMS FOR FY 2027

- No items requested.

FY 2028 OVERVIEW AND BEYOND

- Continue to evaluate the overall direction for the golf course, management contract, and future plans for maintenance and operations.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Total Rounds	52,816	49,701	52,454	49,781	49,131
Operating Revenue	$3,765,883	$4,259,813	$4,702,528	$4,555,020	$4,596,749

MULTIPURPOSE COMPLEX

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	650,260	628,485	514,891	603,700	546,521	783,100
Operating Expenses	659,985	694,932	687,105	906,000	906,000	1,327,200
Capital Outlay	28,648	13,123	179,058	180,000	161,300	650,000
Total Expenditures:	$ 1,338,893	$ 1,336,540	$ 1,381,053	$ 1,689,700	$ 1,613,821	$ 2,760,300
Expenditure % Change:	6.1%	-0.2%	3.3%	22.3%	16.9%	71.0%
Expenditures per Capita:	$ 10.38	$ 10.05	$ 9.90	$ 11.86	$ 11.32	$ 18.80
FTEs:	6.500	6.500	6.500	7.000	5.000	7.000

FY 2022/23

- No major programs or notable additions were adopted for FY 2022/23

FY 2023/24

- Line Item Increase for Contract Labor = $20,000
- Line Item Increase for Recreation Supplies & Special Events = $63,000

FY 2024/25

- No major programs or notable additions were adopted for FY 2024/25

FY 2025/26

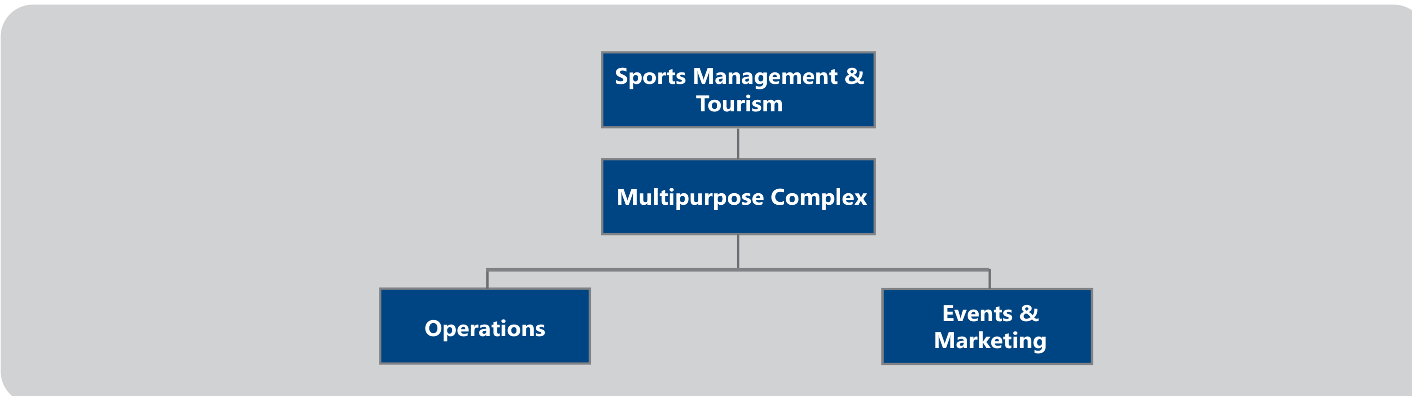
- Conex Box Storage = $80,000
- Sod Farm = $75,000

PROPOSED FY 2026/27

- Add 1.0 FTE as a Sports Facility Maintenance Worker (Hire Date: 2/1/2027) = $53,100
- Add 1.0 FTE as a Sports Facility Supervisor (Hire Date: 2/1/2027) = $67,000
- Athletic Field Maintenance Equipment = $151,100
- Various line item increases = $283,000

MULTIPURPOSE COMPLEX

The Round Rock Multipurpose Complex (RRMPC) is a world-class outdoor athletic facility that can host a wide variety of sport tournaments and special events such as soccer, lacrosse, rugby, football, ultimate Frisbee, and any other outdoor sport needing a large flat field. RRMPC features 2 championship fields (one natural grass and one synthetic turf) and 4 natural grass and 4 synthetic turf multipurpose fields with all 10 fields lit with Musco lights. The clubhouse building features 2 team rooms, restrooms, concessions, officials locker room and storage. There are 2 additional restroom buildings located on either end of the quad multipurpose fields; spectator shade structures throughout the facility; 2 playground areas; a festival area; and over 900 parking spaces.



VISION

To attract, create, host, and support sporting events and recreational opportunities for citizens and visitors to the City of Round Rock.

MISSION

To increase economic vitality, improve quality of life, promote healthy lifestyles, and brand Round Rock as the Sports Capital of Texas.

GUIDING COUNCIL STRATEGIC GOAL

MULTIPURPOSE COMPLEX

FY 2026 HIGHLIGHTS

- Construction of the 6-field expansion
- Field 2 renovation completed

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Completion of the 6-field expansion
- Expansion of seating capacity on championship fields
- Installation of food & bev “convenience stores” to increase sales and operational efficiency
- Additional and larger events

NEW PROGRAMS FOR FY 2027

- Sports Facility Maintenance Worker – 1.0 FTE
- Sports Facility Supervisor – 1.0 FTE
- Athletic Field Maintenance Equipment

FY 2028 OVERVIEW AND BEYOND

- Replacement of original turf fields
- Discussions about the possible conversion of original grass fields to synthetic turf

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Multi-day Tournaments/Events Hosted	47	46	46	48	50
One Day Tournaments/Events Hosted	12	13	10	10	10
Local Community/Special Events Hosted	2	1	0	0	1
Total # of Program Participants	965	914	1,199	1,623	1,700
Total Revenues w/o Transfer	$863,107	$1,019,548	$1,163,866	$1,075,000	$1,175,000

SPORTS CENTER

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	1,555,625	1,919,417	2,184,877	2,316,100	2,316,100	2,431,000
Operating Expenses	1,028,815	1,282,306	1,395,758	1,698,800	1,698,800	1,724,200
Capital Outlay	9,045	344,527	81,225	475,000	294,400	2,030,000
Total Expenditures:	$ 2,593,485	$ 3,546,250	$ 3,661,860	$ 4,489,900	$ 4,309,300	$ 6,185,200
Expenditure % Change:	21.7%	36.7%	3.3%	22.6%	17.7%	43.5%
Expenditures per Capita:	$ 20.11	$ 26.68	$ 26.26	$ 31.50	$ 30.23	$ 42.13
FTEs:	12.500	14.500	14.500	15.500	17.500	17.500

FY 2022/23

- Added 1.0 FTE as a Sports Events Coordinator (Hire 10/1/21) = $102,395
- Added 0.5 FTE for Temp to FTE conversion as a Concession Worker (Hire Date: 10/1/21) = $19,731
- Added 1.5 FTEs to convert part-time employees to full-time (Hire Date:10/1/21) = $58,304
- FY 2021 COVID-19 Budget cuts were restored for the FY 2022 budget = $86,618

FY 2023/24

- AIFI Concessions Operations = $500,000
- Added 1.0 FTE as a Food and Beverage Manager = $93,000
- Line item increase to Contract Labor = $175,000
- Line item increase to Vending and Food Service = $175,000

FY 2024/25

- Various line item increases = $100,000

FY 2025/26

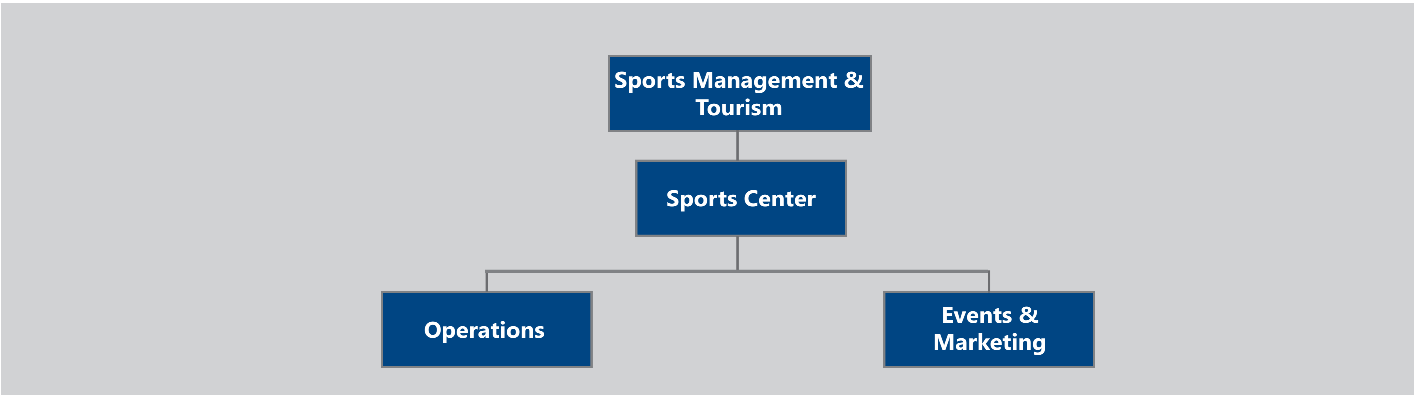
- Added 1.0 FTE as a Sports & Events Assistant Coordinator (Hire 2/1/2026) = $74,700
- Store Equipment for Amazon Concessions = $145,000
- Various line item increases = $311,000

PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

SPORTS CENTER

The Round Rock Sports Center is a world-class indoor sports facility. The facility hosts over 70,000 players and 120,000 spectators annually for tournaments, leagues, and club sports. Focused on national and regional sporting events, the RRSC provides a premier players environment with spectator comfort and family entertainment opportunities. The center features a multi-sport building, outdoor pavilion, plaza, and over 500 parking spots.



VISION

To attract, create, host, and support sporting events and recreational opportunities for citizens and visitors to the City of Round Rock.

MISSION

To increase economic vitality, improve quality of life, promote healthy lifestyles, and brand Round Rock as the Sports Capital of Texas.

GUIDING COUNCIL STRATEGIC GOALS

FY 2026 HIGHLIGHTS

- Completion of the 2-court expansion

FY 2027 OVERVIEW & SIGNIFICANT CHANGES

- First full year of operations of the expanded facility

SPORTS CENTER

NEW PROGRAMS FOR FY 2027

- No items requested

FY 2028 OVERVIEW & BEYOND

- Discussion and possible bond funding for land acquisition and/or Sports Center 2

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Multi-Day Tournaments/Events Hosted	33	37	42	45	46
One Day Tournaments/Events Hosted	14	20	15	11	12
Local Community/Special Events Hosted (Non-Sports)	4	5	3	5	3
Total Number of Program Participants	1,771	2,806	2,962	1,636	1,780
Total Revenues	$6,199,789	$6,552,300	$6,412,195	$7,030,700	$7,250,000

TRANSPORTATION

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	5,528,570	6,271,646	6,630,254	7,267,515	7,018,816	7,660,700
Operating Expenses	5,756,117	5,594,897	6,143,511	7,655,500	7,103,084	7,937,500
Capital Outlay	63,350	-	-	-	-	-
Total Expenditures:	$ 11,348,037	$ 11,866,543	$ 12,773,765	$ 14,923,015	$ 14,121,900	$ 15,598,200
Expenditure % Change:	-24.0%	4.6%	7.6%	16.8%	10.6%	10.5%
Expenditures per Capita:	$ 88.00	$ 89.27	$ 91.61	$ 104.70	$ 99.08	$ 106.25
FTEs:	70.000	70.000	73.000	74.000	74.000	76.000

Note: Beginning in FY 2023 neighborhood street maintenance in GSFC

FY 2022/23

- Added 2.0 FTE for a new Bridge Maintenance Crew = $92,343 (Hire Date: 2/1/23)
- Added 2.0 FTEs for a new Signs and Markings Crew = $183,173 (Hire Date: 2/1/23)
- Purchase a new Hotmix Truck = $382,000
- Begin Street Name Blade Replacement = $325,000
- Increases to additional line items due to rising costs (ROW Maintenance, Street Sweeping, Street Lighting Maintenance Contract, Concrete and Street Maintenance Materials) = $323,300

FY 2023/24

- School Zone Driver Feedback Upgrades = $40,000
- Line item increase to Contract Labor = $150,000

FY 2024/25

- Added 1.0 FTE for a new Construction Inspector = $139,700
- Added 1.0 FTE for a new Administrative Support Associate (transfer from Administration Department)
- Added 1.0 FTE for a new Transportation Supervisor = $142,400

FY 2025/26

- Added 1.0 FTE for a new Crew Leader (Hire 10/1/2025) = $90,600
- Line item increase for ROW Maintenance = $120,000
- Line item increase for Striping Contract = $100,000

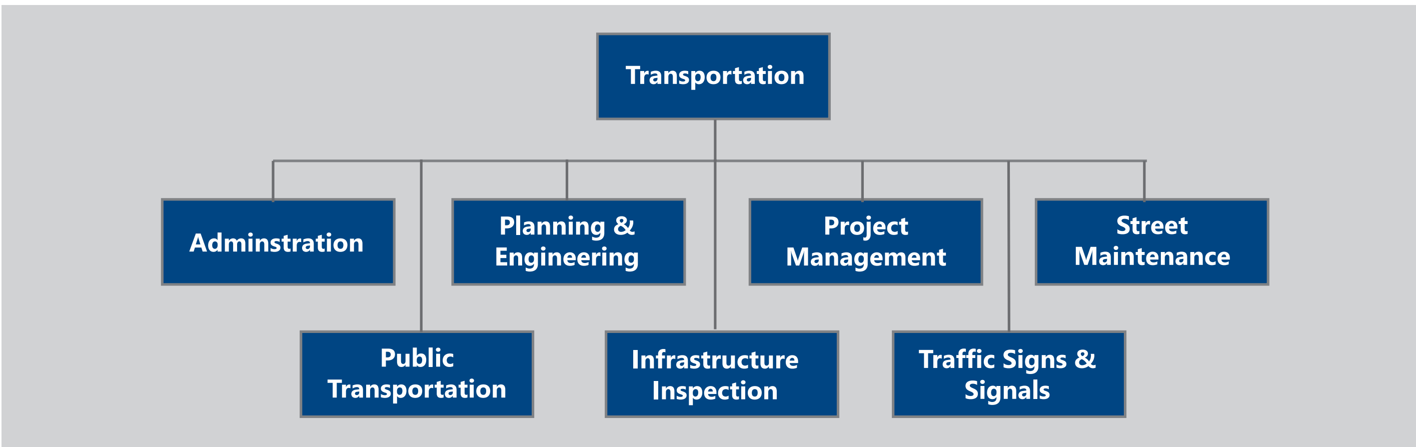
PROPOSED FY 2026/27

- Add 2.0 FTEs as a Traffic Signal Crew (Hire 2/1/2027) = $380,800

TRANSPORTATION

The Transportation Department consists of seven divisions: Administration, Transit and Public Transportation, Planning and Engineering, CIP/Infrastructure Inspection, CIP Project Management, Traffic Signs and Signals, and Street Maintenance.

The Transportation Department is responsible for planning, building, and maintaining the City's transportation infrastructure. In addition, the department oversees the City's Transit and Public Transportation activities. The Department also works extensively with regional partners for improved planning and project coordination. The department also manages all permitted activity in the City's public right-of-way.



VISION

The Transportation Department strives to be a premier organization that values innovation, trust, teamwork, professionalism, and regional cooperation.

We will:

- Accept the challenge of change and be committed to continually enhancing the safety, environment, quality of life, and economic vitality of our community
- Be accountable for our performance and our organization's success and be recognized for our achievements
- Be committed to provide our employees a stable work environment with equal opportunity for learning and personal growth
- Be respectful of each other and the internal and external customers we support
- Appropriately balance our needs and impact to the overall budget with all other City departments

MISSION

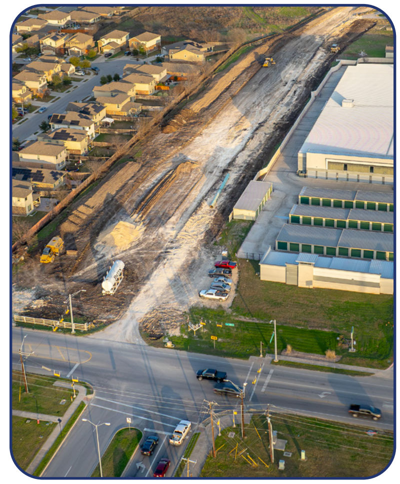
Cost-effectively plan, build, and maintain the City's transportation infrastructure and provide public transportation in a manner that meets the needs of the community and supports the safety and welfare of our citizens.

GUIDING COUNCIL STRATEGIC GOALS

TRANSPORTATION

FY 2026 HIGHLIGHTS

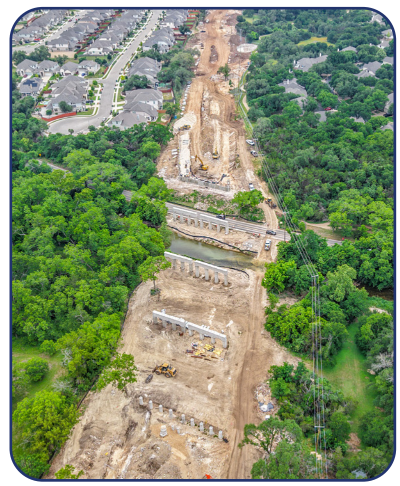
- Awarded funds in CAMPO's Call for Projects for the North Mays Gaps project and Kenney Fort Segment 6
- Gattis School Rd Seg 3 is fully open to traffic and functioning exceptionally well
- Secured additional 5339 funding for maintenance of transit facilities
- Partnered with Williamson County for Federal Traffic Safety Grant Funds that will install pedestrian safety signage and signal improvements
- Installed RRFB's at Greenlawn/Dell and Creek Bend/Plantation
- Closed out major construction inspection activities for Citywide G. Fiber Deployment



Old Settlers Extension

RECENTLY COMPLETED PROJECTS

- Gattis School Rd Segment 3
- 2024 Residential SMP
- McNeil/RR West RTL
- Old Settlers/Sam Bass Traffic Signal
- Chisholm Trail North
- Chisholm Trail Rt Turn Lanes



Wyoming Springs Construction

CURRENT CONSTRUCTION PROJECTS

- Wyoming Springs Segment 1
- Greenlawn Blvd Widening
- Gattis School Rd Segment 6
- Red Bud Lane North
- Old Settlers Extension
- CR 112 East & West
- Chisholm Trail South
- 2025 Arterial SMP
- 2026 Residential SMP
- Forest Creek Dr/Dyer Ln LTL
- McNeil Rd Extension Railroad Culverts
- Gattis School at Rusk Traffic Signal
- S. Mays Wall Stabilization

UPCOMING 2026-2027 CONSTRUCTION PROJECTS

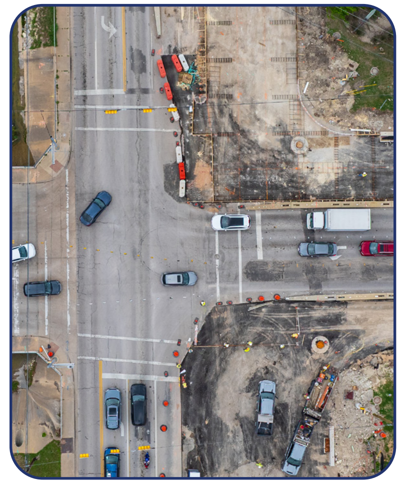
- Eagles Nest Phase 1
- Chandler Rd/Ed Schmidt Traffic Signal
- Smyers Ln/CR 112 Rehabilitation
- 2026 CDBG Sidewalk
- CR 118

Chisholm Trail Widening

TRANSPORTATION

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Update to the Transit Master Plan to determine next steps for Fixed route, Commuter and Mobility on Demand Services.
- Will consolidate the Traffic Operations with the Remainder of Public Works with the Bob Bennett Expansion.
- Focusing on some new treatments and heavier repair sections as we provide Arterial / Neighborhood Maintenance programs
- Completion of Driving Progress Phase I projects (Red Bud North, Old Settlers Blvd, Wyoming Springs Segment 1)

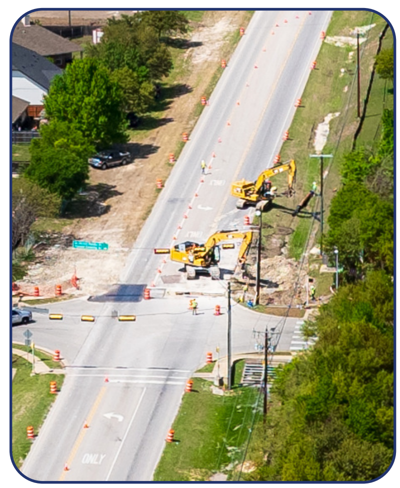

Gattis School Road Segment 3

NEW PROGRAMS FOR FY 2027

- Traffic Signal Crew – 2.0 FTEs

FY 2028 OVERVIEW AND BEYOND

- Sheppard Street and Infrastructure Support for Downtown
- Construction of projects awarded through CAMPO Call for Projects
- Continued Driving Progress as funding permits
- University Blvd – Sunrise to Eagles Nest St
- University Blvd – Eagles Nest St to A W Grimes Blvd
- Old Settlers Blvd – IH 35 to Sunrise


Red Bud Lane North

PROJECTS UNDER DEVELOPMENT

- Gattis School Rd Segment 2
- Red Bud South
- N. Mays Gap
- Sam Bass/Hairy Man Roundabout
- US 79 - IH-35 to AW Grimes
- Deepwood Extension
- CRR 118
- Gattis School Rd Segments 4 & 5
- Kenney Fort Blvd Segments 5 & 6
- Gattis School at Rusk Traffic Signal
- Chandler Creek Blvd & Kenney Fort Blvd Signal


CR 112

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Concrete Structures Repaired: sidewalks, curb and gutters, headwalls, valley gutters, trickle drains, etc.	1,500 cubic yards	1,550 cubic yards	1,450 cubic yards	1,550 cubic yards	1,550 cubic yards
Pavement Maintenance: street, alley, parking lot repairs	2,200 tons	2,250 tons	2,100 tons	2,250 tons	2,250 tons
Right-of-Way Mowing	270 acres	350 acres	360 acres	380 acres	395 acres
Pavement Maintenance: crack fill	450,000 linear feet	450,000 linear feet	580,000 linear feet	600,000 linear feet	600,000 linear feet

UTILITY ADMINISTRATION & ENVIRONMENTAL SERVICES

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	2,716,264	2,924,757	2,933,642	3,623,869	3,623,869	4,068,800
Operating Expenses	2,117,146	3,193,057	2,194,008	2,691,900	1,710,831	2,819,800
Capital Outlay	-	20,227	-	181,700	181,700	-
Total Expenditures:	$ 4,833,410	$ 6,138,041	$ 5,127,649	$ 6,497,469	$ 5,516,400	$ 6,888,600
Expenditure % Change:	21.2%	27.0%	-16.5%	26.7%	7.6%	24.9%
Expenditures per Capita:	$ 37.48	$ 46.18	$ 36.77	$ 45.59	$ 38.70	$ 46.92
FTEs:	26.000	26.000	26.000	28.000	29.000	29.000

** Utility Administration includes: Utility Administration & Environmental Services, & Fiscal Support Services*

FY 2022/23

- Added 1.0 FTE as a Utility Administration Construction Inspector = $140,005

FY 2023/24

- Ford Escape = $36,400
- Line item increase for ArcGIS Subscription = $5,000

PROPOSED FY 2024/25

- Water Conservation Program - $20,000

FY 2025/26

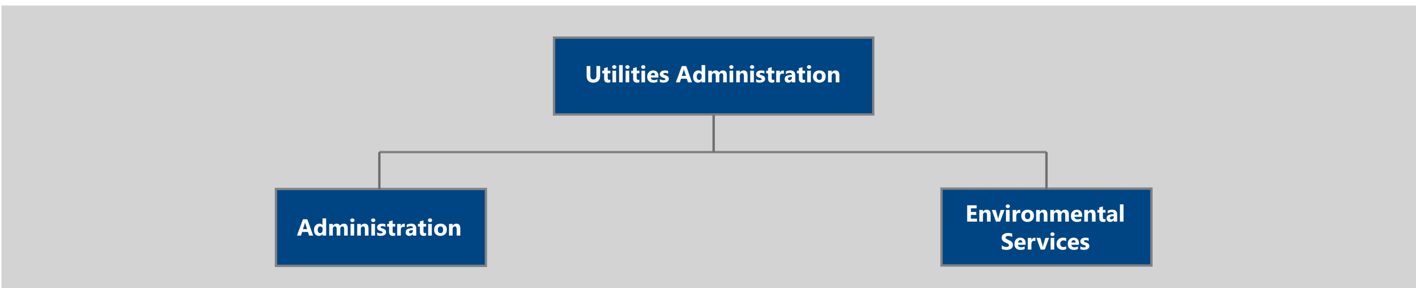
- No major programs or notable additions were adopted for FY 2025/26

PROPOSED FY 2026/27

- No major programs or notable additions proposed for FY 2026/27

UTILITY ADMINISTRATION & ENVIRONMENTAL SERVICES

The Utilities Administration Division is responsible for providing support and oversight to the eight other Utilities & Environmental Services divisions, including Water Treatment, Water Distribution, Wastewater Collection, Wastewater Treatment, Stormwater Engineering, Stormwater Operations, Solid Waste/Recycling Services, and Environmental Services. This Division oversees the Planning, Engineering, and Construction of the Water, Reuse Water, Stormwater, and Wastewater Systems, ensuring proper design and construction of all utility capital improvement projects. This Division also oversees records management, Utility GIS and GPS services, and marketing/communication efforts for the Public Works Department.
The Environmental Services Division is responsible for the Industrial Waste Pretreatment Program and Laboratory Services. These activities are accomplished by implementing and encouraging pollution prevention activities, enforcing environmental regulations, and quantifying pollutant concentrations.



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UTILITY ADMINISTRATION & ENVIRONMENTAL SERVICES

GUIDING COUNCIL STRATEGIC GOALS

FY 2026 HIGHLIGHTS

Administration

- Completed Round Rock's Water Supply Study to evaluate potential future water sources Secure additional land adjacent to the existing BCRWWS East Wastewater Treatment Plant
- Started construction of the BCRUA Phase 2A Water Treatment Plant Expansion
- Secured $60 million in funding from Texas Water Development Board for the East Wastewater Treatment Plant Expansion.
- Completed implementation of the GIS Utility Network for the water, wastewater, reuse water and stormwater GIS layers.

Environmental Services

- Monthly laboratory revenue from bacteriological testing increased from $34,000 to $36,500.
- There are 367 active restaurants in the surcharge program that generate approximately $130,000 in monthly revenue, which represents a 14.6 percent increase from the previous year.
- Two additional Industrial Wastewater Users are now monitored by the Pretreatment Program, bringing the total number of industries to 22.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

Administration

- Complete the 2027 Water and Wastewater Masterplan Updates to better define future infrastructure needs.
- Continue moving forward on large CIP projects including BCRUA Phase 2 Deep Water Intake, BCRUA Phase 2A Water Treatment Plant Expansion, East Wastewater Treatment Plant Expansion, and Stillhouse Hollow Pump Station Expansion.
- Finalize and publish a Council approved revision to the City's Design and Construction Standards for water, wastewater, and reuse water.
- Evaluate and implement Council approved updated water and wastewater impact fees.

Environmental Services

- Continue to maintain NELAP certifications for both water and wastewater laboratories.
- Increase in-house laboratory testing to reduce the cost of subcontracting to external laboratories.

NEW PROGRAMS FOR FY 2027

- No requests submitted.

FY 2028 OVERVIEW AND BEYOND

Administration

- Continue expanding the City's water and wastewater systems to ensure sufficient capacity for future growth.
- Continue rehabilitating outdated treatment and pipeline infrastructure to ensure the City's water and wastewater systems remain in good condition.
- Complete construction of the BCRUA Phase 2A Water Treatment Plant Expansion.

FY 2028 OVERVIEW AND BEYOND CONTINUED

Environmental Services

- Fully digitize invoicing, reporting, and payment systems for laboratory services.
- Continue enhancing operational efficiency to meet growing demands while maintaining the current staffing level.

PERFORMANCE MEASURES

Administration:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Water and Wastewater Rate/Impact Fees Cover Cost of Service	$26.1M	$19.6M	$45.9M	$52.6M	$53.6M
Number of Rebates Issued	622	491	392	250	350
Leak Alerts	1,313	811	886	700	1,500
Irrigation Audits	238	73	105	110	150

Environmental Services:

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Wastewater Samples Analyzed	3,761	3,821	4,150	4,200	4,200
Bacteriological Samples Analyzed	17,249	17,358	17,486	17,660	17,837
Pretreatment Sampling Events	405	435	421	444	457
Number of Surcharge Customers	405	435	367	378	390
Surcharge Revenue	$1,267,935	$1,323,609	$1,560,000	$1,600,000	$1,600,000

WATER SERVICES

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	4,868,717	5,122,657	5,099,124	5,729,739	4,960,244	5,908,800
Operating Expenses	11,605,593	12,163,675	12,260,195	15,145,000	14,379,056	15,753,800
Capital Outlay	39,363	-	71,427	425,000	425,000	276,100
Total Expenditures:	$ 16,513,673	$ 17,286,332	$ 17,430,747	$ 21,299,739	$ 19,764,300	$ 21,938,700
Expenditure % Change:	-0.2%	4.7%	0.8%	22.2%	13.4%	11.0%
Expenditures per Capita:	$ 128.06	$ 130.04	$ 125.01	$ 149.44	$ 138.67	$ 149.44
FTEs:	64.125	65.500	65.500	59.500	59.500	59.500

** Water Departments include: Water Treatment Plant and Water Distribution*

FY 2022/23

- Line item increases to R&M Meters and Other Maintenance to keep up with rising costs = $156,000

FY 2023/24

- Water Distribution: Line item increase for R&M Lines = $80,000
- Water Treatment Plant: Added 1.375 FTEs as Treatment Plant Operator – Senior = $226,500
- Water Treatment Plant: Line item increase for Chemicals = $175,000
- Reuse Water: Line item increases for Chemicals and R&M Plant & Equipment = $53,000

FY 2024/25

- Water Distribution: Line item increase for R&M Lines = $75,000

FY 2025/26

- Water Distribution: Line item increase for R&M Meters to replace aging meters = $250,000

PROPOSED FY 2026/27

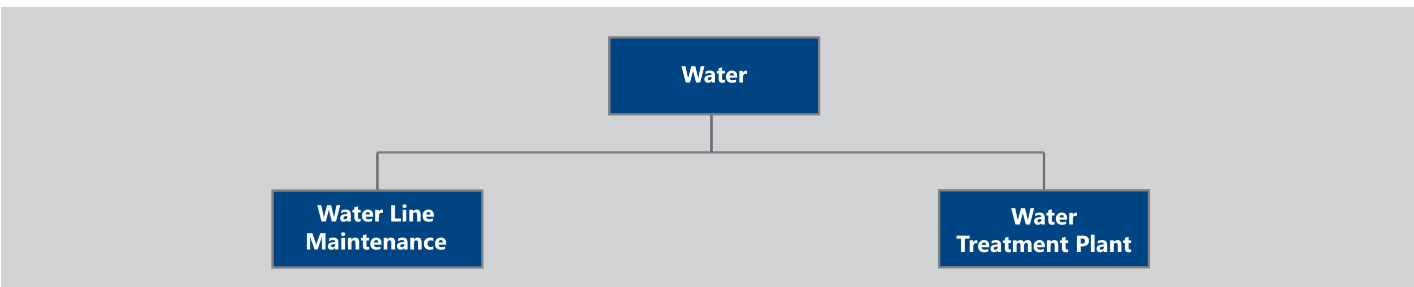
- Water Distribution: Line item increase for R&M Wells & Boosters = $100,000
- Water Distribution: Line item increase for Maintenance Subscription for AMI = $35,000
- Water Treatment Plant: Line item increase for R&M Wells & Boosters = $50,000
- Water Treatment Plant: Line item increase for Chemicals = $50,000

WATER SERVICES

The City provides water to approximately 170,000 people living within the City limits and ETJ. The sources of water are the Edwards Aquifer, Lake Georgetown, Lake Stillhouse Hollow, and Lake Travis. The City's water services operations include the Water Distribution and Water Treatment Divisions.

The Water Distribution Division is responsible for the operation, maintenance, accountability, and repair of the City's Water Distribution System. This Division maintains approximately 689 miles of waterlines, 17,000 valves, 39,000 water meters, and 6,000 fire hydrants in the City's Water Distribution System.

The Water Treatment Division handles the treatment of surface water and groundwater to a level that meets or exceeds state and federal regulations. This is accomplished by utilizing sophisticated equipment, innovative treatment technologies, and state-certified waterworks operators. This Division maintains numerous elevated and groundwater storage tanks and several pump stations. The Water Treatment Division is also responsible for the operations of the Supervisory Control and Data Acquisition (SCADA) computer system used to monitor and control the treatment and distribution of water.



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WATER SERVICES

GUIDING COUNCIL STRATEGIC GOALS

  

FY 2026 HIGHLIGHTS

Water Distribution

- Leak Detection Program: Surveyed 236,000 linear feet of waterline, identifying and repairing 35 leaks that were undetectable from the surface. This proactive approach has resulted in significant savings, reducing water loss by approximately 20.6 gallons per minute.

Water Treatment Plant

- Water Treatment Plant personnel completed the replacement of Phase 3 flocculators.
- Inactivated Westinghouse Well Sites to comply with new EPA PFAS sampling.
- Chlorine Gas Feed equipment has been 100% replaced while the WTP remained in service.
- Lake Creek Wells' flow meters have been replaced and wired into the SCADA system.
- Added 16-inch Parkside Interconnect with the City of Georgetown.
- Completed communications project with WilCo Interconnect.
- Rebuilt pump for South East Booster Pump No. 2.
- Replaced Lake Creek Well Pump No. 3.
- Replaced High Service Pump motors Nos. 3 and 6.
- Security upgrade project including centralized camera station and door security completed, including HazMat and first-responder access, training, and security.
- Performed City's first free chlorine rinse to maintain and enhance drinking water quality.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

Water Distribution

- Identify key areas within our water distribution system where additional gate valves can be installed. This initiative aims to enhance our ability to manage the system more effectively, allowing for precise control and isolation of different sections during maintenance or emergencies. By strategically adding more gate valves, we can minimize service disruptions, improve operational efficiency, and ensure a more resilient water distribution network.
- Continue with our leak detection program. This program has helped reduce our water loss, ensuring we stay below the recommended national average of 10% loss.
- Continue with our valve, fire hydrant, air release, and flushing programs to ensure all assets are properly maintained and compliant with TCEQ, EPA, and AWWA rules and regulations.

Water Treatment Plant

- Evaluate and purchase new transformers for the Lake Georgetown raw water pump station.
- Evaluate Automatic Transfer Switch for dual feed for Lake Georgetown raw water electrical supply.
- Purchase and install new motors and pumps for Lake Georgetown raw water pumps 8 and 9, ensuring ability to maintain consistent water services.
- Evaluate and replace all chemical feed piping at the WTP. Design stage complete.
- Evaluate and replace WTP Phase 5 filter media.
- Begin extensive rebuild of all Distribution pump station pumps, control valves and appurtenances.

Water Treatment Plant
- Receive TCEQ permit to begin trial of treatment for Zebra Muscle Control Strategy.
- Continue Operator In Training Program and cross-training. Nine new/increased licenses last year in the department.

NEW PROGRAMS FOR FY 2027

Water Distribution:
- No New Programs; however, increase budget for R&M meters to replace aging meters.

Water Treatment Plant:
- No items requested.

FY 2028 OVERVIEW AND BEYOND

Water Distribution
- Continue to encourage staff to upgrade licenses and become dual-licensed.
- Continue to improve our valves, fire hydrants, and leak detection programs by cross-training and obtaining dual licensing for employees.
- Continue promoting the Leadership Development Academy and Fred Pryor training to encourage employee growth and a sustainable workforce.

Water Treatment Plant
- Install Automatic Transfer Switch for WTP Phase 3 Electrical Room.
- Install a new generator for WTP Phase 5 to operate at full capacity for prolonged outages.
- Continue training and educating employees to enable them to expand their skills and knowledge in water treatment and provide them with the ability to succeed in their profession.

PERFORMANCE MEASURES

Water Distribution

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Leak Detection: Leaks Identified/ gpm loss	24/38.4	35/20.6	-*	35/78.5	35/40
System Water Loss	5.00%	5.00%	5.00%	5.00%	5.00%
KWH/MG Water Treated & Distributed (Surface)	2,544	2,500	2,500	2,500	2,500
No. of Valves Exercised	500	500	525	752	750
No. of Fire Hydrants Maintained	800	800	914	900	1,000

* Unavailable

Water Treatment Plant

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Gallons of Potable Water Treated	8,503,299,000	7,481,892,000	8,236,898,000	8,400,000,000	8,400,000,000
Gallons of Type 1 Reuse Water Treated	560,250,000	469,464,000	343,680,000	500,000,000	500,000,000

WASTEWATER SERVICES

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	3,974,144	4,371,887	4,725,689	5,106,400	5,106,400	5,416,900
Operating Expenses	4,793,115	5,827,223	5,435,975	6,203,200	6,009,700	6,517,400
Capital Outlay	366,558	475,295	617,709	984,100	984,100	891,100
Total Expenditures:	$ 9,133,817	$ 10,674,405	$ 10,779,373	$ 12,293,700	$ 12,100,200	$ 12,825,400
Expenditure % Change:	11.1%	16.9%	1.0%	14.0%	12.3%	6.0%
Expenditures per Capita:	$ 70.83	$ 80.30	$ 77.31	$ 86.25	$ 84.90	$ 87.36
FTEs:	46.000	48.000	48.000	53.000	53.000	54.000

** Wastewater Departments include: Wastewater Treatment Plant and Wastewater Line Maintenance*

FY 2022/23

- Wastewater Collection: No major programs or notable additions were adopted for FY 2022/23
- Wastewater Treatment Plant - Add 1.0 FTE as a Senior Treatment Plant Operator = $99,528
- Wastewater Treatment Plant - Add 1.0 FTE as a Systems Mechanic = $94,071

FY 2023/24

- Wastewater Collection: No major programs or notable additions were adopted for FY 2023/24
- Wastewater Treatment Plant: Add 2.0 FTE as a Senior Treatment Plant Operator = $188,100

FY 2024/25

- Wastewater Collection: Flow Meters = $135,000 and Wastewater Manhole Scanner = $80,000
- Wastewater Treatment Plant: Increase in Budget for Regional Interceptor Maintenance = $100,000 and Contingency $100,000

FY 2025/26

- No major programs or notable additions were adopted for FY 2025/26

PROPOSED FY 2026/27

- Wastewater Collection: Add 1.0 FTE as a Utility Services Worker (Hire Date: 2/1/2027) = $57,600
- Wastewater Collection: Line item increase for Equipment Rental = $20,000
- Wastewater Collection: Line item increase for Equipment - Tools = $20,000
- Wastewater Treatment Plant: Line item increase for Sludge Disposal = $100,000
- Wastewater Treatment Plant: Line item increase for Maintenance Subscription = $70,000

WASTEWATER SERVICES

The City's wastewater services operations include the Wastewater Collection and Wastewater Treatment Divisions.

The Wastewater Collections Division oversees the maintenance and repair of approximately 9,741 manholes and 519 miles of wastewater lines in the City's Wastewater Collection System and approximately 16.7 miles of reuse water lines in our Reuse Water Distribution System.

The Wastewater Treatment Division is responsible for the treatment of residential, commercial, and industrial wastewater to a level that meets or exceeds state and federal regulations. This is accomplished by using sophisticated equipment, advanced treatment technologies, and state-certified wastewater treatment plant operators provided by the City of Round Rock. The City jointly owns the Brushy Creek Regional Wastewater Treatment Plants with the Cities of Austin, Cedar Park, and Leander. This Division is also responsible for the operation, maintenance, and repair of the City's Wastewater Collection System Lift Stations.

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WASTEWATER SERVICES

GUIDING COUNCIL STRATEGIC GOALS:

FY 2026 HIGHLIGHTS

- Completed inspections for Cycle 5 of basins over Edwards Aquifer.
- Installation of three wastewater flow meters, which helps with flow monitoring of the collection system to determine growth and I&I.
- Dashboard completed to update and verify all reuse valves, regarding reverse thread or not.
- WWTP – Expansion of the BCEWWTP to treat expected demand in flow to the treatment plant.
- WWTP - Added a new 40 MGD Tertiary Mega Filter Disk System to treat all the effluent flow.
- WWTP – New Bio Air odor system to help eliminate odors from the plant.
- WWTP – West Plant, Installed new NPW system.

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES CONTINUED:

- Continue with composite manhole replacement on the regional lines.
- Continue going through list of reuse valves and determining if reverse thread or not.
- WWTP - Treatment from an Activated Sludge Plant to Biological Nutrient Removal to meet new permit requirements.
- WWTP - Expand the Reuse Water System – new 2 MGD Clear Well and High Service Pumps.
- WWTP – Dual electrical feed for the Reuse Water System.
- WWTP – West Plant, level weirs and repair trough of Treatment Plant 1.

NEW PROGRAMS FOR FY 2027

- Line item increase to Sludge Disposal
- Line item increase to Maintenance Subscriptions

FY 2028 OVERVIEW AND BEYOND

- Continue with composite manhole replacement on the regional lines.
- Continue going through list of reuse valves and determining if reverse thread or not.
- New updated equipment for manhole inspections, to improve efficiency and provide more detailed information on each inspection.

PERFORMANCE MEASURES

Wastewater Collections

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Manholes Inspected in selected Edwards Aquifer Basins	777	311	702	775	775
Miles of Lines Inspected in selected Edwards Aquifer Basins	27	29	22	30	30

Wastewater Treatment Plant

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
MG of Wastewater Treated for Year	8,250	8,352	8,205	9,300	9,300
Polymer Usage (Lbs of Polymer/Dt of Sludge)	16.5	16.5	16.5	16.5	16.5
% of Days Meeting Effluent Parametersd (BOD, TSS, and Ammonia)	100%	100%	100%	100%	100%

STORMWATER

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	2,290,309	2,545,864	2,640,495	2,904,600	2,700,303	2,932,600
Operating Expenses	626,125	606,011	661,021	882,700	859,197	868,000
Capital Outlay	350,185	-	131,759	156,800	156,800	366,500
Total Expenditures:	$ 3,266,619	$ 3,151,876	$ 3,433,275	$ 3,944,100	$ 3,716,300	$ 4,167,100
Expenditure % Change:	16.3%	-3.5%	8.9%	14.9%	8.2%	12.1%
Expenditures per Capita:	$ 25.33	$ 23.71	$ 24.62	$ 27.67	$ 26.07	$ 28.39
FTEs:	26.000	26.000	26.000	27.000	27.000	27.000

FY 2022/23

- Added 1.0 FTE as a Senior Utility Services Worker in Stormwater Operations = $87,131
- Purchase of a new slope mower to increase efficiency and save manpower = $63,250

FY 2023/24

- No major programs or notable additions were adopted for FY 2023/24

FY 2024/25

- No major programs or notable additions were adopted for FY 2024/25

FY 2025/26

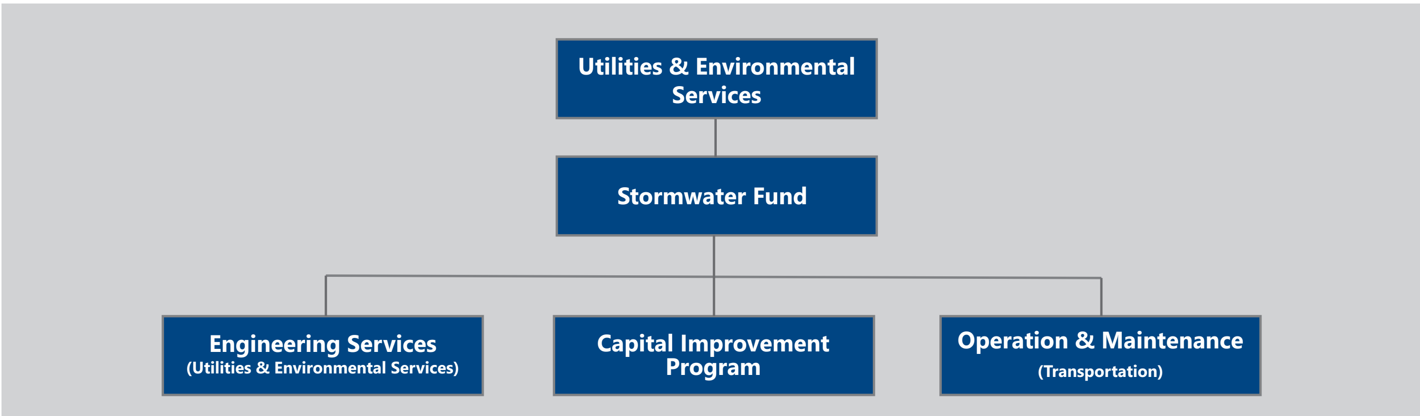
- Added 1.0 FTE was a Senior Utility Services Worker = $81,300
- Purchase of a new Ventrac Slope Mower = $87,000
- Line item increase for Professional Services = $35,500

PROPOSED FY 2026/27

- CCTV Camera Van = $241,000

STORMWATER

The Stormwater Utility funds all aspects of the Stormwater Program associated with stormwater drainage, floodplain management, and water quality management. The Stormwater Program is composed of two divisions: Stormwater Engineering and Stormwater Operations.



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GUIDING COUNCIL STRATEGIC GOALS

STORMWATER

FY 2026 HIGHLIGHTS

- Began construction of the Meadows Area 2 & 4 Water, Wastewater, and Storm Drain Improvements Project.
- Completed the Northeast Area 1 Drainage Assessment and Flood Reduction Alternatives Analysis.
- Achieved substantial completion of the Dam 101 Stream Mitigation to Meadows Lake Project.
- Continued creek cleanups throughout the City of Round Rock.
- Continue to install curb inlet stencils for education and awareness.
- Brushy Creek Watershed Protection Plan - coordinating with the Texas Water Resources Institute on the creation of a watershed protection plan for Brushy Creek.
- Implementation of the program for private BMPs (Detention Ponds, Retention Ponds, and Water Quality Devices).

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Finalize and publish a Council approved revision to the City's Design and Construction Standards for stormwater.
- Start the Southeast Area 2 Drainage Assessment and 2D Hydraulic Analysis project.
- Propose an update to the Regional Stormwater Management Program (RSMP) ordinance and fee structure.
- Implementation of E-Coli Sampling along Brushy Creek.

NEW PROGRAMS FOR FY 2027

- CCTV Camera Van

FY 2028 OVERVIEW AND BEYOND

- Achieve final completion of the Meadows Area 2 & 4 Utility Project.
- Continue the annual creek cleanup program for creeks in the City of Round Rock.
- Start stormwater infrastructure assessment program to ensure reliability of stormwater infrastructure.
- Initiate an update to the Stormwater Masterplan to better define future needs.

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Street Sweeping (curb miles)	750	750	859	859	900
Stormwater Maintenance (miles)	158	158	160	160	160
Mowing of Stormwater Structures (acres)	600	600	600	610	610

RECYCLING/SOLID WASTE MANAGEMENT

5 YEAR SUMMARY OF EXPENDITURES

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Revised Budget	FY 2026 Projected Actuals	FY 2027 Proposed Budget
Personnel Services	307,385	337,813	331,859	356,595	351,470	350,200
Operating Expenses	64,902	110,655	67,102	98,300	83,330	100,000
Capital Outlay	-	-	-	-	-	-
Total Expenditures:	$ 372,287	$ 448,468	$ 398,961	$ 454,895	$ 434,800	$ 450,200
Expenditure % Change:	9.3%	20.5%	-11.0%	14.0%	9.0%	-1.0%
Expenditures per Capita:	$ 2.89	$ 3.37	$ 2.86	$ 3.19	$ 3.05	$ 3.07
FTEs:	4.000	4.000	4.000	4.000	4.000	4.000

FY 2021/22

- Purchase of a Aerosol Can, Paint Can, and Oil Filter Crusher = $37,832
- Increased funding for training, travel, and vending expenses = $2,000

FY 2022/23

- Purchase of a XT200 Styrofoam Densifier and building to provide styrofoam recycling services = $75,000
- Increased funding for hazardous waste disposal = $13,000

FY 2023/24

- Recycle Center Master Plan = $75,000

FY 2024/25

- Reconfiguration Design of Deepwood Recycling Center = $250,000
- Compactor for Deepwood Recycling Center = $30,000

FY 2025/26

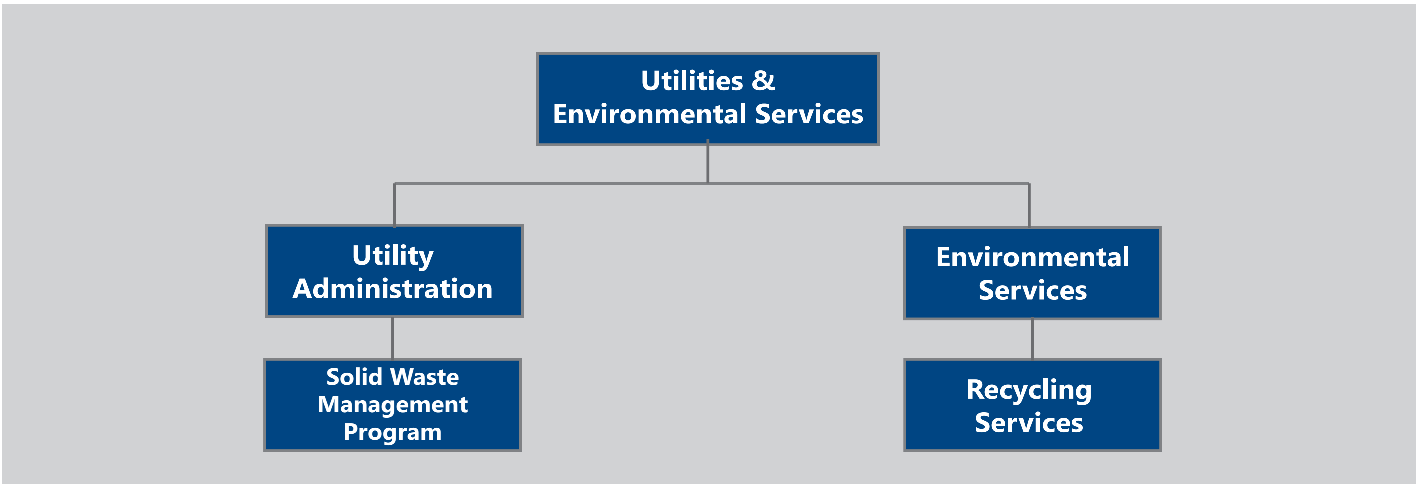
- Phase 1 Expansion of Deepwood Recycling Center = $2,250,000

PROPOSED FY 2026/27

- No new programs or notable additions proposed for FY 2026/27

RECYCLING/SOLID WASTE MANAGEMENT

The Solid Waste Management Program provides our community with a variety of garbage collection and recycling programs and services. This program includes the management of the household hazardous waste collection events, Shred for a Paws Cause events, Deepwood Recycling Center, and the City's in-house recycling program. Also included in this program is the oversight of the garbage and recycling collection services for all residential and commercial properties in the City. The program promotes environmental awareness to increase recycling and reduce the amount of waste disposed of in the landfill.



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RECYCLING/SOLID WASTE MANAGEMENT

GUIDING COUNCIL STRATEGIC GOALS



FY 2026 HIGHLIGHTS

- Annual Shred for Paws Cause raised over $3,200 for the Williamson County Animal Shelter and recycled over 7,800 pounds of shredded material.
- Enhanced HHW program by transitioning from once-a-month collection events to disposal opportunities 5 days a week.
- Continue work with General Services to complete the final dumpster enclosure for the Griffith Building block.
- Continuing site design for the Recycle Center improvements.
- Replaced 20 year old cardboard baler
- Renewed HHW Voucher Programs with Fern Bluff MUD and Brushy Creek MUD for 5 years

FY 2027 OVERVIEW AND SIGNIFICANT CHANGES

- Collaborate with Republic Services to offer Electronics Recycling event for residents
- Implement cashless payment for Household Hazardous Waste disposal
- Complete Recycle Center design and commence with construction improvements
- Complete final dumpster enclosure build for the Griffith Building block
- Continue downtown block assessment to expand the Downtown Dumpster District

NEW PROGRAMS FOR FY 2027

- No new items for FY 2027

FY 2028 OVERVIEW AND BEYOND

- Evaluate staffing needs as the Deepwood Recycling Center is expanded
- Continue researching ways to expand recycling services

PERFORMANCE MEASURES

Indicator	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Target
Deepwood Center Recyclables (tons)	265	236	332	350	400
Curbside Recycling (tons)	7,305	7,483	6,277	6,500	7,000
Automotive Fluids (gallons)	15,340	14,695	16,980	17,000	18,000
Landfill (tons)	29,799	30,904	29,858	30,000	32,000

SUPPLEMENTAL

TAX RATE TERMINOLOGY

Appraised Valuation – See Market Value

Assessed Value – Per the Texas Property Tax Code, an exemption for taxation is available to an individual's primary residence. The exemption limits the amount that the value for taxation can increase from one year to the next. The "capped" value may not go up more than 10% in one year in most cases as long as the exemption was in place for the prior year. Beginning in Tax Year 2024 (FY 2025), real property, *that is not a residence homestead*, valued at $5 million or less will benefit from a 20% "circuit breaker" limitation on the increase in taxable value of the property. Cap applies to assessed value, not market value. This circuit breaker program expires after FY 2027. Also referred to as Taxable Value.

Certified Tax Roll – A list of all taxable properties, values, and exemptions in the City. This roll is established by WCAD & TCAD by July 25th of each year.

Market Value – Per the Texas Tax Code, all taxable property must be valued at 100% of market value as of January 1, each year. Because it is based on recent sales, the market value may change upwards or downwards any amount depending on recent market trends and is not limited to increases of 10% or more. It may change as much as the current market changes.

Property Tax – Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

Tax Base – The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

Tax Levy – The total amount of taxes imposed by the City on taxable property, as determined by WCAD & TACAD.

Tax Rate – The amount of tax stated in terms of a unit of the tax base (e.g. cents per hundred dollars valuation).

Travis Central Appraisal District (TCAD) – Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit. [1]

Williamson Central Appraisal District (WCAD) – Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit. [2]

1- In FY 2026, TCAD was 3% of the City's total taxable AV.

2- In FY 2026, WCAD was 97% of the City's total taxable AV.

GLOSSARY

Accrual Basis – A method of accounting that recognizes the financial effect of events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax – A tax levied on the assessed value of real property (also known as "property taxes").

Amortize – To provide for the gradual extinguishment of (as a mortgage) usually by contribution to a sinking fund at the time of each periodic payment.

Annual Comprehensive Financial Report (ACFR) – The annual financial report prepared by the City of Round Rock covering all financial activities and audited by an independent certified public accountant.

Appropriation – A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with "expenditures".

Assessed Valuation (AV) – A valuation set upon real estate or other property by a government as a basis for levying taxes. (Note: Property values are established by the Williamson and Travis County Appraisal Districts). (See Taxable Value)

Asset – A probable future economic benefit obtained or controlled by an entity because of past transactions or events. A current asset is cash or readily convertible into cash within a one-year time frame.

Audit – To conduct an official financial examination of an organization's accounts.

Balanced Budget – A budget where total revenues are equal to or greater than total expense.

Benchmark – A comparison of performances across many organizations in order to better understand one's own performance.

Bond – A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

Bonded Debt – The portion of indebtedness represented by outstanding bonds.

Budget – A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

Budget Calendar – The schedule of key dates or milestones which the City follows in preparation, adoption, and administration of the budget.

Budget Year – From October 1st through September 30th, this is the same as the fiscal year.

Capital Improvement Program – See Community Investment Program

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Capital Recovery Fee – See Impact Fee.

Capitalized Lease Proceeds – Financing obtained through a three to five-year leasing program for durable equipment and rolling stock.

Certificates of Obligation (COs) – A form of general obligation debt. COs do not require a vote of the citizens, but do require a 45 day advance notice and are subject to petition. COs can only be used for limited purposes such as transportation, public safety, and self supporting projects. COs cannot generally be used for libraries, or city administrative buildings.

Certified Tax Roll – A list of all taxable properties, values and exemptions in the City. This roll is established by the Williamson and Travis County Appraisal Districts.

GLOSSARY

Community Development Block Grant (CDBG) – Federal Department of Housing and Urban Development entitlement funds used to meet a variety of needs of low income citizens including housing, infrastructure, equipment, facilities and public services.

Community Investment Program (CIP) – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements and infrastructure.

Convention and Visitor's Bureau (CVB) – The designated sales and marketing department for the City.

Debt Service – The payment of principal and interest on borrowed funds.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Delinquent Taxes – Taxes remaining unpaid on and after the date due.

Dell Sales Tax – Economic development agreement entitles Dell to 41.67% rebate of the 1.5% - expires December 31, 2099.

Demand – Reflects the scope of a program in terms of population or user activity.

Department – A logical division or classification of activities within the City (e.g. Police Department, Water Treatment Plant Department, etc.).

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Destination Marketing Organization (DMO) – A resource used by the CVB to enhance the "Sports Capital of Texas" marketing program for the City.

Division – A logical subset of the city department used to help manage expenditures by activity.

Effectiveness – A program performance indicator that measures the quality of the program outputs.

Efficiency – A program performance indicator that measures the accomplishments of program goals and objectives in an economical manner.

Encumbrance – Commitments related to unperformed (executory) contracts for goods or services.

Enterprise Fund – A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting.

Enterprise Resource Planning (ERP) - a type of software or system used by a business to plan and manage daily activities such as supply chain, manufacturing, services, financials and other processes.

Executive Pay – This is the pay structure established for the City Management and City Director level positions.

Exempt Pay – This is the City's pay structure for positions that are not paid by the hour. These positions also do not have overtime compensation.

Expenditure – The actual outflow of funds paid for an asset obtained or goods and services obtained.

Expense – A charge incurred in an accounting period, whether actually paid in that accounting period or not.

Filing Fee – A processing and review fee charge when any map (or plat) is tendered to the planning department.

Fiscal – Pertaining to finances in general.

Fiscal Year – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is from October 1 to September 30.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise – A special privilege granted by a government permitting the continuing use of public property and rights-of-way, such as city streets.

Full Faith and Credit – A pledge of the general taxing power of the City to repay debt obligations. This term is typically used in reference to general obligation bonds.

Full-time Equivalent (FTE) – A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal employees into hours worked by full-time employees. Full-time employees work 2,080 hours annually. A part-time employee working 1,040 hours annually represents a .500 FTE.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

Fund Balance – The excess of assets over liabilities in a governmental fund.

GAAP – Generally Accepted Accounting Principles.

Gap Analysis – A technique for determining the steps to be taken in moving from a current state to a desired future-state. Also called need-gap analysis, needs analysis, and needs assessment.

General Fund – The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, library services, street maintenance and general administration.

General Obligation Bonds (GO) – Bonds for the payment of which the full faith and credit of the City is pledged and approved by voters.

GIS (Geographical Information System) Fees – A fee intended to defray costs of adding plats to the City's electronic mapping system.

Goals – Generalized statements of where an organization desires to be at some future time with regard to certain operating elements (e.g. financial condition, service levels provided, etc.).

Governmental Fund – It refers to the General Fund, all Special Revenue Funds and Debt Service Funds.

Grant – Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

HOT – Hotel Occupancy Tax – 7% of room rental

- Limited by state law to specific tourism promotion purposes
- Typically termed as "heads in beds" programs

I&S G.O. Bond Fund – Interest and Sinking General Obligation Bond Fund (See also Debt Service Fund).

Incentives – Payments made to Economic Development projects per Council approved agreements. All incentives require performance milestones be met before payments.

Income – Funds available for expenditure during a fiscal year.

Infrastructure – Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater treatment facilities, etc).

Inputs – A program performance indicator that measures the amount of resources expended or consumed by the program in the delivery of service during the fiscal year.

GLOSSARY

Inventory – A detailed listing of property currently held by the City.

LaserFiche - A document management system.

Levy – To impose taxes, special assessments, or service charges for the support of City activities.

Liability – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Current liabilities are expected to require the use of cash within a one-year time frame.

Limited Tax Notes (LTN) – generally short-term in nature and will be repaid from ad valorem taxes. They do not require a vote by the citizens.

Line Item Budget – A budget that itemizes each expenditure category (personnel, supplies, contract services, capital outlay, etc.), separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt – Any un-matured debt that is not a fund liability with a maturity of more than one year.

Market Value – Per the Texas Tax Code, all taxable property must be valued at 100% of market value, or what a house would sell for, as of January 1 each year. Because it is based on recent sales, the market value may change upwards or downwards any amount depending on recent market trends and is not limited to increases of 10% or more. (Also called Appraised Value)

Modified Accrual Basis – The basis of accounting in which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Non-exempt Pay – This is the City's pay structure for positions that are paid by the hour. These positions are eligible for overtime pay after working eight hours a day which would reflect a week's total hours above 40.

Objectives – Specific, measurable targets set in relation to goals.

Operating Budget – Plans of current, day-to-day expenditures and the proposed means of financing them.

Outputs – These are program performance indicators that measure the quantity of work performed by the program. These are units of service delivered by the program to its customers. Sometimes this is called workload.

Performance Budget – A budget that focuses upon activities rather than line item expenditures. Work load and unit cost data are collected in order to assess efficiency of services.

Policy – A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

Program – A logical division or classification of activities within the City or within a Department. See also Department.

Property Tax – Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

Public Works – A combination of city departments organized to support the City Strategic Plan by sharing resources to improve efficiencies of common tasks.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Re-use Water – Water that has been treated from the wastewater treatment plant which meets TCEQ requirements to be used in limited ways rather than potable water.

Revenue – Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

Revenue Bond – Bonds whose principal and interest are payable exclusively from user fees (e.g. Water and Wastewater utility rates).

Repair and Replacement Fund – A utility fund established for major wastewater system improvements. Funding originated through the conveyance of a portion of the City's regional wastewater plant to the City of Austin.

Risk Management – An organized effort to protect the City's assets against loss, utilizing the most economical methods.

Roadway Impact Fees (RIF) – Fees assessed on new development to recover the incremental cost of each new unit of development on the arterial and collector roadway infrastructure.

RRTEDC – Round Rock Transportation and Economic Development Corporation

- Type B Sales Tax entity – 0.5% of sales tax

Sales Tax – Levied on applicable sales of goods and services at the rate of 8.25 percent in Round Rock. The City receives revenue from the sales tax at the rate of 1.5 percent. The Round Rock Transportation System Corp. receives 0.5 percent. Revenue from the remaining portion of the rate is collected by the state.

- 1.0% - General uses – goes to General Fund
- 0.5% - Property tax reduction – goes to General Fund
- 0.5% - Economic Development / Transportation – goes to Type B fund

Self-Financed Construction Fund – A fund used to allocate cash funding for projects rather than issuing debt. The fund's sources are year-end transfers from the respective fund.

- Cash balances to fund major CIP and Repair & Maintenance of facilities, parks, and internal services
- These funds support the City's pay-as-you-go philosophy
- City has typically used conservative revenue projections to create excess sales tax revenues from prior years to cash fund projects and maintenance that might otherwise be debt financed or deferred
- Both the General Fund and Utilities strategically manage cash available to fund current and future projects
- GSFC – General Self-Financed Construction, from excess General Fund Revenues or unspent General Fund budget
- USFC – Utility Self-Financed Construction, from excess water and wastewater revenues or unspent utility budget

Special Revenue Fund (SRF) – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes (e.g. Hotel/Motel Special Revenue Funds, Stormwater Fund, Law Enforcement Fund, Library Fund, Municipal Court Fund, Parks Improvement and Acquisition Fund, PEG Fund, Tree Replacement Fund).

Strategic Plan – A collectively supported vision of the City's future including observations regarding the potential effects of various operating decisions.

Subdivision Development Fee – A fee related to the inspection of subdivision improvements equating to 1.5 percent of the actual total construction costs.

Tax Base – The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

Tax Levy – The total amount of taxes imposed by the City on taxable property, as determined by the Williamson and Travis Central Appraisal Districts.

Tax Rate – The amount of tax stated in terms of a unit of the tax base (e.g. cents per hundred dollars valuation).

GLOSSARY

Taxable Appraised Value – Per the Texas Property Tax Code, an exemption for taxation is available to an individual's primary residence. The exemption limits the amount that the value for taxation can increase from one year to the next. The "capped" value may not go up more than 10% in one year in most cases as long as the exemption was in place for the prior year. Many homestead properties reached their 10% cap in 2021. Cap applies to assessed value, not market value. (See Assessed Valuation)

Travis Central Appraisal District (TCAD) – Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit.

Utility Fund – See Water/Wastewater Utility Fund.

Venue Tax – Separately voted HOT tax of 2% of room rentals. Revenues are dedicated to the Sports Center.

Water/Wastewater Utility Fund – A governmental accounting fund better known as an enterprise fund or proprietary fund in which the services provided are financed and operated similarly to those of a private business. The rates for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Water and Wastewater Impact Fee – A fee assessed to new water and wastewater service connections. Fees are to be used for specific water and wastewater system improvements and are accounted for in the Water/Wastewater Utility Impact Fee account group.

Williamson Central Appraisal District (WCAD) – Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit.

Working Capital – The excess of current assets over current liabilities.

ACRONYMS

ACC - Austin Community College

ADA - American with Disabilities Act

AMI - Automated Metering Infrastructure

ARPA - American Rescue Plan Act

ASE - Automatic Service Excellence - The City's Fleet division in General Services has maintained its ASE Blue Seal Certification

BACA - Allen R. Baca Center for Senior/Activity Center for adults ages 50 and older

BCRUA - Brushy Creek Regional Utility Authority

BCRWWS - Brush Creek Regional Wastewater System

BRA - Brazos River Authority

CAD/RMS - Records Management System/Computer Aided Dispatch

CALEA - Commission on the Accreditation of Law Enforcement Agencies - The Round Rock Police Department has been CALEA - certified since 2004.

CAMPO - Capital Area Metropolitan Planning Organization

CCTV - Closed Circuit Television

CDBG - Community Development Block Grants

CIP - Community Investment Plan

CMRC - Clay Madsen Recreation Center

CNS- Community & Neighborhood Services

CORR - City of Round Rock

CRR - Community Risk Reduction

CRU - Crisis Response Unit

CVB - Convention and Visitors Bureau

DEA - Drug Enforcement Agency

DSO - Development Services Office

EMS - Emergency Medical Services

ETJ - Extra Territorial Jurisdiction

FBI - Federal Bureau of Investigation

FEMA - Federal Emergency Management Association

FTE - Full-time Equivalent

GASB - Governmental Accounting Standards Board

GF - General Fund

GFOA - Government Finance Officers Association

GIS - Geographical Information Systems

GSFC - General Self-Financed Construction

HIPPA - Health Insurance Portability and Accountability Act of 1996

HOT - Hotel Occupancy Tax (7% rate)

HR - Human Resources

ICMA - International City/County Management Association

ILA - Interlocal Agreement

ISO - Insurance Service Office is a for-profit organization that provides statistical information on risk. The "ISO Rating" has a large impact on most fire departments.

IT - Information Technology

LED - Light-Emitting Diode

LTL - Left-turn lane

LTN - Limited Tax Notes

MGD - Millions of Gallons per Day

M&O - Maintenance & Operations

MPC - Multipurpose Complex

MUD - Municipal Utility District

NELAP - National Environmental Laboratory Accreditation Program

NFIRS - National Fire Incident Reporting System

OSP - Old Settlers Park

PARD - Parks and Recreation Department

PEG - Public, Educational, or Governmental

PSTC - Public Safety Training Center

RRFB - Rectangular Rapid Flashing Beacon

RRFD - Round Rock Fire Department

RRISD - Round Rock Independent School District

RRPD - Round Rock Police Department

RTL - Right-turn lane

SC - Sports Center

SIB - State Infrastructure Bank

SMT - Sports Management & Tourism

SWIFT - State Water Implementation Fund of Texas

TCEQ - Texas Commission on Environmental Quality

TCFP - Texas Commission on Fire Protection

TCM - Tyler Content Manager

TPDES - Texas Pollutant Discharge Elimination System

TRAPS - Texas Recreation and Parks Society

UB - Utility Billing

UF - Utility Fund

WTP - Water Treatment Plant

WWTP - Wastewater Treatment Plant

Adopted August 28, 2025

PURPOSE

The City of Round Rock has an important responsibility to its citizens, taxpayers, ratepayers, and all customers to carefully account for public funds, to manage the City's finances wisely, and to plan for the adequate funding of services desired by the public***. These policies implement and enhance the City Council's strategic goal which states "The City of Round Rock is a financially sound city providing high value services."*** To facilitate this responsibility, certain financial policies have been developed and implemented within the parameters established by provisions of the Texas Local Government Code and the City Charter. These policies, as itemized below, are adopted by the City Council annually and considered the basis for financial management, planning, and budget preparation. These policies guide both the City of Round Rock and its blended component unit, the Round Rock Transportation and Economic Development Corporation (RRTEDC).

FUND STRUCTURE & BASIS OF ACCOUNTING

All fund structures and accounting standards of the City of Round Rock are in compliance with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards.

Governmental Funds

Governmental funds revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable while expenditures are recognized in the accounting period in which the liability is incurred, if measurable. Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting.

The governmental funds are used to account for general government operations and include the General Fund, Debt Service funds, Special Revenue funds, and Capital Projects funds. The City utilizes a full-cost approach to budgeting all of its services, which results in limited inter-fund transfers.

- **General Fund**
  The General Fund is the Primary fund for core government services and is used to account for all resources not required to be accounted for in another fund and not otherwise devoted to specific activities. Most of the financial transactions for the City are reported in this fund. The services provided by the City are classified according to activity and presented as operating departments in the budget.

- **Debt Service Funds**
  This fund type is used to account for resources used to service the principal and interest on long-term debt such as general obligation bonds, revenue bonds, certificates of obligation, limited tax notes, tax-exempt leases or other obligations classified as debt.

- **Capital Project Funds**
  Capital Projects funds are used to account for resources restricted for the acquisition or development of major capital equipment and structures. Financing sources are usually provided by transfers from other funds, bond issue proceeds, or grants-in-aid. Capital projects are generally tracked on a project-length basis. The required financing is not

appropriated on an annual basis (or any other period-length basis) but is approved at the outset of the project. The expected expenditures under the Community Investment Programs (called CIP) are presented as part of the overall budget adoption to accurately reflect the City's total expected use of funds in any given budget year but these estimates are not considered binding appropriations.

- **Special Revenue Funds**
  This fund type is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Proprietary Funds

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable while expenses are recognized in the period incurred, if measurable. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay which are treated as budgeted expenses. Depreciation and compensated absences are not recognized as budgeted expenses.

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting. These funds include the Utility Fund and the Stormwater Fund.

- **Utility Fund**
  The Utility Fund consists of utility administration, water and wastewater operations, billing and collections, environmental services, and utility fiscal support. It is the policy of the City that the water and wastewater operations be self-sufficient and not cross subsidize the other. Rates will be set to reflect cost of service by customer class where practical. The Stormwater fund collects fees based on a property's impact to the City's drainage system. The Utility Fund also accounts for the debt service and capital improvements of the utility system.

  - **Water** - Water operations include water line maintenance, water systems support, and the water treatment plant.
  - **Wastewater** - Wastewater operations include wastewater line maintenance, wastewater systems support, and the wastewater treatment plant.
  - **Stormwater Fund** - Stormwater program, including planning, engineering, programs, operations, and maintenance associated with stormwater drainage, floodplain management, and water quality management.

- **Golf Fund**
  The Golf Fund consists of course administration, operations, and fiscal support. The Golf Fund also accounts for capital improvements to the course and facilities.

STRATEGIC PLANNING AND GOALS

City Council Strategic Plan

The Council's Strategic Plan consists of the long-term Vision (15 years), five-year Goals, and near-term Policy and Management Priorities. The Vision, Goals, and Priorities are reviewed and updated by Council and staff annually and are amended and refined by the City Council at its annual Strategic Planning retreat.

Council Vision and Goals
The Council has further defined the City's Strategic Plan around six (6) Goals. These Goals become the City's strategic direction for development and implementation of its master planning, capital improvement programs for infrastructure, long-term financial plans, and annual budgets. The Goals may be reprioritized or refined from year to year but generally stay consistent.

1. Financially Sound City Providing High Value Services
2. City Infrastructure: Today and for Tomorrow
3. Great Community to Live
4. Authentic Downtown – Exciting Community Destination
5. Desirable Neighborhoods – Old and New
6. "The Sports Capital of Texas" for Tourism and Residents

LONG TERM FINANCIAL PLANNING

A Five-Year Financial Forecast and Plan will be maintained and updated annually that will identify potential tax impacts, rate adjustments, and other factors that will enable or impede the implementation of the City's Strategic Goals. Five-year plans will be created and updated for each of the City's major operating funds, including:

- General Fund, including impacts to the M&O and Debt portions of the property tax rate
- Utility Fund
- Stormwater Fund
- RRTEDC (also known as Type B) Fund
- Hotel Occupancy Tax Fund
- Sports Center Fund
- Multi-Purpose Field Complex Fund
- Golf Course Fund

The financial forecasts will assess long-term financial implications of current and proposed policies and programs and assist with the development of strategies to achieve the City's goals.

ANNUAL BUDGET

Preparation
The Charter (Section 8.03) requires that "the budget will provide a complete financial plan for all City funds and activities and, except as required by law or this Charter, shall be in such a form as the City Manager deems desirable or the City Council may require." The budget shall be submitted on or before the first day of August of each year to the City Council.

Guiding Principles:

- The annual budget will be prepared to address Council Strategic Goals and direction.
- Long-term financial needs identified in the five-year plans will be considered and addressed when appropriate.
- Current expenditures (operating and recurring capital) are to be funded with current, on-going revenues.

Proposed Budget
A proposed budget shall be prepared by the City Manager with participation from all of the City's Department Directors within the provision of the Charter and the City Council's strategic goals. A copy of the proposed budget will be available for citizen review at Round Rock City Hall, the public library, and on the City's website.

Balanced Budget
The goal of the City is to adopt and maintain a balanced operating budget using sustainable funding sources that are expected to continue to be available in subsequent fiscal years.

Revenues and Expenditures
The annual budget is staff and Council's best estimate of the revenues, expenditures, and available fund balances at the time of preparation. Therefore, transfers and amendments may be needed from time to time due to changing conditions.

Administrative Allocations
Allocations for the general support services to the Utilities Fund, Stormwater Fund, RRTEDC and any other operating funds will be reviewed, documented, and adjusted if necessary, at least once every three years to assure reasonable cost of services is allocated to those funds.

Personnel
The annual budget will also include the approved number of full-time equivalents (FTEs) for the City. Approval of budget is considered approval of the FTEs. City Manager may transfer and/or repurpose FTEs among departments and funds as needed to meet the needs of the community. If the transfer changes the total appropriations for any particular fund, then City Council approval is necessary.

In order to maintain effective staffing levels, the Police and the Fire departments may exceed total budgeted FTEs by 4.0 FTEs each to accommodate planned departures and retirements in light of the long recruitment and training times required. The departments must stay within appropriated budget for that fiscal year and receive advanced approval from the City Manager.

Fund Balance
Balances in excess of authorized reserves will be used to fund the pay-as-you-go repair and maintenance programs, major capital projects and other one-time needs.

Adoption
Upon finalization of the budget proposal, the City Council will hold a public hearing and subsequently adopt by Ordinance the final budget as amended. State law requires at least 60 percent of the members of the governing body to vote in favor of an ordinance setting a property tax rate that exceeds the no-new-revenue tax rate. In practical terms, that means five of the seven members must vote in favor of the tax rate. The budget shall be finally adopted not later than the final day of the last month of the fiscal year. The budget will be effective for the fiscal year beginning October 1.

The Annual Budget document will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.

Reporting
Summary financial reports will be presented to the City Council quarterly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

Budget Amendments
The City will amend the budget at year end, if needed, for revenue-based expenditures that exceeded budgeted amounts due to increased revenues. The City will also amend the budget, if necessary, as part of the Mid-Year Review process if any known adjustments are needed and approved at that time. The Chief Financial Officer must certify availability of revenues or funding sources prior to amendment.

Emergency Appropriations
The Charter (Section 8.05) allows for emergency appropriations “to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare.” An ordinance must be adopted by favorable votes of five (5) or more of the City Council members.

COMMUNITY INVESTMENT PROGRAM (CIP) BUDGET

The City’s goal is to maintain City facilities and infrastructure to provide services to the citizens within the community, meet growth related needs, and comply with all state and federal regulations.

Preparation
The City will maintain and periodically update master plans to maintain and expand its infrastructure including, but not limited to: City Facilities, Stormwater, Parks and Recreation, Transportation, Water and Wastewater. The City annually updates a five-year CIP schedule. The capital budget will include all capital projects, capital resources, and estimated operational impacts. Capital projects are generally tracked on a project-length basis. The required financing is not appropriated on an annual basis but is approved at the outset of the project. The expected expenditures under the CIP schedule are presented as part of the overall budget adoption to accurately reflect the City’s total expected use of funds in any given budget year but these estimates are not considered binding appropriations in that year.

Financing Programs
When determining the financing options for CIP, the City will first evaluate the available funds in the Self Finance Construction funds. Where applicable, assessments, impact fees, pro rata charges, or other fees should be used when a specific developer can be identified as specifically benefiting from a particular project. Once other financing options have been considered, long-term debt financing will be explored to acquire major assets with expected lives equal to or exceeding the average life of the debt issue.

Short-term financing including Capital Leasing and other tax-supported obligations can be used to fund vehicles, computers, and other operating equipment provided the impact to the tax rate is minimal.

CAPITAL MAINTENANCE AND REPLACEMENT

The City recognizes that deferred maintenance increases future capital costs. Assessments are made annually as part of the budget preparation process to ensure that major repairs, replacements, and maintenance necessary to preserve the City's capital investments are funded. To the extent that prior year excess fund balances are available, the City will annually fund allocations to the following:

- Fleet Maintenance and Replacement
- Information Technology
- Facilities Maintenance
- Parks and Recreation
- Public Safety Equipment
- Neighborhood Street Maintenance
- Risk Management Account

BUDGET CONTINGENCY PLAN

The City will take immediate corrective action at any time during the fiscal year if expenditure and revenue estimates are such that an operating deficit is projected at year end. Corrective actions in order of the precedence that will be explored are:

1. Reduce transfers to Self-Finance Construction Funds for pay-as-you-go CIP
2. Deferral of capital purchases
3. Expenditure reductions
4. Hiring freezes
5. Freeze merit increases
6. Use of fund balance, including repair and maintenance funds
7. Increase fees
8. Lay-off employees

The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level.

FUNDS, RESERVES AND DESIGNATIONS

The City of Round Rock will maintain budgeted minimum reserves in the ending working capital/fund balances of its operating and debt funds to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency and to maintain or enhance its credit worthiness. Funds will be used for purposes as designated by state law, charter and this policy.

General Fund

- **Reserve**
  In recognition of fund balance reserve best practices, the fund balance reserve in the General Fund shall be ninety (90) days or 25% of annual budgeted General Fund operating expenditures. Staff will evaluate the financial stability of the General Fund revenues annually to ensure the reserve requirement remains adequate.
- **Designation**
  Concentration Risk account: For any single sales taxpayer that represents more than 5% of the City's net General Fund revenues, the city will designate a concentration risk fund at or above the City's annual net exposure to that revenue source. If at any time a single taxpayer drops below that threshold or no taxpayer meets this threshold, this account may be gradually reduced and used for one-time expenditures.

Self-Finance Construction Funds

These designated funds support the City's pay-as-you-go philosophy for repair and maintenance and major capital projects to reduce or eliminate the use of long-term debt where possible. The funding sources are as follows:

- **General Self-Finance Construction (GSFC)**
  - Sales tax revenue determined to be in excess of the amount necessary for ongoing operations or above limits defined in the Revenues section.
  - Transfers at year end from the General Fund for the repairs and maintenance of fleet, facilities, parks, information technology, public safety equipment, one-time programs, and general capital improvements.
- **Utilities Self-Finance Construction (USFC)**
  - Transfers at year end from the Utility Fund to fund for major capital improvements of the Utility System.

Utilities Fund

- **Reserve**
  Working capital reserves should be 33% or one-hundred and twenty (120) days of operating expenses and annual payments for long-term water contract costs.
- **Debt Coverage**
  The City will maintain 1.35 times average annual debt service, above the bond covenant minimum requirement of 1.25 times average annual debt service.

Stormwater Fund

- **Reserve**
  Working capital reserves should be 25% or ninety (90) days of operating expenses, net of debt service requirements.
- **Debt Coverage**
  The City will maintain 1.35 times average annual debt service, above the bond covenant minimum requirement of 1.25 times average annual debt service.

Hotel Occupancy Tax (HOT) Fund (7% Hotel Tax Fund)

- **Reserve**
  Fund Balance reserves should be 25% or ninety (90) days of operating expenditures, net of debt service requirements and other designations. Bond covenant also requires 1.40 times average annual debt service to be reserved.
- **Debt**
  Per the debt covenants, the HOT bonds are subject to an "additional bonds" test. Additional bonds may be issued if pledged revenues from both HOT and Venue

taxes for the last complete fiscal year were at least 1.40 times the Maximum Annual Debt Service Requirements for all current outstanding debt and the new debt to be issued.

- **Designations**
  - **Capital Infrastructure**
    The City Council may designate available fund balance for the maintenance of assets considered part of the City's "Sports Capital of Texas" strategic goal and to meet the statutory requirements for the use of these funds. These projects may include the city-owned Dell Diamond Triple A baseball stadium and conference center, the Round Rock Sports Center, and the Old Settlers Park Multi-Purpose Field Complex.
  - **Promotion of the Arts**
    A minimum of five percent (5%) of HOT revenues, net of any incentives, is designated to fund the promotion of the Arts. The City will ensure that these funds are used to promote tourism as required by statute through an annual review of the use of the funds.
  - **Historic Preservation**
    The City Council designates three percent (3%) of HOT revenues, net of any incentives, to fund historic preservation. The City will ensure that these funds are used towards programs that support retention of the historic character of buildings, structures, sites, and districts throughout the City.

Round Rock Transportation and Economic Development Corporation (RRTEDC) (Type B)

- **Allocation of Funds for Projects**
  A five-year project spending plan will be presented and adopted at least annually to ensure adequate funds are available for transportation, economic development, and other allowed uses of Type B funds. This five-year plan will be reviewed by staff at least annually and updates will be presented to the Type B board as needed for *transportation capital improvements programs* (TCIP), *economic incentive programs* (EIP) and *other legally allowable projects* approved by the Type B board and ratified by Council.
- **Reserve**
  The RRTEDC shall maintain a reserve of $1 million or 33% of recurring operating type expenditures, whichever is higher.
- **Debt**
  Per the debt covenants, the RRTEDC bonds are subject to an "additional bonds" test. Additional bonds may be issued if pledged revenues from RRTEDC sales taxes for the last complete fiscal year were at least 1.40 times the Maximum Annual Debt Service Requirements for all current outstanding debt and the new debt.

Sports Center (2% Venue Tax Fund)

- **Reserve**
  Fund Balance reserves should be 25% or ninety (90) days of operating expenses, net debt service requirements and other designations.
- **Debt**
  Per the debt covenants, the HOT bonds are subject to an "additional bonds" test. Additional bonds may be issued if pledged revenues from both HOT and Venue Taxes for the last complete fiscal year were at least 1.40 times the Maximum Annual Debt Service Requirements for all current outstanding debt and the new debt to be issued.

- **Designations**
  It is the goal of the City Council to establish a capital replacement account of $3 million to ensure the facility is maintained.
    - **Investment Reimbursement**
      At such time as revenues are sufficient to meet operations, reserve and replacement funds, this fund is expected to repay the GSFC and HOT fund for initial investment in the Sports Center Facility.

Multi-Purpose Field Complex

- **Reserve**
  Fund Balance reserves should be 25% or ninety (90) days of operating expenses.

- **Designation**
  A designation of $750,000 is established as a capital replacement account to ensure the facility is maintained.

- **Funding Source**
  Operating and debt principal and interest costs not covered by tournament and field rentals will be funded by transfers from the General Fund and HOT Fund at 50% from each fund.

Golf Course Fund

- **Reserve**
  It is the goal of the City Council to establish fund balance reserves of 25% or ninety (90) days of operating expenses.

- **Designation**
  A designation of $150,000 is established as a capital replacement account to ensure the facility is maintained.

REVENUES

The City will maintain a diverse and stable revenue system. In order to protect the City from revenue shortfalls and to maintain a stable level of service, revenues will be estimated realistically and conservatively taking into account the volatile nature of various revenue streams. The analysis will include probable economic changes and their impacts on revenues, historical collection rates, and trends. The benefits of a revenue source should exceed the cost of administration and collection of that revenue.

- **Property Tax**
  All real and business personal property located within the City will be valued at 100% of the fair market value for any given year based on the current appraisal supplied by Williamson and Travis Central Appraisal Districts. The property tax rate will be calculated and applied in accordance with State law.

- **Sales Tax**
  Sales tax revenue will be used to fund the recurring operations of the General Fund, the transportation improvements, and economic development activities of the RRTEDC (Type B) Fund, and one-time capital requirements in the General Self-Finance Construction Fund. Sales tax revenue fluctuates due to changes in economic conditions and will be closely monitored to ensure the needs of the City are met.

Key Sales Taxpayer Limits
The City's goal is to have balanced and reliable ongoing revenues for its General Fund operations without over-reliance on any single sales tax provider or group. Therefore, any single tax provider or group will be limited to 15% of the total General Fund budgeted sales tax revenue, net of incentives for FY 2024, and thereafter with excess being recognized in the General Self-Finance Fund.

General Fund Sales Tax Cap
Any expected or realized sales tax in the General Fund will not exceed 45% of the operating budget. Any amount above 45% will be recognized in the General Self-Finance Construction Fund for pay-as-you-go one-time capital expenditures or projects.

- **User Fees and Charges**
  For services associated with a user fee or charge, the direct and/or indirect costs of that service will be offset by a fee where possible. The City will review fees and charges no less than once every two years to ensure that fees provide adequate coverage for the cost of services. The City Council will determine how much of the cost of a service should be recovered by fees and charges.

- **Utility Rates**
  Rates will be reviewed periodically and adopted to generate sufficient revenues to fully cover operating expenses, meet debt coverage requirements and provide an adequate level of working capital. The utility revenues will be budgeted based on an average year's rainfall/consumption. The rate analysis will anticipate neither drought nor wet conditions. Adjustments to the utility rates will be made based on revenue requirements over the five-year forecast for the Utility Fund. When financially feasible, a transfer from the Utility Fund will be budgeted to fund pay-as-you-go one-time capital expenditures or projects. It is the City's goal to have growth pay for growth through impact fees and developer contributions where practical.

- **Franchise Fees**
  Derived from major public utilities operating within the City, franchise fees are intended to reimburse the City for use of public streets and rights of way.

- **Hotel Occupancy & Venue Taxes**
  Taxes imposed on hotel room nights and short-term rentals less than 30 days allowed by statutory and charter authority. The use of these revenues are limited by state law to specific tourism promotion activities. The revenues will be estimated using actual properties and occupancy rates and prior year revenue collections.

- **Non-Recurring Revenues**
  One-time or non-recurring revenues should not be used to finance current ongoing operations.

EXPENDITURES

- **Appropriations & Transfers**
  All expenses of the City will be made in accordance with the adopted annual budget or as legally amended. The legal level of control is at the fund level. The City Manager is authorized to transfer budgeted amounts among departments within any fund; however, any transfers or amendments that change the total expenditures of any fund must be

approved by the City Council.

- **Procurement**
  In accordance with state law and city ordinances, the City is to provide for the fair and equitable treatment of all persons involved in public purchasing with the City of Round Rock, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity while meeting all legally mandated federal, state, and local requirements. Competitive pricing will be sought in accordance with the following guidelines to ensure the best value is obtained through the procurement of products and services:

- **Formal Approvals**
  The City Manager or City Council approval is required as detailed below.
  - City Manager Approval
    - Any outside agreement/contract that requires a signature under $100,000.00;
  - City Council Approval
    - Any item the City Manager deems necessary to require City Council approval;
    - Any outside agreement/contract over $100,000.00; and not included as Authorized Purchases;
    - All intergovernmental agreements.

- **Authorized Purchases**
  The adopted annual budget will include an Authorized Purchases list that considers certain planned purchases as approved in advance by Council. This policy allows the City Manager to approve items as listed without going back to Council under certain conditions.
  - Routine equipment and technology purchases as included in the budget and the budget list are considered approved by Council, unless:
    - Item is $350,000 or greater, unless the Council makes an exception;
    - Item contains a contract requiring the Mayor's signature;
    - Purchase deviates from the original purchase as designated on the list;
    - Cost exceeds planned cost by 10%
    - Council has designated that item (s) come back for approval
  - Capital projects and funding agreements will be presented to Council for consideration and approval.

CASH MANAGEMENT AND INVESTMENTS

The City Council has formally approved a separate Investment Policy for the City of Round Rock that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council and applies to all financial assets held by the City and applies to all entities (component units) included in the City's Annual Comprehensive Financial Report (ACFR) and/or managed by the City. The City will maintain cash management and investment policies and procedures will maintain the public trust through responsible actions as custodians of public funds.

Cash Management Philosophy
The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.

Investment Objectives
The City's investment program will be conducted as to accomplish the following listed in priority order:

- Safety of the principal invested
- Liquidity and availability of cash to pay obligations when due
- Maximize earnings (yield) to the greatest extent possible consistent with the City's investment policy.

DEBT

The City of Round Rock establishes the following policy concerning the issuance and management of debt. This policy is to improve the quality of decisions in relation to the City's financing activities, provide a comprehensive view of the City's long-term debt picture and make it easier for decision-makers to understand issues concerning debt issuance and management.

It is the intent of this policy that the City's debt be managed and monitored so as to enhance or maintain its credit rating with major ratings agencies.

Conditions of Debt Issuance
Debt should be issued for the purpose of meeting the needs of the community through funding of capital projects and equipment but without constituting an unreasonable burden to taxpayers.

Long-term debt is only issued to finance the acquisition and/or construction of capital improvements. Additionally, only capital needs identified in the community investment program will be considered. Refunding bonds will only be issued if the present value of debt service savings exceeds three percent of the par value of the refunded bonds.

Types of Debt
- **General Obligation Bonds**
  General Obligation (GO) Bonds may only be issued with a majority approval of a popular vote. The use of the proceeds from GO Bonds is limited to the acquisition or improvement of real property and other uses allowed by law and applicable bond ordinances. Libraries, parks, and public safety facilities are all types of facilities that could be financed with GO Bonds. To the extent that property tax revenues are used to fund debt service, an increase to the property tax will be proposed.

- **Certificate of Obligations**
  Certificate of Obligations (CO) may be used to fund capital improvements or equipment that are not otherwise funded by general obligation or revenue bonds. With CO bonds, the voters have an option to petition for an election on whether the certificates should be issued. There is a forty-five (45) day notice period before a city can pass an ordinance to issue the certificates giving time for citizen input and time to gather signatures for a petition to call an election. To the extent that property tax revenues are used to fund debt service, an increase to the property tax will be proposed.

- **Enterprise Revenue Bonds**
  Enterprise Revenue Bonds finance facilities for a revenue producing enterprise and are payable from revenue sources within that enterprise. Municipal Water and Sewer and Solid Waste are examples of revenue producing enterprises within the City.

- **Refunding Obligations**
  Pursuant to the Government Code and various other financing statutes applicable in particular situations, the City Council is authorized to provide for the issuance of bonds for the purpose of refunding any long-term obligation of the City. Absent any significant non-economic factors, a refunding should produce minimum net debt service savings (net of reserve fund earnings and other offsets) of at least 3% of the par value of the refunded bonds on a net present value basis, using the refunding issue's True Interest Cost (TIC) as the discount rate, unless the Finance Department determines that a lower savings percentage is acceptable for issues or maturities with short maturity dates.
- **Tax Anticipation Notes**
  Proceeds from Tax Anticipation Notes are used to fund projects whose source of payment is future tax revenues. These instruments have a term of one to three years and are for a specific purpose such as temporary financing for capital improvements, cash flow needs and major equipment leasing.

- **Leases**
  Leases may be used to finance major capital purchases, other than infrastructure, including fleet, major system upgrades and large equipment purchases.

- **Assessment Bonds**
  Proceeds from Assessment Bonds may be used to finance local public improvements, provided that said improvements benefit the parcels of land to be assessed. Local streets, streetlights, landscaping, sidewalks, and sanitary sewers are some examples of local improvements commonly financed by assessment bonds.

- **Internal Borrowing Between City Funds**
  The City can authorize use of existing long-term reserves as "loans" between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be repaid within ten (10) years. The loan will be considered an investment of working capital reserves by the lending fund.

- **Other Obligations**
  There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to limited tax notes, non-enterprise revenue bonds, bond anticipation notes, grant anticipation notes and judgment or settlement obligation bonds.

Restriction on Debt Issuance

- The City of Round Rock **will not** use long-term debt to finance current operations or normal maintenance.
- Derivative products **will not** be used by the City.
- Swaps **will not** be entered into without establishment of a Swap Policy.
- Variable rate debt **will not** be entered into without establishment of a Variable Rate Debt Policy.

Limitations on Outstanding Debt

There is no direct debt limitation in the City Charter or under State law. The City operates under a Home Rule Charter (Article XI, Section 5, Texas Constitution) approved by voters in August

1977 that limits maximum tax rate, for all City purposes to $2.50 per $100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for general obligation debt service.

Characteristics of Debt Issuance

When the City finances capital projects by issuing bonds, it will pay back the bonds within standard terms that include the following:

- Term may be up to 30 years depending on cash flow assumptions, or useful life of asset being financed.
- Call provisions will be shortest possible optional call consistent with optimal pricing.
- The City will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue.
- The City will avoid variable-rate debt due to the potential volatility of such instruments. Therefore, the City will avoid the use of variable-rate debt for its general obligation bond issues.
- The Debt service program will be managed in conformity with applicable bond covenants.

Commercial insurance or other credit enhancements to the bond rating shall be considered when cost-effective.

Debt Issuance Process

The City shall utilize the services of an independent, Municipal Securities Rulemaking Board-registered financial advisor on all debt financing. Although not required, the City may utilize a request-for-proposal (RFP) selected pool of underwriters to mitigate time constraints and reduce overhead costs to the City in procuring such services. Bond counsel will be used for each transaction.

The Finance Department shall review each debt issuance transaction on a case-by-case basis to determine the most appropriate method of sale.

- **Competitive Sale**
  In a competitive sale, bids for the purchase of the bonds are opened at a specified place and time and are awarded to the underwriter (or syndicate) whose conforming bid represents the lowest true interest cost to the City (TIC). This method is most advantageous when the debt to be issued is less complex, the municipal bond market for high-grade credits is stable, and the sale of the City's bonds is assured.
  - Bond sales shall be cancelable at any time prior to the time bids are to be received.
  - Upon award to the bidder whose conforming bid represents the lowest true interest cost, the City may restructure the bonds in accordance with the Official Notice of Sale. The City shall reserve the unfettered right to reject all bids or waive bid irregularities.

- **Negotiated Sale**
  In a negotiated sale, the City chooses the initial buyer of the bonds in advance of the sale date. The initial buyer is usually an investment banking firm, or a syndicate of investment banking firms interested in reoffering the bonds to investors through an underwriting process. This type of sale allows the City to discuss different financing techniques with the underwriter in advance of the sale date. This method is most advantageous when the debt issue is complex, debt structuring flexibility is required (as would be the case in a bond refunding) or the municipal bond market is unstable or uncertain.

- **Direct Purchase**
  In a direct purchase, the City may select a private purchaser willing to bid a below market rate or other preferential financing terms. Such transactions often allow debt to be issued more efficiently by eliminating the need for bond ratings and other associated issuance costs. Such financing will be analyzed on a case-by-case basis, depending primarily on rates prevailing in the market from time to time.

Rating Agency Communication & Disclosure

The City will seek to maintain and improve its current bond ratings so its borrowing costs are reduced to a minimum and its access to credit is preserved. In conjunction with the financial advisor, the City will open a line of communication with at least one of the rating agencies (Standard and Poor's, Moody's, or Fitch) when issuing new bonds or refunding existing bonds to obtain an affirmed or upgraded rating.

Full disclosure of the City's operations will be made to the bond rating agencies. The City staff, with the assistance of the financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies.

The City will adhere to the recommended disclosure guidelines as endorsed by the Public Securities Association, the Government Finance Officers Association, the Municipal Securities Rulemaking Board, the Government Accounting Standards Board, and the nationally recognized municipal securities information repository (NRMSIR) and any state information depository (SID) that is designated by the State of Texas and approved by the staff of the United States Securities and Exchange Commission (the SEC). SEC Rule 15c2-12 defines disclosure required by the SEC.

Bond Reimbursement Resolutions

The City may utilize bond reimbursements as a tool to manage its debt issues, arbitrage requirements, and project timing. In so doing, the City uses its capital reserve "cash" to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for General Capital projects that have a direct impact on the City's ad valorem tax rate when the bonds will be issued within the term of the existing City Council. In the event of unexpected circumstances that delay the timing of projects, or market conditions that prohibit financially sound debt issuance, the approved project can be postponed and considered by a future council until circumstantial issues can be resolved.

The City Council may also authorize revenue bond reimbursements for approved utility and other self-supporting capital projects within legislative limits.

The total outstanding bond reimbursements may not exceed the total amount of the City's reserve funds.

Investment of Bond Proceeds

The City maintains in its Investment Policy document approved by the City Council, the strategy and policies for investing bond proceeds. The City's Investment Policy complies, and will at all times comply, with the provisions of the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended. Interest on bond proceeds is restricted such that it may only be used to fund projects that have the same purpose as the purpose for which the bonds were originally issued. Construction proceeds are typically invested in short-term securities so that they are liquid. Interest & Sinking funds may be invested longer as they have to be maintained for the life of the issue.

Federal Requirements

The City will maintain written procedures to follow post issuance compliance rules, arbitrage rebate and other Federal requirements.

- Post issuance tax compliance rules will include records retention, arbitrage rebate, use of proceeds, and
- Continuing disclosure requirements under SEC Rule 15c2-12, MSRB standards, or as may be required by bond covenants or related agreements.

ECONOMIC DEVELOPMENT

The City will actively promote economic development and business retention with prescribed business focus areas to maintain and expand the long-term business, financial and employment base for the community. These efforts will be accomplished through a contract with the Round Rock Chamber of Commerce and partnership with City staff, Council, and local business leadership.

- An economic development plan or strategy will be developed and periodically reviewed and updated as conditions change.
- Financial incentive guidelines will be established and periodically reviewed.
- Both economic impact and direct financial impact to the City will be evaluated and considered for each incentive proposal.
- Risks will be assessed as part of each proposed agreement and mitigated by emphasizing performance-based programs and financial surety provisions where possible for any up-front investments by the City or its partners.

Approved incentive agreements will be monitored for compliance with reporting of that compliance made to the City Manager at least annually. The City will comply with all State or Federal reporting requirements for its economic development agreements.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- **Accounting**
  The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer (CFO) is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

- **Audit of Accounts**
  In accordance with the City Charter, an independent audit of the City accounts will be performed every year. The auditor is retained by and is accountable to the City Council

and will have no personal interest, directly or indirectly, in the financial affairs of the city or any of its officers. The auditing firm will serve for up to 5 years, at which time, the City will re-solicit proposals for these services if deemed necessary by the City Council. The actual need to rotate an auditing firm will be considered, but only at the discretion of the City Council in providing for the best financial oversight of the City.

- **External Reporting**
  Upon completion and acceptance of the annual audit by the City's auditors, the City will prepare a written Annual Comprehensive Financial Report (ACFR) which will be presented to the City Council within 180 calendar days of the City's fiscal year end. The ACFR will be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and will be presented annually to the Government Finance Officer Association (GFOA) for evaluation and consideration for the Certificate of Achievement in Financial Reporting.

- **Receivables Policy**
  All receivables of the City are accounted for, aged and collected at the earliest opportunity. Delinquent receivables are processed expediently and collection agencies are utilized when appropriate.

- **Payables Policy**
  All payables for incurred expenses are accounted for, aged and paid at the latest permissible time to maximize the City's investment earning capability. All applicable discounts are taken.

INTERNAL CONTROLS

The Finance Department is responsible for designing appropriate controls for the departments and the departments are responsible for implementation. Inherent in these responsibilities is the recognition that the cost of the internal control should not exceed the benefits expected to be derived. The objective of internal controls is to provide management with reasonable, but not absolute, assurance that assets are safeguarded from fraud and are recorded properly.

- **Department Policies**
  Where appropriate, this City will maintain appropriate policies to manage budgetary expenditures and control, procurements, personnel, and staffing management. These policies will be developed, updated, and approved by the City Manager as necessary.

- **Written Procedures**
  Wherever possible, written procedures will be established and maintained by the CFO for all functions involving cash handling and/or accounting throughout the City.

- **Internal Audit Program**
  An internal audit program will be maintained by the CFO to ensure compliance with City policies and procedures and to prevent the potential for fraud.

EMPLOYEES & COMPENSATION

Realizing the importance and contribution of employees in achieving the Strategic Goals of the City and to maintaining its high standards, the City's policy as an employer is to attract and retain quality employees who provide excellent, friendly service to the Round Rock community in an effective and efficient manner.

To meet the goal of a quality workforce, the City will maintain competitive compensation and benefit programs.

- The proposed budget will include an amount adequate to cover changes in market salaries, as well as funds for performance-based merit increases as determined annually by the City Manager.
- The City will maintain a competitive health insurance program, including considering new options and adjustments to provide quality benefits in a cost-effective manner.

SELF INSURANCE & RISK MANAGEMENT

The City will maintain an internal service fund to account for the self-funded health insurance coverage for all City employees. In addition to the basic coverage provided to each employee, the employee may purchase dependent coverage through payroll deductions. Coverage will be financed by contributions from the City and employee payroll deductions.

The City will make a diligent effort to avoid or prevent loss of City assets and to reduce the City's exposure to liability. All reasonable options will be investigated to finance risk exposure. If risk is retained, reserves will be established based on actuarial determinations.

FEDERAL AND STATE GRANTS

The City will seek State and Federal grants where applicable and practical. The benefits of the grant should exceed the cost of administration of the grant when possible. Council should approve the application of all grants that will have future funding requirements.