



CITY OF WEST LAKE HILLS, TEXAS
NOTICE OF CITY COUNCIL REGULAR MEETING
Wednesday, August 27, 2025 at 7:00 PM

Notice is hereby given that the City Council of the City of West Lake Hills, Texas, will hold a Regular Meeting on the 27th day of August 2025 at 7:00 p.m., in the Council Chambers, Municipal Complex, 4010 Bee Cave Road, West Lake Hills, Texas, at which time the following items will be discussed, to-wit:

REMOTE ACCESS - Join Zoom Meeting at <https://us02web.zoom.us/j/3499549035>

Or via telephone: Dial (346) 248-7799 - Meeting ID: 349 954 9035

If you wish to speak during the meeting or provide written comments, please email your name, phone number, comments, and the item number you wish to speak/comment on to citysec@westlakehills.gov by 1:00 P.M. on August 27, 2025.

1. **Call to Order**
2. **Citizen Communications** The City Council welcomes public comments at this point on any issue. If the issue is listed on the agenda, the speaker may choose to comment during the Public Comment period or when the specific agenda item is taken up by the Council later in the meeting. The Council cannot respond to or discuss matters not listed on the agenda. The Council may provide factual information, refer the item to a staff member, or request the item be added to a future meeting agenda. Speakers shall limit their comments to five (5) minutes each.
3. **Consent Agenda** All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one (1) motion. No separate discussion or action on any of the items is necessary unless requested by a Council Member.
 - a. Approval of the August 13, 2025 Regular Meeting Minutes.
 - b. Approval of a resolution certifying the adoption of a Section 125 Premium Only Plan for the City of West Lake Hills to be effective as of October 1, 2025.
4. **Finance** Discuss and consider action on the Fiscal Year 2025-26 Proposed Budget.
5. **Administration** Discuss and consider alternative enforcement mechanisms related to code enforcement efforts.

6. Administration Discuss and consider a facility use policy for West Lake Hills City Hall.
7. Administration Discussion and update on bond items regarding Proposition A (new municipal complex) and Proposition B (street and drainage projects).
8. Administration Receive an update and consider possible action regarding City of West Lake Hills v. Jaffe - 1405 Wildcat Hollow.
9. Adjournment

Approved by: James Vaughan, Mayor

Certificate

I certify that the above Notice of the August 27, 2025 City Council Regular Meeting was posted on the bulletin board at the Municipal Complex, 4010 Bee Cave Road, West Lake Hills, Texas on Friday, August 22, 2025 by 5:00 pm. and will remain posted continuously until said meeting is convened.

Signed by: Terry Blanchard, City Secretary

The City of West Lake Hills is committed to compliance with the Americans with Disabilities Act. Reasonable accommodation and equal access to communications will be provided upon request.

All items on the agenda are for discussion and/or action. City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

CITY OF WEST LAKE HILLS, TEXAS
MINUTES OF A CITY COUNCIL REGULAR MEETING
Wednesday, August 13, 2025 at 7:00 PM

1. Call to Order

With a quorum present, Mayor Pro Tem Bowman called the meeting to order at 7:08 p.m.

CITY COUNCIL PRESENT:

Mayor Pro Tem Gordon Bowman
Dana Harmon
Brian Plunkett
Beth South
Darin Walker

CITY STAFF PRESENT:

City Administrator Trey Fletcher
City Secretary Terry Blanchard
Finance Director Vonda Ragsdale
Director of BDS Jennifer Bills
Chief of Police Scott Gerdes
Asst. City Attorney Esther Pena

The meeting was suspended at 7:09 p.m.
The meeting was reconvened at 8:42 p.m.

2. Citizen Communications The City Council welcomes public comments at this point on any issue. If the issue is listed on the agenda, the speaker may choose to comment during the Public Comment period or when the specific agenda item is taken up by the Council later in the meeting. The Council cannot respond to or discuss matters not listed on the agenda. The Council may provide factual information, refer the item to a staff member, or request the item be added to a future meeting agenda. Speakers shall limit their comments to five (5) minutes each.

Mayor Pro Tem Bowman opened the meeting for public comments.

Randy Lee provided comments to the Council regarding the tree ordinance, city regulations, and thanked the Council for recognition of the 911 Westlake Drive building.

Hearing no further comments, the public comment section was closed.

4. Land Use **105 Wood Trail** - Discuss and consider action on a recommendation from ZAPCO on proposed variances to the Texas Administrative Code Chapter 30, Chapter 285 adopted in Sections 18.03.064 and 18.03.065 and 22.03.281 of the West Lake Hills Code to allow:
- a. The placement of a structure within 5 feet of a septic facility (TAC 285.91(10); and
 - b. The placement of a structure above a septic facility (TAC 285.34(e)(2) and TAC 285.39(c)).

Applicant: Tanya Clement, Property Owner. Director Bills gave a summary.

MOTION: Upon a motion made by Councilmember Plunkett and a second by

Councilmember Harmon, the Council voted five (5) for and none (0) opposed to approve the variance requests with two conditions: (1) Future buyers are made aware of these variances and the potential issues associated with them; and (2) Property owners must obtain a letter from the engineer or sanitarian stating that these variances will not cause damage to the tank and submit the letter to the City. Motion carried.

5. Land Use 105 Wood Trail - Discuss and consider action on a recommendation from ZAPCO on proposed variances to City of Austin Environmental Criteria Manual 3.5.2 as adopted by reference in Section 22.03.305(b) of the West Lake Hills Code to allow:
- a. For encroachment of greater than 50% of the critical root zone of a tree; and
 - b. For grading greater than 4 inches within the 50% critical root zone of a tree.
- Applicant: Tanya Clement, Property Owner.

Director Bills gave a summary. Due to revised plans, there will be no grading necessary for installation.

MOTION: Upon a motion made by Councilmember Walker and a second by Councilmember Harmon, the Council voted five (5) for and none (0) opposed to approve variance 5.a. as requested. Motion carried.

3. Consent Agenda All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one (1) motion. No separate discussion or action on any of the items is necessary unless requested by a Council Member.
- a. Approval of the July 23, 2025 Regular Meeting Minutes.
 - b. Approval of contracts with Travis County for an Election Services Agreement and a Joint Election Agreement for the November 4, 2025 Special Election.
 - c. Approval of the Interlocal Cooperation Agreement for Public Health Services between the City of Austin and the City of West Lake Hills.
 - d. Approval of an ordinance amending the wastewater rates.
 - e. Approval of an Interlocal Agreement with the City of Austin for a Youth Diversion Program.
 - f. Approval of employee insurance and benefit options for fiscal year 2025-26 and authorize the City Administrator to execute documents related to the same.
 - g. Approval of an ordinance amending Chapter 2, Sections 2.02.033 and 2.02.034 regarding time, date and place of regular City Council meetings, and agenda requirements.
 - h. Approval of an ordinance amending various sections of the City Code to update the address for City Hall to 4010 Bee Cave Road.
 - i. Approval of an ordinance repealing Article 2.08 ("Sale of Surplus or Salvage Property") of Chapter 2, Title I of the City Code.
 - j. Approval of a resolution establishing a policy for the sale of surplus or salvage property to include use of online auctions and other modernized disposal methods.

MOTION: Upon a motion made by Councilmember Harmon and a second by Councilmember Walker, the Council voted five (5) for and none (0) opposed to approve the consent agenda as presented. Motion carried.

6. Ordinance Discuss and consider action to adopt an ordinance calling a Special Election to be held on November 4, 2025 for the reauthorization of the local sales and use tax in the City of West Lake Hills, Texas at the rate of one-half (½) of one percent to continue providing revenue for maintenance and repair of municipal streets with the tax expiring on the fourth anniversary of the date of this election unless the imposition of the tax is reauthorized.

Mayor Pro Tem Bowman made a statement to the Council.

MOTION: Upon a motion made by Councilmember Plunkett and a second by Councilmember Walker, the Council voted five (5) for and none (0) opposed to approve the ordinance with the amendment of the tax expiring on the eighth anniversary of the date of this election unless the imposition of the tax is reauthorized. Motion carried.

7. Finance Discuss and consider action on the Fiscal Year 2025-26 Proposed Budget.

Director Ragsdale gave a brief summary. A request was received to include an annual \$3,600 expense for the new OSSF MGO Connect module in the FY 2025-26 proposed budget.

8. Finance Discuss and consider action to approve the Certified Appraisal Roll and the proposed Ad Valorem Tax Rate for Maintenance and Operations and for the Debt Service for Fiscal Year 2025-26 Proposed Budget.

Director Ragsdale gave a brief summary.

RECORD VOTE

MOTION: Upon a motion made by Councilmember Bowman and a second by Councilmember Harmon, the Council voted five (5) for and none (0) opposed to approve the Certified Appraisal Roll and the proposed Ad Valorem Tax Rate for Fiscal Year 2025-26 Proposed Budget. Motion carried with voting as follows:

RECORD VOTE	Aye	Nay	Absent / Abstain
Dana Harmon – Council Place 1	X		
Brian Plunkett – Council Place 2	X		
Beth South – Council Place 3	X		
Darin Walker – Council Place 4	X		
Gordon Bowman – Council Place 5	X		
Mayor James Vaughan			(does not vote)

9. Administration Receive an update and consider possible action regarding City of West Lake Hills v. Jaffe - 1405 Wildcat Hollow.

Director Bills provided an update to the Council.

10. Adjournment

MOTION: Upon a motion made by Councilmember Walker and a second by Councilmember Bowman, the Council voted five (5) for and none (0) opposed to adjourn the meeting at 9:23 p.m. Motion carried.

Respectfully submitted,

JAMES VAUGHAN, MAYOR

ATTEST:

Terry Blanchard, TRMC
City Secretary

These minutes were approved on August 27, 2025.

City of West Lake Hills

City of West Lake Hills
4010 Bee Cave Rd
West Lake Hills, TX 78746

Section 125 Premium Only Plan

Plan Document

Effective October 01, 2025

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Introduction

The company has adopted this Plan effective October 01, 2025. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the City of West Lake Hills Premium Only Plan (the "Plan").

I. Article - Definitions

01. **"Administrator"** means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the plan. In the event an Administrator has not been appointed, or resigns from an appointment, the Employer shall be deemed to be the Administrator.
02. **"Benefit"** means any of the optional benefit choices available to a Participant as outlined in the Section titled: "Benefit Options".
03. **"Code"** means Section 125 of the Internal Revenue Code of 1986, as amended or replaced from time to time, and any governing regulations or applicable guidance thereunder.
04. **"Compensation"** means the total cash remuneration received by the Participant from the Employer during a Plan Year, prior to any reductions pursuant to an Election to Participate form authorized hereunder.
05. **"Dependent"** means any individual who is so defined under an Insurance Contract or who is (i) a Qualifying Child (within the meaning of Code Section 152(c), subject to the exceptions of Code Section 152(b)) or Participant's child (within the meaning of Code Section 152(f)(1)) who has not attained age 27 as of the end of the taxable year, or (ii) a Qualifying Relative who qualifies as a dependent under an Insurance Contract or under (within the meaning of Code Section 152(d), subject to the exceptions of Code Section 152(b)) (as modified by Code Section 105(b)), as applicable. Certain provisions of "Michelle's Law," in which the requirement that a Dependent child have a full-time status in order to extend coverage past a stated age, will generally not apply if the child's failure to maintain full-time status is due to a medically necessary leave of absence or other change in enrollment (such as a reduction of hours). Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.
06. **"Effective Date"** means the effective date of the Plan which is October 01, 2025.
07. **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Section titled: "Initial Elections".
08. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility". However, 2% shareholders as defined under Code Section 1372(b) and self-employed individuals as defined under Code Section 401(c) shall not be eligible to participate in this Plan. An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.
09. **"Employee"** means any person who is employed by the Employer, but generally excludes any person who is employed as an independent contractor and any person who is considered self-employed under Code Section 401(c), as well as any person who is a greater than two percent (2%) shareholder in a Subchapter S corporation, a partner in a partnership or an owner or member of a limited liability company that elects partnership status on its tax return. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2), unless excluded by the terms of an Insurance Contract.
10. **"Employer"** means the Government Entity or any such entity specified in Item 1 of the Adoption Agreement, and any Affiliated Employer (as defined in the Article titled: "Definitions"), that adopts this Plan; and any successor, that maintain this Plan; and any predecessor that has maintained this Plan.
11. **"Health Savings Account"** means an account established in accordance with Code Section 223(d) to which part of any Eligible Employee's Salary Redirection amounts may be allocated.

12. **"Highly Compensated Employee"** means, for the purposes of determining discrimination, an Employee so described in Code Section 125 and the Treasury Regulations thereunder.
13. **"HSA Trustee"** means the designated Trustee (as defined under Code Section 223(d)(1)(B)) of any Trust established for qualifying account beneficiaries who elect to establish a Health Savings Account.
14. **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit, or any self-funded arrangement providing any Benefit offered for health and welfare coverage to Eligible Employees of the Employer.
15. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the Section titled: "Benefit Options" of this Plan, that provides for the payment of Premium Expenses.
16. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.
17. **"Key Employee"** means an employee defined in Code Section 416(i)(1) and the Treasury regulations there under.
18. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.
19. **"Plan"** means the Section 125 Premium Only Plan described in this instrument, including all amendments thereto.
20. **"Plan Year"** means the 12-month period beginning and ending on the dates specified in the Adoption Agreement. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.
21. **"Premium Expenses"** or **"Premiums"** mean the Participant's cost for the insured Benefits described in the Section titled: "Benefit Options".
22. **"Regulations"** means either temporary, proposed or final regulations, as applicable, issued from the Department of Treasury, as well as any guidance or interpretations issued in connection therewith.
23. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants in accordance with the Section titled: "Salary Redirection". These contributions shall be allocated to the funds or accounts established for cost of applicable Benefits provided under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".
24. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.
25. **"Uniformed Services"** means the Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or emergency.

All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.

II. Article - Participation

01. Eligibility

As to each Benefit provided hereunder, any Eligible Employee shall be eligible to participate as of the date he or she satisfies the eligibility conditions set forth in the policy or plan providing such Benefit (the "Eligibility Requirements"), the provisions of which are specifically incorporated herein by reference.

02. Effective Date of Participation

(a) An Eligible Employee shall become a Participant effective as of the later of the date on which he or she satisfies the Eligibility Requirements of the Plan or the Effective Date of this Plan.

(b) If an Eligible Employee terminates employment after commencing participation in the Plan, except as otherwise provided in the applicable policy or plan providing a Benefit, and such terminated Eligible Employee is rehired within 30 days or less of the date of termination of employment, such rehired Eligible Employee shall not be considered a newly eligible employee and will be reinstated with the same election(s) such individual had before termination. If a terminated Eligible Employee is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, the individual shall be treated as a newly Eligible Employee and may make a new election under procedures otherwise set forth within this section or the Section titled: "Initial Elections" below as applicable.

03. Application to Participate

An Employee who is eligible to participate in this Plan may, during the applicable Election Period, complete an Election to Participate form that the Administrator shall furnish to the Employee. The Election to Participate form is an irrevocable election made by the Employee to redirect and reduce taxable compensation to cover the Employee's applicable cost of Benefits elected, which shall be applicable until the end of the current Plan Year, unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change of Elections".

Such election shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

04. Termination of Participation

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events: (a) His or her termination of employment, subject to the provisions of the Section titled: "Termination of Employment"; (b) His or her death; or (c) The termination of this Plan, subject to the provisions of the Section titled: "Termination".

05. Termination of Employment

If a Participant terminates employment with the Employer for any reason other than death, his or her participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid or any other ability to continue participation in a Health Savings Account pursuant to Code Section 223.

When an Employee ceases to be a Participant, the cafeteria plan must pay the Employee any amount the Employee previously paid for coverage or Benefits to the extent the previously paid amount relates to the period from the date the Employee ceases to be a Participant through the end of that Plan Year.

III. Article - Contributions to the Plan

01. Salary Redirection

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit and to pay the Participant's Premium Expenses. The amount of such Salary Redirection shall be specified by the Plan Sponsor and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirections shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made in accordance with the Article titled: "Participant Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election after the Plan Year has commenced and make a new Election to Participate (or decline participation on the Election to Not Participate form) with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Election forms are deemed to be part of this Plan and incorporated herein by reference.

02. Application of Contributions

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirections to provide the Benefits elected by the affected Participants. Any contributions made or withheld from an Employee's compensation, pursuant to the Employee's signed Election to Participate for the Health Savings Account shall be credited to such account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

03. Periodic Contributions

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. In the event Salary Redirections are not made on a pro rata basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to the Section titled: "Termination of Employment".

IV. Article - Benefits

01. Benefit Options

Each Participant may elect to have his or her full compensation paid to him in taxable compensation or elect to have the amount of his or her Salary Redirection amounts applied to any one or more of the optional Benefits or any other group-insured or self-funded Benefit permitted under Code Section 125, that is offered by the Employer as set forth in the Adoption Agreement. If selected as an available Benefit Option under the Employer's Adoption Agreement, each Eligible Individual may elect coverage under the Health Savings Account Program option, in which case the Article titled: "Health Savings Account Program" shall apply.

The Employer may select suitable health and hospitalization Insurance Contracts for use in providing health Benefits, which policies will provide uniform benefits for all Participants electing this Benefit.

02. Description of Benefits

Each Eligible Employee may elect to have the Administrator pay those contributions that the Employee is required to make to the Benefit options described under the Section titled: "Benefit Options", as a condition for the Employee and his or her Dependents to participate in those Benefit options.

03. Nondiscrimination Requirements

(a) It is the intent of this Plan to provide benefits to a classification of Employees that the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination is prohibited under Code Section 125 or applicable Regulations thereunder.

(b) If the Administrator deems it necessary, in order, to avoid discrimination or possible taxation to Highly Compensated Employees, Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this section. Any act taken by the Administrator under this section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among all insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the Plan surplus.

04. Non-Tax Dependent Coverage

- a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.

V. Article - Participant Elections

01. Initial Elections

An Employee who meets the Eligibility Requirements of the Plan on the first day of, or during, a Plan Year will automatically participate in this Plan for all or the remainder of such Plan Year unless the employee completes the Election Form – Election Not To Participate. For any such newly Eligible Employee, if coverage is effective as of the date of hire pursuant to the Section titled: "Effective date of Participation" above, such Employee shall be eligible to participate retroactively as of their date of hire. Newly Eligible Employee Election amounts will be collected on the first pay period.

02. Subsequent Annual Elections

- a. A Participant will automatically be enrolled in subsequent plan years unless the Participant terminates his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;
- b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;
- c. An Employee who elects to not participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Elections".

03. Change of Elections

- a. Any Participant may change a Benefit election after the Plan Year has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status that is recognized under rules and regulations adopted by the Department of the Treasury. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with provisions of this Plan, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a spouse, the death of a spouse or dependent, or a dependent ceasing to satisfy the Eligibility Requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such an event. In addition, if the Participant, spouse or dependent gains or loses eligibility for coverage under a family member's plan as a result of a change in marital status or a change in employment status, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under the family member's plan.

Regardless of the consistency requirement, if the individual, the individual's spouse, or dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;
2. Number of Dependents: Events that change a Participant's number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
3. Employment Status: Any of the following events that change the employment status of the Participant, spouse, or dependent: termination or commencement of employment, a strike or lockout, commencement of return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or another employee benefit plan of the employer of the spouse, or dependent, depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the applicable plan, then that change constitutes a change in employment under this subsection;

4. Dependent satisfies or ceases to satisfy the Eligibility Requirements: an event that causes the Participant's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
5. Residency: A change in the place of residence of the Participant, spouse or dependent.
- b. Notwithstanding subsection (a), affected Participants may change an election for accident or health coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f) pertaining to HIPAA special enrollment rights or the Family and Medical Leave Act.

An affected Participant may change an election for accident or health coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants).

Such change shall take place on a prospective basis, unless required by Code Section 9801(f) to be retroactive.

- c. Notwithstanding subsection (a), in the event of a judgment, decree, or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) that requires accident or health coverage for a Participant's child (including a foster child who is a dependent of the Participant):
 1. The Plan may change an election in order to provide coverage for the child if the order requires coverage under the Participant's plan; or
 2. The Participant shall be permitted to change an election in order to cancel coverage for the child if the order requires the former spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.
 - d. Notwithstanding subsection (a), Participants may change elections in order to cancel accident or health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's spouse or dependent who has been entitled to Medicaid or Medicare coverage loses such eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.
 - e. Notwithstanding subsection (a), Participants may make a prospective election change to add group health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent loses coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program (CHIP) under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code Section 7701 (a) (40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).
- Further, if the Participant or the Participant's spouse or dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may elect to prospectively commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.
- f. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., at least 30 hours of service per week) to part-time employment (i.e., less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.
 - g. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan

through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.

- h. Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage; or drop coverage prospectively if there is no other benefit package option available that provides similar coverage. This Plan treats coverage by another employer, such as a spouse's or dependent's employer, as similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants, an action taken by the Employer, or an action taken by an Insurer.

- i. Notwithstanding subsection (a), if the cost of a Benefit package option provided under the plan decreases significantly during a Plan Year, the Administrator shall permit the affected Participants to make corresponding changes in their payments; and employees who are otherwise eligible under the Plan may elect the Benefit package option, subject to the terms and limitations of the Benefit package option.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a complete loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if there is no other Benefit package option available that provides similar coverage.

If the coverage under a Benefit is significantly curtailed, and such curtailment does not result in a loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage.

If, during the period of coverage, a new Benefit package option or other coverage option is added (or an existing Benefit package option or other coverage option is eliminated) or a significantly improved existing Benefit package option is added, then the affected Participants and employees who are otherwise eligible under the Plan may elect the newly-added or significantly improved option (or elect another option if an option has been eliminated) prospectively and make corresponding election changes with respect to other Benefit package options providing similar coverage.

- j. Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, or the Participant's Spouse or Dependent, if such individual loses group health coverage under a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.
- k. Health Savings Account changes. Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

VI. Article - Health Savings Account Program

01. Establishment of Program

This Health Savings Account Program (hereinafter the "HSA") is intended to qualify as a program under Code Section 223 and shall be interpreted in a manner consistent with such Code Section. The Health Savings Account Program is provided and administered by the HSA Trustee.

02. Coordination with Premium Only Plan Benefits

All Participants in the Premium Only Plan are eligible to receive Benefits under this HSA, as long as they otherwise meet the definition of an Eligible Individual set forth in Code Section 223. The Employer may allow Employees to make contributions to the HSA with pre-tax dollars, as governed and elected under the Adoption Agreement. In circumstances in which Employees are allowed to make pre-tax contributions to the HSA, the Employer shall also have the option of making contributions to the Employee's HSA as well, through usage of this Plan and as otherwise set forth herein after consideration of, among other provisions. The Articles titled: "Contributions to the Plan", and "Benefits" as they relate to applicability of Employer contributions and applicable nondiscrimination standards. The enrollment and termination of participation under the Premium Only Plan shall constitute enrollment and termination of participation under this HSA. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of this Premium Only Plan.

VII. Article - Administration

01. Plan Administration

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer, to take effect at a date specified therein, or upon delivery to the Employer if no date is specified. The Administrator may be removed by the Employer by delivering a written notice of removal to the Administrator, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

- a. To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- b. To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;
- d. To reject elections or to limit contributions or Benefits for certain Highly Compensated Participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- e. To provide Employees with a reasonable notification of their benefits available under the Plan;
- f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- g. To keep and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and
- h. To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

02. Examination of Records

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their respective interests under the Plan for examination at reasonable times during normal business hours.

03. Payment of Expenses

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Employees.

04. Application of Benefit Plan Surplus

Any forfeited amounts credited to the Benefit Plan surplus by virtue of the failure of a Participant to incur a qualified expense may, but need not be, separately accounted for after the close of the Plan Year in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be

made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the Benefit Plan surplus shall first be used to defray any administrative costs and experience losses and thereafter be retained by the Employer.

05. **Insurance Control Clause**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of a particular Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the Benefits Participants are entitled to and the circumstances under which insurance terminates.

06. **Indemnification of Administrator**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

VIII. Article - Amendment or Termination of Plan

01. Amendment

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with federal, state or local laws, statutes or regulations.

02. Termination

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Contract.

Any amounts remaining in any such fund or account as of the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the Benefit Plan surplus.

IX. Article - Miscellaneous

01. Plan Interpretation

All provisions of this Plan shall be governed and interpreted by the Employer, or it's delegated Administrator, as applicable, in its full and complete discretion and shall be otherwise applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

02. Gender and Number

Wherever any words are used herein in the masculine, or feminine, or are gender neutral, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

03. Written Document

This Plan document, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Regulations thereunder relating to Cafeteria Plans.

04. Exclusive Benefit

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

05. Participant's Rights

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed (i) to give any Participant, or (ii) Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

06. Action by the Employer

Whenever under the terms of the Plan the Employer is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer to do so.

07. Employer's Protective Clauses

- a. Upon the failure of the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), a Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.
- b. The Employer's liability to a Participant shall only extend to and shall be limited to any payment actually received by the Employer from the Insurer. In the event that the full insurance Benefit contemplated is not promptly received by the Employer within a reasonable time after submission of a claim, then the Employer shall notify the Participant of such facts and the Employer shall no longer have any legal obligation whatsoever (except to execute any document called for by a settlement reached by the Participant). The Participant shall be free to settle, compromise or refuse the claim as the Participant, in his or her sole discretion, shall see fit.
- c. The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

08. No Guarantee of Tax Consequences

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

09. Indemnification of Employer by Participants

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

10. **Funding**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer until the Premium Expense required under the Plan has been paid. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. **Governing Law**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the state of Texas.

12. **Severability**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. **Captions**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge, or describe the scope or intent of the Plan, nor in any way shall they affect the Plan or the construction of any provision thereof.

14. **Continuation of Coverage**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B.

15. **Health Insurance Portability and Accountability Act**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

16. **Uniformed Services Employment and Reemployment Rights Act**

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder, as well as any other applicable Regulations specific to the rights and obligations of Employers with Employees on active military leave.

17. **Genetic Information Nondiscrimination Act**

Notwithstanding any provision of this Plan to the contrary, this Plan shall be operated in accordance with GINA and regulations thereunder.

Adoption Agreement

For City of West Lake Hills Section 125 Premium Only Plan

The undersigned Employer adopted the Premium Only Plan for those Employees who shall qualify as Participants thereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

1. **Name of Employer:** City of West Lake Hills
2. **Effective Date:** This adopted Premium Only Plan shall be effective as of **October 01, 2025**
3. **Plan Year:** Your Plan's records are maintained on the basis of a twelve-month period. This is known as the Plan Year. The adopted plan year begins on October 01 and ends on September 30.
4. **Employer's Principal Office:**
4010 Bee Cave Rd
West Lake Hills, TX 78746
5. **Benefits:** All the benefits listed below are included in this plan:
 - **Health Plan.** Premiums that are payroll deducted on a pre-tax basis may include the following:
 - Group Medical Plan
 - Group Dental Plan
 - Group Vision Plan
 - HSA Contributions
 - Critical Illness
 - Hospital Indemnity Insurance
 - Voluntary Benefit(s): Cancer
 - Accident Insurance

CITY OF WEST LAKE HILLS

Signature:

Printed
Name:

James Vaughan

Title:

Mayor

Date:

August 27, 2025

CERTIFICATE OF RESOLUTION 2025-08-02

The undersigned authorized representative of **City of West Lake Hills** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on 08/27/2025, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Welfare Benefit Plan, effective October 01, 2025, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of City of West Lake Hills' Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: City of West Lake Hills

Signature:

Printed
Name:

James Vaughan

Title:

Mayor

Date:

August 27, 2025



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	<u>August 27, 2025</u>	Item Number:	<u>4</u>
Department:	<u>Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u>See attached</u>
Exhibits:	<u>Proposed Budget FY25-26</u>	Source of Funds:	<u></u>

Subject

Discuss and consider action on the Fiscal Year 2025-26 Proposed Budget

Recommendation

Discussion on proposed revenue and expenses.

Discussion

Discussion will include revenue and expense budget assumptions for the proposed budget 2025-2026:

Changes since the last meeting:

Revenues:

No significant changes were made to revenues

Expenses:

- Public Works Dept – added \$15,00 for Lake Reveille improvements
- Public Works Dept – added \$500k – Consultant Fees – to be discussed
- Facilities Maintenance & Operations – added \$75k – new contracts for janitorial, printers, landscape maintenance & internet



City of West Lake Hills

Fiscal Year 2025-2026

James Vaughan, Mayor

PROPOSED BUDGET - AUGUST 27, 2025

PROPOSED TAX RATE

FY 2025-2026 PROPOSED PROPERTY TAX RATE FOR CITY OF WEST LAKE HILLS

This budget will NOT raise more revenue from property taxes than last year's budget. The property tax revenue to be raised from new property (\$38,268,817) added to the tax roll this year is \$67,653.

Property Tax Rate Comparison	FY 2024-25	FY 2025-26
Adopted Tax Rate	\$0.1786/100	\$0.176783/100
No New Revenue Tax Rate	\$0.1784/100	\$0.176783/100
Maintenance and Operations Rate	\$0.1196/100	\$0.118402/100
Debt Rate	\$0.0590/100	\$0.057699/100
Voter Approval Rate	\$0.1808/100	\$0.180245/100
De Minimis Rate	\$0.1917/100	\$0.190827/100

City of West Lake Hills City Council Recorded Roll Call Vote:

Vote

(Mayor does not vote unless required to break a tie.)

Mayor James Vaughan

Council Members:

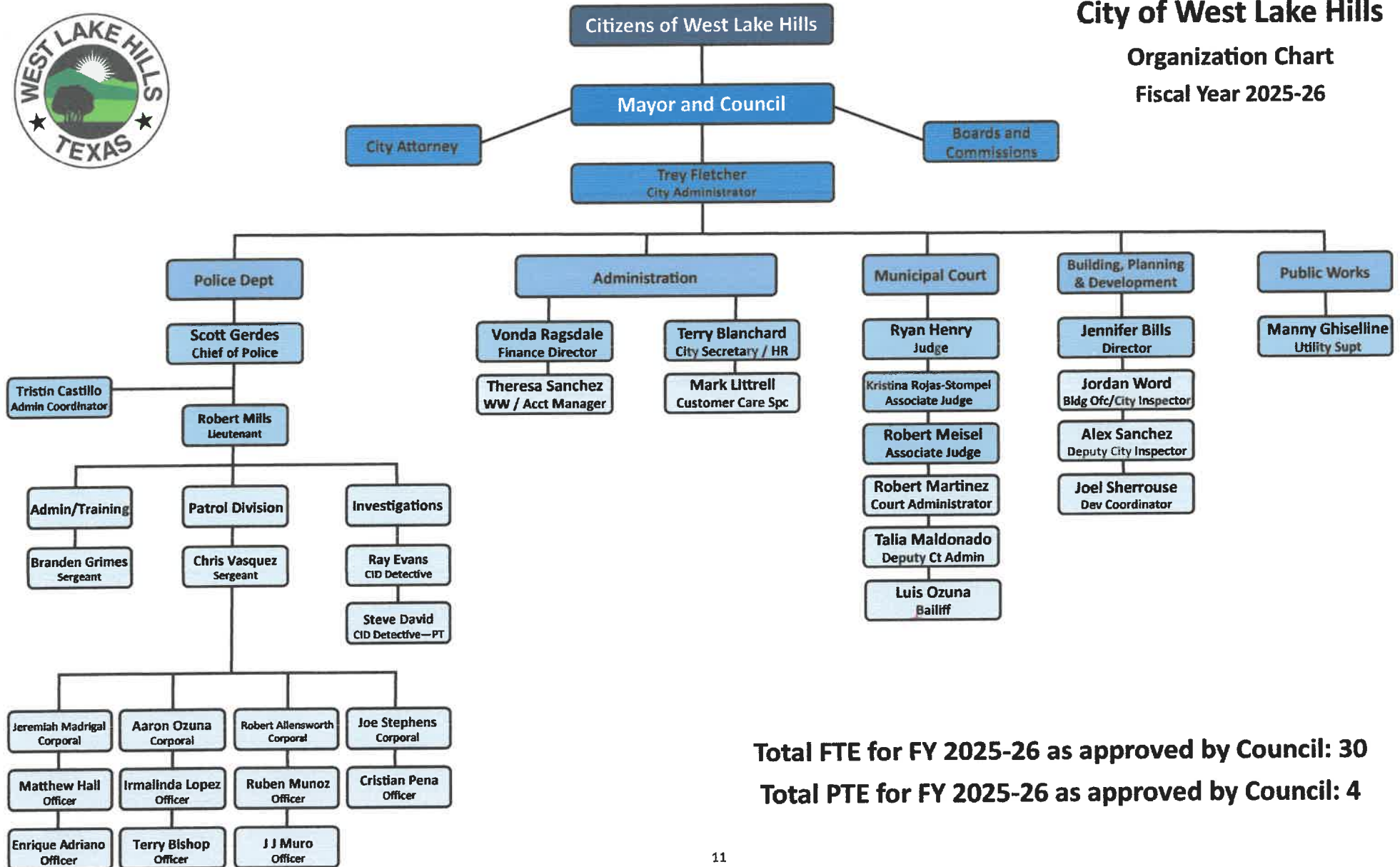
	FOR	AGAINST	ABSENT
Place 1 Dana Harmon	()	()	()
Place 2 Brian Plunkett	()	()	()
Place 3 Beth South	()	()	()
Place 4 Darin Walker	()	()	()
Place 5 Gordon Bowman, Mayor Pro Tem	()	()	()



City of West Lake Hills

Organization Chart

Fiscal Year 2025-26



CITY OF WEST LAKE HILLS
PROPOSED BUDGET SUMMARY TOTALS - ALL GENERAL FUNDS
FY 2025-2026

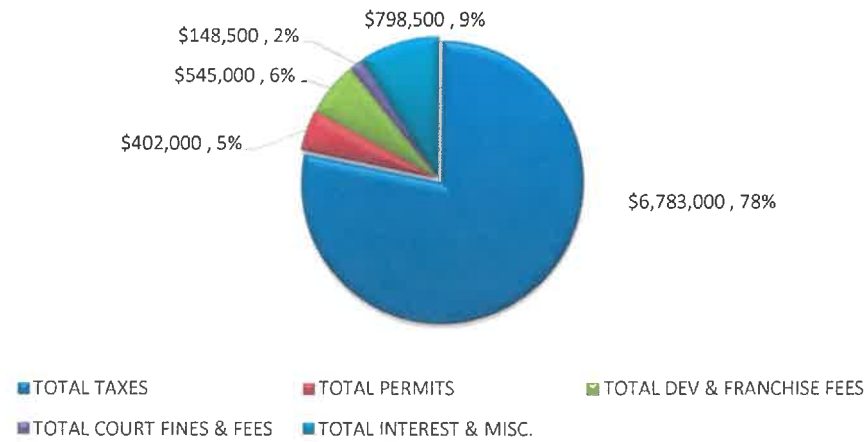
AS OF 8/27/25

	GENERAL FUNDS					
	01 GENERAL FUND	04 2021 STREET MAINT. FUND	06 COURT SPECIAL REVENUE FUND	07 PD SPECIAL REVENUE FUND	08 STAN GRAHAM MEMORIAL TREE FUND	TOTAL GENERAL FUNDS
REVENUE SOURCE						
TAXES	\$ 6,783,000	\$ 1,400,000				\$ 8,183,000
PERMITS	402,000					402,000
FEES	545,000					545,000
FINES & WARRANTS	148,500		26,200			174,700
INTEREST & MISC REVENUE	798,500			1,500	15,000	815,000
TOTAL REVENUE	\$ 8,677,000	\$ 1,400,000	\$ 26,200	\$ 1,500	\$ 15,000	\$ 10,119,700
DEPARTMENTAL EXPENSE						
ADMINISTRATION	\$ 1,469,014					\$ 1,469,014
POLICE	3,333,929			1,500		3,335,429
PLANNING & DEVELOPMENT	1,272,674					1,272,674
PUBLIC WORKS	1,728,128					1,728,128
MUNICIPAL COURT	395,812		16,000			411,812
FACILITIES MAINTENANCE & OPERATIONS	275,250					275,250
CAPITAL OUTLAY - GF	175,000	1,400,000	5,000			1,580,000
TREE FUND					31,000	31,000
TOTAL EXPENSE	\$ 8,649,807	\$ 1,400,000	\$ 21,000	\$ 1,500	\$ 31,000	\$ 10,103,307
BUDGET SURPLUS/ (SHORTFALL)	\$ 27,193	\$ -	\$ 5,200	\$ -	\$ (16,000)	\$ 16,393

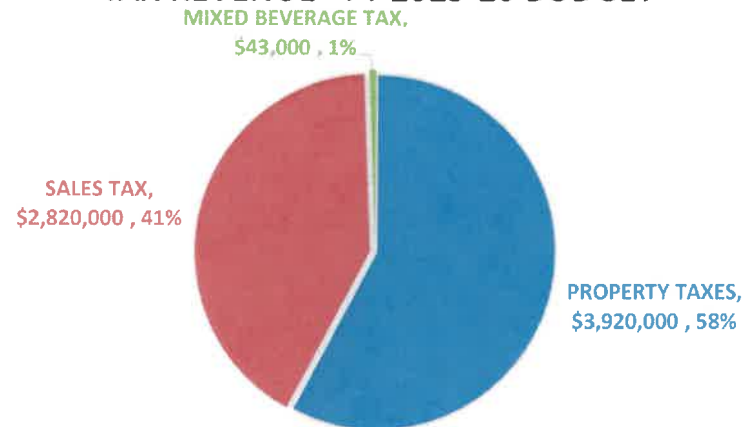
	GENERAL FUND	2021 STREET MAINT. FUND	COURT SPECIAL REVENUE FUND	PD SPECIAL REVENUE FUND	STAN GRAHAM MEMORIAL TREE FUND	TOTAL GENERAL FUNDS
Audited Ending Fund Balances - 9/30/22	\$ 10,125,776	\$ -	\$ 162,105	\$ 43,172	\$ 217,262	\$ 10,548,315
Audited Ending Fund Balances - 9/30/23	\$ 9,562,230	\$ 1,236,840	\$ 184,787	\$ 41,335	\$ 275,248	\$ 11,300,440
Audited Ending Fund Balances - 9/30/24	\$ 11,617,717	\$ 2,168,809	\$ 200,228	\$ 41,501	\$ 420,388	\$ 14,448,643
Projected EOY Fund Balances - 9/30/25	\$ 10,432,773	\$ 2,117,389	\$ 206,938	\$ 41,501	\$ 445,377	\$ 13,243,978
Projected EOY Fund Balances - 9/30/26	\$ 10,459,966	\$ 2,117,389	\$ 212,138	\$ 41,501	\$ 429,377	\$ 13,260,371
Less: Stabilization Cash Reserve	\$ (3,451,027)					
Less: Legal Counsel Cash Reserve	\$ (300,000)					
Less: Emergency Recovery Reserve	\$ (2,500,000)					
Less: Emergency Preparedness Reserve	\$ (750,000)					
Unrestricted General Fund Balance	<u>\$ 3,458,939</u>					

GENERAL FUND M&O REVENUE FY2025-2026

Total GF Revenue by Category - FY 2025-26 Budget

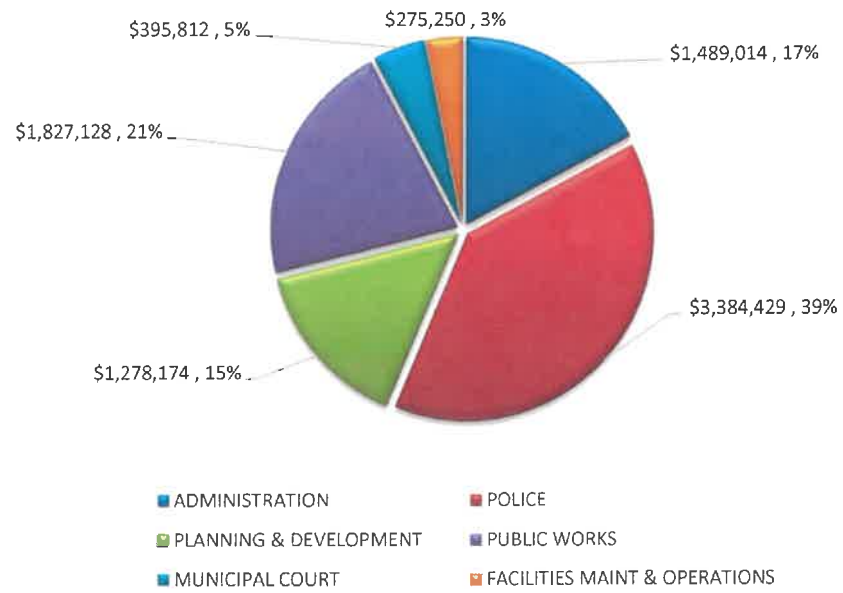


TAX REVENUE - FY 2025-26 BUDGET



GENERAL FUND M&O EXPENSES FY2025-26

GF Department Expense - FY 2025-26



CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
TAXES								
01-40100 PROPERTY TAXES	2,027,107	3,235,995	3,833,969	3,920,000	3,874,600	3,920,000	3,920,000	
01-40200 SALES TAX	3,814,133	2,700,666	2,720,127	2,650,000	2,393,985	2,820,000	2,820,000	
01-40250 MIXED BEVERAGE TAX	40,815	45,940	43,094	48,000	35,309	43,000	43,000	
TOTAL TAXES	5,882,055	5,982,602	6,597,190	6,618,000	6,303,894	6,783,000	6,783,000	
PERMITS								
01-41000 BUILDING PERMITS	393,337	344,291	330,662	330,000	346,632	400,000	400,000	
01-41010 TECHNOLOGY FEE - PLANNING	1,395	2,783	2,465	2,000	1,130	2,000	2,000	
TOTAL PERMITS	394,732	347,073	333,127	332,000	347,762	402,000	402,000	
FEES								
01-42000 SUBDIVISION PLATS	468	0	0	0	3,954	3,954	0	
01-42010 STREET MAINT FEES	31,461	7,263	0	0	424	424	0	
01-42020 ZONING FEES	96,373	47,255	48,075	40,000	36,830	43,000	45,000	
01-42025 INSPECTION FEES	41,285	54,010	37,090	45,000	42,150	45,000	45,000	
01-42030 PLANNING ADMINISTRATIVE FEES	10,767	12,437	13,205	13,000	16,099	20,000	15,000	
01-42040 TELECOM FRANCHISE/ROW FEES	61,817	51,255	42,116	55,000	28,791	35,000	30,000	
01-42043 NATURAL GAS FRANCHISE FEES	48,783	52,262	41,576	40,000	19,334	52,442	45,000	
01-42045 ELECTRIC FRANCHISE FEES	245,517	275,005	318,427	325,000	317,689	317,689	325,000	
01-42050 CABLE FRANCHISE FEES	48,724	48,447	45,045	50,000	31,152	42,000	40,000	
TOTAL FEES	585,194	547,935	545,534	568,000	496,421	559,509	545,000	
FINES & WARRANTS								
01-44000 FINES	141,280	166,746	129,128	140,000	110,308	120,000	140,000	
01-44100 WARRANT FEES	1,600	650	1,850	2,000	700	900	2,000	
01-44150 COURT ADMINISTRATIVE FEES	16,956	16,817	6,510	10,000	4,648	5,000	6,500	
TOTAL FINES & WARRANTS	159,836	184,213	137,488	152,000	115,656	125,900	148,500	
INTEREST & MISC.								
01-45000 INTEREST INCOME	81,257	565,851	789,070	550,000	633,318	750,000	675,000	
01-45005 PROPERTY TAX P & I	10,005	26,882	34,759	25,000	21,328	25,000	25,000	
01-45007 LEASES	76,177	77,900	79,662	81,885	79,648	83,284	83,500	
01-45008 LEASE-PARKING LOT	0	4,524	5,700	0	0	0	0	
01-45010 MISCELLANEOUS INCOME	146,523	17,365	14,872	167,921	440,367	441,350	15,000	
01-45012 POLICE GRANT REVENUE	0	50,598	0	0	0	0	0	
01-45018 CLRF GRANT (ARPA)	56,811	82,730	0	0	0	0	0	
01-45019 OPIOID SETTLEMENT	0	5,354	2,422	0	5,082	5,082	0	
01-45040 SALE OF ASSETS	8,500	27,949	20,638	59,988	60,438	60,438	0	
TOTAL INTEREST & MISC.	379,274	859,152	947,123	884,794	1,240,181	1,365,154	798,500	
TOTAL REVENUES	7,401,091	7,920,975	8,560,462	8,554,794	8,503,914	9,235,564	8,677,000	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
ADMINISTRATION

				(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-60050 BUILDING MAINTENANCE	3,243	21,472	4,435	5,000	16,851	20,000	0	
01-60055 COMP MAINT/SOFTWARE/ACCESSORIE	27,354	30,867	20,913	70,000	23,572	55,000	60,350	
TOTAL MAINTENANCE	30,596	52,339	25,349	75,000	40,423	75,000	60,350	
REPAIRS								
01-60140 EQUIPMENT CONTRACTS	645	1,392	1,112	2,000	988	2,000	0	
01-60190 JANITORIAL	6,141	5,857	7,513	9,000	4,157	7,000	0	
TOTAL REPAIRS	6,785	7,249	8,625	11,000	5,145	9,000	0	
CONTRACT SERVICES								
01-60200 OUTSIDE LEGAL COUNSEL	94,964	21,841	0	10,000	0	0	0	
01-60205 CONSULTANT FEES	28,069	53,489	35,513	84,500	42,786	84,500	104,500	
01-60206 CITY HALL/911 PROJECT MANAGER	0	26,136	0	0	0	0	0	
01-60210 CITY ATTORNEY FEES	62,925	84,862	33,723	75,000	32,536	50,000	75,000	
01-60210.CITY ATTORNEY - LITIGATION	4,128	59,183	292,366	20,000	6,595	20,000	20,000	
01-60212 CODIFICATION	4,421	2,225	11,102	15,000	4,271	15,000	15,000	
01-60214 TAX COLLECTION EXPENSE	4,911	5,612	6,040	6,500	6,192	6,192	6,650	
01-60215 APPRAISAL DISTRICT EXPENSE	8,295	19,876	29,756	32,000	22,526	30,050	33,500	
01-60216 AUDITING SERVICES	23,160	24,720	27,180	29,000	29,450	29,450	31,000	
01-60219 CITY COUNCIL EXPENSES	0	0	1,671	3,000	1,161	3,000	3,000	
01-60220 TRAINING	4,159	15,684	7,404	16,000	12,444	16,000	18,000	
01-60221 MEMBERSHIPS/SUBSCRIPTIONS	4,649	4,005	12,408	13,000	11,330	13,000	13,000	
01-60222 IT - MANAGED SERVICE PROVIDER	0	0	0	0	0	0	9,650	
01-60230 OFFICE SUPPLIES	2,231	1,366	2,254	3,000	1,154	3,000	3,000	
01-60235 ELECTION EXPENSES	16,817	9,424	0	12,000	7,221	12,000	15,000	
01-60250 POSTAGE	562	975	1,498	1,000	1,686	1,500	2,000	
01-60260 EMPLOYMENT ADS/RECRUITMENT	41,856	0	0	250	0	250	250	
01-60266 CREDIT CARD FEES	24	0	0	0	0	0	0	
01-60270 PRINTING/PUBLICATIONS	2,422	9,049	5,813	10,000	11,474	14,400	16,860	
01-60280 PUBLIC NOTICES	15,153	5,561	3,736	10,000	0	5,000	10,000	
01-60290 RECORDS STORAGE & MAINTENANCE	832	1,084	699	1,450	819	1,450	1,450	
TOTAL CONTRACT SERVICES	319,578	345,090	471,163	341,700	191,646	304,792	377,860	
PAYROLL								
01-60330 SALARIES	397,471	484,597	581,157	617,380	546,130	617,380	654,500	
01-60340 PAYROLL TAX	28,983	34,296	42,263	49,395	41,876	49,395	52,400	
01-60341 RETIREMENT	67,402	78,518	109,599	123,030	111,392	123,030	131,767	
01-60342 LONGEVITY	715	895	3,055	4,065	3,520	4,065	5,085	
01-60343 VEHICLE/PHONE ALLOWANCE	6,700	10,340	23,385	23,400	20,475	23,400	23,400	
01-60344 MEDICAL/DENTAL/VISION/LIFE INS	52,441	76,815	81,447	118,605	101,087	118,605	140,000	
01-60346 WORKERS COMP INSURANCE	713	670	652	842	877	877	950	
TOTAL PAYROLL	554,424	686,132	841,557	936,717	825,357	936,752	1,008,102	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
ADMINISTRATION

				(----- 2024-2025 -----)		(----- 2025-2026 -----)		
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
<u>UTILITIES & SUNDRY</u>								
01-60430 PUBLIC INFORMATION SERVICES	4,169	2,604	2,604	7,500	6,421	7,500	10,702	
01-60440 SUNDRY	2,732	1,572	1,323	2,000	1,728	2,000	2,000	
01-60450 TELECOM/CELL/WIFI	4,692	4,207	2,968	4,500	2,223	4,500	1,000	
01-60465 GENERAL INSURANCE	2,677	3,064	2,842	3,200	3,455	3,455	3,500	
01-60477 TEAM DEVELOPMENT	3,213	5,043	3,454	5,000	2,595	5,000	5,000	
01-60485 UNIFORMS	0	810	379	500	466	500	500	
01-60490 UTILITIES	9,343	11,824	13,730	12,000	13,348	14,000	0	
TOTAL UTILITIES & SUNDRY	26,826	29,123	27,300	34,700	30,237	36,955	22,702	
<u>CAPITAL OUTLAY</u>								
01-60550 COMPUTERS/FURNITURE/EQUIP	9,243	50,361	54,213	50,000	0	50,000	10,000	
01-60553 CO-INFRASTRUCTURE RESERVE	0	0	0	0	0	0	10,000	
TOTAL CAPITAL OUTLAY	9,243	50,361	54,213	50,000	0	50,000	20,000	
<u>TRANSFERS</u>								
TOTAL ADMINISTRATION	947,453	1,170,294	1,428,206	1,449,117	1,092,807	1,412,499	1,489,014	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
POLICE DEPARTMENT

				(----- 2024-2025 -----) (----- 2025-2026 -----)				
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-61050 BUILDING MAINTENANCE	6,219	5,848	12,928	10,000	11,730	12,000	0	
01-61055 COMP MAINT/SOFTWARE/ACCESSORIE	57,249	81,284	89,408	85,000	74,116	85,000	48,500	
01-61060 VEHICLE M & O	13,638	30,539	23,801	22,000	38,226	40,000	30,000	
01-61061 FUEL	33,243	30,273	27,691	40,000	22,403	30,000	30,000	
01-61080 RADAR REP/CALIBRATION	440	400	328	1,000	558	1,000	1,000	
TOTAL MAINTENANCE	110,789	148,344	154,156	158,000	147,033	168,000	109,500	
REPAIRS								
01-61150 EQUIPMENT CONTRACTS/REPAIRS	25,959	27,169	18,919	29,000	15,892	29,000	15,000	
01-61190 JANITORIAL	6,709	8,141	9,979	10,000	4,987	9,000	0	
TOTAL REPAIRS	32,667	35,310	28,898	39,000	20,878	38,000	15,000	
CONTRACT SERVICES								
01-61200 CITY ATTORNEY FEES	4,459	660	60	2,500	0	1,000	2,500	
01-61210 MEDICAL EXAMINATIONS	1,040	913	1,449	3,000	691	3,000	3,000	
01-61211 PSYCHOLOGICAL EXAMINATIONS	3,850	3,550	4,750	4,000	2,250	4,000	4,000	
01-61213 PSYCHOLOGICAL COUNSELING	650	200	2,890	2,500	2,200	2,500	2,500	
01-61215 OPIOID SETTLEMENT EXPENSES	1,620	0	0	3,960	3,960	3,960	0	
01-61221 MEMBERSHIPS/SUBSCRIPTIONS	6,990	4,509	8,732	9,000	1,839	9,000	9,000	
01-61222 IT-MANAGED SERVICE PROVIDER	0	0	0	0	0	0	36,500	
01-61225 BODY CAMERA STORAGE GRANT EXP	3,520	0	0	0	0	0	0	
01-61226 BODY CAMERA CONTRACT	0	0	0	0	0	0	16,248	
01-61227 TASER CONTRACT	0	0	0	0	0	0	12,950	
01-61230 OFFICE SUPPLIES	5,032	4,938	4,273	5,000	2,779	5,000	5,000	
01-61240 POLICE SUPPLIES	20,489	22,691	24,489	22,000	23,625	22,000	22,000	
01-61250 POSTAGE	349	269	94	500	317	500	500	
01-61256 DISPATCH/CTECC	122,434	140,799	161,919	186,206	186,207	186,207	194,611	
01-61260 EMPLOYMENT ADS/RECRUITING	3,074	3,590	0	2,000	538	2,000	2,000	
01-61290 RECORDS STORAGE & MAINTENANCE	693	621	185	200	208	200	200	
TOTAL CONTRACT SERVICES	174,200	182,739	208,840	240,866	224,613	239,367	311,009	
PAYROLL								
01-61330 SALARIES	1,204,416	1,282,459	1,296,633	1,549,020	1,216,682	1,450,000	1,708,235	
01-61335 CERTIFICATION PAY	18,158	15,008	32,642	43,446	30,708	34,500	50,000	
01-61336 BI-LINGUAL INCENTIVE	0	0	0	2,400	250	400	2,400	
01-61340 PAYROLL TAXES	94,397	93,602	104,525	127,640	102,474	111,070	140,350	
01-61341 RETIREMENT	199,471	231,362	255,034	315,880	256,182	287,400	350,785	
01-61342 LONGEVITY	7,660	7,585	7,480	8,930	7,630	8,930	10,510	
01-61343 VEHICLE/PHONE ALLOWANCE	7,920	7,920	53,125	62,520	44,955	53,500	60,000	
01-61344 MEDICAL/DENTAL/VISION/LIFE INS	178,772	180,091	188,661	398,663	221,537	361,500	400,000	
01-61346 WORKERS COMP INSURANCE	29,405	33,115	34,096	34,955	35,740	35,740	35,740	
TOTAL PAYROLL	1,740,199	1,851,142	1,972,196	2,543,454	1,916,158	2,343,040	2,758,020	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

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CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
PLANNING & DEVELOPMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)				
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-63055 COMP MAINT/SOFTWARE/ACCESSORIE	33,789	32,835	32,615	35,500	26,276	35,500	55,000	
01-63060 VEHICLE M & O	502	912	2,156	4,200	469	4,200	4,200	
01-63061 FUEL	650	1,349	1,293	1,500	1,153	1,500	1,500	
TOTAL MAINTENANCE	34,941	35,096	36,064	41,200	27,899	41,200	60,700	
REPAIRS								
01-63140 EQUIPMENT CONTRACTS	0	812	890	1,250	988	1,250	0	
01-63157 CODE COMPLIANCE EXPENSE	400	161	34	500	0	500	500	
TOTAL REPAIRS	400	973	924	1,750	988	1,750	500	
CONTRACT SERVICES								
01-63200 OUTSIDE LEGAL COUNSEL	1,950	0	1,000	0	0	0	0	
01-63205 CONSULTANT FEES	151,634	319,773	56,775	84,500	85,534	91,000	59,000	
01-63206 DRAINAGE MANUAL	0	0	0	0	0	0	50,000	
01-63207 CITY ENGINEER	0	0	327,666	200,000	150,077	200,000	200,000	
01-63210 CITY ATTORNEY FEES	26,721	26,765	12,961	25,000	12,214	25,000	25,000	
01-63220 TRAINING	2,502	2,876	2,026	7,500	3,415	7,500	7,500	
01-63222 IT-MANAGED SERVICE PROVIDER	0	0	0	0	0	0	9,650	
01-63230 OFFICE SUPPLIES	1,626	1,317	957	1,500	278	1,500	1,500	
01-63240 MEMBERSHIPS/PROFESSIONAL FEES	1,307	1,997	2,290	4,000	1,498	4,000	4,000	
01-63245 INSP/PLAN REVIEWS-3RD PARTY	68,683	68,144	51,098	60,000	41,963	50,000	60,000	
01-63250 POSTAGE	2,353	2,373	1,807	2,000	1,081	2,000	2,000	
01-63266 CREDIT CARD FEES	9,731	15,314	13,607	15,000	20,108	25,000	17,000	
01-63270 PRINTING	2,271	1,517	1,001	1,000	345	1,000	1,000	
01-63280 PUBLIC NOTICES/ADVERTISING	100	0	276	1,000	0	1,000	1,000	
01-63290 RECORDS STORAGE & MAINTENANCE	1,155	840	1,030	1,100	917	1,100	1,100	
TOTAL CONTRACT SERVICES	270,032	440,916	472,495	402,600	317,430	409,100	438,750	
PAYROLL								
01-63330 SALARIES	368,315	348,766	378,736	391,195	346,015	391,195	478,246	
01-63336 BI-LINGUAL INCENTIVE	0	1,200	1,200	1,200	1,050	1,200	1,200	
01-63340 PAYROLL TAX	28,612	26,302	29,315	31,312	28,071	31,312	38,400	
01-63341 RETIREMENT	61,040	57,032	71,189	77,965	70,685	77,965	96,573	
01-63342 LONGEVITY	1,900	1,960	475	410	355	410	705	
01-63343 VEHICLE/PHONE ALLOWANCE	4,280	4,130	17,290	16,440	14,429	16,440	20,400	
01-63344 MEDICAL/DENTAL/VISION/LIFE INS	39,196	50,218	61,336	88,814	64,588	88,814	113,000	
01-63346 WORKERS COMP INSURANCE	1,206	1,135	1,177	1,200	902	902	1,200	
01-63350 CONTRACT/TEMPORARY SUPPORT	2,127	86,225	3,712	4,000	0	0	0	
TOTAL PAYROLL	506,675	576,969	564,431	612,536	526,095	608,238	749,724	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
PLANNING & DEVELOPMENT

				(----- 2024-2025 -----)		(----- 2025-2026 -----)		
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
01-63430 PUBLIC INFORMATION SERVICES	0	0	0	14,150	14,966	15,000	15,000	
01-63440 SUNDRY	0	255	44	500	0	500	500	
01-63450 TELECOM/CELL/WIFI	3,876	4,056	3,761	4,000	3,188	4,000	3,000	
01-63465 GENERAL INSURANCE	2,213	2,231	2,259	2,500	2,608	2,608	2,700	
01-63480 RECORDING FEES	698	500	536	500	1,000	1,000	500	
01-63485 UNIFORMS	944	624	1,264	1,300	538	1,300	1,300	
TOTAL UTILITIES & SUNDRY	7,731	7,666	7,864	22,950	22,300	24,408	23,000	
 CAPITAL OUTLAY								
01-63540 COMPUTERS/FURNITURE/EQUIP	0	13,149	2,063	7,300	7,095	7,095	5,500	
TOTAL CAPITAL OUTLAY	0	13,149	2,063	7,300	7,095	7,095	5,500	
 TRANSFERS								
 TOTAL PLANNING & DEVELOPMENT								
	819,779	1,074,769	1,083,840	1,088,336	901,807	1,091,791	1,278,174	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
PUBLIC WORKS

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-64055 COMPUTER MAINT/SOFTWARE/ACCESS	0	0	0	3,500	2,105	3,500	5,000	
01-64060 VEHICLE MAINT & OPERATIONS	0	0	0	100	30	100	500	
01-64061 FUEL	0	0	0	1,000	0	1,000	4,000	
TOTAL MAINTENANCE	0	0	0	4,600	2,135	4,600	9,500	
REPAIRS								
01-64151 DRAINAGE REPAIRS & MAINT	78,741	53,693	110,323	150,000	104,320	150,000	150,000	
01-64155 ROW MAINTENANCE	212,801	98,253	150,361	150,000	126,356	150,000	150,000	
01-64156 ROW CANOPY & RAVINE CLEARANCE	0	0	690	125,000	15,695	125,000	125,000	
01-64160 FIRE SAFETY/BRUSH PICKUP	0	1,952,913	155,543	1,700	6,803	1,700	1,700	
01-64165 SIGN MAINTENANCE	414	397	3,909	2,500	4,516	5,000	10,000	
01-64170 STREET LIGHTING	163	194	208	250	179	250	250	
01-64175 STREET REPAIRS	7,924	7,982	5,852	10,000	2,510	10,000	20,000	
TOTAL REPAIRS	300,044	2,113,432	426,886	439,450	260,378	441,950	456,950	
CONTRACT SERVICES								
01-64205 CONSULTANT FEES	0	9,373	2,513	0	0	0	500,000	
01-64217 SOLID WASTE SERVICES	482,364	517,305	543,636	567,000	471,970	567,000	592,500	
01-64220 TRAINING	0	0	0	2,000	290	2,000	4,000	
01-64222 IT-MANAGED SERVICE PROVIDER	0	0	0	0	0	0	2,000	
01-64230 OFFICE SUPPLIES	0	0	0	1,000	22	1,000	1,000	
TOTAL CONTRACT SERVICES	482,364	526,678	546,149	570,000	472,282	570,000	1,099,500	
PAYROLL								
01-64330 SALARIES	0	0	0	120,000	49,754	61,300	105,080	
01-64340 PAYROLL TAX	0	0	0	9,495	4,040	5,075	8,400	
01-64341 RETIREMENT	0	0	0	23,650	9,881	12,500	21,038	
01-64343 VEHICLE/PHONE ALLOWANCE	0	0	0	3,960	3,055	5,050	3,960	
01-64344 MEDICAL/DENTAL/VISION/LIFE INS	0	0	0	15,390	9,041	11,700	17,950	
01-64346 WORKERS COMP INSURANCE	0	0	0	350	0	0	350	
TOTAL PAYROLL	0	0	0	172,845	75,770	95,625	156,778	
UTILITIES & SUNDRY								
01-64430 PUBLIC INFORMATION SERVICES	0	0	0	2,521	2,500	2,500	2,500	
01-64450 TELECOM/CELL/WIFI	0	0	0	0	0	0	1,000	
01-64465 GENERAL INSURANCE	0	130	775	855	868	868	900	
01-64485 UNIFORMS	0	0	0	1,000	996	1,000	1,000	
TOTAL UTILITIES & SUNDRY	0	130	775	4,376	4,364	4,368	5,400	
CAPITAL OUTLAY								
01-64550 STREET IMPRV/TRAFFIC CALMING	8,430	4,807	0	0	0	0	0	
01-64551 SIGNS WITH RADAR	0	0	0	36,000	32,182	32,182	0	
01-64552 CITY ENTRANCE SIGNAGE	0	9,675	17,529	67,471	1,388	1,388	0	
01-64554 CAPITAL OUTLAY-VEHICLES	0	0	0	44,500	53,766	55,000	0	
01-64560 CAMPO GRANT-EANES CK TRAIL	0	0	0	0	0	0	84,000	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)		(----- 2025-2026 -----)		PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	
01-64561 LAKE REVEILLE IMPROVEMENTS	0	0	0	0	0	0	15,000	
01-64566 ANNUAL MAINT-CEDAR OAK-YR 3	37,882	636,087	0	0	0	0	0	
01-64567 ANNUAL MAINT-HRBRVW & WLDCT HL	322,988	3,266	0	0	0	0	0	
01-64568 ANNUAL MAINTENANCE-YEAR 4	40,517	4,792	0	0	0	0	0	
01-64569 ANNUAL MAINTENANCE-YEAR 5	73,631	4,792	0	0	0	0	0	
01-64570 ANNUAL MAINTENANCE-YEAR 6	0	942	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	483,448	664,361	17,529	147,971	87,335	88,570	99,000	
TRANSFERS								
TOTAL PUBLIC WORKS	1,265,856	3,304,601	991,338	1,339,242	902,265	1,205,113	1,827,128	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
MUNICIPAL COURT

				(----- 2024-2025 -----) (----- 2025-2026 -----)				
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	SELECTED
MAINTENANCE								
REPAIRS								
01-67140 EQUIPMENT CONTRACTS	0	812	890	1,000	988	1,000	0	
01-67150 COMP MAINT/SOFTWARE/ACCESSORIE	24,457	27,706	29,960	29,500	26,712	29,500	17,650	
TOTAL REPAIRS	24,457	28,518	30,849	30,500	27,700	30,500	17,650	
CONTRACT SERVICES								
01-67220 TRAINING	2,520	4,405	3,158	3,000	3,687	3,700	3,500	
01-67221 MEMBERSHIPS/SUBSCRIPTIONS	195	150	253	300	300	300	300	
01-67222 IT-MANAGED SERVICE PROVIDER	0	0	0	0	0	0	13,500	
01-67230 OFFICE SUPPLIES	1,077	1,083	462	1,250	448	1,250	1,000	
01-67250 POSTAGE	816	838	530	800	43	500	800	
01-67260 PROSECUTOR FEES	28,177	57,171	33,236	40,000	37,924	40,000	40,000	
01-67266 CREDIT CARD FEES	8,400	10,261	2,883	0	0	0	0	
01-67290 RECORDS STORAGE & MAINTENANCE	582	295	13	0	14	15	15	
TOTAL CONTRACT SERVICES	41,767	74,202	40,535	45,350	42,416	45,765	59,115	
PAYROLL								
01-67330 SALARIES	145,913	158,827	169,392	187,120	155,395	187,120	200,475	
01-67336 BI-LINGUAL INCENTIVE	0	1,200	1,200	1,200	1,050	1,200	2,400	
01-67340 PAYROLL TAXES	11,313	11,857	13,405	15,230	12,648	15,230	16,300	
01-67341 RETIREMENT	21,142	23,460	29,644	32,473	29,361	32,473	33,842	
01-67342 LONGEVITY	1,330	1,805	2,065	2,560	2,055	2,560	2,560	
01-67343 VEHICLE/PHONE ALLOWANCE	0	2,090	8,250	7,920	6,930	7,920	7,920	
01-67344 MEDICAL/DENTAL/VISION/LIFE INS	24,752	26,026	27,948	44,407	35,814	44,407	48,850	
01-67346 WORKERS COMP INSURANCE	661	622	659	652	829	829	850	
TOTAL PAYROLL	205,110	225,888	252,563	291,562	244,081	291,739	313,197	
UTILITIES & SUNDRY								
01-67430 PUBLIC INFORMATION SERVICES	2,480	2,604	0	3,065	4,068	4,068	4,100	
01-67450 TELECOM/CELL/WIFI	2,331	2,300	1,319	1,600	2,780	2,000	300	
01-67465 GENERAL INSURANCE	588	761	664	700	943	943	1,000	
01-67475 PUBLIC EDUCATION/COMM RELATION	155	250	0	250	53	250	0	
01-67477 TEAM DEVELOPMENT	0	0	0	0	0	0	250	
01-67485 UNIFORMS	0	200	176	200	63	200	200	
TOTAL UTILITIES & SUNDRY	5,554	6,115	2,159	5,815	7,907	7,461	5,850	
CAPITAL OUTLAY								
01-67550 COMPUTERS/FURNITURE/EQUIP	0	4,493	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	4,493	0	0	0	0	0	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
MUNICIPAL COURT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
TRANSFERS								
TOTAL MUNICIPAL COURT	276,889	339,217	326,107	373,227	322,104	375,465	395,812	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

01 -GENERAL FUND
FACILITIES MAINT & OPERAT

EXPENDITURES	(----- 2024-2025 -----) (----- 2025-2026 -----)							
	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
<u>MAINTENANCE</u>								
01-68050 BUILDING MAINTENANCE/SUPPLIES	0	0	0	5,000	0	5,000	50,000	
01-68051 GROUNDS MAINT-CITY HALL	0	0	0	5,000	0	5,000	30,000	
TOTAL MAINTENANCE	0	0	0	10,000	0	10,000	80,000	
<u>REPAIRS</u>								
01-68140 EQUIPMENT CONTRACTS	0	0	0	5,000	0	5,000	38,250	
01-68190 JANITORIAL	0	0	0	5,000	0	5,000	38,500	
TOTAL REPAIRS	0	0	0	10,000	0	10,000	76,750	
<u>UTILITIES & SUNDRY</u>								
01-68450 TELECOM/INTERNET	0	0	0	5,000	0	5,000	23,500	
01-68465 GENERAL INSURANCE	0	0	0	8,750	0	8,750	35,000	
01-68490 UTILITIES	0	0	0	5,000	10,007	10,000	60,000	
TOTAL UTILITIES & SUNDRY	0	0	0	18,750	10,007	23,750	118,500	
TOTAL FACILITIES MAINT & OPERAT	0	0	0	38,750	10,007	43,750	275,250	
TOTAL EXPENDITURES	5,595,174	8,484,521	6,504,975	7,797,075	5,811,592	7,420,507	8,649,807	
REVENUE OVER/(UNDER) EXPENDITURES	1,805,917	(563,546)	2,055,487	757,719	2,692,321	1,815,057	27,193	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

04 -2021 STREET MAINT FUND

				(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
TAXES								
04-40200 SALES TAX	0	1,350,333	1,360,063	1,300,000	1,196,993	1,400,000	1,400,000	
TOTAL TAXES	0	1,350,333	1,360,063	1,300,000	1,196,993	1,400,000	1,400,000	
TOTAL REVENUES	0	1,350,333	1,360,063	1,300,000	1,196,993	1,400,000	1,400,000	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

04 -2021 STREET MAINT FUND
PUBLIC WORKS

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)		(----- 2025-2026 -----)		PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	
CONTRACT SERVICES								
04-64205 CONSULTANT FEES	0	113,493	111,300	50,000	475	475	0	
04-64207 ENGINEERING	0	0	0	0	15,075	15,075	0	
TOTAL CONTRACT SERVICES	0	113,493	111,300	50,000	15,550	15,550	0	
CAPITAL OUTLAY								
04-64570 ANNUAL MAINTENANCE-FY22-23	0	0	135,363	35,870	35,870	35,870	0	
04-64571 ANNUAL MAINTENANCE-FY23-24	0	0	181,432	0	0	0	0	
04-64572 ANNUAL MAINTENANCE-FY24-25	0	0	0	1,083,270	1,290,178	1,400,000	0	
04-64573 ANNUAL MAINTENANCE-FY25-26	0	0	0	0	0	0	1,400,000	
TOTAL CAPITAL OUTLAY	0	0	316,794	1,119,140	1,326,048	1,435,870	1,400,000	
TOTAL PUBLIC WORKS	0	113,493	428,095	1,169,140	1,341,597	1,451,420	1,400,000	
TOTAL EXPENDITURES	0	113,493	428,095	1,169,140	1,341,597	1,451,420	1,400,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	1,236,840	931,969	130,860	(144,605)	(51,420)	0	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2025
 FY2025-2026 PROPOSED BUDGET

06 -COURT SPECIAL REVENUE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
FINES & WARRANTS								
06-44170 LTPDF-LOCAL TRUANCY PREVENTION	6,420	7,440	6,420	6,000	5,330	6,000	6,000	
06-44180 LMJF-LOCAL MUNICIPAL JURY FUND	128	149	128	100	107	110	100	
06-44200 SECURITY FEES	6,663	7,447	6,464	6,000	5,309	6,000	6,000	
06-44300 TECHNOLOGY FEES	5,628	6,153	5,372	5,100	3,967	5,100	5,100	
TOTAL FINES & WARRANTS	18,839	21,189	18,384	17,200	14,712	17,210	17,200	
CHILD SAFETY REVENUE								
06-45015 CHILD SAFETY & HEALTH REVENUE	10,704	12,060	8,912	9,000	7,374	9,000	9,000	
TOTAL CHILD SAFETY REVENUE	10,704	12,060	8,912	9,000	7,374	9,000	9,000	
TOTAL REVENUES	29,543	33,249	27,296	26,200	22,086	26,210	26,200	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

06 -COURT SPECIAL REVENUE
MUNICIPAL COURT

				(----- 2024-2025 -----) (----- 2025-2026 -----)				
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
06-67290 SECURITY EXPENSE	2,803	5,781	4,955	6,000	6,227	7,500	9,000	
06-67291 TECHNOLOGY EXPENSE	1,571	3,863	3,382	6,000	4,633	6,000	6,000	
06-67292 TRANSLATION SERVICES	340	923	998	1,000	166	1,000	1,000	
TOTAL CONTRACT SERVICES	4,714	10,567	9,335	13,000	11,026	14,500	16,000	
PAYROLL								
CAPITAL OUTLAY								
06-67560 CO - TECHNOLOGY EXPENSE	0	0	2,520	5,000	0	5,000	5,000	
TOTAL CAPITAL OUTLAY	0	0	2,520	5,000	0	5,000	5,000	
TOTAL MUNICIPAL COURT	4,714	10,567	11,855	18,000	11,026	19,500	21,000	
TOTAL EXPENDITURES	4,714	10,567	11,855	18,000	11,026	19,500	21,000	
=====								
REVENUE OVER/(UNDER) EXPENDITURES	24,829	22,682	15,441	8,200	11,060	6,710	5,200	
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*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

07 -PD SPECIAL REVENUE

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
PD SPECIAL REVENUE								
07-45014 POLICE TRAINING REV (LEOSE)	1,197	1,197	1,670	3,035	3,035	3,035	1,500	
TOTAL PD SPECIAL REVENUE	1,197	1,197	1,670	3,035	3,035	3,035	1,500	
TOTAL REVENUES	1,197	1,197	1,670	3,035	3,035	3,035	1,500	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

07 -PD SPECIAL REVENUE
POLICE DEPARTMENT

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
07-61470 LEOSE TRAINING	0	1,313	1,504	3,035	0	3,035	1,500	
07-61471 SPECIAL REVENUE TRAINING	0	1,722	0	0	0	0	0	
TOTAL UTILITIES & SUNDRY	0	3,034	1,504	3,035	0	3,035	1,500	
CAPITAL OUTLAY								
TOTAL POLICE DEPARTMENT	0	3,034	1,504	3,035	0	3,035	1,500	
TOTAL EXPENDITURES	0	3,034	1,504	3,035	0	3,035	1,500	
REVENUE OVER/(UNDER) EXPENDITURES	1,197	(1,837)	166	0	3,035	0	0	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

08 -STAN GRAHAM MEM TREE FUND

	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026	
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED
					ACTUAL	YEAR END	BUDGET
							PB
							SELECTED
REVENUE							
08-40200 OAK WILT FEE	17,250	13,950	10,950	9,000	14,850	15,000	15,000
08-40260 TREE REPLACEMENT REVENUE	31,100	79,100	157,013	0	39,989	39,989	0
TOTAL REVENUE	48,350	93,050	167,963	9,000	54,839	54,989	15,000
DONATIONS							
08-45020 DONATIONS-STAN GRAHAM	0	75	1,031	0	0	0	0
TOTAL DONATIONS	0	75	1,031	0	0	0	0
TOTAL REVENUES	48,350	93,125	168,994	9,000	54,839	54,989	15,000

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

08 -STAN GRAHAM MEM TREE FUND
TREE FUND

	2021-2022	2022-2023	2023-2024	CURRENT	(----- 2024-2025 -----)	(----- 2025-2026 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							PB	SELECTED
<u>MAINTENANCE</u>								
08-60050 BEAUTIFICATION	22,973	26,863	8,886	10,000	0	10,000	5,000	
TOTAL MAINTENANCE	22,973	26,863	8,886	10,000	0	10,000	5,000	
<u>REPAIRS</u>								
08-60156 CITY SIGN/MEDIAN MAINT&LNDS	1,140	8,275	14,968	5,000	17,555	20,000	20,000	
TOTAL REPAIRS	1,140	8,275	14,968	5,000	17,555	20,000	20,000	
<u>PAYROLL</u>								
08-60305 CONTRACT ARBORIST	0	0	0	0	0	0	6,000	
TOTAL PAYROLL	0	0	0	0	0	0	6,000	
<u>UTILITIES & SUNDRY</u>								
TOTAL TREE FUND	24,113	35,139	23,854	15,000	17,555	30,000	31,000	
TOTAL EXPENDITURES	24,113	35,139	23,854	15,000	17,555	30,000	31,000	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	24,237	57,986	145,140	(6,000)	37,284	24,989	(16,000)	
	=====	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET SUMMARY TOTALS -WASTEWATER
FY 2025-2026

AS OF 8/27/25

WASTEWATER (WW) FUNDS			
02	10	11	
WW FUND	WW DEBT SERVICE FUND	WW CONSTR. FUND	TOTAL WW FUNDS
REVENUES			
\$ -	\$ -	\$ -	\$ -
2,986,361	450	23,000	3,009,811
\$ 2,986,361	\$ 450	\$ 23,000	\$ 3,009,811
EXPENSES			
\$ -	\$ -	\$ -	\$ -
2,811,165	-	-	2,811,165
\$ 2,811,165	\$ -	\$ -	\$ 2,811,165
BUDGET SURPLUS/ (SHORTFALL)			
\$ 175,196	\$ 450	\$ 23,000	\$ 198,646

WW FUND	Audited 9/30/22	Audited 9/30/23	Audited 9/30/24	PROJECTED YEAR END FUND BALANCE FY24-25	PROPOSED BUDGET FUND BALANCE FY25-26
WW Fund Balance	\$ 4,087,338	\$ 4,854,914	\$ 5,647,361	\$ 5,864,038	\$ 6,062,684
Less: Debt Service Reserve Fund	\$ (1,174,545)	\$ (1,174,545)	\$ (1,174,545)	\$ (1,174,545)	\$ (1,174,545)
Unrestricted WW Fund Balance	\$2,912,793.00	\$3,680,369.00	\$4,472,816.00	\$4,689,493.00	\$4,888,139.00

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

02 -WASTE WATER FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)		(----- 2025-2026 -----)		PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	
REVENUE								
02-50100 WASTEWATER REVENUE	2,331,124	2,399,673	2,559,382	2,600,000	2,044,997	2,700,000	2,600,000	
02-50200 WASTEWATER PENALTIES	14,087	11,371	12,774	5,000	5,470	8,000	8,000	
02-50250 INDUSTRIAL SURCHARGE REVENUE	31,707	35,750	96,973	50,000	71,076	94,395	95,000	
02-50300 REIMBURSEMENT REVENUE	7,580	7,800	8,022	8,000	5,362	8,000	8,000	
02-50310 GRINDER PUMP MAINTENANCE FEE	0	0	0	139,000	93,803	139,000	144,000	
02-50400 ENGINEERING ASSESSMENT FEE	1,503	4,740	2,431	300	2,430	2,430	300	
02-50500 ADMINISTRATIVE FEES	4,489	5,059	3,965	2,000	2,944	3,400	3,400	
02-50505 CREDIT CARD FEES	0	(20)	0	0	0	0	0	
02-50700 IMPACT FEES	7,661	30,644	22,983	7,661	15,322	15,322	7,661	
02-50750 INTEREST INCOME	298	1,780	2,148	1,600	23,709	45,000	120,000	
TOTAL REVENUE	2,398,449	2,496,797	2,708,678	2,813,561	2,265,113	3,015,547	2,986,361	
TOTAL REVENUES	2,398,449	2,496,797	2,708,678	2,813,561	2,265,113	3,015,547	2,986,361	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

02 -WASTE WATER FUND
WASTEWATER DEPARTMENT

	2021-2022	2022-2023	2023-2024	CURRENT	2024-2025	2025-2026		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
EXPENDITURES					ACTUAL	YEAR END	BUDGET	BUDGET
							PB	SELECTED
MAINTENANCE								
CONTRACT SERVICES								
02-60205 WASTEWATER PROJECT CONSULTANT	0	0	4,945	0	300	300	0	
02-60210 RATE ANALYSIS	1,375	0	0	40,000	18,625	40,000	0	
02-60220 TREATMENT CHARGES (COA)	412,631	446,520	501,882	500,000	460,430	540,000	540,000	
02-60225 TRAINING	0	0	250	3,000	380	3,000	3,000	
02-60230 BILLING FEES/AWR	54,385	57,678	62,588	63,600	53,922	63,600	65,600	
02-60240 LEGAL SERVICES	0	1,660	0	1,500	0	500	1,500	
02-60250 WW CHEMICALS	19,292	11,936	11,638	5,000	4,239	5,000	10,000	
02-60260 WW UTILITIES	7,457	7,492	9,916	9,000	9,063	10,000	9,000	
02-60266 CREDIT CARD/BANK FEES	1,660	95	161	0	20	120	120	
02-60270 WW M & O - FIXED/CROSSROADS	27,105	63,518	70,800	76,800	41,300	76,800	76,800	
02-60275 WW M & O - VARIABLE/CROSSROADS	177,370	290,461	333,867	300,000	104,687	200,000	200,000	
02-60280 WW GRINDER PUMP REPLACE/REPAIR	0	0	0	0	139,654	250,000	200,000	
02-60290 RECORDS STORAGE & MAINTENANCE	0	180	148	120	184	200	150	
TOTAL CONTRACT SERVICES	701,276	879,539	996,196	999,020	832,803	1,189,520	1,106,170	
PAYROLL								
UTILITIES & SUNDRY								
02-60410 ENGINEERING	21,087	36,755	124,264	100,000	64,715	100,000	120,000	
02-60465 GENERAL INSURANCE	6,676	7,549	9,326	10,000	10,401	10,401	11,000	
TOTAL UTILITIES & SUNDRY	27,762	44,304	133,590	110,000	75,116	110,401	131,000	
CAPITAL OUTLAY								
02-60510 DEBT PAYMENTS	228,251	210,231	193,581	1,289,399	87,200	1,289,399	1,288,995	
02-60515 DEBT PMT TO GENERAL FUND	0	0	0	150,000	0	150,000	150,000	
02-60565 CAPITAL OUTLAY - WW SYSTEM	0	0	0	120,000	12,610	35,000	135,000	
02-60570 WW LIFT STATION PUMPS	0	0	0	0	8,193	50,000	0	
TOTAL CAPITAL OUTLAY	228,251	210,231	193,581	1,559,399	108,002	1,524,399	1,573,995	
TRANSFERS								
02-60998 DEPRECIATION	621,201	620,411	622,714	0	0	0	0	
TOTAL TRANSFERS	621,201	620,411	622,714	0	0	0	0	
TOTAL WASTEWATER DEPARTMENT								
	1,578,490	1,754,485	1,946,081	2,668,419	1,015,921	2,824,320	2,811,165	
TOTAL EXPENDITURES								
	1,578,490	1,754,485	1,946,081	2,668,419	1,015,921	2,824,320	2,811,165	
REVENUE OVER/(UNDER) EXPENDITURES								
	819,959	742,312	762,597	145,142	1,249,193	191,227	175,197	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

10 -WASTEWATER DEBT SERVICE

REVENUES	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	SELECTED
INCOME								
10-40100 INTEREST INCOME	112	1,270	893	900	410	450	450	
TOTAL INCOME	112	1,270	893	900	410	450	450	
TOTAL REVENUES	112	1,270	893	900	410	450	450	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

10 -WASTEWATER DEBT SERVICE
WW DEBT SERVICE

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CAPITAL OUTLAY								
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	112	1,270	893	900	410	450	450	
	=====	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

11 -WASTEWATER CONSTRUCTION

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
INCOME								
11-40100 INTEREST INCOME	4,023	23,995	28,957	25,000	21,093	25,000	23,000	
TOTAL INCOME	4,023	23,995	28,957	25,000	21,093	25,000	23,000	
TOTAL REVENUES	4,023	23,995	28,957	25,000	21,093	25,000	23,000	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

11 -WASTEWATER CONSTRUCTION
EXPENSE

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REPAIRS								
CONTRACT SERVICES								
CAPITAL OUTLAY								
TRANSFERS								
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	4,023	23,995	28,957	25,000	21,093	25,000	23,000	
	=====	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET SUMMARY TOTALS
2022 GO & 2023 CO BOND FUNDS
FY 2025-2026

AS OF 8/27/25

2022 GO & 2023 CO BOND FUNDS			
21	22	23	
BOND I&S FUND	2022 GO BOND CAPITAL PROJ FUND	2023 CO BOND FUND	TOTAL 2022 & 2023 BOND FUNDS
REVENUES			
1,971,569	50,000	-	2,021,569
\$ 1,971,569	\$ 50,000	\$ -	\$ 2,021,569
EXPENSES			
1,960,069	-	-	1,960,069
\$ 1,960,069	\$ -	\$ -	\$ 1,960,069
BUDGET SURPLUS/ (SHORTFALL)			
\$ 11,500	\$ 50,000	\$ -	\$ 61,500

2022 GO & 2023 CO BOND FUNDS	Audited 9/30/22	Audited 9/30/23	Audited 9/30/24	PROJECTED YEAR END FUND BALANCE FY24-25	PROPOSED BUDGET FUND BALANCE FY25-26
FUND BALANCE	\$ 17,963,484	\$ 26,749,576	\$ 17,456,030	\$ 1,741,221	\$ 1,802,721

FUND BALANCE DETAIL:

FUND 21	\$ 10,582	\$ 8,124	\$ 22,226	\$ 33,726	\$ 45,226
FUND 22	\$ 17,952,902	\$ 17,183,973	\$ 7,544,374	\$ 1,707,495	\$ 1,757,495
FUND 23	\$ -	\$ 9,557,478	\$ 9,889,430	\$ -	\$ -
	\$ 17,963,484	\$ 26,749,575	\$ 17,456,030	\$ 1,741,221	\$ 1,802,721

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

21 -BONDS I & S FUND

	2021-2022	2022-2023	2023-2024	(----- CURRENT	2024-2025	(----- PROJECTED	(----- REQUESTED	(----- PROPOSED
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	BUDGET	BUDGET
					ACTUAL		PB	SELECTED
REVENUE								
21-40100 PROPERTY TAXES I&S	0	1,353,156	1,978,581	1,365,344	1,959,762	1,962,219	1,959,219	
21-40105 PROPERTY TAX P&I	0	0	0	0	10,787	11,500	11,500	
21-40900 TRANSFER IN	0	0	0	0	0	0	0	
TOTAL REVENUE	0	1,353,156	1,978,581	1,365,344	1,970,550	1,973,719	1,970,719	
INTEREST & MISC								
21-45000 INTEREST INCOME	7	518	1,071	1,000	782	850	850	
21-45105 ISSUED BONDS PREMIUM	10,575	8,007	0	0	0	0	0	
TOTAL INTEREST & MISC	10,582	8,525	1,071	1,000	782	850	850	
TOTAL REVENUES	10,582	1,361,681	1,979,652	1,366,344	1,971,331	1,974,569	1,971,569	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

21 -BONDS I & S FUND
2022 GO BOND FUND I&S

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)		(----- 2025-2026 -----)		PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	
CONTRACT SERVICES								
21-60221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	0	350	0	850	850	
TOTAL CONTRACT SERVICES	0	0	0	350	0	850	850	
CAPITAL OUTLAY								
21-60510 DEBT PYMT-PRINCIPAL 2022 GO	0	240,000	605,000	635,000	635,000	635,000	665,000	
21-60515 DEBT PYMT-INTEREST 2022 GO	0	1,124,139	761,344	730,344	730,344	730,344	697,844	
21-60520 DEBT PYMT-PRINCIPAL 2023 CO	0	0	205,000	0	205,000	205,000	215,000	
21-60525 DEBT PYMT-INTEREST 2023 CO	0	0	394,206	0	391,875	391,875	381,375	
TOTAL CAPITAL OUTLAY	0	1,364,139	1,965,550	1,365,344	1,962,219	1,962,219	1,959,219	
TOTAL 2022 GO BOND FUND I&S	0	1,364,139	1,965,550	1,365,694	1,962,219	1,963,069	1,960,069	
TOTAL EXPENDITURES	0	1,364,139	1,965,550	1,365,694	1,962,219	1,963,069	1,960,069	
REVENUE OVER/(UNDER) EXPENDITURES	10,582	(2,458)	14,102	650	9,112	11,500	11,500	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

22 -GO & CO BOND CAPITAL PROJ

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REVENUE								
22-40900 TRANSFER IN	0	0	0	13,147,478	551,859	13,521,294	0	
TOTAL REVENUE	0	0	0	13,147,478	551,859	13,521,294	0	
INTEREST & ISSUANCE COSTS								
22-45000 INTEREST INCOME	146,736	917,874	76,213	450,000	333,706	350,000	50,000	
22-45100 ISSUED BONDS PAR VALUE	23,825,000	0	0	0	0	0	0	
22-45105 ISSUED BONDS PREMIUM	1,459,079	0	0	0	0	0	0	
TOTAL INTEREST & ISSUANCE COSTS	25,430,815	917,874	76,213	450,000	333,706	350,000	50,000	
TOTAL REVENUES	25,430,815	917,874	76,213	13,597,478	885,565	13,871,294	50,000	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

22 -GO & CO BOND CAPITAL PROJ
2022 GO BOND FUND CAP PRJ

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	({----- 2024-2025 -----})		({----- 2025-2026 -----})		PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	
CONTRACT SERVICES								
22-64221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	350	0	0	0	0	
TOTAL CONTRACT SERVICES	0	0	350	0	0	0	0	
CAPITAL OUTLAY								
22-64500 CITY HALL - LAND PURCHASE	6,323,664	0	0	0	0	0	0	
22-64501 CITY HALL CONSTRUCTION	0	1,150	5,371,938	12,000,000	11,055,783	12,788,000	0	
22-64502 CITY HALL PROJECT MANAGER	0	146,969	220,492	125,000	167,973	183,727	0	
22-64503 CITY HALL-GEO & MATERIAL TEST	0	21,066	40,373	0	29,074	29,370	0	
22-64504 CITY HALL-ARCHITECTURE EXPENSE	0	708,217	1,031,059	300,000	190,933	364,369	0	
22-64505 CAMP CRAFT/EANES CREEK	204,649	128,503	677,435	3,740,000	3,223,798	3,365,100	0	
22-64510 LAUREL VALLEY RD	185,390	151,332	42,041	665,000	397,820	397,500	0	
22-64515 REDBUD TRAIL	136,822	93,992	1,105,604	730,000	957,004	957,004	0	
22-64520 TERRACE MOUNTAIN	60,868	100,424	10,414	0	0	0	0	
22-64525 WESTLAKE DRIVE	161,995	153,114	223,655	1,220,000	673,400	673,400	0	
22-64530 YAUPON VALLEY RD	120,446	110,459	937,919	600,000	249,249	250,953	0	
22-64535 ROADS-PROJECT MANAGEMENT	0	71,577	54,531	100,000	105,856	198,750	0	
22-64550 CITY HALL-FURN/FIXTURES/EQUIP	0	0	0	0	192,534	500,000	0	
TOTAL CAPITAL OUTLAY	7,193,834	1,686,803	9,715,462	19,480,000	17,243,424	19,708,173	0	
TRANSFERS								
22-64999 DEBT ISSUANCE COSTS	284,079	0	0	0	0	0	0	
TOTAL TRANSFERS	284,079	0	0	0	0	0	0	
TOTAL 2022 GO BOND FUND CAP PRJ	7,477,912	1,686,803	9,715,812	19,480,000	17,243,424	19,708,173	0	
TOTAL EXPENDITURES	7,477,912	1,686,803	9,715,812	19,480,000	17,243,424	19,708,173	0	
REVENUE OVER/(UNDER) EXPENDITURES	17,952,902	(768,929)	(9,639,600)	(5,882,522)	(16,357,859)	(5,836,879)	50,000	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

23 -2023 CO BOND I&S FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REVENUE								
23-40100 PROPERTY TAXES I&S	0	0	0	596,875	0	0	0	
TOTAL REVENUE	0	0	0	596,875	0	0	0	
INTEREST & MISC								
23-45000 INTEREST INCOME	0	57,478	332,452	200,000	80,005	80,005	0	
23-45100 ISSUED BONDS PAR VALUE	0	9,210,000	0	0	0	0	0	
23-45105 ISSUED BONDS PREMIUM	0	470,175	0	0	0	0	0	
TOTAL INTEREST & MISC	0	9,737,653	332,452	200,000	80,005	80,005	0	
TOTAL REVENUES	0	9,737,653	332,452	796,875	80,005	80,005	0	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2025
FY2025-2026 PROPOSED BUDGET

23 -2023 CO BOND I&S FUND
2023 CO BOND FUND

	2021-2022	2022-2023	2023-2024	CURRENT	(----- 2024-2025 -----)	(----- 2025-2026 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							PB	SELECTED
<u>CONTRACT SERVICES</u>								
23-60221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	500	500	0	0	0	
TOTAL CONTRACT SERVICES	0	0	500	500	0	0	0	
<u>CAPITAL OUTLAY</u>								
23-60510 DEBT PAYMENT - PRINCIPAL	0	0	0	205,000	0	0	0	
23-60515 DEBT PAYMENT-INTEREST	0	0	0	391,875	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	596,875	0	0	0	
<u>TRANSFERS</u>								
23-60900 TRANSFER OUT	0	0	0	10,147,478	0	9,969,435	0	
23-60999 DEBT ISSUANCE COSTS	0	180,175	0	0	0	0	0	
TOTAL TRANSFERS	0	180,175	0	10,147,478	0	9,969,435	0	
TOTAL 2023 CO BOND FUND	0	180,175	500	10,744,853	0	9,969,435	0	
TOTAL EXPENDITURES	0	180,175	500	10,744,853	0	9,969,435	0	
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	9,557,478	331,952	(9,947,978)	80,005	(9,889,430)	0	
	=====	=====	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

Property Tax Calculations

	2020	2021	2022	2023	2024	2025				Change 2024 to 2025
NET CERTIFIED VALUE TOTAL TAXABLE-July 25th	\$1,270,829,805	\$2,423,598,391	\$3,006,022,292	\$3,242,120,186	\$3,256,808,122	\$2,944,359,179				-9.59%
VALUE UNDER PROTEST-July 25th	\$1,060,387,402	\$163,338,320	\$69,970,954	\$230,317,162	\$68,878,260	\$454,341,551				
TOTAL TAXABLE (at year end)	\$2,389,494,401	\$ 2,593,827,801	\$ 3,075,120,968	\$3,264,590,194	\$3,321,813,273	\$3,395,570,861				2.22%
TOTAL NEW PROPERTY	\$34,359,586	\$27,109,456	\$18,465,628	\$35,497,901	\$54,399,099	\$38,268,817				
TOTAL TAXABLE W/O NEW PROPERTY	\$2,355,134,815	\$2,566,718,345	\$3,056,655,340	\$3,229,092,293	\$3,267,414,174	\$3,357,302,044				2.75%
APPRAISED VALUE	\$2,663,870,394	\$ 2,993,334,812	\$4,244,779,564	\$4,306,492,637	\$3,807,664,951	\$4,039,713,140				6.09%
AVERAGE APPRAISED RESIDENCE	\$1,362,306	\$1,639,087	\$2,584,484	\$2,604,792	\$2,233,012	\$2,581,491				15.61%
AVERAGE TAXABLE RESIDENCE	\$1,329,391	\$1,467,444	\$1,698,274	\$1,856,906	\$1,993,778	\$2,165,770				8.63%
VOTER-APPROVAL RATE	0.0786	0.0767	0.1504	0.1667	0.1808	0.180246				-0.31%
ADOPTED TAX RATE	0.0786	0.0786	0.1504	0.1786	0.1786	0.176783	Proposed Rate			
TOTAL TAX LEVY	\$ 1,878,142.60	\$ 2,038,748.65	\$ 4,624,981.94	\$5,830,558.09	\$5,932,758.51	\$5,935,151.97				
COLLECTION RATE	99%	99%	99%	99%	99%	100%				
	Rate	Maintenance & Operations Rate	Debt Rate	Average \$ Increase/Decrease (actual rate)	Average \$ Increase (No New Revenue Rate)	Tax on Average Residence	Total Estimated Tax Levy	M&O Tax Levy	Debt Tax Levy	Increase Over Last Years Tax Levy
No New Revenue Rate	0.176783	0.118402	0.057699	-\$39.34	-\$74.99	\$3,828.72	\$5,935,152	\$3,975,933	\$1,959,219	\$0
Current Rate	0.178600	0.118888	0.057699	\$0.00	\$39.34	\$3,868.07	\$5,996,141	\$4,036,923	\$1,959,219	\$60,989
Voter-Approval Rate	0.180246	0.122547	0.057699	\$35.64	\$74.99	\$3,903.71	\$6,142,882	\$4,183,664	\$1,959,219	\$207,730
Voter-Approval Rate w/Unused Increment	0.182399	0.124700	0.057699	\$82.27	\$121.62	\$3,950.34	\$6,357,883	\$6,357,883	\$0	\$215,001
De Minimis Rate*	0.190827	0.133127	0.057699	\$264.80	\$304.15	\$4,132.87	\$6,435,152	\$4,475,933	\$1,959,219	\$500,000



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	August 27, 2025	Item Number:	5
	Building & Development		
Department:	Services		
Prepared By:	Jennifer C. Bills	Cost / Budget:	None
Exhibits:	See Attached	Source of Funds:	N/A

Subject

Discuss and consider alternative enforcement mechanisms related to code enforcement efforts.

Recommendation

Provide policy direction to staff regarding code enforcement efforts.

Discussion

The Building and Development Department has been proactively enforcing the city's code, particularly when it comes to the unapproved removal of protected trees. Once staff is notified or sees a violation, the issue is investigated. If there is a valid violation, staff sends the property owner and/or contractor a Notice of Violation, citing the code violation and providing steps for remediation. When the owner is unresponsive or if staff cannot fully investigate the violation, staff may need to secure an administrative warrant from the judge to enter a property to collect evidence. If the property owner/contractor fails to come into compliance, staff typically submits a criminal citation to the court. With a criminal citation, the court can impose a penalty, but they cannot compel compliance with the regulation. As a court of record, staff can submit code enforcement and zoning violations as a civil citation. This process typically takes more city staff and prosecutor time and effort but can result in binding injunction for compliance. This process has been used in the past, but with limit staff and changes in legal representation, most citations have been processed through the criminal process over the last two years.

Staff is seeking discussion and council direction regarding code enforcement efforts by staff and the court.



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	<u>August 27, 2025</u>	Item Number:	<u>6</u>
Department:	<u>Administration</u>		
	<u>Trey Fletcher</u>		
Prepared By:	<u>City Administrator</u>	Cost / Budget:	<u>n/a</u>
Exhibits:	<u>Draft proposed policy</u>	Source of Funds:	<u>n/a</u>

Subject

Discuss and consider a facility use policy for West Lake Hills City Hall.

Recommendation

Approve.

Discussion

Opportunities for the utilization of meeting rooms and public spaces by the West Lake Hills community were established as a desired outcome of the new facility. The draft proposed facility use policy is attached. Rooms available for use include the multi-purpose room, lobby, and Redbud Conference Room, individually or all together.

City of West Lake Hills Facility Use Policy
Draft 8/22/2025

1. GENERAL:

- a. Facilities of the City of West Lake Hills are primarily designed to accommodate the programs, activities, and meetings of various City departments, the City Council, and City Boards, Committees, and Commissions. It is intended that these facilities be used to the fullest extent for these primary purposes. Accordingly, City government functions shall in all cases take precedence over all other activities at any City facility.
- b. Specified meeting rooms in the West Lake Hills City Hall, when not being used by the City, shall be made available to West Lake Hills residents non-profit or not-for-profit community organizations or groups as authorized by this policy, at no-charge, and on a first- come, first-served basis. By opening up certain specified City meeting rooms to public use, the City intends to create a limited public forum in which public uses are consistent with the other city policies (as amended from time to time) not prohibited as described in Section 5 herein, and does not interfere with the governmental functions of the City. The City may deny the use of City facilities where the indicated uses are not consistent with form or function of the City facilities.

The City reserves the right to close the meeting rooms to public use and terminate the limited public forum at any time for violations of this section.

2. INTERPRETATION AND IMPLEMENTATION:

The City Administrator shall have the authority to interpret the Facility Use Policy. The City Administrator and/or the City Administrator's designee shall have the responsibility to administer and enforce the Facility Use Policy and shall have the authority to deny or terminate the use of a facility if a determination is made that the use does not conform to the requirements of the Facility Use Policy. The City Administrator has the discretion to recommend changes to the Facility Use Policy to the City Council for approval. The City Council may restrict public access to any meeting rooms that the City Council determines not suitable for holding public events. At the discretion of the City Council, the City may waive any requirement of this

policy if the result of said waiver would be in the best interest of the City. Appeals of denial or termination of use may be presented to the City Council.

3. AVAILABLE FACILITIES:

The designated meeting rooms listed in Attachment A (“Available Facilities” *as may be amended in the future*), when not being used by the City, may be reserved for use by non-city government, non-profit or not-for-profit community organizations or groups, and City of West Lake Hills residents, provided the requirements of this Facility Use Policy are met.

4. AUTHORIZED USERS:

City of West Lake Hills residents and employees are authorized users. Additionally, non-profit and not-for-profit organizations and groups, consisting primarily of West Lake Hills residents or benefiting the City of West Lake Hills and/or the community by educational, civic, and/or cultural means (hereinafter “Groups”), may reserve Available Facilities for meetings and events. Groups must have at least five (5) members. Groups may not charge admission fees to participants attending the meetings or events.

5. PROHIBITED USES FOR RENTAL:

City facilities **shall not** be used for the following:

- a. Any commercial business, fee-based or promotional activity;
- b. Any programs involving the sale, advertising, or promotion of products or services;
- c. Any business firms and other for-profit organizations soliciting or selling products or services, regardless of purpose;
- d. Any meeting or activity that solicits funds or donations or accepts such from attendees;
- e. Any political fundraisers, political advocacy, or other partisan political meetings, rallies, or campaign activities/events;
- f. Any meeting whose noise levels will interfere with activities in City offices or adjacent properties;
- g. Any groups that will have participants in excess of the occupancy limit;
- h. Any illegal activity;
- i. Any purposes contrary to federal, state, or local law;
- j. Any activity not consistent with the general business purpose of the building;

6. RESERVATION POLICIES AND PROCEDURES:

- a. All Individuals or Groups desiring to utilize Available Facilities are required to complete a City of West Lake Hills Facility Use Application. The individual signing the Application (the “Applicant”) must be a City of West Lake Hills resident or employee, and must be twenty-one (21) years of age or older. The Applicant is responsible for the event and will be held responsible for all actions, behavior, and damages caused by his/her guests/attendees.

- b. The completed application form (Attachment B: Facility Use Request Form) should be submitted to the applicable department within ten (10) business days prior to the event. An application must contain all requested information. Prior approval does not guarantee future approval. Failure to fully complete an application form will result in a denial.
- c. When submitting the Facility Use Request Form, the Applicant also must submit the Facility Use Policy Compliance and Indemnification and Hold Harmless Agreement (Attachment C).
- d. Application forms may be obtained at the West Lake Hills City Hall between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday, or on the City's website.
- e. Applicants may be required to provide the following verification:

For the Applicant: Proof of residency or employment by the City

For the Individual/Organizations/Groups:

- Proof of residency for sponsorship of organization/group; the resident "sponsor" will be the applicant for the organization/group, and must be a member of said group, and must be in attendance for the entire event or meeting
 - Community benefit and/or Non-profit status, if applicable.
- f. West Lake Hills residents may sponsor the use of the Facilities by an Organization or Group, but the resident must be in attendance for the entire event or meeting. The attending resident sponsor shall be the Applicant and have all applicable responsibility and liability as the one sponsoring the activity.
 - g. West Lake Hills Facilities shall have a City meeting room(s) coordinator. The coordinator is responsible for the implementation and administration of this Policy, including the review and approval of applications for use of Available Facilities.
 - h. Approval of applications for events and meetings in Available Facilities will be considered in accordance with the following criteria:
 - 1) The requesting Group is a non-profit or a not-for-profit group or organization.
 - 2) The requesting Group is based in the City of West Lake Hills or has a resident sponsor who is a member of the Group, or the proposed use is deemed a community benefit.
 - 3) The event is requested in sufficient lead-time for staff to determine impact upon the facility and previously scheduled events.
 - 4) The Applicant agrees to indemnify, defend, and hold harmless the City, and is capable of carrying sufficient liability insurance, if required. Insurance requirements shall be determined on a case-by-case basis and if required the Applicant will provide a certificate of insurance to the City indicating satisfaction of the insurance requirements that are determined.
 - 5) City staffing and security needs.
 - 6) The requested use of the City facility will not cause detrimental impact to City staff and available resources, or to the physical capacity of the requested facility,

including but not limited to:

- (i) The parking capacity at the requested location and the potential impact on other planned events;
 - (ii) The number of planned participants and the traffic impact upon the requested location; and
 - (iii) Other scheduled events and/or uses of the requested facility that increase the usage of the requested location above the recommended capacity.
- i. If the application is denied, the Applicant or Group may appeal the decision to the City Council. The City Council's decision shall be final.
- j. West Lake Hills Facilities may not be reserved for a date more than 180 days after the date the reservation is made. In order to make the West Lake Hills Facilities open for use for all residents recurring reservations for the same time and day are discouraged. All reservations are subject to review and approval by the City Administrator to make the West Lake Hills Facilities available for the purposes of all residents.
- k. Due to the size and nature of an event, the City may require a Special Event Permit and/or general liability insurance for bodily injury and property damage be acquired by the Group with policy limits set by the City, and naming the City as an additional insured. **A Special Event Permit has separate deadlines that may require an earlier submittal of a Facility Use Request Form; the Applicant is responsible for being knowledgeable about all appropriate deadlines.**
- l. The City reserves the right to cancel any and all reservations without providing any other accommodations in the event the facility is needed for municipal government purposes, or if the facility becomes unavailable due to unforeseen maintenance or safety issues.
- m. A Group may not assign or transfer its reservation to another Group.

7. GENERAL RULES AND REGULATIONS:

For the facilities to be enjoyed by everyone, the following basic rules of good conduct must be observed at all City facilities:

- a. When submitting the Facility Use Request Form, the Applicant also must submit the Facility Use Policy Compliance and Indemnification and Hold Harmless Agreement (Attachment C).
- b. City staff will control all heating, air conditioning, lighting, and any other electrical or mechanical system(s) in the building. Applicant only shall make requests to the City staff for any adjustments.
- c. Meeting room doors must be closed while conducting meetings during business hours. The conduct of the meeting will be respectable and well governed.
- d. The noise level in the lobby area shall be kept to a minimum.

- e. Use of the facility must be confined to permitted indoor areas and must not interfere with the conduct of official City business or be unduly disruptive to others present in the City facility or to adjacent properties.
- f. Non-alcoholic beverages and light refreshments are allowed. Drinks with red or orange dye and/or food coloring are not allowed in the facility.
- g. All trash, including food and beverage, created by the user or participants, shall be placed in proper receptacles.
- h. No pets shall be permitted inside the facilities, only service animals are allowed.
- i. Smoking, including e-cigarettes and vaping, is not allowed in City facilities.
- j. No liquor or illegal substances shall be served upon, consumed upon, or brought into the City facility.
- k. If serving beer or wine at your event, you must notify the City and complete a Bar Service Agreement and attach as Attachment E that will be approved by the City Administrator. The applicant must use a TABC Licensed Vendor for beer and wine service.
- l. No sparklers, open flames, or burning candles are permitted.
- m. No pyrotechnic devices or fog machines are allowed inside the City facility.
- n. Use of any glitter, confetti, or streamers is prohibited.
- o. All City facilities shall be left in good, clean condition. All tables and chairs must be returned to the original arrangement when the use of the facility is complete.
- p. The Applicant will be responsible for the provision of any specific non-facility related Americans with Disabilities Act (ADA) required accommodations.
- q. No Group may consider a City facility its permanent meeting place, use for storage, or use the City facility Building as its mailing address.
- r. All minors, individuals younger than 18 years of age, must be accompanied by an adult, with no more than ten (10) minors per one (1) adult.
- s. Security Deposit Required (versus cleaning fee)

8. EQUIPMENT:

- a. The unauthorized use, alteration, removal, damage, or destruction of any City equipment is strictly prohibited, inclusive of technological devices and computers. The use of the City's audio equipment is not allowed. The Applicant will be held responsible for any damages to any City-owned property or equipment.
- b. The use of screens and screen connectors in the Conference Room or Council Chambers is allowed; you must have HDMI capable device. The Applicant must indicate on the application if they wish to use the screens.
- c. Tables and chairs may be used. The Applicant is responsible for placing tables and chairs back in their appropriate places or storage facilities.

- d. Kitchen equipment and facilities may be used. Use of utensils, napkins, and other disposable items belonging to the City is not allowed. The Applicant is expected to provide their own disposable items. All non-disposable items (dishes, glasses, serving trays, etc.) brought by the Applicant must be removed.
- e. As meeting rooms are located in City facilities where the business of the City is operated, amplification through the use of microphones and speakers is not allowed during business hours in order to minimize the disruption to those working adjacent to or in close proximity to the meeting rooms.

9. DISCLAIMER:

Use of City facilities does not constitute City endorsement of the viewpoints, beliefs, ideas, or policies expressed by organizations or individuals using the space and may not be advertised or implied as having such approval or endorsement.

10. USE OF CITY NAME OR LOGO:

The use of the City of West Lake Hills name is strictly prohibited by any organization or person for any purpose in connection with the use of the meeting rooms for publicity or otherwise, except to identify the location of the event. Unapproved use of the City of West Lake Hills name or logo may be grounds for termination of the use agreement and may be subject to other legal actions.

11. NON-DISCRIMINATION:

- a. The City will not discriminate against any person or persons because of their age, sex, race, religion, color, or natural origin, nor will the City permit individuals or Groups making the reservation to engage in such discrimination.

12. RELEASES OF LIABILITY:

- a. The City assumes no responsibility for personal injury or injury to or loss of property brought or placed in the facility in connection with the use of the facility.

By submitting the Facility Use Application, the Applicant agrees in writing (i) to comply with the Facility Use Policy and (ii) to indemnify and hold harmless the City of West Lake Hills, its officers, agents, servants, and employees from and against any and all claims or suits for bodily injury, illness, death, personal injury, or property damage (including, without limitation, reasonable fees and expenses of attorney, expert witnesses and other consultants) arising out of Applicant's use of the facility, or arising out of any act or omission committed by the Applicant, its officers, employees, agents, guest, and invitees, in connection with the activities conducted under this Agreement. **THIS INDEMNIFICATION AND HOLD HARMLESS AGREEMENT SHALL SPECIFICALLY INCLUDE ANY CLAIMS ARISING FROM THE NEGLIGENCE OF THE CITY, ITS AGENTS, OFFICIALS, AND EMPLOYEES.**

ATTACHMENT A
List of Available Facilities

Facility	Available Rooms	Occupancy Limit
City Hall	Multi-Purpose Room	150
City Hall	Lobby	
City Hall	Room 1011 (Redbud Conference Room)	10

Attachment B: Facility Use Request Form – Return to Applicable Department Please Note: All reservations are taken on a first-come, first-served basis. Fees and/or Deposits for Off-Duty Officer Reservations and City staffing (if necessary) are due prior to reservation confirmation.

Facility Requested:

___ City Hall Multi-Purpose ___ City Hall Lobby ___ City Hall – Redbud Conf Room
___ City Hall – Entire Building

CONTACT INFORMATION

Person Responsible (“Applicant”): _____

Phone Number: _____ Cell Phone Number: _____

E-mail Address: _____ Address: _____

City: _____ State _____ Zip _____

Alternate Contact Name: _____ Phone No.: _____

EVENT INFORMATION

Requested Event Date: _____ Requested Event Time: _____

From: ___ AM/PM To: ___ AM/PM Type of event/meeting/activity: _____

Detailed information about the event, including planned activities or any equipment/special needs:

Number of adult participants expected to attend: _____

Number of minor (under 18) participants: _____

Organization Represented: _____ Non-Profit: Yes _____ No _____

Is this event a fundraiser? Yes _____ No _____

Please explain:

Does your organization maintain a mailing address within the city limits of West Lake Hills? Yes

_____No _____

Does your event provide a community benefit? Yes _____No _____ If yes, explain below:

Will your event cause any impact on City staff or City resources?

Is the Applicant willing to indemnify and hold harmless the City of West Lake Hills?

Will you serve beer and/or wine at your event? Yes

_____No _____

Note: If serving beer or wine at your event, you must complete the Bar Service Agreement (Attachment E), and utilize a TABC licensed alcohol service vendor. The Agreement must be approved by the City Administrator.

Does your organization carry liability insurance? Amount \$ _____

Estimated space requirements for this event: _____

Estimated parking requirements:

Note: A cleaning fee will be assessed if the room is not cleaned or returned to its original state. The fee will be based on the cost to restore the facility to the original condition with a minimum fee of \$100.00.

Attachment C

Facility Use Policy Compliance & Indemnification and Hold Harmless Agreement

(Attach with Request Form and Return to Applicable Department)

The Applicant acknowledges that the City assumes no responsibility for personal injury or injury to or loss of property brought or placed in the facility in connection with the use of the facility. **Applicant agrees to indemnify and hold harmless, and by executing this application and agreement, does indemnify and hold harmless the City of West Lake Hills, its officers, agents, servants, and employees from and against any and all claims or suits for bodily injury, illness, death, personal injury, or property damage (including, without limitation, reasonable fees and expenses of attorney, expert witnesses, and other consultants) arising out of Applicant's use of the facility, or arising out of any act or omission committed by the Applicant, its officers, employees, agents, guests, and invitees, in connection with the activities conducted under this agreement. THIS INDEMNIFICATION AND HOLD HARMLESS AGREEMENT SHALL SPECIFICALLY INCLUDE ANY CLAIMS ARISING FROM THE NEGLIGENCE OF THE CITY, ITS AGENTS, OFFICIALS, AND EMPLOYEES.**

Please thoroughly read through the Facilities Use Policy attached to this form. By signing below, you are stating that you understand the rules and regulations pertaining to West Lake Hills facilities and their proper use. Furthermore, you fully agree to abide by and uphold these rules throughout your reservation and leave the facility in the same condition in which you found it. Failure to abide by these rules may result in forfeiture of security deposit and denial of future use of City of West Lake Hills facilities.

Signature of Applicant: _____

Printed Name of Applicant: _____

Date: _____

Attachment D Fee Schedule

Reserved

DRAFT



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	<u>August 27, 2025</u>	Item Number:	<u>6</u>
Department:	<u>Administration</u>		
	<u>Trey Fletcher</u>		
Prepared By:	<u>City Administrator</u>	Cost / Budget:	<u>See below</u>
Exhibits:	<u>Prop B Presentation</u>	Source of Funds:	<u>Debt Issuances</u>

Subject

Discussion and update on bond items regarding Proposition A (new municipal complex) and Proposition B (street and drainage projects).

Recommendation

Receive report.

Discussion

The purpose of this item is to provide the City Council and the West Lake Hills community with an update regarding both bond project initiatives including project scope and development status, schedule and budget and costs.

Prop A authorized \$13.2 million and due to land acquisition and cost escalation considerations City Council authorized an additional \$9.5 million in certificates of obligation. Construction began in May 2024. Substantial completion was issued July 31, 2025. A Temporary Certificate of Occupancy (TCO) for full occupancy was issued on July 25. Generally, since the last update was provided to the City Council on July 23, the following has transpired:

- New furniture was installed
- Temporary Certificate of Occupancy for staffing
- Substantial Completion
- 911 Westlake Drive contents were packed and move to 4010 Bee Cave Rd on August 14 & 15.
- City Hall opened to the public on August 19.

Looking ahead:

- Complete punch list items related to the building and site
- Project close out documentation
- Ribbon Cutting September 9, 2025

Prop B authorized \$11.8 million for the completion of various street and drainage improvements. Since the last update on July 23:

- Roadway opened to traffic on August 1
- Final punch list was on 8/19

Looking ahead:

- Pedestrian railing
- Power pole modifications at driveway to 402 Camp Craft Road – Austin Energy
- Roadway and driveway rework
 - Southern tie into existing Camp Craft Road
 - Driveway to 301 Camp Craft Office complex



Agenda Item - Roadway Bond Project Update

West Lake Hills City Council
August 27, 2025

Accomplishments

- Camp Craft Road
 - Roadway open to traffic on August 1
 - Remaining activities
 - Pedestrian railing
 - Power pole modifications at driveway to 402 Camp Craft Road – Austin Energy
 - Roadway and driveway rework
 - Southern tie into existing Camp Craft Road
 - Driveway to 301 Camp Craft Office complex



*New culverts under Camp Craft Road
to convey 25-year storm*

Roadway and driveway re-work



Driveway to 301 Camp Craft



South connection to existing roadway

Upcoming Activities

- Complete roadway and driveway re-work, plus any remaining punch list items
- Final project completion, payment, and closeout – September
- Post-construction as-built records



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	August 27, 2025	Item Number:	7
Department:	Building & Development Jennifer C. Bills, BDS		
Prepared By:	Director	Cost / Budget:	None
Exhibits:	N/A	Source of Funds:	N/A

Subject

Receive an update and consider possible action regarding City of West Lake Hills v. Jaffe – 1405 Wildcat Hollow.

Discussion

The demolition of the property at 1508 Westlake Drive was substantially complete on May 14, 2025. Inspectors continue to monitor the erosion controls on both sites. With the recent rains, the city inspector will be requiring repairs/additional erosion control measures at 1405 and 1508. The replat of the property to incorporate part of 1508 Westlake Drive into 1405 Wildcat was approved on May 16, 2025, as all comments were addressed. The plat was recorded at the Travis County Clerk this week.

The third review submittal was received on June 27 and accepted for review June 30, starting the third and last 60-day review cycle. With the resubmittal, the applicant has also submitted a request for a license to encroach for the existing and proposed improvements constructed in the Wildcat Hollow right-of-way. This will come to the City Council for consideration. **Comments from the third review were issued on July 21. Staff held an in person meeting with the design team August 13 and two online meetings August 20 and 21 to discuss outstanding issues.**

Some outstanding concerns relate to the improvements at the front of the property that encroach into the right-of-way, tree replacement, securing off-site easements, coordination of this project with the existing improvements and submitting related applications (license to encroach, OSSF, potential additional variances).

Staff and the applicant's agent are having regular Thursday meetings (as needed) to discuss outstanding issues.