



CITY OF WEST LAKE HILLS, TEXAS
NOTICE OF CITY COUNCIL WORKSHOP
Wednesday, May 6, 2026 at 12:00 PM

Notice is hereby given that the City Council of the City of West Lake Hills, Texas, will hold a Workshop on the 6th day of May 2026 at 12:00 p.m., in the Council Chambers, Municipal Building, 4010 Bee Cave Road, West Lake Hills, Texas, at which time the following items will be discussed, to-wit:

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. Ordinance Discuss and consider action to approve an ordinance for the final canvass of the May 2, 2026 General Election and declare the candidates elected for Mayor, City Council Member Place 2, and City Council Member Place 4.
4. Administration Discuss and consider an ordinance to approve a budget amendment to the Fiscal Year 2025-2026 budget.
5. Executive Session Executive Session pursuant to Texas Government Code Section 551.074 to deliberate the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear a complaint against an officer or employee: City Administrator Annual Evaluation.
6. Adjournment

Approved by: James Vaughan, Mayor

Certificate

I certify that the above Notice of the May 6, 2026 City Council Workshop was posted on the bulletin board at the Municipal Building, 4010 Bee Cave Road, West Lake Hills, Texas on Thursday, April 30, 2026 by 5:00 pm. and will remain posted continuously until said meeting is convened.

Signed by: Makayla Rodriguez, 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
City Council

AGENDA REPORT

| | | | |
|----------------------|-------------------------------|-------------------------|------------|
| Meeting Date: | <u>May 6, 2026</u> | Item Number: | <u>3</u> |
| Department: | <u>Administration</u> | | |
| Prepared By: | <u>Makayla Rodriguez</u> | Cost / Budget: | <u>n/a</u> |
| Exhibits: | <u>Ordinance No. 2026-004</u> | Source of Funds: | <u>n/a</u> |

Subject

Discuss and consider action to approve an ordinance for the final canvass of the May 2, 2026 General Election and declare the candidates elected for Mayor, City Council Member Place 2, and City Council Member Place 4.

Recommendation

To approve the ordinance.

Discussion

The General Election was held on May 2, 2026. The City contracts with Travis County for election services, including tabulation of election results. Upon receipt of the tabulation, Ordinance No. 2026-004 canvassing the returns and declaring the results of the General Election will be finalized and presented for Council consideration.



City of West Lake Hills
City Council

AGENDA REPORT

| | | | |
|----------------------|---------------------------------|-------------------------|------------|
| Meeting Date: | <u>May 6, 2026</u> | Item Number: | <u>4</u> |
| Department: | <u>Admin/Finance</u> | | |
| Prepared By: | <u>Vonda Ragsdale</u> | Cost / Budget: | <u>n/a</u> |
| Exhibits: | <u>FY2025-26 Amended Budget</u> | Source of Funds: | <u>n/a</u> |

Subject

Discuss and consider action on Ordinance 2026-005 amending the budget for Fiscal Year 2025-26.
(The Amended Budget amounts in the attached document are under the “SELECTED BUDGET” column.)

Recommendation

Approving the Amended Budget for Fiscal Year 2025-26.

Discussion

The Amended Budget changes:

General Fund Revenue:

- Property Tax Revenue increased \$200,000
- FEMA Reimbursement \$121,290

General Fund Expenses:

- Planning Dept – City Engineer \$75,000 – approved at Council Mtg 3/09/2026
- Public Works - Fire Safety/Brush Pickup – decrease \$140,000
- Public Works - Consultant Fees – decrease \$150,000
- Public Works – Brush Pickup-TDS new line item for monthly brush pickup \$20,000
- Public Works – AI Traffic Signals – new line item \$360,000
- Public Works – Campo Grant-Eanes Creek Trail increased \$20,000 approved Interlocal Agreement 11/4/25
- Public Works – North Peak-Drainage – new line item \$130,000

Street Maintenance Fund:

- Annual Maintenance-FY25-26 increased for Engineering \$84,730
- North Peak-Street Improvement – new line item \$120,000

Wastewater Funds:

- No Amendments at this time.

Bond Funds:

- Increase in Property Tax Revenue of \$40,781.



City of West Lake Hills

Fiscal Year 2025-2026

James Vaughan, Mayor

AMENDED BUDGET - MAY 6, 2026

ADOPTED TAX RATE

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

This budget will raise the same amount of revenue from property taxes as 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 | \$0.119084/100 |
| 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.)

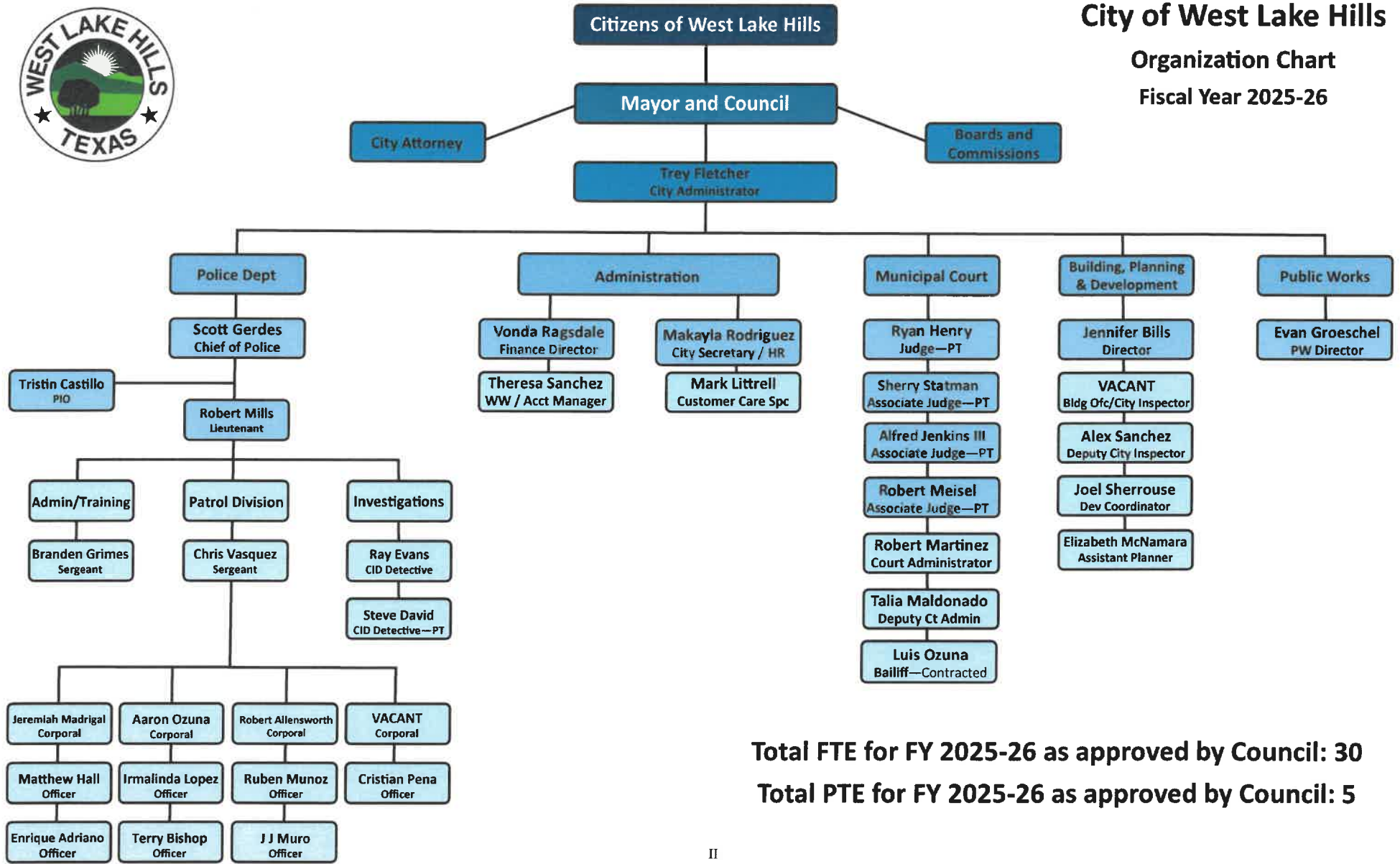
Mayor James Vaughan

Council Members:

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



City of West Lake Hills Organization Chart Fiscal Year 2025-26



Total FTE for FY 2025-26 as approved by Council: 30
Total PTE for FY 2025-26 as approved by Council: 5

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

AS OF 5/6/2026

| | GENERAL FUNDS | | | | | TOTAL 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 | |
| REVENUE SOURCE | | | | | | |
| TAXES | \$ 6,983,000 | \$ 1,400,000 | | | | \$ 8,383,000 |
| PERMITS | 402,000 | | | | | 402,000 |
| FEES | 545,000 | | | | | 545,000 |
| FINES & WARRANTS | 148,500 | | 26,200 | | | 174,700 |
| INTEREST & MISC REVENUE | 919,790 | | | 1,500 | 15,000 | 936,290 |
| TOTAL REVENUE | \$ 8,998,290 | \$ 1,400,000 | \$ 26,200 | \$ 1,500 | \$ 15,000 | \$ 10,440,990 |
| DEPARTMENTAL EXPENSE | | | | | | |
| ADMINISTRATION | \$ 1,469,014 | | | | | \$ 1,469,014 |
| POLICE | 3,333,929 | | | 1,500 | | 3,335,429 |
| PLANNING & DEVELOPMENT | 1,347,674 | | | | | 1,347,674 |
| PUBLIC WORKS | 1,458,128 | | | | | 1,458,128 |
| MUNICIPAL COURT | 395,812 | | 16,000 | | | 411,812 |
| FACILITIES MAINTENANCE & OPERATIONS | 275,250 | | | | | 275,250 |
| CAPITAL OUTLAY - GF | 685,000 | 1,604,731 | 5,000 | | | 2,294,731 |
| TREE FUND | | | | | 31,000 | 31,000 |
| TOTAL EXPENSE | \$ 8,964,807 | \$ 1,604,731 | \$ 21,000 | \$ 1,500 | \$ 31,000 | \$ 10,623,038 |
| BUDGET SURPLUS/ (SHORTFALL) | \$ 33,483 | \$ (204,731) | \$ 5,200 | \$ - | \$ (16,000) | \$ (182,048) |

| | 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 |
| Audited Ending Fund Balances - 9/30/25 | \$ 10,827,396 | \$ 2,207,704 | \$ 63,521 | \$ 41,486 | \$ 312,672 | \$ 13,452,779 |
| GF Amended Budget Balances - 9/30/26 | \$ 10,860,879 | \$ 2,002,973 | \$ 68,721 | \$ 41,486 | \$ 296,672 | \$ 13,270,731 |
| 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>\$ 3,859,852</u> | | | | | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---------------------------------------|----------------|-----------------|-----------------|------------------|------------------|
| TAXES | | | | | |
| 01-40100 PROPERTY TAXES | 3,920,000 | 4,120,000 | 200,000 | 5.10 | |
| 01-40200 SALES TAX | 2,820,000 | 2,820,000 | 0 | 0.00 | |
| 01-40250 MIXED BEVERAGE TAX | 43,000 | 43,000 | 0 | 0.00 | |
| TOTAL TAXES | 6,783,000 | 6,983,000 | 200,000 | 2.95 | |
| PERMITS | | | | | |
| 01-41000 BUILDING PERMITS | 400,000 | 400,000 | 0 | 0.00 | |
| 01-41010 TECHNOLOGY FEE - PLANNING | 2,000 | 2,000 | 0 | 0.00 | |
| TOTAL PERMITS | 402,000 | 402,000 | 0 | 0.00 | |
| FEEES | | | | | |
| 01-42020 ZONING FEES | 45,000 | 45,000 | 0 | 0.00 | |
| 01-42025 INSPECTION FEES | 45,000 | 45,000 | 0 | 0.00 | |
| 01-42030 PLANNING ADMINISTRATIVE FEES | 15,000 | 15,000 | 0 | 0.00 | |
| 01-42040 TELECOM FRANCHISE/ROW FEES | 30,000 | 30,000 | 0 | 0.00 | |
| 01-42043 NATURAL GAS FRANCHISE FEES | 45,000 | 45,000 | 0 | 0.00 | |
| 01-42045 ELECTRIC FRANCHISE FEES | 325,000 | 325,000 | 0 | 0.00 | |
| 01-42050 CABLE FRANCHISE FEES | 40,000 | 40,000 | 0 | 0.00 | |
| TOTAL FEES | 545,000 | 545,000 | 0 | 0.00 | |
| FINES & WARRANTS | | | | | |
| 01-44000 FINES | 140,000 | 140,000 | 0 | 0.00 | |
| 01-44100 WARRANT FEES | 2,000 | 2,000 | 0 | 0.00 | |
| 01-44150 COURT ADMINISTRATIVE FEES | 6,500 | 6,500 | 0 | 0.00 | |
| TOTAL FINES & WARRANTS | 148,500 | 148,500 | 0 | 0.00 | |
| INTEREST & MISC. | | | | | |
| 01-45000 INTEREST INCOME | 675,000 | 675,000 | 0 | 0.00 | |
| 01-45005 PROPERTY TAX P & I | 25,000 | 25,000 | 0 | 0.00 | |
| 01-45007 LEASES | 83,500 | 83,500 | 0 | 0.00 | |
| 01-45010 MISCELLANEOUS INCOME | 15,000 | 15,000 | 0 | 0.00 | |
| 01-45016 FEMA REIMBURSEMENT | 0 | 121,290 | 121,290 | 0.00 | |
| TOTAL INTEREST & MISC. | 798,500 | 919,790 | 121,290 | 15.19 | |
| *** TOTAL REVENUE *** | 8,677,000 | 8,998,290 | 321,290 | 3.70 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 ADMINISTRATION

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| MAINTENANCE | | | | | |
| 01-60055 COMP MAINT/SOFTWARE/ACCESSORIE | 60,350 | 60,350 | 0 | 0.00 | |
| TOTAL MAINTENANCE | 60,350 | 60,350 | 0 | 0.00 | |
| REPAIRS | | | | | |
| CONTRACT SERVICES | | | | | |
| 01-60205 CONSULTANT FEES | 104,500 | 104,500 | 0 | 0.00 | |
| 01-60210 CITY ATTORNEY FEES | 75,000 | 75,000 | 0 | 0.00 | |
| 01-60210.CITY ATTORNEY - LITIGATION | 20,000 | 20,000 | 0 | 0.00 | |
| 01-60212 CODIFICATION | 15,000 | 15,000 | 0 | 0.00 | |
| 01-60214 TAX COLLECTION EXPENSE | 6,650 | 6,650 | 0 | 0.00 | |
| 01-60215 APPRAISAL DISTRICT EXPENSE | 33,500 | 33,500 | 0 | 0.00 | |
| 01-60216 AUDITING SERVICES | 31,000 | 31,000 | 0 | 0.00 | |
| 01-60219 CITY COUNCIL EXPENSES | 3,000 | 3,000 | 0 | 0.00 | |
| 01-60220 TRAINING | 18,000 | 18,000 | 0 | 0.00 | |
| 01-60221 MEMBERSHIPS/SUBSCRIPTIONS | 13,000 | 13,000 | 0 | 0.00 | |
| 01-60222 IT - MANAGED SERVICE PROVIDER | 9,650 | 9,650 | 0 | 0.00 | |
| 01-60230 OFFICE SUPPLIES | 3,000 | 3,000 | 0 | 0.00 | |
| 01-60235 ELECTION EXPENSES | 15,000 | 15,000 | 0 | 0.00 | |
| 01-60250 POSTAGE | 2,000 | 2,000 | 0 | 0.00 | |
| 01-60260 EMPLOYMENT ADS/RECRUITMENT | 250 | 250 | 0 | 0.00 | |
| 01-60270 PRINTING/PUBLICATIONS | 16,860 | 16,860 | 0 | 0.00 | |
| 01-60280 PUBLIC NOTICES | 10,000 | 10,000 | 0 | 0.00 | |
| 01-60290 RECORDS STORAGE & MAINTENANCE | 1,450 | 1,450 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 377,860 | 377,860 | 0 | 0.00 | |
| PAYROLL | | | | | |
| 01-60330 SALARIES | 654,500 | 654,500 | 0 | 0.00 | |
| 01-60340 PAYROLL TAX | 52,400 | 52,400 | 0 | 0.00 | |
| 01-60341 RETIREMENT | 131,767 | 131,767 | 0 | 0.00 | |
| 01-60342 LONGEVITY | 5,085 | 5,085 | 0 | 0.00 | |
| 01-60343 VEHICLE/PHONE ALLOWANCE | 23,400 | 23,400 | 0 | 0.00 | |
| 01-60344 MEDICAL/DENTAL/VISION/LIFE INS | 140,000 | 140,000 | 0 | 0.00 | |
| 01-60346 WORKERS COMP INSURANCE | 950 | 950 | 0 | 0.00 | |
| TOTAL PAYROLL | 1,008,102 | 1,008,102 | 0 | 0.00 | |
| UTILITIES & SUNDRY | | | | | |
| 01-60430 PUBLIC INFORMATION SERVICES | 10,702 | 10,702 | 0 | 0.00 | |
| 01-60440 SUNDRY | 2,000 | 2,000 | 0 | 0.00 | |
| 01-60450 TELECOM/CELL/WIFI | 1,000 | 1,000 | 0 | 0.00 | |
| 01-60465 GENERAL INSURANCE | 3,500 | 3,500 | 0 | 0.00 | |
| 01-60477 TEAM DEVELOPMENT | 5,000 | 5,000 | 0 | 0.00 | |
| 01-60485 UNIFORMS | 500 | 500 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 22,702 | 22,702 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 ADMINISTRATION

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|------------------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-60550 COMPUTERS/FURNITURE/EQUIP | 10,000 | 10,000 | 0 | 0.00 | |
| 01-60553 CO-INFRASTRUCTURE RESERVE | 10,000 | 10,000 | 0 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 20,000 | 20,000 | 0 | 0.00 | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL ADMINISTRATION | 1,489,014 | 1,489,014 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 POLICE DEPARTMENT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| MAINTENANCE | | | | | |
| 01-61055 COMP MAINT/SOFTWARE/ACCESSORIE | 48,500 | 48,500 | 0 | 0.00 | |
| 01-61060 VEHICLE M & O | 30,000 | 30,000 | 0 | 0.00 | |
| 01-61061 FUEL | 30,000 | 30,000 | 0 | 0.00 | |
| 01-61080 RADAR REP/CALIBRATION | 1,000 | 1,000 | 0 | 0.00 | |
| TOTAL MAINTENANCE | 109,500 | 109,500 | 0 | 0.00 | |
| REPAIRS | | | | | |
| 01-61150 EQUIPMENT CONTRACTS/REPAIRS | 15,000 | 15,000 | 0 | 0.00 | |
| TOTAL REPAIRS | 15,000 | 15,000 | 0 | 0.00 | |
| CONTRACT SERVICES | | | | | |
| 01-61200 CITY ATTORNEY FEES | 2,500 | 2,500 | 0 | 0.00 | |
| 01-61210 MEDICAL EXAMINATIONS | 3,000 | 3,000 | 0 | 0.00 | |
| 01-61211 PSYCHOLOGICAL EXAMINATIONS | 4,000 | 4,000 | 0 | 0.00 | |
| 01-61213 PSYCHOLOGICAL COUNSELING | 2,500 | 2,500 | 0 | 0.00 | |
| 01-61221 MEMBERSHIPS/SUBSCRIPTIONS | 9,000 | 9,000 | 0 | 0.00 | |
| 01-61222 IT-MANAGED SERVICE PROVIDER | 36,500 | 36,500 | 0 | 0.00 | |
| 01-61226 BODY CAMERA CONTRACT | 16,248 | 16,248 | 0 | 0.00 | |
| 01-61227 TASER CONTRACT | 12,950 | 12,950 | 0 | 0.00 | |
| 01-61230 OFFICE SUPPLIES | 5,000 | 5,000 | 0 | 0.00 | |
| 01-61240 POLICE SUPPLIES | 22,000 | 22,000 | 0 | 0.00 | |
| 01-61250 POSTAGE | 500 | 500 | 0 | 0.00 | |
| 01-61256 DISPATCH/CTECC | 194,611 | 194,611 | 0 | 0.00 | |
| 01-61260 EMPLOYMENT ADS/RECRUITING | 2,000 | 2,000 | 0 | 0.00 | |
| 01-61290 RECORDS STORAGE & MAINTENANCE | 200 | 200 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 311,009 | 311,009 | 0 | 0.00 | |
| PAYROLL | | | | | |
| 01-61330 SALARIES | 1,708,235 | 1,708,235 | 0 | 0.00 | |
| 01-61335 CERTIFICATION PAY | 50,000 | 50,000 | 0 | 0.00 | |
| 01-61336 BI-LINGUAL INCENTIVE | 2,400 | 2,400 | 0 | 0.00 | |
| 01-61340 PAYROLL TAXES | 140,350 | 140,350 | 0 | 0.00 | |
| 01-61341 RETIREMENT | 350,785 | 350,785 | 0 | 0.00 | |
| 01-61342 LONGEVITY | 10,510 | 10,510 | 0 | 0.00 | |
| 01-61343 VEHICLE/PHONE ALLOWANCE | 60,000 | 60,000 | 0 | 0.00 | |
| 01-61344 MEDICAL/DENTAL/VISION/LIFE INS | 400,000 | 400,000 | 0 | 0.00 | |
| 01-61346 WORKERS COMP INSURANCE | 35,740 | 35,740 | 0 | 0.00 | |
| TOTAL PAYROLL | 2,758,020 | 2,758,020 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 POLICE DEPARTMENT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---------------------------------------|----------------|-----------------|-----------------|------------------|------------------|
| <u>UTILITIES & SUNDRY</u> | | | | | |
| 01-61430 PUBLIC INFORMATION SERVICES | 7,900 | 7,900 | 0 | 0.00 | |
| 01-61450 TELECOM/CELL/WIFI | 14,500 | 14,500 | 0 | 0.00 | |
| 01-61465 GENERAL INSURANCE | 44,000 | 44,000 | 0 | 0.00 | |
| 01-61470 TRAINING | 37,500 | 37,500 | 0 | 0.00 | |
| 01-61475 COMMUNITY RELATIONS/NNO | 4,000 | 4,000 | 0 | 0.00 | |
| 01-61477 TEAM DEVELOPMENT | 6,000 | 6,000 | 0 | 0.00 | |
| 01-61480 UNIFORM ALLOWANCE | 18,000 | 18,000 | 0 | 0.00 | |
| 01-61485 FIRING RANGE/AMMUNITION/GUNS | 8,500 | 8,500 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 140,400 | 140,400 | 0 | 0.00 | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-61550 COMPUTERS/FURNITURE/EQUIP | 12,000 | 12,000 | 0 | 0.00 | |
| 01-61554 RADIOS | 14,000 | 14,000 | 0 | 0.00 | |
| 01-61555 VESTS | 4,500 | 4,500 | 0 | 0.00 | |
| 01-61562 CO - RADAR SPEED TRAILER | 20,000 | 20,000 | 0 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 50,500 | 50,500 | 0 | 0.00 | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL POLICE DEPARTMENT | 3,384,429 | 3,384,429 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 PLANNING & DEVELOPMENT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| MAINTENANCE | | | | | |
| 01-63055 COMP MAINT/SOFTWARE/ACCESSORIE | 55,000 | 55,000 | 0 | 0.00 | |
| 01-63060 VEHICLE M & O | 4,200 | 4,200 | 0 | 0.00 | |
| 01-63061 FUEL | 1,500 | 1,500 | 0 | 0.00 | |
| TOTAL MAINTENANCE | 60,700 | 60,700 | 0 | 0.00 | |
| REPAIRS | | | | | |
| 01-63157 CODE COMPLIANCE EXPENSE | 500 | 500 | 0 | 0.00 | |
| TOTAL REPAIRS | 500 | 500 | 0 | 0.00 | |
| CONTRACT SERVICES | | | | | |
| 01-63205 CONSULTANT FEES | 59,000 | 59,000 | 0 | 0.00 | |
| 01-63206 DRAINAGE MANUAL | 50,000 | 50,000 | 0 | 0.00 | |
| 01-63207 CITY ENGINEER | 200,000 | 275,000 | 75,000 | 37.50 | |
| 01-63210 CITY ATTORNEY FEES | 25,000 | 25,000 | 0 | 0.00 | |
| 01-63220 TRAINING | 7,500 | 7,500 | 0 | 0.00 | |
| 01-63222 IT-MANAGED SERVICE PROVIDER | 9,650 | 9,650 | 0 | 0.00 | |
| 01-63230 OFFICE SUPPLIES | 1,500 | 1,500 | 0 | 0.00 | |
| 01-63240 MEMBERSHIPS/PROFESSIONAL FEES | 4,000 | 4,000 | 0 | 0.00 | |
| 01-63245 INSP/PLAN REVIEWS-3RD PARTY | 60,000 | 60,000 | 0 | 0.00 | |
| 01-63250 POSTAGE | 2,000 | 2,000 | 0 | 0.00 | |
| 01-63266 CREDIT CARD FEES | 17,000 | 17,000 | 0 | 0.00 | |
| 01-63270 PRINTING | 1,000 | 1,000 | 0 | 0.00 | |
| 01-63280 PUBLIC NOTICES/ADVERTISING | 1,000 | 1,000 | 0 | 0.00 | |
| 01-63290 RECORDS STORAGE & MAINTENANCE | 1,100 | 1,100 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 438,750 | 513,750 | 75,000 | 17.09 | |
| PAYROLL | | | | | |
| 01-63330 SALARIES | 478,246 | 478,246 | (0) | 0.00 | |
| 01-63336 BI-LINGUAL INCENTIVE | 1,200 | 1,200 | 0 | 0.00 | |
| 01-63340 PAYROLL TAX | 38,400 | 38,400 | 0 | 0.00 | |
| 01-63341 RETIREMENT | 96,573 | 96,573 | 0 | 0.00 | |
| 01-63342 LONGEVITY | 705 | 705 | 0 | 0.00 | |
| 01-63343 VEHICLE/PHONE ALLOWANCE | 20,400 | 20,400 | 0 | 0.00 | |
| 01-63344 MEDICAL/DENTAL/VISION/LIFE INS | 113,000 | 113,000 | 0 | 0.00 | |
| 01-63346 WORKERS COMP INSURANCE | 1,200 | 1,200 | 0 | 0.00 | |
| TOTAL PAYROLL | 749,724 | 749,724 | (0) | 0.00 | |
| UTILITIES & SUNDRY | | | | | |
| 01-63430 PUBLIC INFORMATION SERVICES | 15,000 | 15,000 | 0 | 0.00 | |
| 01-63440 SUNDRY | 500 | 500 | 0 | 0.00 | |
| 01-63450 TELECOM/CELL/WIFI | 3,000 | 3,000 | 0 | 0.00 | |
| 01-63465 GENERAL INSURANCE | 2,700 | 2,700 | 0 | 0.00 | |
| 01-63480 RECORDING FEES | 500 | 500 | 0 | 0.00 | |
| 01-63485 UNIFORMS | 1,300 | 1,300 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 23,000 | 23,000 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 PLANNING & DEVELOPMENT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|------------------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-63540 COMPUTERS/FURNITURE/EQUIP | 5,500 | 5,500 | 0 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 5,500 | 5,500 | 0 | 0.00 | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL PLANNING & DEVELOPMENT | 1,278,174 | 1,353,174 | 75,000 | 5.87 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 PUBLIC WORKS

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| MAINTENANCE | | | | | |
| 01-64055 COMPUTER MAINT/SOFTWARE/ACCESS | 5,000 | 5,000 | 0 | 0.00 | |
| 01-64060 VEHICLE MAINT & OPERATIONS | 500 | 500 | 0 | 0.00 | |
| 01-64061 FUEL | 4,000 | 4,000 | 0 | 0.00 | |
| TOTAL MAINTENANCE | 9,500 | 9,500 | 0 | 0.00 | |
| REPAIRS | | | | | |
| 01-64151 DRAINAGE REPAIRS & MAINT | 150,000 | 150,000 | 0 | 0.00 | |
| 01-64155 ROW MAINTENANCE | 150,000 | 150,000 | 0 | 0.00 | |
| 01-64156 ROW CANOPY & RAVINE CLEARANCE | 125,000 | 125,000 | 0 | 0.00 | |
| 01-64160 FIRE SAFETY/BRUSH PICKUP | 351,700 | 211,700 | (140,000) | 39.81- | |
| 01-64165 SIGN MAINTENANCE | 10,000 | 10,000 | 0 | 0.00 | |
| 01-64170 STREET LIGHTING | 250 | 250 | 0 | 0.00 | |
| 01-64175 STREET REPAIRS | 20,000 | 20,000 | 0 | 0.00 | |
| TOTAL REPAIRS | 806,950 | 666,950 | (140,000) | 17.35- | |
| CONTRACT SERVICES | | | | | |
| 01-64205 CONSULTANT FEES | 150,000 | 0 | (150,000) | 100.00- | |
| 01-64217 SOLID WASTE SERVICES-TDS | 592,500 | 592,500 | 0 | 0.00 | |
| 01-64218 BRUSH PICKUP-TDS | 0 | 20,000 | 20,000 | 0.00 | |
| 01-64220 TRAINING | 4,000 | 4,000 | 0 | 0.00 | |
| 01-64222 IT-MANAGED SERVICE PROVIDER | 2,000 | 2,000 | 0 | 0.00 | |
| 01-64230 OFFICE SUPPLIES | 1,000 | 1,000 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 749,500 | 619,500 | (130,000) | 17.34- | |
| PAYROLL | | | | | |
| 01-64330 SALARIES | 105,080 | 105,080 | 0 | 0.00 | |
| 01-64340 PAYROLL TAX | 8,400 | 8,400 | 0 | 0.00 | |
| 01-64341 RETIREMENT | 21,038 | 21,038 | 0 | 0.00 | |
| 01-64343 VEHICLE/PHONE ALLOWANCE | 3,960 | 3,960 | 0 | 0.00 | |
| 01-64344 MEDICAL/DENTAL/VISION/LIFE INS | 17,950 | 17,950 | 0 | 0.00 | |
| 01-64346 WORKERS COMP INSURANCE | 350 | 350 | 0 | 0.00 | |
| TOTAL PAYROLL | 156,778 | 156,778 | 0 | 0.00 | |
| UTILITIES & SUNDRY | | | | | |
| 01-64430 PUBLIC INFORMATION SERVICES | 2,500 | 2,500 | 0 | 0.00 | |
| 01-64450 TELECOM/CELL/WIFI | 1,000 | 1,000 | 0 | 0.00 | |
| 01-64465 GENERAL INSURANCE | 900 | 900 | 0 | 0.00 | |
| 01-64485 UNIFORMS | 1,000 | 1,000 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 5,400 | 5,400 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 PUBLIC WORKS

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|-------------------------------------|----------------|-----------------|-----------------|------------------|------------------|
| <u>CAPITAL OUTLAY</u> | | | | | |
| 01-64556 AI TRAFFIC SIGNALS | 0 | 360,000 | 360,000 | 0.00 | |
| 01-64560 CAMPO GRANT-EANES CR TRAIL | 84,000 | 104,000 | 20,000 | 23.81 | |
| 01-64561 LAKE REVEILLE IMPROVEMENTS | 15,000 | 15,000 | 0 | 0.00 | |
| 01-64574 NORTH PEAK - DRAINAGE | 0 | 130,000 | 130,000 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 99,000 | 609,000 | 510,000 | 515.15 | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL PUBLIC WORKS | 1,827,128 | 2,067,128 | 240,000 | 13.14 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 MUNICIPAL COURT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| <u>MAINTENANCE</u> | | | | | |
| <u>REPAIRS</u> | | | | | |
| 01-67150 COMP MAINT/SOFTWARE/ACCESSORIE | 17,650 | 17,650 | 0 | 0.00 | |
| TOTAL REPAIRS | 17,650 | 17,650 | 0 | 0.00 | |
| <u>CONTRACT SERVICES</u> | | | | | |
| 01-67220 TRAINING | 3,500 | 3,500 | 0 | 0.00 | |
| 01-67221 MEMBERSHIPS/SUBSCRIPTIONS | 300 | 300 | 0 | 0.00 | |
| 01-67222 IT-MANAGED SERVICE PROVIDER | 13,500 | 13,500 | 0 | 0.00 | |
| 01-67230 OFFICE SUPPLIES | 1,000 | 1,000 | 0 | 0.00 | |
| 01-67250 POSTAGE | 800 | 800 | 0 | 0.00 | |
| 01-67260 PROSECUTOR FEES | 40,000 | 40,000 | 0 | 0.00 | |
| 01-67290 RECORDS STORAGE & MAINTENANCE | 15 | 15 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 59,115 | 59,115 | 0 | 0.00 | |
| <u>PAYROLL</u> | | | | | |
| 01-67330 SALARIES | 200,475 | 200,475 | 0 | 0.00 | |
| 01-67336 BI-LINGUAL INCENTIVE | 2,400 | 2,400 | 0 | 0.00 | |
| 01-67340 PAYROLL TAXES | 16,300 | 16,300 | 0 | 0.00 | |
| 01-67341 RETIREMENT | 33,842 | 33,842 | 0 | 0.00 | |
| 01-67342 LONGEVITY | 2,560 | 2,560 | 0 | 0.00 | |
| 01-67343 VEHICLE/PHONE ALLOWANCE | 7,920 | 7,920 | 0 | 0.00 | |
| 01-67344 MEDICAL/DENTAL/VISION/LIFE INS | 48,850 | 48,850 | 0 | 0.00 | |
| 01-67346 WORKERS COMP INSURANCE | 850 | 850 | 0 | 0.00 | |
| TOTAL PAYROLL | 313,197 | 313,197 | 0 | 0.00 | |
| <u>UTILITIES & SUNDRY</u> | | | | | |
| 01-67430 PUBLIC INFORMATION SERVICES | 4,100 | 4,100 | 0 | 0.00 | |
| 01-67450 TELECOM/CELL/WIFI | 300 | 300 | 0 | 0.00 | |
| 01-67465 GENERAL INSURANCE | 1,000 | 1,000 | 0 | 0.00 | |
| 01-67477 TEAM DEVELOPMENT | 250 | 250 | 0 | 0.00 | |
| 01-67485 UNIFORMS | 200 | 200 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 5,850 | 5,850 | 0 | 0.00 | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL MUNICIPAL COURT | 395,812 | 395,812 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

01 -GENERAL FUND
 FACILITIES MAINT & OPERAT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--|----------------|-----------------|-----------------|------------------|------------------|
| <u>MAINTENANCE</u> | | | | | |
| 01-68050 BUILDING MAINTENANCE/SUPPLIES | 50,000 | 50,000 | 0 | 0.00 | |
| 01-68051 GROUNDS MAINT-CITY HALL | 30,000 | 30,000 | 0 | 0.00 | |
| TOTAL MAINTENANCE | 80,000 | 80,000 | 0 | 0.00 | |
| <u>REPAIRS</u> | | | | | |
| 01-68140 EQUIPMENT CONTRACTS | 38,250 | 38,250 | 0 | 0.00 | |
| 01-68190 JANITORIAL | 38,500 | 38,500 | 0 | 0.00 | |
| TOTAL REPAIRS | 76,750 | 76,750 | 0 | 0.00 | |
| <u>UTILITIES & SUNDRY</u> | | | | | |
| 01-68450 TELECOM/INTERNET | 23,500 | 23,500 | 0 | 0.00 | |
| 01-68465 GENERAL INSURANCE | 35,000 | 35,000 | 0 | 0.00 | |
| 01-68490 UTILITIES | 60,000 | 60,000 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 118,500 | 118,500 | 0 | 0.00 | |
| TOTAL FACILITIES MAINT & OPERAT | 275,250 | 275,250 | 0 | 0.00 | |
| *** TOTAL EXPENDITURES *** | 8,649,807 | 8,964,807 | 315,000 | 3.64 | |
| ** REVENUE OVER(UNDER) EXPENDITURES ** | 27,193 | 33,483 | 6,290 | 23.13 | |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

04 -2021 STREET MAINT FUND

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|-----------------------|----------------|-----------------|-----------------|------------------|------------------|
| <hr/> | | | | | |
| <u>TAXES</u> | | | | | |
| 04-40200 SALES TAX | 1,400,000 | 1,400,000 | 0 | 0.00 | |
| TOTAL TAXES | 1,400,000 | 1,400,000 | 0 | 0.00 | |
| <hr/> | | | | | |
| *** TOTAL REVENUE *** | 1,400,000 | 1,400,000 | 0 | 0.00 | |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

04 -2021 STREET MAINT FUND
 PUBLIC WORKS

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>CONTRACT SERVICES</u> | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 04-64573 ANNUAL MAINTENANCE-FY25-26 | 1,400,000 | 1,484,730 | 84,730 | 6.05 | |
| 04-64574 NORTH PEAK - STREET IMPROV | 0 | 120,000 | 120,000 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 1,400,000 | 1,604,730 | 204,730 | 14.62 | |
| TOTAL PUBLIC WORKS | 1,400,000 | 1,604,730 | 204,730 | 14.62 | |
| *** TOTAL EXPENDITURES *** | 1,400,000 | 1,604,730 | 204,730 | 14.62 | |
| ** REVENUE OVER(UNDER) EXPENDITURES ** | 0 | (204,730) | (204,730) | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

06 -COURT SPECIAL REVENUE

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>FINES & WARRANTS</u> | | | | | |
| 06-44170 LTPDF-LOCAL TRUANCY PREVENTION | 6,000 | 6,000 | 0 | 0.00 | _____ |
| 06-44180 LMJF-LOCAL MUNICIPAL JURY FUND | 100 | 100 | 0 | 0.00 | _____ |
| 06-44200 SECURITY FEES | 6,000 | 6,000 | 0 | 0.00 | _____ |
| 06-44300 TECHNOLOGY FEES | 5,100 | 5,100 | 0 | 0.00 | _____ |
| TOTAL FINES & WARRANTS | <u>17,200</u> | <u>17,200</u> | <u>0</u> | <u>0.00</u> | _____ |
| <u>CHILD SAFETY REVENUE</u> | | | | | |
| 06-45015 CHILD SAFETY & HEALTH REVENUE | 9,000 | 9,000 | 0 | 0.00 | _____ |
| TOTAL CHILD SAFETY REVENUE | <u>9,000</u> | <u>9,000</u> | <u>0</u> | <u>0.00</u> | _____ |
| <hr/> | | | | | |
| *** TOTAL REVENUE *** | <u>26,200</u> | <u>26,200</u> | <u>0</u> | <u>0.00</u> | ===== |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

06 -COURT SPECIAL REVENUE
 MUNICIPAL COURT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--|----------------|-----------------|-----------------|------------------|------------------|
| <u>CONTRACT SERVICES</u> | | | | | |
| 06-67290 SECURITY EXPENSE | 9,000 | 9,000 | 0 | 0.00 | |
| 06-67291 TECHNOLOGY EXPENSE | 6,000 | 6,000 | 0 | 0.00 | |
| 06-67292 TRANSLATION SERVICES | 1,000 | 1,000 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 16,000 | 16,000 | 0 | 0.00 | |
| <u>PAYROLL</u> | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 06-67560 CO - TECHNOLOGY EXPENSE | 5,000 | 5,000 | 0 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 5,000 | 5,000 | 0 | 0.00 | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL MUNICIPAL COURT | 21,000 | 21,000 | 0 | 0.00 | |
| *** TOTAL EXPENDITURES *** | 21,000 | 21,000 | 0 | 0.00 | |
| ** REVENUE OVER(UNDER) EXPENDITURES ** | 5,200 | 5,200 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

07 -PD SPECIAL REVENUE

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--------------------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <hr/> | | | | | |
| PD SPECIAL REVENUE | | | | | |
| 07-45014 POLICE TRAINING REV (LEOSE) | 1,500 | 1,500 | 0 | 0.00 | |
| TOTAL PD SPECIAL REVENUE | 1,500 | 1,500 | 0 | 0.00 | |
| <hr/> | | | | | |
| *** TOTAL REVENUE *** | 1,500 | 1,500 | 0 | 0.00 | |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

07 -PD SPECIAL REVENUE
POLICE DEPARTMENT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|-------------------------------|----------------|-----------------|-----------------|------------------|------------------|
| <u>UTILITIES & SUNDRY</u> | | | | | |
| 07-61470 LEOSE TRAINING | 1,500 | 1,500 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 1,500 | 1,500 | 0 | 0.00 | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| TOTAL POLICE DEPARTMENT | 1,500 | 1,500 | 0 | 0.00 | |
| *** TOTAL EXPENDITURES *** | 1,500 | 1,500 | 0 | 0.00 | |
| | ===== | ===== | ===== | ===== | ===== |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

08 -STAN GRAHAM MEM TREE FUND

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|-----------------------|----------------|-----------------|-----------------|------------------|------------------|
| <u>REVENUE</u> | | | | | |
| 08-40200 OAK WILT FEE | 15,000 | 15,000 | 0 | 0.00 | |
| TOTAL REVENUE | 15,000 | 15,000 | 0 | 0.00 | |
| <u>DONATIONS</u> | | | | | |
| *** TOTAL REVENUE *** | 15,000 | 15,000 | 0 | 0.00 | |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

08 -STAN GRAHAM MEM TREE FUND
 TREE FUND

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--|----------------|-----------------|-----------------|------------------|------------------|
| <u>MAINTENANCE</u> | | | | | |
| 08-60050 BEAUTIFICATION | 5,000 | 5,000 | 0 | 0.00 | |
| TOTAL MAINTENANCE | 5,000 | 5,000 | 0 | 0.00 | |
| <u>REPAIRS</u> | | | | | |
| 08-60156 CITY SIGN/MEDIAN MAINT&LNDS | 20,000 | 20,000 | 0 | 0.00 | |
| TOTAL REPAIRS | 20,000 | 20,000 | 0 | 0.00 | |
| <u>PAYROLL</u> | | | | | |
| 08-60305 CONTRACT ARBORIST | 6,000 | 6,000 | 0 | 0.00 | |
| TOTAL PAYROLL | 6,000 | 6,000 | 0 | 0.00 | |
| <u>UTILITIES & SUNDRY</u> | | | | | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL TREE FUND | 31,000 | 31,000 | 0 | 0.00 | |
| *** TOTAL EXPENDITURES *** | 31,000 | 31,000 | 0 | 0.00 | |
| ** REVENUE OVER(UNDER) EXPENDITURES ** | (16,000) | (16,000) | 0 | 0.00 | |

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

AS OF 5/6/2026

| WASTEWATER (WW) FUNDS | | | | |
|------------------------------------|---------------------|-------------------------|--------------------|---------------------|
| | 02 | 10 | 11 | |
| | WW FUND | WW DEBT SERVICE FUND | WW CONSTR. FUND | TOTAL WW FUNDS |
| REVENUES | | | | |
| REVENUE | \$ 2,966,361 | \$ - | \$ - | \$ 2,966,361 |
| INTERST | 120,000 | 450 | 23,000 | 143,450 |
| | \$ 3,086,361 | \$ 450 | \$ 23,000 | \$ 3,109,811 |
| EXPENSES | | | | |
| EXPENSES | \$ - | \$ - | \$ - | \$ - |
| | 2,811,165 | - | - | 2,811,165 |
| | \$ 2,811,165 | \$ - | \$ - | \$ 2,811,165 |
| BUDGET SURPLUS/ (SHORTFALL) | | | | |
| | \$ 275,196 | \$ 450 | \$ 23,000 | \$ 298,646 |

| WW FUND | Audited 9/30/22 | Audited 9/30/23 | Audited 9/30/24 | Audited 9/30/25 | AMENDED BUDGET FUND BALANCE FY25-26 |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|
| WW Fund Balance | \$ 4,087,338 | \$ 4,854,914 | \$ 5,647,361 | \$ 6,657,998 | \$ 6,956,644 |
| 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 | \$5,483,452.89 | \$5,782,098.89 |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

02 -WASTE WATER FUND

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---------------------------------------|------------------|------------------|-----------------|------------------|------------------|
| <u>REVENUE</u> | | | | | |
| 02-50100 WASTEWATER REVENUE | 2,700,000 | 2,700,000 | 0 | 0.00 | _____ |
| 02-50200 WASTEWATER PENALTIES | 8,000 | 8,000 | 0 | 0.00 | _____ |
| 02-50250 INDUSTRIAL SURCHARGE REVENUE | 95,000 | 95,000 | 0 | 0.00 | _____ |
| 02-50300 REIMBURSEMENT REVENUE | 8,000 | 8,000 | 0 | 0.00 | _____ |
| 02-50310 GRINDER PUMP MAINTENANCE FEE | 144,000 | 144,000 | 0 | 0.00 | _____ |
| 02-50400 ENGINEERING ASSESSMENT FEE | 300 | 300 | 0 | 0.00 | _____ |
| 02-50500 ADMINISTRATIVE FEES | 3,400 | 3,400 | 0 | 0.00 | _____ |
| 02-50700 IMPACT FEES | 7,661 | 7,661 | 0 | 0.00 | _____ |
| 02-50750 INTEREST INCOME | 120,000 | 120,000 | 0 | 0.00 | _____ |
| TOTAL REVENUE | <u>3,086,361</u> | <u>3,086,361</u> | <u>0</u> | <u>0.00</u> | _____ |
| *** TOTAL REVENUE *** | <u>3,086,361</u> | <u>3,086,361</u> | <u>0</u> | <u>0.00</u> | ===== |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

02 -WASTE WATER FUND
 WASTEWATER DEPARTMENT

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| <u>MAINTENANCE</u> | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | |
| 02-60220 TREATMENT CHARGES (COA) | 540,000 | 540,000 | 0 | 0.00 | |
| 02-60225 TRAINING | 3,000 | 3,000 | 0 | 0.00 | |
| 02-60230 BILLING FEES/AWR | 65,600 | 65,600 | 0 | 0.00 | |
| 02-60240 LEGAL SERVICES | 1,500 | 1,500 | 0 | 0.00 | |
| 02-60250 WW CHEMICALS | 10,000 | 10,000 | 0 | 0.00 | |
| 02-60260 WW UTILITIES | 9,000 | 9,000 | 0 | 0.00 | |
| 02-60266 CREDIT CARD/BANK FEES | 120 | 120 | 0 | 0.00 | |
| 02-60270 WW M & O - FIXED/CROSSROADS | 76,800 | 76,800 | 0 | 0.00 | |
| 02-60275 WW M & O - VARIABLE/CROSSROADS | 200,000 | 200,000 | 0 | 0.00 | |
| 02-60280 WW GRINDER PUMP REPLACE/REPAIR | 200,000 | 200,000 | 0 | 0.00 | |
| 02-60290 RECORDS STORAGE & MAINTENANCE | 150 | 150 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 1,106,170 | 1,106,170 | 0 | 0.00 | |
| <u>PAYROLL</u> | | | | | |
| <u>UTILITIES & SUNDRY</u> | | | | | |
| 02-60410 ENGINEERING | 120,000 | 120,000 | 0 | 0.00 | |
| 02-60465 GENERAL INSURANCE | 11,000 | 11,000 | 0 | 0.00 | |
| TOTAL UTILITIES & SUNDRY | 131,000 | 131,000 | 0 | 0.00 | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 02-60510 DEBT PAYMENTS | 1,288,995 | 1,288,995 | 0 | 0.00 | |
| 02-60515 DEBT PMT TO GENERAL FUND | 150,000 | 150,000 | 0 | 0.00 | |
| 02-60565 CAPITAL OUTLAY - WW SYSTEM | 135,000 | 135,000 | 0 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 1,573,995 | 1,573,995 | 0 | 0.00 | |
| <u>TRANSFERS</u> | | | | | |
| TOTAL WASTEWATER DEPARTMENT | 2,811,165 | 2,811,165 | 0 | 0.00 | |
| *** TOTAL EXPENDITURES *** | 2,811,165 | 2,811,165 | 0 | 0.00 | |
| ** REVENUE OVER(UNDER) EXPENDITURES ** | 275,197 | 275,197 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

10 -WASTEWATER DEBT SERVICE

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>INCOME</u> | | | | | |
| 10-40100 INTEREST INCOME | 450 | 450 | 0 | 0.00 | |
| TOTAL INCOME | 450 | 450 | 0 | 0.00 | |
| *** TOTAL REVENUE *** | 450 | 450 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

10 -WASTEWATER DEBT SERVICE
WW DEBT SERVICE

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>CAPITAL OUTLAY</u> | | | | | |
| ***** | ***** | ***** | ***** | ***** | ***** |
| ** REVENUE OVER (UNDER) EXPENDITURES ** | 450 | 450 | 0 | 0.00 | |
| | ***** | ***** | ***** | ***** | ***** |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

11 -WASTEWATER CONSTRUCTION

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>INCOME</u> | | | | | |
| 11-40100 INTEREST INCOME | 23,000 | 23,000 | 0 | 0.00 | |
| TOTAL INCOME | 23,000 | 23,000 | 0 | 0.00 | |
| *** TOTAL REVENUE *** | 23,000 | 23,000 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

11 -WASTEWATER CONSTRUCTION
EXPENSE

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>REPAIRS</u> | _____ | _____ | _____ | _____ | _____ |
| <u>CONTRACT SERVICES</u> | _____ | _____ | _____ | _____ | _____ |
| <u>CAPITAL OUTLAY</u> | _____ | _____ | _____ | _____ | _____ |
| <u>TRANSFERS</u> | _____ | _____ | _____ | _____ | _____ |
| | ===== | ===== | ===== | ===== | ===== |
| ** REVENUE OVER (UNDER) EXPENDITURES ** | 23,000 | 23,000 | 0 | 0.00 | ===== |
| | ===== | ===== | ===== | ===== | ===== |

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

AS OF 5/6/2026

| 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 | | | | |
| REVENUE | 2,011,500 | | | 2,011,500 |
| INTEREST & MISC | 850 | 50,000 | \$ - | 50,850 |
| | \$ 2,012,350 | \$ 50,000 | \$ - | \$ 2,062,350 |
| EXPENSES | | | | |
| EXPENSES | 1,960,069 | - | - | 1,960,069 |
| | \$ 1,960,069 | \$ - | \$ - | \$ 1,960,069 |
| BUDGET SURPLUS/ (SHORTFALL) | | | | |
| | \$ 52,281 | \$ 50,000 | \$ - | \$ 102,281 |

| 2022 GO & 2023 CO BOND FUNDS | Audited 9/30/22 | Audited 9/30/23 | Audited 9/30/24 | Audited 9/30/25 | AMENDED BUDGET FUND BALANCE FY25-26 |
|---------------------------------|----------------------|----------------------|----------------------|---------------------|--|
| FUND BALANCE | \$ 17,963,484 | \$ 26,749,576 | \$ 17,456,030 | \$ 2,683,265 | \$ 2,785,546 |

FUND BALANCE DETAIL:

| | | | | | |
|---------|----------------------|----------------------|----------------------|---------------------|---------------------|
| FUND 21 | \$ 10,582 | \$ 8,124 | \$ 22,226 | \$ 46,901 | \$ 99,182 |
| FUND 22 | \$ 17,952,902 | \$ 17,183,973 | \$ 7,544,374 | \$ 2,646,807 | \$ 2,696,807 |
| FUND 23 | \$ - | \$ 9,557,478 | \$ 9,889,430 | \$ (10,443) | \$ (10,443) |
| | \$ 17,963,484 | \$ 26,749,575 | \$ 17,456,030 | \$ 2,683,265 | \$ 2,785,546 |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

21 -BONDS I & S FUND

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|-----------------------------|----------------|-----------------|-----------------|------------------|------------------|
| <u>REVENUE</u> | | | | | |
| 21-40100 PROPERTY TAXES I&S | 1,959,219 | 2,000,000 | 40,781 | 2.08 | |
| 21-40105 PROPERTY TAX P&I | 11,500 | 11,500 | 0 | 0.00 | |
| TOTAL REVENUE | 1,970,719 | 2,011,500 | 40,781 | 2.07 | |
| <u>INTEREST & MISC</u> | | | | | |
| 21-45000 INTEREST INCOME | 850 | 850 | 0 | 0.00 | |
| TOTAL INTEREST & MISC | 850 | 850 | 0 | 0.00 | |
| *** TOTAL REVENUE *** | 1,971,569 | 2,012,350 | 40,781 | 2.07 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

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

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| <u>CONTRACT SERVICES</u> | | | | | |
| 21-60221 MEMBERSHIPS/SUBSCRIPTIONS | 850 | 850 | 0 | 0.00 | |
| TOTAL CONTRACT SERVICES | 850 | 850 | 0 | 0.00 | |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 21-60510 DEBT PYMT-PRINCIPAL 2022 GO | 665,000 | 665,000 | 0 | 0.00 | |
| 21-60515 DEBT PYMT-INTEREST 2022 GO | 697,844 | 697,844 | 0 | 0.00 | |
| 21-60520 DEBT PYMT-PRINCIPAL 2023 CO | 215,000 | 215,000 | 0 | 0.00 | |
| 21-60525 DEBT PYMT-INTEREST 2023 CO | 381,375 | 381,375 | 0 | 0.00 | |
| TOTAL CAPITAL OUTLAY | 1,959,219 | 1,959,219 | 0 | 0.00 | |
| TOTAL 2022 GO BOND FUND I&S | 1,960,069 | 1,960,069 | 0 | 0.00 | |
| *** TOTAL EXPENDITURES *** | 1,960,069 | 1,960,069 | 0 | 0.00 | |
| ** REVENUE OVER (UNDER) EXPENDITURES ** | 11,500 | 52,281 | 40,781 | 354.61 | |

CITY OF WEST LAKE HILLS
 BUDGET COMPARISON REPORT
 AS OF: MAY 31ST, 2026
 FY2025-26 AMENDED BUDGET

22 -GO & CO BOND CAPITAL PROJ

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--------------------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>REVENUE</u> | | | | | |
| <u>INTEREST & ISSUANCE COSTS</u> | | | | | |
| 22-45000 INTEREST INCOME | 50,000 | 50,000 | 0 | 0.00 | |
| TOTAL INTEREST & ISSUANCE COSTS | 50,000 | 50,000 | 0 | 0.00 | |
| *** TOTAL REVENUE *** | 50,000 | 50,000 | 0 | 0.00 | |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

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

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|---|----------------|-----------------|-----------------|------------------|------------------|
| <u>CONTRACT SERVICES</u> | _____ | _____ | _____ | _____ | _____ |
| <u>CAPITAL OUTLAY</u> | _____ | _____ | _____ | _____ | _____ |
| <u>TRANSFERS</u> | _____ | _____ | _____ | _____ | _____ |
| | ===== | ===== | ===== | ===== | ===== |
| ** REVENUE OVER (UNDER) EXPENDITURES ** | 50,000 | 50,000 | 0 | 0.00 | |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

23 -2023 CO BOND I&S FUND

| REVENUES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|----------------------------|-------------------|--------------------|--------------------|---------------------|---------------------|
| <u>REVENUE</u> | _____ | _____ | _____ | _____ | _____ |
| <u>INTEREST & MISC</u> | _____ | _____ | _____ | _____ | _____ |
| | ===== | ===== | ===== | ===== | ===== |

CITY OF WEST LAKE HILLS
BUDGET COMPARISON REPORT
AS OF: MAY 31ST, 2026
FY2025-26 AMENDED BUDGET

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

| EXPENDITURES | CURRENT BUDGET | SELECTED BUDGET | BUDGET VARIANCE | PERCENT VARIANCE | BUDGET WORKSPACE |
|--------------------------|----------------|-----------------|-----------------|------------------|------------------|
| <u>CONTRACT SERVICES</u> | _____ | _____ | _____ | _____ | _____ |
| <u>CAPITAL OUTLAY</u> | _____ | _____ | _____ | _____ | _____ |
| <u>TRANSFERS</u> | _____ | _____ | _____ | _____ | _____ |
| | ===== | ===== | ===== | ===== | ===== |
| | ===== | ===== | ===== | ===== | ===== |

ORDINANCE NO. 2026-005

**AN ORDINANCE OF THE CITY OF WEST LAKE HILLS, TEXAS
AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026**

WHEREAS, during fiscal year 2025-2026 the West Lake Hills City Council has found that the needs of the City have changed since the original budget was adopted; and

WHEREAS, the City’s fiscal year 2025-2026 budget must be amended to reflect these changes in the city’s needs; and

WHEREAS, the City has the authorization pursuant to Texas Local Government Code Section 102.010 to amend its budget.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS, TEXAS, THAT:

1. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

2. AMENDMENT

The budget for fiscal year 2025-2026 is hereby amended as contained in “Exhibit A” attached hereto and incorporated herein by reference as if set out verbatim.

3. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage and publication.

4. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, the 6th day of May, 2026

James Vaughan, Mayor

ATTEST:

Makayla Rodriguez
City Secretary