

DEB'S PROPERTY TAX AND FISCAL RESPONSIBILITY ACTION PLAN

| Area of Focus | Specific Actionable Steps | Proposed Implementation Time | Metrics for Success |
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| Property Tax Relief (Homestead Exemption) | <p>Propose and advocate to the City Council for a phased increase in the general homestead exemption: 5% in FY26, 8% in FY27, and 10% in FY28.</p> <p>Request City staff perform and present detailed revenue impact analysis for each proposed exemption increase phase well before budget deliberations.</p> <p>Prepare clear presentations for Council and the public explaining the rationale, impact comparisons with other cities, and affordability within the budget context.</p> <p>Engage council members in work sessions to discuss the proposal and build support prior to formal votes.</p> | <p>Budget deliberations:</p> <p>Summer 2025 (for FY26) Summer 2026 (for FY27) Summer 2027 (for FY28).</p> <p>Analysis to be completed ~1-2 months prior each year.</p> <p>Presentations concurrent with deliberations. Engagement ongoing.</p> | <ul style="list-style-type: none"> - Council adoption of the 5%, 8%, and 10% exemptions in respective years. - Timely completion and presentation of impact analyses. - Positive reception and understanding of rationale by Council/public. |

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| Property Tax Relief (Senior Exemption) | <p>Propose and advocate to Council to increase the Over-65 property tax exemption to equal the Disability exemption.</p> <p>Direct City staff to calculate the precise revenue impact of this equalization.</p> <p>Compile comparative data from other Dallas County cities with equal exemptions as supporting evidence.</p> <p>Communicate the fairness rationale and benefit to seniors during budget discussions.</p> | <p>Target for inclusion in the FY2026 budget (deliberations Summer 2025). Analysis and data compilation prior to deliberations.</p> <p>Alternatively, propose phased increase:</p> <p>FY2026 - \$35,000 FY2027 - \$45,000 FY2028 - \$50,000</p> | <ul style="list-style-type: none"> - Council adoption of the equalized Over-65 exemption. - Revenue impact analysis completed and presented. - Comparative data presented to Council. |
| Property Tax Rate Management | <p>Advocate during annual budget discussions for setting the tax rate nearer the "no new revenue" (NNR) rate, balancing service needs.</p> <p>Request staff analysis comparing service levels achievable at NNR, proposed, and Voter-Approval rates.</p> | <p>Annually during budget cycles (starting Summer 2025). Forecast development within first 1-2 years. Communication ongoing.</p> | <ul style="list-style-type: none"> - Adopted rate vs. NNR rate each year. - Completion and Council review of multi-year forecast. - Public statements clearly articulating rate rationale. - Long-term rate trend analysis. |

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| | <p>Initiate development of a 5-10 year financial forecast modeling paths (expenditure control, revenue growth) toward the aspirational .40s/.50s rate range.</p> <p>Clearly communicate the annual tax rate decision, explaining the balance between tax burden and city services/investments.</p> | | |
| <p>Fiscal Responsibility & Cost Efficiency</p> | <p>Initiate review with staff to identify potential cost savings and efficiencies across departments.</p> <p>Specifically explore feasibility and cost/benefit of in-sourcing more services.</p> <p>Introduce/enhance performance metrics for city departments linking budget to service outcomes.</p> <p>Explore priority-based or zero-based budgeting elements for annual budget reviews.</p> | <p>Initiate review/exploration within first 9 months. Implement findings/new processes over subsequent budget cycles. Performance metrics ongoing. Contract review schedule TBD.</p> | <ul style="list-style-type: none"> - Documented cost savings and efficiencies identified and implemented. - Decision made on in-sourcing specific services based on analysis. - Performance metrics established and reported. - Budget process includes enhanced justification methods. - New technologies implemented. |

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| | <p>Champion technology adoption for process automation and efficiency gains.</p> <p>Institute periodic review of major city contracts for competitiveness and value.</p> | | <ul style="list-style-type: none"> - Contract review process established/executed. |
| Revenue Diversification & Economic Development | <p>Prioritize attracting businesses to generate sales tax & diversifying the tax base.</p> <p>Identify and target specific business sectors (retail, dining, desired commercial) suitable for various areas of Rowlett.</p> <p>Advocate for strategic infrastructure investments (roads, beautification) that support business attraction.</p> <p>Collaborate with Chamber of Commerce, business associations, and EDAB on targeted outreach and responsible incentive strategies.</p> | <p>Ongoing, starting within the first 90 days. Infrastructure advocacy during budget cycles. Zoning review initiated within first 1-2 years.</p> | <ul style="list-style-type: none"> - Growth in sales tax collections. - Increase in commercial property % of tax base. - Successful attraction/expansion of targeted businesses. - Infrastructure projects supporting ED goals funded/completed. - Zoning/plan updates adopted if needed. |

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| | Initiate review of zoning/land-use plans to ensure alignment with economic development goals. | | |
| Public Engagement & Transparency | <p>Implement enhanced methods for citizen input during budget process (town halls, online tools).</p> <p>Develop and distribute simplified "Budget in Brief" summaries for proposed and adopted budgets.</p> <p>Host post-budget adoption information sessions (in-person/online) explaining decisions.</p> <p>Ensure a user-friendly online portal for all budget documents, schedules, and feedback mechanisms.</p> | <p>Begin exploring new input methods before FY26 budget cycle (Summer 2025). Budget summaries/sessions starting with FY27 budget. Portal enhancement ongoing.</p> | <ul style="list-style-type: none"> - Increased citizen participation in budget process. - Positive feedback on clarity/accessibility of budget information. - Availability and use of "Budget in Brief" and online portal. |
| Council Collaboration | <p>Foster open dialogue and collaboration between Council, staff, and citizens on fiscal matters.</p> <p>Schedule more informal Council work sessions focused on budget</p> | <p>Ongoing, starting immediately. Set schedules for regular work sessions and subcommittee updates. Goal-setting within first three months.</p> | <ul style="list-style-type: none"> - Constructive Council discussions on fiscal issues. - Budgets passed reflecting shared priorities. |

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| | <p>outlook, financial planning, and fiscal goals.</p> <p>Receive regular reports and updates from the finance subcommittee to the full council.</p> <p>Ensure Council receives timely, comprehensive financial data/analysis from staff.</p> <p>Facilitate early-term Council goal-setting session including fiscal strategy alignment.</p> | | <ul style="list-style-type: none"> - Council members report satisfaction with information flow. - Agreed-upon fiscal goals documented from goal-setting. |
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