CITY OF WEST LAKE HILLS, TEXAS
NOTICE OF CITY COUNCIL WORKSHOP
Wednesday, August 5, 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 5th day of August 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. Administration Discuss the proposed holiday calendar for FY 2026-2027.

4. Administration Discuss Street Maintenance Projects for FY 2026-2027.

5. Administration Discuss proposed budget for FY 2026-2027.

6. Adjournment

Approved by: James Vaughan, Mayor

Certificate

I certify that the above Notice of the August 5, 2026 City Council Workshop was posted on the bulletin board at the Municipal Building, 4010 Bee Cave Road, West Lake Hills, Texas on July 30, 2026 by 5:00 p.m. 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:	August 5, 2026	**Item Number:**	3
Department:	Administration		
Prepared By:	Makayla Rodriguez	**Cost / Budget:**	N/a
Exhibits:	N/a	**Source of Funds:**	N/a

Subject

Discuss the proposed holiday calendar for FY 2026-2027.

Recommendation

Discuss and consider the holiday schedule for the upcoming fiscal year.

Discussion

Current Holiday Schedule (Fiscal Year 2025-2026):

- New Year's Day*
- Martin Luther King Jr. Day*
- Good Friday
- Memorial Day*
- Independence Day*
- Labor Day*
- Veteran's Day*
- Thanksgiving Day*
- Friday after Thanksgiving
- Christmas Eve
- Christmas Day*

(*) Indicates Federal Holiday

Total Observed Holidays: 11

Total Holidays in Surrounding Cities:

- City of Austin – 12 Observes Holidays
- City of Bastrop – 14 Observed Holidays
- City of Buda – 14 Observed Holidays
- City of Cedar Park – 13 Observed Holidays
- City of Hutto – 14 Observed Holidays
- City of Lago Vista – 13 Observed Holidays
- City of Lakeway – 13 Observed Holidays
- City of Rollingwood – 13 Observed Holidays
- City of Sunset Valley – 11 Observed Holidays
- City of Taylor - 13 Observed Holidays

Nearby cities observe approximately 13 holidays annually based on the average taken from the comparable jurisdictions above, while the City currently observes 11. This places the City below the average of many jurisdictions and indicates a need to better align with surrounding practices in order to remain competitive in recruitment and retention. Aligning with standard holiday schedules also supports employee wellness and lower turnover. Maintaining consistency with federal and regional holiday observance is a cost-effective approach that supports a healthier workforce. The following federal holidays are being proposed for consideration:

- **President's Day**
- **Juneteenth**
- **Columbus Day/Indigenous Peoples Day**

Eanes ISD observed a student holiday on October 13, 2025, coinciding with Columbus Day/Indigenous Peoples' Day, and also observed a student holiday on February 16, 2026, in recognition of Presidents Day. Juneteenth, while falling during the summer break period when students are not in session, has been recognized as a federal holiday since 2021 and is widely incorporated into public sector holiday calendars.

Eanes ISD, along with other municipalities, provides a useful benchmark for public sector holiday observance and scheduling practices. Alignment with these calendars promotes consistency across governmental operations, helps ensure the City follows practices commonly used by comparable public entities, and supports employee recruitment and retention efforts.

City *of* West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	August 5, 2026	**Item Number:**	4
Department:	Building & Development Services		
Prepared By:	Jennifer C. Bills	**Cost / Budget:**	$1,300,000
Exhibits:	See Attached	**Source of Funds:**	Street Maintenance Fund/General Fund

Subject

Discuss 2027 Street Maintenance Projects.

Recommendation

Receive presentation and provide feedback.

Discussion

Street Maintenance

In 2021, West Lake Hills voters approved the Street Maintenance Sales Tax. This sales tax was reauthorized on September 25, 2025, for an additional eight years.

The City completed street maintenance projects in 2024 consisting of a combination of crack sealing, seal coating, and mill-and-overlay work, with some full-depth pavement repairs.

For 2027, staff and the City Engineer have prepared a list of proposed streets and recommended maintenance activities (Attachment 1). Most of the proposed work consists of crack sealing or mill-and-overlay treatments, which are typically completed within approximately 90 days after construction begins. North Peak Drive is proposed for full-depth reconstruction with drainage improvements (Attachment 2). Staff intend to begin this project at the end of May so that the majority of construction can occur during the summer months.

2027 Proposed Schedule

Milestone	Schedule
Develop Plans	October 2026
Public Open House	December 2026
Advertise for Bids	February 2027
Award Contract	April 2027
Notice to Proceed	May 2027
Project Completion	September 2027*

*North Peak Drive schedule to be determined.

Pavement Markings and Signage

For 2027, staff will work with the City Engineer to develop standard details for pavement markings, including striping, pavement markers, and other roadway markings. These standards will allow staff and engineers to consistently identify and apply the appropriate markings based on street type and roadway conditions. The standards will be developed in accordance with the Texas Manual on Uniform Traffic Control Devices (TMUTCD) and sound engineering judgment to ensure safety and uniformity for motorists, bicyclists, and pedestrians.

Signage adjacent to each project area will also be evaluated for consistency with the TMUTCD and for overall condition. Signs will be added, replaced, or removed as appropriate in conjunction with the street maintenance projects.

Pavement Condition Index (PCI)

The Pavement Condition Index (PCI) is a standardized rating system that evaluates pavement condition on a scale from 0 to 100, with higher scores indicating better roadway conditions. The PCI provides an objective assessment of pavement conditions and is commonly used to prioritize maintenance and rehabilitation projects, support capital improvement planning, and maximize the service life of roadway infrastructure.

To effectively monitor pavement conditions, the PCI should be updated every three to five years. The City conducted a comprehensive PCI study in 2022–2023, which served as the basis for the current and previous street maintenance projects. Staff proposes conducting a new PCI study in 2027 to provide an updated assessment that will be used to identify and prioritize street maintenance projects beginning in 2028. Street Maintenance Sales Tax revenues may be used to fund this work.

Documents

Street Maintenance Webpage

Attachment 1 – Project List

Attachment 2 – Proposed North Peak Project

Crack Seal				
Line No.	Street Name	Extent	Length (LF)	Width (LF)
1	TERRACE MOUNTAIN DR	LOST CANYON DR - WESTLAKE DR	2,859	22
2	LOST CANYON	BASIN LEDGE - END	1,643	18
3	OLD WAGON RD	REDBUD TRL - END	2,179	14
4	BUCKEYE TRL	BEE CAVE RD - END	5,262	22
5	WINDSONG TRL	CARAVAN CIR - END	1,695	21
6	LIVE OAK CIR	LIVE OAK RIDGE RD - END	2,132	19
7	BASIN LEDGE	TERRANCE MOUNTAIN DR - END	1,145	16
8	SPLIT RAIL TRL	BULIAN LN - END	493	16
9	BLUFF PARK CIR	BEE CAVE RD - END	1,297	23
10	SPURLOCK VALLEY	TERRANCE MOUNTAIN DR - END	422	21
11	RAINBOW CV	BULIAN LN - END	279	27
12	STRATFORD RESERVE PL	STRATFORD DR - END	442	20
13	CARAVAN CIR*	REDBUD TRL - TERRANCE MOUNTAIN DR	1,031	22
14	FLINTRIDGE RD	REDBUD TRAIL - 1,000 FT INTO FLINTRIDGE RD	1,000	20
15	JEFFERY PL	RIDGEWOOD RD - END	348	32
16	NOB HILL CIRCLE	SKYLINE DR - END	1,391	15
17	ROCKY RIVER RD	WESTLAKE DR - REVEILLE RD	754	20
18	OX EYE TRL	TERRACE MOUNTAIN DR - END	592	15

2" Type D Mill & Overlay				
Line No.	Street Name	Extent	Length (LF)	Width (LF)
19	DOE TRAIL	PRIVATE DRIVE TO END	447	20
20	BEAVER TRL	BEE CAVE RD - CITY LIMITS	250	28
21	TERRACE MOUNTAIN DR	CARAVAN CIR - LOST CANYON DR	3,361	20
22	TERRACE MOUNTAIN CV	TERRANCE MOUNTAIN DR - END	156	20
23	ROCK CREEK DR	OAK RIDGE DR - END	902	28
24	LOST CANYON	BASIN LEDGE - 100' INTO	100	18
25	OLD STONEHEDGE	REDBUD TRAIL - LIMERICK LN	751	16
26	CARAVAN CIR	PAST 810 CARAVAN CIR FOR 50' @ CMP	50	22

Full Depth Reconstruction and Drainage				
Line No.	Street Name	Extent	Length (LF)	Width (LF)
27	NORTH PEAK	ROLLINGWOOD DR - GENTRY DR	1275	22

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STATE REQUIRED FILE NUMBER

FOR STATE SPECIFIC DIRECT PHONE NUMBERS VISIT: WWW.CALL811.COM

REV	DATE	DRAWN BY	DESCRIPTION

PRELIMINARY PLANS
FOR
THE CITY OF WEST LAKE HILLS

DRAINAGE IMPROVEMENT OPTIONS

NORTH PEAK ROAD
WEST LAKE HILLS, TEXAS

Colliers Engineering & Design
FIRM ID #14909

SAN ANTONIO (KFW)
3421 Paesanos Parkway
San Antonio, TX 78231
Phone: 210.979.8444
COLLIERS ENGINEERING & DESIGN, INC.
TBPE Firm#: F-14909
TBPLS Firm#: 10194550

SCALE:	DATE:	DRAWN BY:	CHECKED BY:
AS SHOWN	13-Feb-26	A.B.	E.R.

PROJECT NUMBER:	DRAWING NAME:
1212-02-01	C-EXHB-DRNG-OPT 3

SHEET TITLE:
IMPROVEMENT AREA - OPTION 3

SHEET NUMBER:
1 OF 1

c:\CED\City of Westlake Hills - Westlake Hills 2026 Street Maintenance\Project Files\Municipal\Exhibits\C-EXHB-DRNG-OPT 3.dwg(OPT 3 (2) NP By: ABRATTON

City *of* West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	August 5, 2026	**Item Number:**	3
Department:	Administration		
Prepared By:	Vonda Ragsdale	**Cost / Budget:**	See Attached
Exhibits:	FY2026-27 Proposed Budget	**Source of Funds:**	

Subject

Discussion and review of the proposed budget items for fiscal year 2026-2027.

Recommendation

Discussion and review.

Discussion

See attached Proposed Budget for FY2026-27 and department presentations for discussion.

City of West Lake Hills

Fiscal Year 2026-2027

James Vaughan, Mayor

WORKSHOP
PROPOSED BUDGET - AUGUST 5, 2026

Notice Required under SB 656

PROPOSED TAX RATE

FY 2026-2027 PROPOSED 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 ($61,174,916) added to the tax roll this year is $106,992.

Property Tax Rate Comparison	**FY 2025-26**	**FY 2026-27**
Adopted/Proposed Tax Rate	$0.176783/100	$0.174896/100
No New Revenue Tax Rate	$0.176783/100	$0.174896/100
Maintenance and Operations Rate	$0.119084/100	$0.120034/100
Debt Rate	$0.057699/100	$0.054862/100
Voter Approval Rate	$0.180245/100	$0.177766/100
Voter Approval Rate w/Unused Increment Rate	$0.182399/100	$0.183091/100
De Minimis Rate	$0.190827/100	$0.187570/100

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

Vote	FOR	AGAINST	ABSENT
Mayor James Vaughan	(Mayor does not vote unless required to break a tie.)		
	☐	☐	☐
Council Members:			
Place 1 Dana Harmon	☐	☐	☐
Place 2 Margaret Moore	☐	☐	☐
Place 3 Beth South	☐	☐	☐
Place 4 Julia Webber	☐	☐	☐
Place 5 Gordon Bowman, Mayor Pro Tem	☐	☐	☐

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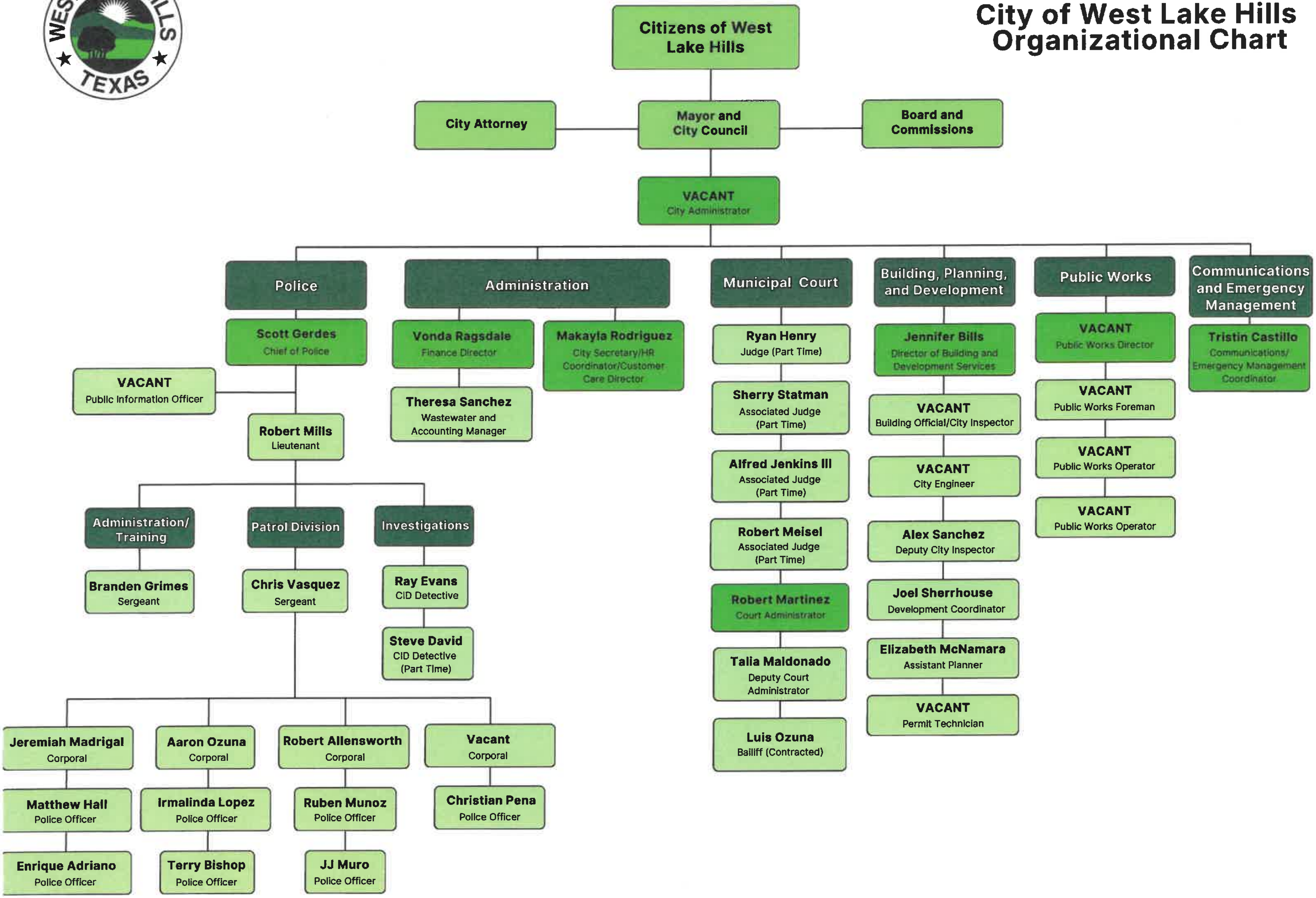
CITY OF WEST LAKE HILLS
PROPOSED BUDGET SUMMARY TOTALS - ALL GENERAL FUNDS
FY 2026-2027

AS OF 8/05/2026

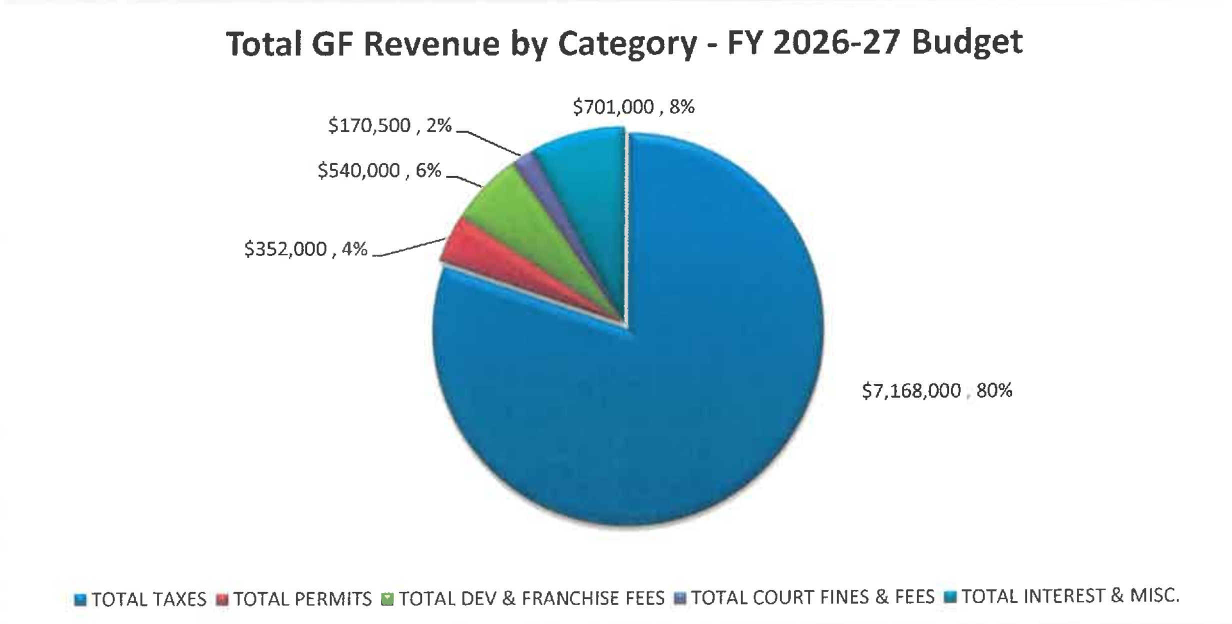
	GENERAL FUNDS					
	01	04	06	07	08	
	GENERAL FUND	2021 STREET MAINT. FUND	COURT SPECIAL REVENUE FUND	PD SPECIAL REVENUE FUND	STAN GRAHAM MEMORIAL TREE FUND	TOTAL GENERAL FUNDS
REVENUE SOURCE						
TAXES	$ 7,168,000	$ 1,500,000				$ 8,668,000
PERMITS	352,000					352,000
FEES	540,000					540,000
FINES & WARRANTS	170,500		31,675			202,175
INTEREST & MISC REVENUE	701,000			1,500	12,000	714,500
TOTAL REVENUE	**$ 8,931,500**	**$ 1,500,000**	**$ 31,675**	**$ 1,500**	**$ 12,000**	**$ 10,476,675**
DEPARTMENTAL EXPENSE						
ADMINISTRATION	$ 1,256,164					$ 1,256,164
POLICE	3,459,715			1,500		3,461,215
PLANNING & DEVELOPMENT	1,449,125					1,449,125
PUBLIC WORKS	1,579,311					1,579,311
COMMUNICATIONS/EMERGENCY MGMT	253,171					
MUNICIPAL COURT	397,890		11,200			409,090
FACILITIES MAINTENANCE & OPERATIONS	299,900					299,900
CAPITAL OUTLAY - GF	183,500	1,699,490	12,000			1,894,990
TREE FUND					33,000	33,000
TOTAL EXPENSE	**$ 8,878,776**	**$ 1,699,490**	**$ 23,200**	**$ 1,500**	**$ 33,000**	**$ 10,382,795**
BUDGET SURPLUS/ (SHORTFALL)	**$ 52,724**	**$ (199,490)**	**$ 8,475**	**$ -**	**$ (21,000)**	**$ 93,880**

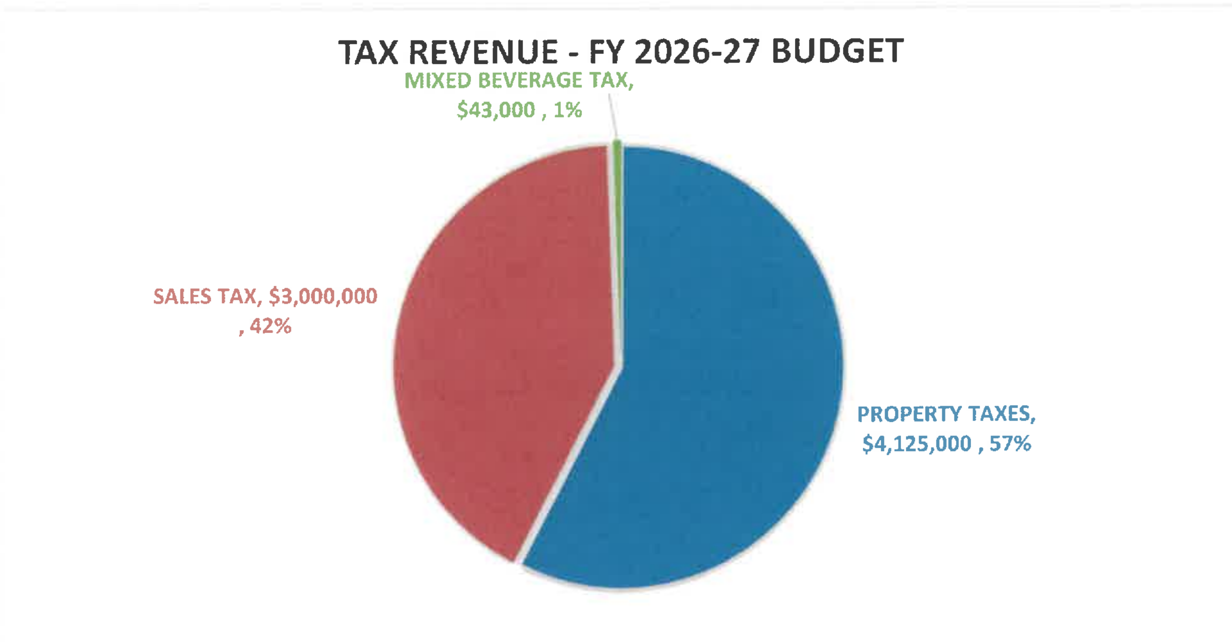
	GENERAL FUND	2021 STREET MAINT. FUND	COURT SPECIAL REVENUE FUND	PD SPECIAL REVENUE FUND	STAN GRAHAM MEMORIAL TREE FUND	TOTAL GENERAL FUNDS
Audited Ending Fund Balances - 9/30/23	$ 9,562,230	$ 1,236,840	$ 184,787	$ 41,335	$ 275,248	$ 11,300,440
Audited Ending Fund Balances - 9/30/24	$ 11,617,717	$ 2,168,809	$ 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 Proj Yr End Budget Balances - 9/30/26	$ 11,519,828	$ 2,102,974	$ 87,196	$ 41,303	$ 293,172	$ 14,044,473
GF Proposed Budget Balances - 9/30/27	$ 11,572,552	$ 1,903,484	$ 95,671	$ 41,303	$ 272,172	$ 13,885,182
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	$ 4,571,525					

City of West Lake Hills Organizational Chart

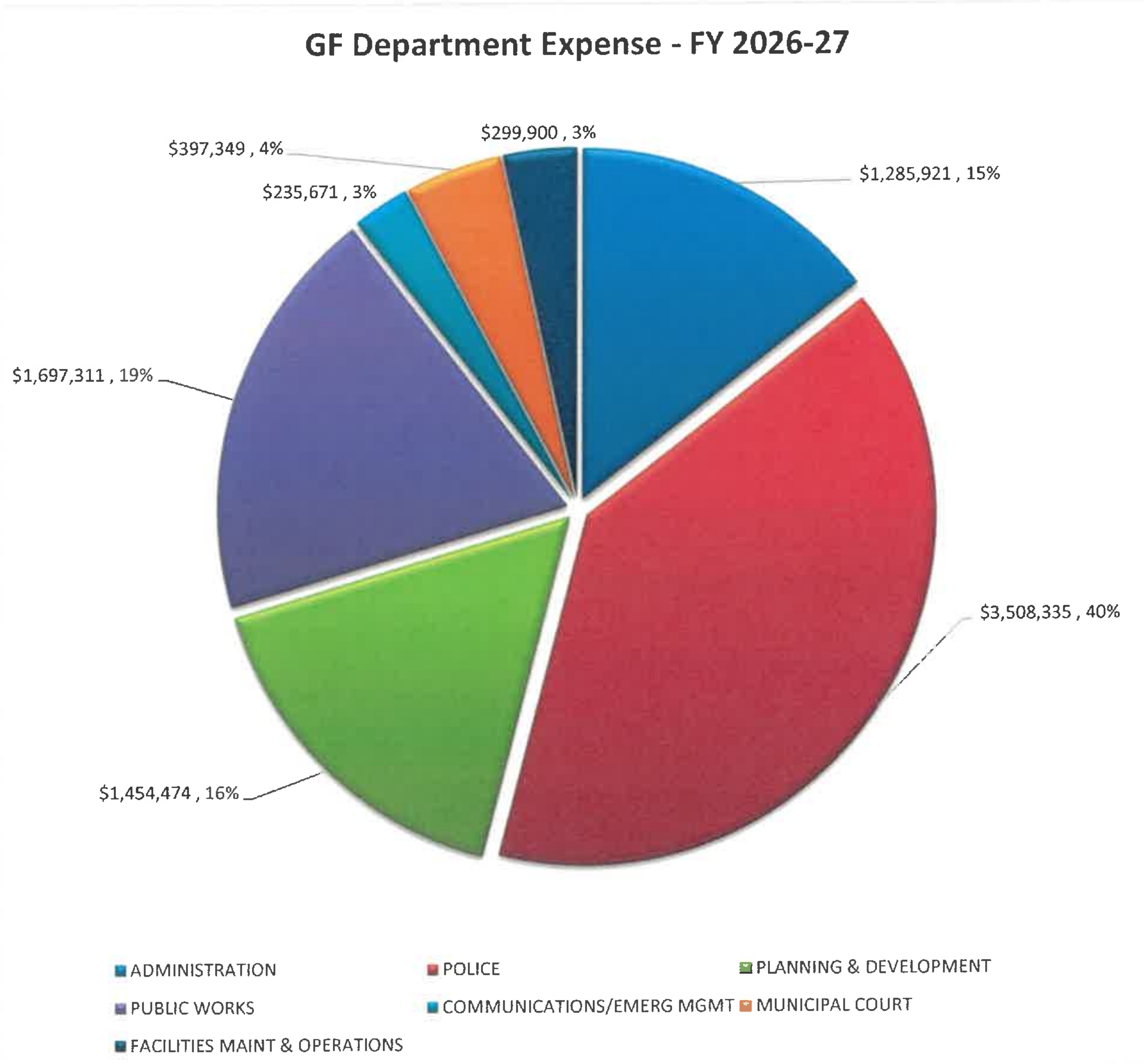


GENERAL FUND M&O REVENUE FY2026-27





GENERAL FUND M&O EXPENSES FY2026-27



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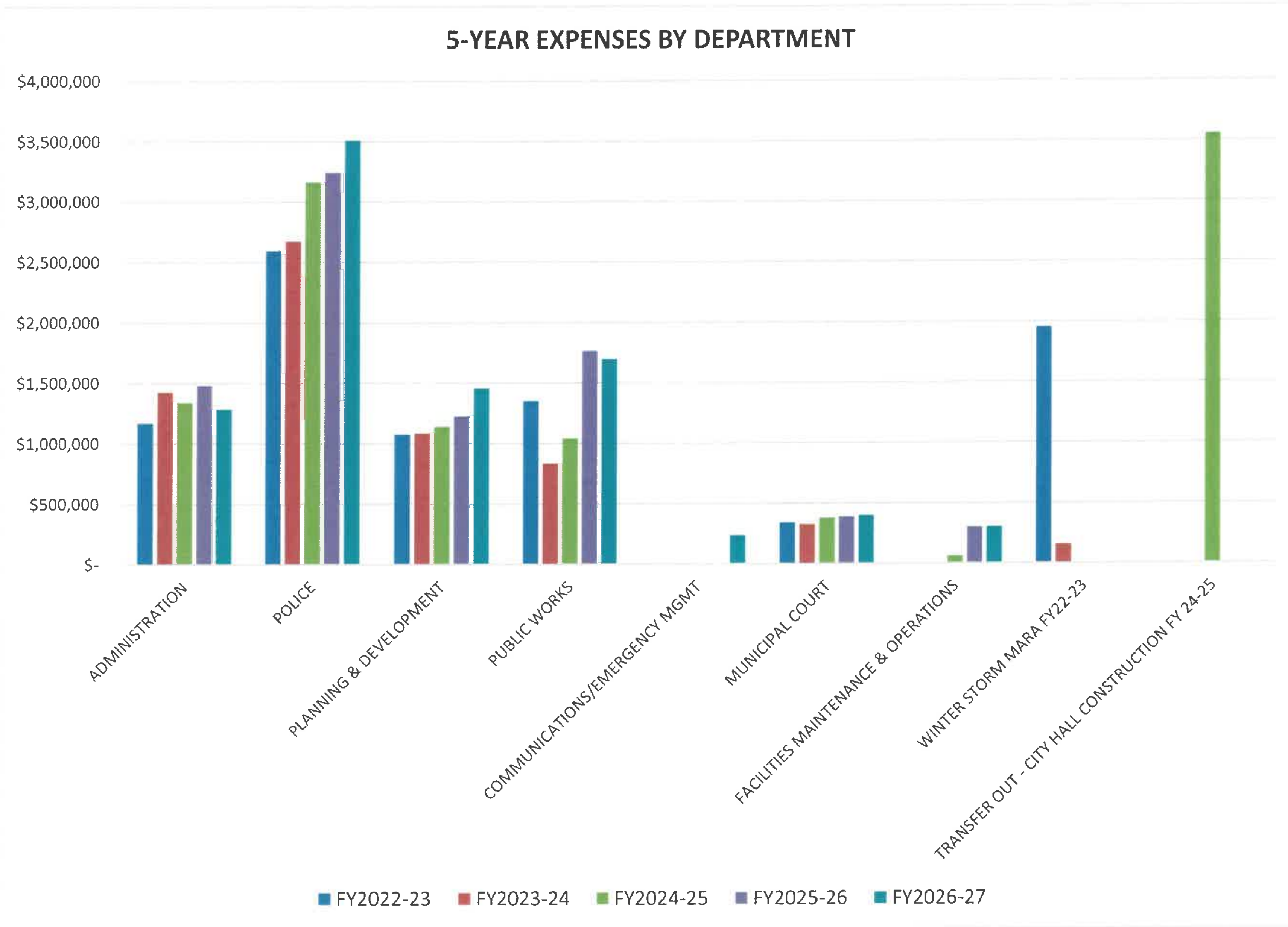

5-YEAR EXPENSES BY DEPARTMENT
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
ADMINISTRATION
POLICE
PLANNING & DEVELOPMENT
PUBLIC WORKS
COMMUNICATIONS/EMERGENCY MGMT
MUNICIPAL COURT
FACILITIES MAINTENANCE & OPERATIONS
WINTER STORM MARA FY22-23
TRANSFER OUT - CITY HALL CONSTRUCTION FY 24-25
FY2022-23
FY2023-24
FY2024-25
FY2025-26
FY2026-27

VI

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
TAXES								
01-40100 PROPERTY TAXES	3,235,995	3,833,969	3,903,188	4,120,000	4,122,760	4,125,000	4,125,000	
01-40200 SALES TAX	2,700,666	2,720,127	2,860,285	2,820,000	2,356,365	3,000,000	3,000,000	
01-40250 MIXED BEVERAGE TAX	45,940	43,094	41,472	43,000	29,903	40,000	43,000	
TOTAL TAXES	5,982,602	6,597,190	6,804,945	6,983,000	6,509,029	7,165,000	7,168,000	
PERMITS								
01-41000 BUILDING PERMITS	344,291	330,662	413,356	400,000	250,399	350,000	350,000	
01-41010 TECHNOLOGY FEE - PLANNING	2,783	2,465	1,480	2,000	1,335	2,000	2,000	
TOTAL PERMITS	347,073	333,127	414,836	402,000	251,734	352,000	352,000	
FEES								
01-42000 SUBDIVISION PLATS	0	0	4,454	0	621	621	0	
01-42010 STREET MAINT FEES	7,263	0	424	0	689	689	500	
01-42020 ZONING FEES	47,255	48,075	47,946	45,000	30,700	40,000	45,000	
01-42025 INSPECTION FEES	54,010	37,090	51,745	45,000	41,265	45,000	45,000	
01-42030 PLANNING ADMINISTRATIVE FEES	12,437	13,205	19,919	15,000	10,394	15,000	15,000	
01-42040 TELECOM FRANCHISE/ROW FEES	51,255	42,116	34,186	30,000	31,586	35,000	28,500	
01-42043 NATURAL GAS FRANCHISE FEES	52,262	41,576	52,442	45,000	23,034	45,000	45,000	
01-42045 ELECTRIC FRANCHISE FEES	275,005	318,427	317,689	325,000	162,291	325,000	325,000	
01-42050 CABLE FRANCHISE FEES	48,447	45,045	41,131	40,000	27,780	37,000	36,000	
TOTAL FEES	547,935	545,534	569,937	545,000	328,359	543,310	540,000	
FINES & WARRANTS								
01-44000 FINES	166,746	129,128	152,800	140,000	156,060	160,000	160,000	
01-44100 WARRANT FEES	650	1,850	700	2,000	1,100	2,000	2,000	
01-44150 COURT ADMINISTRATIVE FEES	16,817	6,510	5,741	6,500	7,941	8,500	8,500	
TOTAL FINES & WARRANTS	184,213	137,488	159,241	148,500	165,101	170,500	170,500	
INTEREST & MISC.								
01-45000 INTEREST INCOME	565,851	789,070	752,049	675,000	394,868	595,000	570,000	
01-45005 PROPERTY TAX P & I	26,882	34,759	24,984	25,000	16,636	25,000	25,000	
01-45007 LEASES	77,900	79,662	81,466	83,500	79,567	83,500	86,000	
01-45008 LEASE-PARKING LOT	4,524	5,700	0	0	0	0	0	
01-45010 MISCELLANEOUS INCOME	17,365	14,872	445,588	15,000	19,351	23,000	20,000	
01-45012 POLICE GRANT REVENUE	50,598	0	0	0	0	0	0	
01-45016 FEMA REIMBURSEMENT	0	0	0	121,290	121,290	121,290	0	
01-45018 CLRF GRANT (ARPA)	82,730	0	551,859	0	0	0	0	
01-45019 OPIOID SETTLEMENT	5,354	2,422	5,082	0	2,980	2,980	0	
01-45040 SALE OF ASSETS	27,949	20,638	70,711	0	12,871	12,871	0	
TOTAL INTEREST & MISC.	859,152	947,123	1,931,740	919,790	647,562	863,641	701,000	
TOTAL REVENUES	7,920,975	8,560,462	9,880,698	8,998,290	7,901,785	9,094,451	8,931,500	

01 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
MAINTENANCE								
01-60050 BUILDING MAINTENANCE	21,472	4,435	19,703	0	0	0	0	
01-60055 COMP MAINT/SOFTWARE/ACCESSORIE	30,867	20,913	25,900	60,350	18,056	30,000	35,000	
TOTAL MAINTENANCE	52,339	25,349	45,602	60,350	18,056	30,000	35,000	
REPAIRS								
01-60140 EQUIPMENT CONTRACTS	1,392	1,112	1,062	0	0	0	0	
01-60190 JANITORIAL	5,857	7,513	4,157	0	3,328	0	0	
TOTAL REPAIRS	7,249	8,625	5,219	0	3,328	0	0	
CONTRACT SERVICES								
01-60200 OUTSIDE LEGAL COUNSEL	21,841	0	0	0	0	0	0	
01-60205 CONSULTANT FEES	53,489	35,513	42,786	104,500	37,030	75,000	75,000	
01-60206 CITY HALL/911 PROJECT MANAGER	26,136	0	0	0	0	0	0	
01-60210 CITY ATTORNEY FEES	84,862	33,723	50,999	75,000	50,284	75,000	75,000	
01-60210.CITY ATTORNEY - LITIGATION	59,183	292,366	11,709	20,000	6,999	20,000	20,000	
01-60212 CODIFICATION	2,225	11,102	4,271	15,000	1,645	15,000	15,000	
01-60214 TAX COLLECTION EXPENSE	5,612	6,040	6,192	6,650	6,513	6,513	6,800	
01-60215 APPRAISAL DISTRICT EXPENSE	19,876	29,756	30,035	33,500	24,835	33,500	33,500	
01-60216 AUDITING SERVICES	24,720	27,180	29,450	31,000	30,770	31,000	32,000	
01-60217 ART COMMITTEE EXPENSES	0	0	0	0	0	0	1,000	
01-60219 CITY COUNCIL EXPENSES	0	1,671	1,672	3,000	4,990	5,500	3,000	
01-60220 TRAINING	15,684	7,404	13,439	18,000	8,394	15,000	18,000	
01-60221 MEMBERSHIPS/SUBSCRIPTIONS	4,005	12,408	12,341	13,000	13,025	13,025	9,000	
01-60222 IT - MANAGED SERVICE PROVIDER	0	0	0	9,650	8,630	9,650	9,650	
01-60230 OFFICE SUPPLIES	1,366	2,254	5,310	3,000	1,069	3,000	3,000	
01-60235 ELECTION EXPENSES	9,424	0	10,913	15,000	24,560	24,560	17,000	
01-60250 POSTAGE	975	1,498	1,239	2,000	1,892	2,000	2,000	
01-60260 EMPLOYMENT ADS/RECRUITMENT	0	0	0	250	3,750	3,750	1,000	
01-60270 PRINTING/PUBLICATIONS	9,049	5,813	12,926	16,860	15,938	16,860	600	
01-60280 PUBLIC NOTICES	5,561	3,736	2,687	10,000	1,106	4,000	4,000	
01-60290 RECORDS STORAGE & MAINTENANCE	1,084	699	867	1,450	743	1,450	1,500	
TOTAL CONTRACT SERVICES	345,090	471,163	236,836	377,860	242,173	354,808	327,050	
PAYROLL								
01-60330 SALARIES	484,597	581,157	617,365	654,500	624,097	700,000	586,676	
01-60340 PAYROLL TAX	34,296	42,263	47,383	52,400	43,968	53,620	46,470	
01-60341 RETIREMENT	78,518	109,599	125,373	131,767	122,250	133,070	113,838	
01-60342 LONGEVITY	895	3,055	4,085	5,085	3,750	4,925	2,140	
01-60343 VEHICLE/PHONE ALLOWANCE	10,340	23,385	23,400	23,400	17,200	21,400	17,040	
01-60344 MEDICAL/DENTAL/VISION/LIFE INS	76,815	81,447	119,026	140,000	102,058	140,000	115,000	
01-60346 WORKERS COMP INSURANCE	670	652	877	950	1,320	950	950	
TOTAL PAYROLL	686,132	841,557	937,508	1,008,102	914,643	1,053,965	882,114	

01 -GENERAL FUND
ADMINISTRATION

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
01-60430 PUBLIC INFORMATION SERVICES	2,604	2,604	6,421	10,702	9,561	10,702	0	
01-60440 SUNDRY	1,572	1,323	2,800	2,000	930	2,000	2,000	
01-60450 TELECOM/CELL/WIFI	4,207	2,968	3,297	1,000	(837)	1,000	1,000	
01-60465 GENERAL INSURANCE	3,064	2,842	3,455	3,500	1,489	3,500	3,500	
01-60477 TEAM DEVELOPMENT	5,043	3,454	8,557	5,000	3,325	5,000	5,000	
01-60485 UNIFORMS	810	379	466	500	139	500	500	
01-60490 UTILITIES	11,824	13,730	13,079	0	529	529	0	
TOTAL UTILITIES & SUNDRY	29,123	27,300	38,076	22,702	15,137	23,231	12,000	
CAPITAL OUTLAY								
01-60550 COMPUTERS/FURNITURE/EQUIP	50,361	54,213	76,769	10,000	8,102	10,000	10,000	
01-60553 CO-INFRASTRUCTURE RESERVE	0	0	0	10,000	0	10,000	0	
TOTAL CAPITAL OUTLAY	50,361	54,213	76,769	20,000	8,102	20,000	10,000	
TRANSFERS								
01-60900 TRANSFER OUT	0	0	3,551,859	0	0	0	0	
TOTAL TRANSFERS	0	0	3,551,859	0	0	0	0	
TOTAL ADMINISTRATION	1,170,294	1,428,206	4,891,870	1,489,014	1,201,438	1,482,004	1,266,164	

01 -GENERAL FUND
POLICE DEPARTMENT

				(-------------- 2025-2026	--------------	--------------)	(------- 2026-2027	--------)
EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-61050 BUILDING MAINTENANCE	5,848	12,928	12,926	0	0	0	0	
01-61055 COMP MAINT/SOFTWARE/ACCESSORIE	81,284	89,408	89,665	48,500	52,830	55,000	55,000	
01-61060 VEHICLE M & O	30,539	23,801	52,565	30,000	16,898	30,000	36,000	
01-61061 FUEL	30,273	27,691	27,135	30,000	26,391	35,000	35,000	
01-61080 RADAR REP/CALIBRATION	400	328	558	1,000	0	1,000	1,000	
TOTAL MAINTENANCE	148,344	154,156	182,850	109,500	96,119	121,000	127,000	
REPAIRS								
01-61150 EQUIPMENT CONTRACTS/REPAIRS	27,169	18,919	17,745	15,000	8,823	15,000	15,000	
01-61190 JANITORIAL	8,141	9,979	5,122	0	0	0	0	
TOTAL REPAIRS	35,310	28,898	22,867	15,000	8,823	15,000	15,000	
CONTRACT SERVICES								
01-61200 CITY ATTORNEY FEES	660	60	0	2,500	0	2,500	2,500	
01-61210 MEDICAL EXAMINATIONS	913	1,449	691	3,000	192	3,000	3,000	
01-61211 PSYCHOLOGICAL EXAMINATIONS	3,550	4,750	2,250	4,000	0	4,000	4,000	
01-61213 PSYCHOLOGICAL COUNSELING	200	2,890	2,200	2,500	200	2,500	2,500	
01-61215 OPIOID SETTLEMENT EXPENSES	0	0	3,960	0	(1,980)	0	2,000	
01-61221 MEMBERSHIPS/SUBSCRIPTIONS	4,509	8,732	1,969	9,000	1,832	9,000	9,000	
01-61222 IT-MANAGED SERVICE PROVIDER	0	0	0	36,500	42,276	50,000	50,000	
01-61226 BODY CAMERA CONTRACT	0	0	0	16,248	16,037	16,248	16,248	
01-61227 TASER CONTRACT	0	0	0	12,950	12,949	12,950	12,950	
01-61230 OFFICE SUPPLIES	4,938	4,273	7,673	5,000	3,900	5,000	5,000	
01-61240 POLICE SUPPLIES	22,691	24,489	26,282	22,000	12,363	22,000	22,000	
01-61250 POSTAGE	269	94	335	500	26	500	500	
01-61256 DISPATCH/CTECC	140,799	161,919	186,207	194,611	194,611	194,611	213,488	
01-61260 EMPLOYMENT ADS/RECRUITING	3,590	0	553	2,000	0	0	1,000	
01-61290 RECORDS STORAGE & MAINTENANCE	621	185	212	200	154	200	200	
TOTAL CONTRACT SERVICES	182,739	208,840	232,332	311,009	282,560	322,509	344,386	
PAYROLL								
01-61330 SALARIES	1,282,459	1,296,633	1,402,515	1,708,235	1,306,041	1,630,000	1,775,965	
01-61335 CERTIFICATION PAY	15,008	32,642	34,983	50,000	29,990	37,500	67,880	
01-61336 BI-LINGUAL INCENTIVE	0	0	400	2,400	950	1,200	2,400	
01-61340 PAYROLL TAXES	93,602	104,525	117,324	140,350	104,620	125,000	145,500	
01-61341 RETIREMENT	231,362	255,034	293,308	350,785	265,698	335,000	354,000	
01-61342 LONGEVITY	7,585	7,480	8,740	10,510	8,075	10,510	12,050	
01-61343 VEHICLE/PHONE ALLOWANCE	7,920	53,125	52,020	60,000	43,870	56,000	68,520	
01-61344 MEDICAL/DENTAL/VISION/LIFE INS	180,091	188,661	281,584	400,000	255,953	350,000	370,000	
01-61346 WORKERS COMP INSURANCE	33,115	34,096	35,740	35,740	37,514	37,514	37,514	
TOTAL PAYROLL	1,851,142	1,972,196	2,226,614	2,758,020	2,052,712	2,582,724	2,833,829	

01 -GENERAL FUND
POLICE DEPARTMENT

				(-------------- 2025-2026	--------------	--------------)	(------- 2026-2027	--------)
EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
01-61430 PUBLIC INFORMATION SERVICES	0	0	7,834	7,900	7,630	7,900	0	
01-61450 TELECOM/CELL/WIFI	26,682	24,800	27,165	14,500	9,524	14,500	14,500	
01-61465 GENERAL INSURANCE	25,487	30,020	37,670	44,000	34,856	35,000	40,000	
01-61470 TRAINING	22,197	27,529	21,440	37,500	12,427	37,500	37,500	
01-61475 COMMUNITY RELATIONS/NNO	5,322	5,788	5,788	4,000	3,019	4,000	7,000	
01-61477 TEAM DEVELOPMENT	2,692	3,078	3,631	6,000	3,021	6,000	6,000	
01-61480 UNIFORM ALLOWANCE	16,392	14,661	15,080	18,000	14,454	18,000	18,000	
01-61485 FIRING RANGE/AMMUNITION/GUNS	10,021	7,866	5,727	8,500	15,056	16,000	16,500	
01-61490 UTILITIES	16,136	19,292	18,512	0	799	800	0	
TOTAL UTILITIES & SUNDRY	124,930	133,034	142,846	140,400	100,786	139,700	139,500	
CAPITAL OUTLAY								
01-61550 COMPUTERS/FURNITURE/EQUIP	25,566	29,110	11,674	12,000	7,165	12,000	16,000	
01-61551 DIGITAL VIDEO SYST FOR CARS	3,583	15,823	9,703	0	0	0	0	
01-61553 PATROL VEHICLES	148,180	81,048	227,606	0	12,548	12,548	0	
01-61554 RADIOS	0	41,381	34,512	14,000	0	14,000	28,500	
01-61555 VESTS	5,524	3,565	6,370	4,500	1,095	4,500	4,500	
01-61556 RADAR EQUIPMENT	6,769	3,215	6,384	0	0	0	0	
01-61558 CAPITAL OUTLAY-TASERS	7,458	0	12,949	0	0	0	0	
01-61559 CO - PD GRANT EXPENSE	47,958	0	0	0	0	0	0	
01-61560 CAPITAL OUTLAY-BODY CAMERAS	8,138	4,217	15,164	0	0	0	0	
01-61561 CO - FLOCK CAMERAS	0	0	32,850	0	0	0	0	
01-61562 CO - RADAR SPEED TRAILER	0	0	0	20,000	16,465	20,000	0	
TOTAL CAPITAL OUTLAY	253,175	178,359	357,212	50,500	37,274	63,048	49,000	
TRANSFERS								
TOTAL POLICE DEPARTMENT	2,595,640	2,675,483	3,164,721	3,384,429	2,578,275	3,243,981	3,508,715	

01 -GENERAL FUND
PLANNING & DEVELOPMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
MAINTENANCE								
01-63055 COMP MAINT/SOFTWARE/ACCESSORIE	32,835	32,615	31,030	55,000	18,895	36,000	36,000	
01-63060 VEHICLE M & O	912	2,156	5,734	4,200	1,806	4,200	4,200	
01-63061 FUEL	1,349	1,293	1,583	1,500	547	1,500	1,500	
TOTAL MAINTENANCE	35,096	36,064	38,347	60,700	21,248	41,700	41,700	
REPAIRS								
01-63140 EQUIPMENT CONTRACTS	812	890	1,062	0	0	0	0	
01-63157 CODE COMPLIANCE EXPENSE	161	34	0	500	0	500	500	
TOTAL REPAIRS	973	924	1,062	500	0	500	500	
CONTRACT SERVICES								
01-63200 OUTSIDE LEGAL COUNSEL	0	1,000	0	0	0	0	0	
01-63205 CONSULTANT FEES	319,773	56,775	92,625	59,000	68,191	95,000	62,000	
01-63206 DRAINAGE MANUAL	0	0	0	50,000	48,647	50,000	0	
01-63207 CITY ENGINEER	0	327,666	265,467	275,000	187,460	275,000	137,500	
01-63210 CITY ATTORNEY FEES	26,765	12,961	21,728	25,000	10,441	15,000	25,000	
01-63220 TRAINING	2,876	2,026	3,513	7,500	2,324	7,500	10,000	
01-63222 IT-MANAGED SERVICE PROVIDER	0	0	0	9,650	8,113	9,650	10,000	
01-63230 OFFICE SUPPLIES	1,317	957	536	1,500	1,654	1,500	1,500	
01-63240 MEMBERSHIPS/PROFESSIONAL FEES	1,997	2,290	2,648	4,000	1,612	4,000	4,000	
01-63245 INSP/PLAN REVIEWS-3RD PARTY	68,144	51,098	47,957	60,000	60,543	60,000	60,000	
01-63250 POSTAGE	2,373	1,807	1,484	2,000	0	2,000	2,000	
01-63266 CREDIT CARD FEES	15,314	13,607	30,434	17,000	20,305	30,000	30,000	
01-63270 PRINTING	1,517	1,001	701	1,000	338	1,000	1,000	
01-63280 PUBLIC NOTICES/ADVERTISING	0	276	342	1,000	725	1,500	1,500	
01-63290 RECORDS STORAGE & MAINTENANCE	840	1,030	1,002	1,100	858	1,100	1,300	
TOTAL CONTRACT SERVICES	440,916	472,495	468,437	513,750	411,209	553,250	345,800	
PAYROLL								
01-63330 SALARIES	348,766	378,736	391,310	478,246	323,712	420,000	711,460	
01-63336 BI-LINGUAL INCENTIVE	1,200	1,200	1,200	1,200	950	1,200	1,200	
01-63340 PAYROLL TAX	26,302	29,315	31,601	38,400	25,536	31,500	56,948	
01-63341 RETIREMENT	57,032	71,189	79,583	96,573	64,066	80,000	139,507	
01-63342 LONGEVITY	1,960	475	415	705	510	705	1,490	
01-63343 VEHICLE/PHONE ALLOWANCE	4,130	17,290	16,484	20,400	13,230	17,000	28,320	
01-63344 MEDICAL/DENTAL/VISION/LIFE INS	50,218	61,336	77,731	113,000	43,923	53,500	112,650	
01-63346 WORKERS COMP INSURANCE	1,135	1,177	902	1,200	1,111	1,200	1,550	
01-63350 CONTRACT/TEMPORARY SUPPORT	86,225	3,712	0	0	0	0	0	
TOTAL PAYROLL	576,969	564,431	599,227	749,724	473,037	605,105	1,053,125	

01 -GENERAL FUND
PLANNING & DEVELOPMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
01-63430 PUBLIC INFORMATION SERVICES	0	0	14,966	15,000	11,724	12,000	0	
01-63440 SUNDRY	255	44	0	500	276	500	500	
01-63450 TELECOM/CELL/WIFI	4,056	3,761	4,301	3,000	763	3,000	3,000	
01-63465 GENERAL INSURANCE	2,231	2,259	2,608	2,700	2,366	2,366	2,700	
01-63480 RECORDING FEES	500	536	1,005	500	0	500	500	
01-63485 UNIFORMS	624	1,264	538	1,300	508	1,300	1,300	
TOTAL UTILITIES & SUNDRY	7,666	7,864	23,418	23,000	15,637	19,666	8,000	
CAPITAL OUTLAY								
01-63540 COMPUTERS/FURNITURE/EQUIP	13,149	2,063	7,095	5,500	0	5,500	3,000	
TOTAL CAPITAL OUTLAY	13,149	2,063	7,095	5,500	0	5,500	3,000	
TRANSFERS								
TOTAL PLANNING & DEVELOPMENT	1,074,769	1,083,840	1,137,587	1,353,174	921,131	1,225,721	1,452,125	

01 -GENERAL FUND
PUBLIC WORKS

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
MAINTENANCE								
01-64055 COMPUTER MAINT/SOFTWARE/ACCESS	0	0	2,839	5,000	965	2,000	5,000	
01-64060 VEHICLE MAINT & OPERATIONS	0	0	40	500	22	500	5,000	
01-64061 FUEL	0	0	0	4,000	236	1,000	1,500	
TOTAL MAINTENANCE	0	0	2,879	9,500	1,223	3,500	11,500	
REPAIRS								
01-64151 DRAINAGE REPAIRS & MAINT	53,693	110,323	115,319	150,000	67,286	110,000	81,750	
01-64155 ROW MAINTENANCE	98,253	150,361	147,436	150,000	97,338	150,000	81,750	
01-64156 ROW CANOPY & RAVINE CLEARANCE	0	690	15,695	125,000	0	125,000	125,000	
01-64160 FIRE SAFETY/BRUSH PICKUP	1,952,913	155,543	6,803	211,700	2,294	5,000	0	
01-64165 SIGN MAINTENANCE	397	3,909	4,516	10,000	2,487	10,000	10,000	
01-64170 STREET LIGHTING	194	208	206	250	169	250	250	
01-64175 STREET REPAIRS	7,982	5,852	2,510	20,000	1,928	20,000	20,000	
TOTAL REPAIRS	2,113,432	426,886	292,484	666,950	171,502	420,250	318,750	
CONTRACT SERVICES								
01-64205 CONSULTANT FEES	9,373	2,513	0	0	0	0	0	
01-64217 SOLID WASTE SERVICES-TDS	517,305	543,636	567,493	592,500	391,733	592,500	614,500	
01-64218 BRUSH PICKUP-TDS	0	0	0	20,000	0	20,000	20,000	
01-64220 TRAINING	0	0	290	4,000	0	4,000	4,000	
01-64221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	0	0	241	0	300	
01-64222 IT-MANAGED SERVICE PROVIDER	0	0	0	2,000	1,726	2,000	5,000	
01-64230 OFFICE SUPPLIES	0	0	57	1,000	858	1,000	1,650	
TOTAL CONTRACT SERVICES	526,678	546,149	567,840	619,500	394,558	619,500	645,450	
PAYROLL								
01-64330 SALARIES	0	0	57,456	105,080	48,518	80,000	379,776	
01-64340 PAYROLL TAX	0	0	4,642	8,400	3,716	6,150	30,125	
01-64341 RETIREMENT	0	0	11,352	21,038	9,484	15,000	73,800	
01-64343 VEHICLE/PHONE ALLOWANCE	0	0	3,220	3,960	1,320	2,145	12,960	
01-64344 MEDICAL/DENTAL/VISION/LIFE INS	0	0	7,776	17,950	10,565	16,200	100,000	
01-64346 WORKERS COMP INSURANCE	0	0	0	350	365	365	1,500	
TOTAL PAYROLL	0	0	84,446	156,778	73,968	119,860	598,161	
UTILITIES & SUNDRY								
01-64430 PUBLIC INFORMATION SERVICES	0	0	2,500	2,500	2,625	2,625	0	
01-64450 TELECOM/CELL/WIFI	0	0	0	1,000	0	1,000	1,000	
01-64465 GENERAL INSURANCE	130	775	868	900	2,141	2,141	2,200	
01-64485 UNIFORMS	0	0	996	1,000	40	1,000	2,250	
TOTAL UTILITIES & SUNDRY	130	775	4,364	5,400	4,806	6,766	5,450	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026
FY2026-27 PROPOSED BUDGET

01 -GENERAL FUND
PUBLIC WORKS

				(------- 2025-2026	-------	-------)	(--- 2026-2027	---)
EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CAPITAL OUTLAY								
01-64550 STREET IMPRV/TRAFFIC CALMING	4,807	0	0	0	0	0	0	
01-64551 SIGNS WITH RADAR	0	0	32,182	0	0	0	0	
01-64552 CITY ENTRANCE SIGNAGE	9,675	17,529	1,388	0	0	0	0	
01-64554 CAPITAL OUTLAY-VEHICLES	0	0	54,016	0	0	0	103,000	
01-64556 AI TRAFFIC SIGNALS	0	0	0	360,000	0	360,000	0	
01-64560 CAMPO GRANT-EANES CK TRAIL	0	0	0	104,000	104,000	104,000	0	
01-64561 LAKE REVEILLE IMPROVEMENTS	0	0	0	15,000	0	0	15,000	
01-64566 ANNUAL MAINT-CEDAR OAK-YR 3	636,087	0	0	0	0	0	0	
01-64567 ANNUAL MAINT-HRBRVW & WLDCT HL	3,266	0	0	0	0	0	0	
01-64568 ANNUAL MAINTENANCE-YEAR 4	4,792	0	0	0	0	0	0	
01-64569 ANNUAL MAINTENANCE-YEAR 5	4,792	0	0	0	0	0	0	
01-64570 ANNUAL MAINTENANCE-YEAR 6	942	0	0	0	0	0	0	
01-64574 NORTH PEAK - DRAINAGE	0	0	0	130,000	4,977	130,000	0	
TOTAL CAPITAL OUTLAY	664,361	17,529	87,585	609,000	108,977	594,000	118,000	
TRANSFERS								
TOTAL PUBLIC WORKS	3,304,601	991,338	1,039,599	2,067,128	755,034	1,763,876	1,697,311	

01 -GENERAL FUND
COMMUNICATIONS/EMERG MGMT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 ----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(---- 2026-2027 ----) REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-65055 COMP MAINT/SOFTWARE/ACCESSORIE	0	0	0	0	0	0	6,000	
TOTAL MAINTENANCE	0	0	0	0	0	0	6,000	
CONTRACT SERVICES								
01-65205 CONTRACT SERVICES	0	0	0	0	0	0	5,000	
01-65219 FIREWISE COMMITTEE EXPENSES	0	0	0	0	0	0	5,000	
01-65220 TRAINING	0	0	0	0	0	0	4,500	
01-65221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	0	0	0	0	1,000	
01-65222 IT-MANAGED SERVICE PROVIDER	0	0	0	0	0	0	2,000	
01-65230 OFFICE SUPPLIES	0	0	0	0	0	0	200	
01-65250 POSTAGE	0	0	0	0	0	0	500	
01-65270 PRINTING/PUBLICATIONS	0	0	0	0	0	0	18,000	
TOTAL CONTRACT SERVICES	0	0	0	0	0	0	36,200	
PAYROLL								
01-65330 SALARIES	0	0	0	0	0	0	100,000	
01-65335 CERTIFICATION PAY	0	0	0	0	0	0	1,820	
01-65340 PAYROLL TAXES	0	0	0	0	0	0	8,150	
01-65341 RETIREMENT	0	0	0	0	0	0	19,736	
01-65342 LONGEVITY	0	0	0	0	0	0	395	
01-65343 VEHICLE/PHONE ALLOWANCE	0	0	0	0	0	0	3,600	
01-65344 MEDICAL/DENTAL/VISION/LIFE INS	0	0	0	0	0	0	19,290	
01-65346 WORKERS COMP INSURANCE	0	0	0	0	0	0	165	
TOTAL PAYROLL	0	0	0	0	0	0	153,156	
UTILITIES & SUNDRY								
01-65430 PUBLIC INFORMATION SERVICES	0	0	0	0	0	0	50,015	
01-65450 TELECOM/CELL/WIFI	0	0	0	0	0	0	2,500	
01-65475 PUBLIC EDUC/COMM RELATIONS	0	0	0	0	0	0	5,000	
01-65477 TEAM DEVELOPMENT	0	0	0	0	0	0	100	
01-65485 UNIFORMS	0	0	0	0	0	0	200	
TOTAL UTILITIES & SUNDRY	0	0	0	0	0	0	57,815	
CAPITAL OUTLAY								
01-65550 CO-COMPUTERS/FURNITURE/EQUIP	0	0	0	0	0	0	3,500	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	3,500	
TOTAL COMMUNICATIONS/EMERG MGMT	0	0	0	0	0	0	256,671	

01 -GENERAL FUND
MUNICIPAL COURT

				(-------------- 2025-2026	--------------	--------------)	(------- 2026-2027	--------)
EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
REPAIRS								
01-67140 EQUIPMENT CONTRACTS	812	890	1,062	0	0	0	0	
01-67150 COMP MAINT/SOFTWARE/ACCESSORIE	27,706	29,960	32,950	17,650	15,263	17,650	19,000	
TOTAL REPAIRS	28,518	30,849	34,012	17,650	15,263	17,650	19,000	
CONTRACT SERVICES								
01-67220 TRAINING	4,405	3,158	3,687	3,500	5,046	5,500	3,000	
01-67221 MEMBERSHIPS/SUBSCRIPTIONS	150	253	450	300	0	300	300	
01-67222 IT-MANAGED SERVICE PROVIDER	0	0	0	13,500	12,082	14,500	13,500	
01-67230 OFFICE SUPPLIES	1,083	462	548	1,000	353	1,000	800	
01-67250 POSTAGE	838	530	157	800	0	800	500	
01-67260 PROSECUTOR FEES	57,171	33,236	50,062	40,000	24,027	30,000	40,000	
01-67266 CREDIT CARD FEES	10,261	2,883	0	0	15	0	0	
01-67290 RECORDS STORAGE & MAINTENANCE	295	13	25	15	102	140	140	
TOTAL CONTRACT SERVICES	74,202	40,535	54,928	59,115	41,625	52,240	58,240	
PAYROLL								
01-67330 SALARIES	158,827	169,392	176,013	200,475	152,764	200,475	206,880	
01-67336 BI-LINGUAL INCENTIVE	1,200	1,200	1,200	2,400	950	2,400	2,400	
01-67340 PAYROLL TAXES	11,857	13,405	14,268	16,300	12,084	16,300	16,875	
01-67341 RETIREMENT	23,460	29,644	33,047	33,842	26,806	33,842	34,155	
01-67342 LONGEVITY	1,805	2,065	2,325	2,560	2,085	2,560	2,820	
01-67343 VEHICLE/PHONE ALLOWANCE	2,090	8,250	7,920	7,920	6,270	7,920	7,920	
01-67344 MEDICAL/DENTAL/VISION/LIFE INS	26,026	27,948	44,608	48,850	32,406	48,850	46,850	
01-67346 WORKERS COMP INSURANCE	622	659	829	850	763	850	1,000	
TOTAL PAYROLL	225,888	252,563	280,210	313,197	234,128	313,197	318,900	
UTILITIES & SUNDRY								
01-67430 PUBLIC INFORMATION SERVICES	2,604	0	4,068	4,100	3,849	4,100	0	
01-67450 TELECOM/CELL/WIFI	2,300	1,319	2,248	300	0	300	300	
01-67465 GENERAL INSURANCE	761	664	943	1,000	566	1,000	1,000	
01-67475 PUBLIC EDUCATION/COMM RELATION	250	0	53	0	0	0	0	
01-67477 TEAM DEVELOPMENT	0	0	0	250	52	250	250	
01-67485 UNIFORMS	200	176	133	200	150	200	200	
TOTAL UTILITIES & SUNDRY	6,115	2,159	7,445	5,850	4,617	5,850	1,750	
CAPITAL OUTLAY								
01-67550 COMPUTERS/FURNITURE/EQUIP	4,493	0	2,316	0	0	0	0	
TOTAL CAPITAL OUTLAY	4,493	0	2,316	0	0	0	0	

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
TRANSFERS								
TOTAL MUNICIPAL COURT	339,217	326,107	378,911	395,812	295,633	388,937	397,890	

01 -GENERAL FUND
FACILITIES MAINT & OPERAT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
MAINTENANCE								
01-68050 BUILDING MAINTENANCE/SUPPLIES	0	0	3,294	50,000	28,472	50,000	50,000	
01-68051 GROUNDS MAINT-CITY HALL	0	0	138	30,000	45,295	50,000	52,000	
TOTAL MAINTENANCE	0	0	3,431	80,000	73,767	100,000	102,000	
REPAIRS								
01-68140 EQUIPMENT CONTRACTS	0	0	585	38,250	10,644	5,500	5,500	
01-68190 JANITORIAL	0	0	6,502	38,500	33,784	38,500	38,500	
TOTAL REPAIRS	0	0	7,087	76,750	44,429	44,000	44,000	
UTILITIES & SUNDRY								
01-68450 TELECOM/INTERNET	0	0	3,008	23,500	19,688	23,500	23,700	
01-68465 GENERAL INSURANCE	0	0	4,454	35,000	33,070	35,000	35,000	
01-68490 UTILITIES	0	0	40,352	60,000	80,600	95,000	95,200	
TOTAL UTILITIES & SUNDRY	0	0	47,814	118,500	133,358	153,500	153,900	
TOTAL FACILITIES MAINT & OPERAT	0	0	58,332	275,250	251,553	297,500	299,900	
TOTAL EXPENDITURES	8,484,521	6,504,975	10,671,019	8,964,807	6,003,064	8,402,019	8,878,776	
REVENUE OVER/(UNDER) EXPENDITURES	(563,546)	2,055,487	(790,321)	33,483	1,898,721	692,432	52,724	

*** END OF REPORT ***

04 -2021 STREET MAINT FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
TAXES								
04-40200 SALES TAX	1,350,333	1,360,063	1,430,142	1,400,000	1,178,182	1,500,000	1,500,000	
TOTAL TAXES	1,350,333	1,360,063	1,430,142	1,400,000	1,178,182	1,500,000	1,500,000	
TOTAL REVENUES	1,350,333	1,360,063	1,430,142	1,400,000	1,178,182	1,500,000	1,500,000	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026
FY2026-27 PROPOSED BUDGET

04 -2021 STREET MAINT FUND
PUBLIC WORKS

				(------------- 2025-2026	-------------	-------------)	(------- 2026-2027	--------)
EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
04-64205 CONSULTANT FEES	113,493	111,300	475	0	0	0	0	
04-64207 ENGINEERING	0	0	21,391	0	230	0	0	
04-64210 CITY ATTORNEY	0	0	0	0	766	0	0	
TOTAL CONTRACT SERVICES	113,493	111,300	21,866	0	996	0	0	
CAPITAL OUTLAY								
04-64570 ANNUAL MAINTENANCE-FY22-23	0	135,363	35,870	0	0	0	0	
04-64571 ANNUAL MAINTENANCE-FY23-24	0	181,432	0	0	0	0	0	
04-64572 ANNUAL MAINTENANCE-FY24-25	0	0	1,333,512	0	0	0	0	
04-64573 ANNUAL MAINTENANCE-FY25-26	0	0	0	1,484,730	119,792	1,484,730	0	
04-64574 NORTH PEAK - STREET IMPROV	0	0	0	120,000	4,977	120,000	0	
04-64575 ANNUAL MAINTENANCE FY26-27	0	0	0	0	0	0	1,699,490	
TOTAL CAPITAL OUTLAY	0	316,794	1,369,382	1,604,730	124,769	1,604,730	1,699,490	
TOTAL PUBLIC WORKS	113,493	428,095	1,391,247	1,604,730	125,764	1,604,730	1,699,490	
TOTAL EXPENDITURES	113,493	428,095	1,391,247	1,604,730	125,764	1,604,730	1,699,490	
REVENUE OVER/(UNDER) EXPENDITURES	1,236,840	931,969	38,895	(204,730)	1,052,418	(104,730)	(199,490)	

*** END OF REPORT ***

06 -COURT SPECIAL REVENUE

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
FINES & WARRANTS								
06-44170 LTPDF-LOCAL TRUANCY PREVENTION	7,440	6,420	6,440	6,000	8,270	8,500	7,750	
06-44180 LMJF-LOCAL MUNICIPAL JURY FUND	149	128	129	100	166	175	175	
06-44200 SECURITY FEES	7,447	6,464	6,408	6,000	8,159	8,100	7,500	
06-44300 TECHNOLOGY FEES	6,153	5,372	4,867	5,100	6,692	6,600	6,250	
TOTAL FINES & WARRANTS	21,189	18,384	17,844	17,200	23,286	23,375	21,675	
CHILD SAFETY REVENUE								
06-45015 CHILD SAFETY & HEALTH REVENUE	12,060	8,912	9,958	9,000	10,670	11,500	10,000	
TOTAL CHILD SAFETY REVENUE	12,060	8,912	9,958	9,000	10,670	11,500	10,000	
TOTAL REVENUES	33,249	27,296	27,802	26,200	33,956	34,875	31,675	

06 -COURT SPECIAL REVENUE
MUNICIPAL COURT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
06-67290 SECURITY EXPENSE	5,781	4,955	7,584	9,000	9,007	9,000	9,000	
06-67291 TECHNOLOGY EXPENSE	3,863	3,382	6,760	6,000	756	1,200	1,200	
06-67292 TRANSLATION SERVICES	923	998	166	1,000	542	1,000	1,000	
TOTAL CONTRACT SERVICES	10,567	9,335	14,510	16,000	10,305	11,200	11,200	
PAYROLL								
CAPITAL OUTLAY								
06-67560 CO - TECHNOLOGY EXPENSE	0	2,520	0	5,000	0	0	12,000	
TOTAL CAPITAL OUTLAY	0	2,520	0	5,000	0	0	12,000	
TRANSFERS								
06-67900 TRANSFER OUT	0	0	150,000	0	0	0	0	
TOTAL TRANSFERS	0	0	150,000	0	0	0	0	
TOTAL MUNICIPAL COURT	10,567	11,855	164,510	21,000	10,305	11,200	23,200	
TOTAL EXPENDITURES	10,567	11,855	164,510	21,000	10,305	11,200	23,200	
REVENUE OVER/(UNDER) EXPENDITURES	22,682	15,441	(136,707)	5,200	23,651	23,675	8,475	

*** END OF REPORT ***

07 -PD SPECIAL REVENUE

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
PD SPECIAL REVENUE								
07-45014 POLICE TRAINING REV (LEOSE)	1,197	1,670	3,035	1,500	1,317	1,317	1,500	
TOTAL PD SPECIAL REVENUE	1,197	1,670	3,035	1,500	1,317	1,317	1,500	
TOTAL REVENUES	1,197	1,670	3,035	1,500	1,317	1,317	1,500	

07 -PD SPECIAL REVENUE
POLICE DEPARTMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
07-61470 LEOSE TRAINING	1,313	1,504	3,050	1,500	0	1,500	1,500	
07-61471 SPECIAL REVENUE TRAINING	1,722	0	0	0	100	0	0	
TOTAL UTILITIES & SUNDRY	3,034	1,504	3,050	1,500	100	1,500	1,500	
CAPITAL OUTLAY								
TOTAL POLICE DEPARTMENT	3,034	1,504	3,050	1,500	100	1,500	1,500	
TOTAL EXPENDITURES	3,034	1,504	3,050	1,500	100	1,500	1,500	
REVENUE OVER/(UNDER) EXPENDITURES	(1,837)	166	(15)	0	1,217	(183)	0	

*** END OF REPORT ***

08 -STAN GRAHAM MEM TREE FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
REVENUE								
08-40200 OAK WILT FEE	13,950	10,950	17,250	15,000	8,850	14,000	12,000	
08-40260 TREE REPLACEMENT REVENUE	79,100	157,013	101,739	0	12,500	12,500	0	
TOTAL REVENUE	93,050	167,963	118,989	15,000	21,350	26,500	12,000	
DONATIONS								
08-45020 DONATIONS-STAN GRAHAM	75	1,031	0	0	0	0	0	
TOTAL DONATIONS	75	1,031	0	0	0	0	0	
TOTAL REVENUES	93,125	168,994	118,989	15,000	21,350	26,500	12,000	

08 -STAN GRAHAM MEM TREE FUND
TREE FUND

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----)	(---- 2026-2027 REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED ----)
MAINTENANCE								
08-60050 BEAUTIFICATION	26,863	8,886	6,440	5,000	24,641	26,000	5,000	
TOTAL MAINTENANCE	26,863	8,886	6,440	5,000	24,641	26,000	5,000	
REPAIRS								
08-60156 CITY SIGN/MEDIAN MAINT&LNDSCP	8,275	14,968	20,264	20,000	17,719	20,000	22,000	
TOTAL REPAIRS	8,275	14,968	20,264	20,000	17,719	20,000	22,000	
PAYROLL								
08-60305 CONTRACT ARBORIST	0	0	0	6,000	0	0	6,000	
TOTAL PAYROLL	0	0	0	6,000	0	0	6,000	
UTILITIES & SUNDRY								
TRANSFERS								
08-60900 TRANSFER OUT	0	0	200,000	0	0	0	0	
TOTAL TRANSFERS	0	0	200,000	0	0	0	0	
TOTAL TREE FUND	35,139	23,854	226,704	31,000	42,360	46,000	33,000	
TOTAL EXPENDITURES	35,139	23,854	226,704	31,000	42,360	46,000	33,000	
REVENUE OVER/(UNDER) EXPENDITURES	57,986	145,140	(107,716)	(16,000)	(21,010)	(19,500)	(21,000)	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS

PROPOSED BUDGET SUMMARY TOTALS -WASTEWATER

FY 2026-2027

AS OF 8/05/2026

	WASTEWATER (WW) FUNDS			
	02	10	11	
	WW FUND	WW DEBT SERVICE FUND	WW CONSTR. FUND	TOTAL WW FUNDS
	REVENUES			
REVENUE	$ 3,045,381	$ -	$ -	$ 3,045,381
INTEREST	150,000	200	23,000	173,200
	$ 3,195,381	**$ 200**	**$ 23,000**	**$ 3,218,581**
	EXPENSES			
	$ -	$ -	$ -	$ -
EXPENSES	3,178,354	-	-	3,178,354
	$ 3,178,354	**$ -**	**$ -**	**$ 3,178,354**
	BUDGET SURPLUS/ (SHORTFALL)			
	$ 17,027	**$ 200**	**$ 23,000**	**$ 40,227**

WW FUND	Audited 9/30/23	Audited 9/30/24	Audited 9/30/25	PROJ YR END BUDGET FUND BALANCE FY25-26	PROPOSED BUDGET FUND BALANCE FY26-27
WW Fund Balance	**$ 4,854,914**	**$ 5,647,361**	**$ 6,657,998**	**$ 6,579,650**	**$ 6,619,877**
Less: Debt Service Reserve Fund	**$ (1,174,545)**	**$ (1,174,545)**	**$ (1,174,545)**	**$ (1,174,545)**	**$ (1,174,545)**
Unrestricted WW Fund Balance	**$3,680,369.00**	**$4,472,816.00**	**$5,483,453.00**	**$5,405,105.00**	**$5,445,332.00**

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026
FY2026-27 PROPOSED BUDGET

02 -WASTE WATER FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
REVENUE								
02-50100 WASTEWATER REVENUE	2,399,673	2,559,382	2,722,571	2,700,000	1,799,991	2,700,000	2,700,000	
02-50200 WASTEWATER PENALTIES	11,371	12,774	8,588	8,000	6,097	8,000	8,000	
02-50250 INDUSTRIAL WASTE SURCHARGE REV	35,750	96,973	95,150	95,000	72,207	95,000	95,000	
02-50300 REIMBURSEMENT REVENUE	7,800	8,022	7,429	8,000	4,653	8,000	8,000	
02-50310 GRINDER PUMP MAINTENANCE FEE	0	0	129,933	144,000	95,741	144,000	223,020	
02-50400 ENGINEERING ASSESSMENT FEE	4,740	2,431	3,130	300	1,000	1,000	300	
02-50500 ADMINISTRATIVE FEES	5,059	3,965	4,654	3,400	1,979	3,400	3,400	
02-50505 CREDIT CARD FEES	(20)	0	(20)	0	0	0	0	
02-50700 IMPACT FEES	30,644	22,983	22,983	7,661	15,322	15,322	7,661	
02-50750 INTEREST INCOME	1,780	2,148	51,548	120,000	100,422	150,000	150,000	
TOTAL REVENUE	2,496,797	2,708,678	3,045,965	3,086,361	2,097,412	3,124,722	3,195,381	
TOTAL REVENUES	2,496,797	2,708,678	3,045,965	3,086,361	2,097,412	3,124,722	3,195,381	

PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026
FY2026-27 PROPOSED BUDGET

02 -WASTE WATER FUND
WASTEWATER DEPARTMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(---- 2025-2026 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----)	(---- 2026-2027 REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED ----)
MAINTENANCE								
CONTRACT SERVICES								
02-60205 WASTEWATER PROJECT CONSULTANT	0	4,945	300	0	0	0	63,875	
02-60210 RATE ANALYSIS	0	0	18,625	0	0	0	33,000	
02-60220 TREATMENT CHARGES (COA)	446,520	501,882	546,161	540,000	410,690	540,000	560,000	
02-60225 TRAINING	0	250	380	3,000	0	3,000	3,000	
02-60230 BILLING FEES/AWR	57,678	62,588	64,241	65,600	46,869	65,600	68,880	
02-60240 LEGAL SERVICES	1,660	0	0	1,500	1,347	1,500	1,500	
02-60250 WW CHEMICALS	11,936	11,638	8,311	10,000	3,820	10,000	8,000	
02-60260 WW UTILITIES	7,492	9,916	10,515	9,000	6,889	9,000	11,000	
02-60266 CREDIT CARD/BANK FEES	95	161	60	120	20	120	100	
02-60270 WW M & O - FIXED/CROSSROADS	63,518	70,800	70,800	76,800	41,300	75,000	81,600	
02-60275 WW M & O - VARIABLE/CROSSROADS	290,461	333,867	145,952	200,000	145,007	205,000	200,000	
02-60280 WW GRINDER PUMP REPLACE/REPAIR	0	0	220,508	200,000	167,692	320,000	200,000	
02-60290 RECORDS STORAGE & MAINTENANCE	180	148	200	150	152	150	175	
TOTAL CONTRACT SERVICES	879,539	996,196	1,086,053	1,106,170	823,786	1,229,370	1,231,130	
PAYROLL								
UTILITIES & SUNDRY								
02-60410 ENGINEERING	36,755	124,264	173,707	120,000	265,210	390,003	205,000	
02-60465 GENERAL INSURANCE	7,549	9,326	10,401	11,000	10,187	10,187	11,000	
TOTAL UTILITIES & SUNDRY	44,304	133,590	184,108	131,000	275,397	400,190	216,000	
CAPITAL OUTLAY								
02-60510 DEBT PAYMENTS	210,231	193,581	174,399	1,288,995	76,997	1,288,995	1,293,224	
02-60515 DEBT PMT TO GENERAL FUND	0	0	0	150,000	0	150,000	150,000	
02-60550 CAPITAL OUTLAY-COMP & SOFTWARE	0	0	0	0	0	0	29,000	
02-60565 CAPITAL OUTLAY - WW SYSTEM	0	0	0	135,000	8,193	135,000	234,000	
02-60570 WW LIFT STATION PUMPS	0	0	0	0	22,965	22,965	25,000	
TOTAL CAPITAL OUTLAY	210,231	193,581	174,399	1,573,995	108,155	1,596,960	1,731,224	
TRANSFERS								
02-60998 DEPRECIATION	620,411	622,714	623,372	0	0	0	0	
TOTAL TRANSFERS	620,411	622,714	623,372	0	0	0	0	
TOTAL WASTEWATER DEPARTMENT	1,754,485	1,946,081	2,067,932	2,811,165	1,207,338	3,226,520	3,178,354	
TOTAL EXPENDITURES	1,754,485	1,946,081	2,067,932	2,811,165	1,207,338	3,226,520	3,178,354	
REVENUE OVER/(UNDER) EXPENDITURES	742,312	762,597	978,033	275,197	890,074	(101,798)	17,027	

*** END OF REPORT ***

10 -WASTEWATER DEBT SERVICE

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
INCOME								
10-40100 INTEREST INCOME	1,270	893	482	450	106	450	200	
TOTAL INCOME	1,270	893	482	450	106	450	200	
TOTAL REVENUES	1,270	893	482	450	106	450	200	

10 -WASTEWATER DEBT SERVICE
WW DEBT SERVICE

				(------ 2025-2026	------)		(--- 2026-2027	---)
EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CAPITAL OUTLAY								
REVENUE OVER/(UNDER) EXPENDITURES	1,270	893	482	450	106	450	200	

*** END OF REPORT ***

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
INCOME								
11-40100 INTEREST INCOME	23,995	28,957	25,243	23,000	14,970	23,000	23,000	
TOTAL INCOME	23,995	28,957	25,243	23,000	14,970	23,000	23,000	
TOTAL REVENUES	23,995	28,957	25,243	23,000	14,970	23,000	23,000	

11 -WASTEWATER CONSTRUCTION
EXPENSE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(2025-2026) CURRENT BUDGET	(2025-2026) Y-T-D ACTUAL	(2025-2026) PROJECTED YEAR END	(2026-2027) REQUESTED BUDGET PB	(2026-2027) PROPOSED BUDGET SELECTED
REPAIRS								
CONTRACT SERVICES								
CAPITAL OUTLAY								
TRANSFERS								
REVENUE OVER/(UNDER) EXPENDITURES	23,995	28,957	25,243	23,000	14,970	23,000	23,000	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS

PROPOSED BUDGET SUMMARY TOTALS
2022 GO & 2023 CO BOND FUNDS
FY 2026-2027

AS OF 8/05/2026

	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	1,964,869	-	-	1,964,869
	$ 1,964,869	**$ -**	**$ -**	**$ 1,964,869**
	BUDGET SURPLUS/ (SHORTFALL)			
	$ 47,481	**$ 50,000**	**$ -**	**$ 97,481**

2022 GO & 2023 CO BOND FUNDS	Audited 9/30/23	Audited 9/30/24	Audited 9/30/25	PROJ YR END BUDGET FUND BALANCE FY25-26	PROPOSED BUDGET FUND BALANCE FY26-27	
FUND BALANCE	**$ 17,963,484**	**$ 17,456,030**	**$ 2,683,265**	**$ 2,687,033**	**$ 2,784,514**	
FUND BALANCE DETAIL:						
FUND 21	$ 8,124	$ 22,226	$ 46,901	$ 99,182	$ 146,663	
FUND 22	$ 17,183,973	$ 7,544,374	$ 2,646,807	$ 2,587,851	$ 2,637,851	
FUND 23	$ 9,557,478	$ 9,889,430	$ (10,443)	$ -	$ -	CLOSED OUT
	$ 26,749,575	$ 17,456,030	$ 2,683,265	$ 2,687,033	$ 2,784,514	

21 -BONDS I & S FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
REVENUE								
21-40100 PROPERTY TAXES I&S	1,353,156	1,978,581	1,974,222	2,000,000	1,997,573	2,000,000	2,000,000	
21-40105 PROPERTY TAX P&I	0	0	12,637	11,500	8,061	11,500	11,500	
TOTAL REVENUE	1,353,156	1,978,581	1,986,859	2,011,500	2,005,633	2,011,500	2,011,500	
INTEREST & MISC								
21-45000 INTEREST INCOME	518	1,071	935	850	556	850	850	
21-45105 ISSUED BONDS PREMIUM	8,007	0	0	0	0	0	0	
TOTAL INTEREST & MISC	8,525	1,071	935	850	556	850	850	
TOTAL REVENUES	1,361,681	1,979,652	1,987,793	2,012,350	2,006,189	2,012,350	2,012,350	

CITY OF WEST LAKE HILLS
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2026
FY2026-27 PROPOSED BUDGET

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

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
21-60221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	900	850	400	850	900	
TOTAL CONTRACT SERVICES	0	0	900	850	400	850	900	
CAPITAL OUTLAY								
21-60510 DEBT PYMT-PRINCIPAL 2022 GO	240,000	605,000	635,000	665,000	665,000	665,000	700,000	
21-60515 DEBT PYMT-INTEREST 2022 GO	1,124,139	761,344	730,344	697,844	697,844	697,844	663,719	
21-60520 DEBT PYMT-PRINCIPAL 2023 CO	0	205,000	205,000	215,000	215,000	215,000	230,000	
21-60525 DEBT PYMT-INTEREST 2023 CO	0	394,206	391,875	381,375	381,375	381,375	370,250	
TOTAL CAPITAL OUTLAY	1,364,139	1,965,550	1,962,219	1,959,219	1,959,219	1,959,219	1,963,969	
TOTAL 2022 GO BOND FUND I&S	1,364,139	1,965,550	1,963,119	1,960,069	1,959,619	1,960,069	1,964,869	
TOTAL EXPENDITURES	1,364,139	1,965,550	1,963,119	1,960,069	1,959,619	1,960,069	1,964,869	
REVENUE OVER/(UNDER) EXPENDITURES	(2,458)	14,102	24,675	52,281	46,570	52,281	47,481	

*** END OF REPORT ***

22 -GO & CO BOND CAPITAL PROJ

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
REVENUE								
22-40900 TRANSFER IN	0	0	13,871,295	0	0	0	0	
TOTAL REVENUE	0	0	13,871,295	0	0	0	0	
INTEREST & ISSUANCE COSTS								
22-45000 INTEREST INCOME	917,874	76,213	266,065	50,000	84,426	50,000	50,000	
22-45015 REIMBURSEMENT REVENUE	0	0	37,659	0	0	0	0	
TOTAL INTEREST & ISSUANCE COSTS	917,874	76,213	303,724	50,000	84,426	50,000	50,000	
TOTAL REVENUES	917,874	76,213	14,175,018	50,000	84,426	50,000	50,000	

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

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
22-64221 MEMBERSHIPS/SUBSCRIPTIONS	0	350	0	0	0	0	0	
22-64230 OFFICE SUPPLIES/FURNISHINGS	0	0	3,730	0	0	0	0	
22-64265 RELOCATION EXPENSES	0	0	12,806	0	0	0	0	
TOTAL CONTRACT SERVICES	0	350	16,536	0	0	0	0	
CAPITAL OUTLAY								
22-64501 CITY HALL CONSTRUCTION	1,150	5,371,938	12,142,436	0	0	0	0	
22-64502 CITY HALL PROJECT MANAGER	146,969	220,492	183,417	0	562	562	0	
22-64503 CITY HALL-GEO & MATERIAL TEST	21,066	40,373	37,361	0	0	0	0	
22-64504 CITY HALL-ARCHITECTURE EXPENSE	708,217	1,031,059	275,182	0	37,187	89,187	0	
22-64505 CAMP CRAFT/EANES CREEK	128,503	677,435	3,487,406	0	2,653	2,653	0	
22-64510 LAUREL VALLEY RD	151,332	42,041	398,661	0	0	0	0	
22-64515 REDBUD TRAIL	93,992	1,105,604	965,276	0	0	0	0	
22-64520 TERRACE MOUNTAIN	100,424	10,414	0	0	0	0	0	
22-64525 WESTLAKE DRIVE	153,114	223,655	674,241	0	0	0	0	
22-64530 YAUPON VALLEY RD	110,459	937,919	253,091	0	0	0	0	
22-64535 ROADS-PROJECT MANAGEMENT	71,577	54,531	128,450	0	1,610	1,610	0	
22-64550 CITY HALL-FURN/FIXTURES/EQUIP	0	0	510,528	0	4,501	4,501	0	
TOTAL CAPITAL OUTLAY	1,686,803	9,715,462	19,056,048	0	46,514	98,513	0	
TRANSFERS								
22-64900 TRANSFER OUT	0	0	0	0	10,443	10,443	0	
TOTAL TRANSFERS	0	0	0	0	10,443	10,443	0	
TOTAL 2022 GO BOND FUND CAP PRJ	1,686,803	9,715,812	19,072,585	0	56,957	108,956	0	
TOTAL EXPENDITURES	1,686,803	9,715,812	19,072,585	0	56,957	108,956	0	
REVENUE OVER/(UNDER) EXPENDITURES	(768,929)	(9,639,600)	(4,897,566)	50,000	27,469	(58,956)	50,000	

*** END OF REPORT ***

23 -2023 CO BOND I&S FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2025-2026 PROJECTED YEAR END	2026-2027 REQUESTED BUDGET PB	2026-2027 PROPOSED BUDGET SELECTED
REVENUE								
23-40900 TRANSFER IN	0	0	0	0	10,443	10,443	0	
TOTAL REVENUE	0	0	0	0	10,443	10,443	0	
INTEREST & MISC								
23-45000 INTEREST INCOME	57,478	332,452	69,562	0	0	0	0	
23-45100 ISSUED BONDS PAR VALUE	9,210,000	0	0	0	0	0	0	
23-45105 ISSUED BONDS PREMIUM	470,175	0	0	0	0	0	0	
TOTAL INTEREST & MISC	9,737,653	332,452	69,562	0	0	0	0	
TOTAL REVENUES	9,737,653	332,452	69,562	0	10,443	10,443	0	

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

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END --------)	(------- 2026-2027 REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED --------)
CONTRACT SERVICES								
23-60221 MEMBERSHIPS/SUBSCRIPTIONS	0	500	0	0	0	0	0	
TOTAL CONTRACT SERVICES	0	500	0	0	0	0	0	
CAPITAL OUTLAY								
TRANSFERS								
23-60900 TRANSFER OUT	0	0	9,969,435	0	0	0	0	
23-60999 DEBT ISSUANCE COSTS	180,175	0	0	0	0	0	0	
TOTAL TRANSFERS	180,175	0	9,969,435	0	0	0	0	
TOTAL 2023 CO BOND FUND	180,175	500	9,969,435	0	0	0	0	
TOTAL EXPENDITURES	180,175	500	9,969,435	0	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	9,557,478	331,952	(9,899,873)	0	10,443	10,443	0	

*** END OF REPORT ***

Property Tax Calculations

	2021	2022	2023	2024	2025	2026				Change 2025 to 2026
NET CERTIFIED VALUE TOTAL TAXABLE-July 25th	$2,423,598,391	$3,006,022,292	$3,242,120,186	$3,256,808,122	$2,944,359,179	$3,823,344,561				29.85%
VALUE UNDER PROTEST-July 25th	$163,338,320	$69,970,954	$230,317,162	$68,878,260	$454,341,551	$305,867,565				
TOTAL TAXABLE (at year end)	$ 2,593,827,801	$ 3,075,120,968	$3,264,590,194	$3,321,813,273	**$3,482,114,957**	**$3,581,421,955**	7/20/2026			2.85%
TOTAL NEW PROPERTY	$27,109,456	$18,465,628	$35,497,901	$54,399,099	$32,140,098	$61,174,916				
TOTAL TAXABLE W/O NEW PROPERTY	$2,566,718,345	$3,056,655,340	$3,229,092,293	$3,267,414,174	**$3,449,974,859**	$3,520,247,039				2.04%
APPRAISED VALUE	$ 2,993,334,812	$4,244,779,564	$4,306,492,637	$3,807,664,951	$4,078,129,463	$4,592,654,864				12.62%
AVERAGE APPRAISED RESIDENCE	$1,639,087	$2,584,484	$2,604,792	$2,233,012	$2,449,228	$2,487,860				1.58%
AVERAGE TAXABLE RESIDENCE	$1,467,444	$1,698,274	$1,856,906	$1,993,778	$2,148,119	$2,240,394				4.30%
VOTER-APPROVAL RATE	0.0767	0.1504	0.1667	0.1808	0.182399	0.177766				-2.54%
ADOPTED TAX RATE	0.0786	0.1504	0.1786	0.1786	0.17678	0.174896	Proposed Rate			
TOTAL TAX LEVY	$ 2,038,748.65	$ 4,624,981.94	$5,830,558.09	$5,932,758.51	$6,155,787.28	$6,156,779.28				
COLLECTION RATE	99%	99%	99%	99%	99%	99%				

	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	0.174896	0.120033	0.054863	-$42.27	-$64.29	$3,918.36	$6,156,779	$4,191,011	$1,965,769	$0
Current Rate	0.176783	0.121920	0.054863	$0.00	$42.27	$3,960.64	$6,223,198	$4,257,430	$1,965,769	$66,419
Voter-Approval Rate	0.177766	0.122903	0.054863	$22.02	$64.29	$3,982.66	$6,257,801	$4,292,032	$1,965,769	$101,022
Voter-Approval Rate w/Unused Increment	0.183091	0.128228	0.054863	$141.32	$183.59	$4,101.96	$6,445,254	$4,479,485	$1,965,769	$187,453
De Minimis Rate*	0.187572	0.132709	0.054863	$241.71	$283.98	$4,202.35	$6,717,736	$4,751,967	$1,965,769	$560,956

Total Estimated CIP Investment: $12.97 Million

Fiscal Year	Planned Investment
FY 2026–27	$624,600
FY 2027–28	$1,189,000
FY 2028–29	$1,149,550
FY 2029–30	$2,208,450
FY 2030–31	$7,803,200
Total 5-Year CIP	*$12,974,800*

CIP Goals

The Wastewater Capital Improvement Plan is designed to:

1. Improve wastewater system reliability, monitoring, and operational efficiency
2. Evaluate and upgrade lift stations to support future growth
3. Identify and repair aging gravity sewer infrastructure
4. Plan and construct critical capacity and conveyance improvements
5. Establish long-term asset management, GIS, and engineering tools

CIP PLAN IS SUBJECT TO CHANGE BASED ON COA OUTCOME

Major CIP Projects

1. Program Management & Engineering Support — $1.05M

- Ongoing engineering and technical support
- Wastewater standards, specifications, and design criteria updates
- GIS portal development and asset management tools
- Field data collection and system documentation

2. Grinder Pump Program — $647K

- Complete system inventory and condition assessments
- Establish repair, replacement, and maintenance program – *M&O*
- Improve reliability of private and low-pressure collection systems

3. SCADA & System Monitoring — $164K

- Expand lift station monitoring capabilities
- Improve operational visibility, alarms, and response time
- Support data-driven infrastructure decisions

4. Lift Station Improvements — $2.03M

- Evaluate capacity and future demands
- Upgrade critical facilities including:
  - Rocky River Lift Station
  - Village Lift Station
  - Westbank Lift Station
  - Belmont Lift Station

5. Gravity Sewer Testing & Repairs — $512K
    - CCTV inspections and condition assessments
    - Smoke testing to identify defects and inflow/infiltration sources
    - Targeted repairs to extend asset life

6. Capacity & Conveyance Improvements — $8.48M
    - Major infrastructure improvements to support future system demands:
        - Bee Cave Road Interceptor to Rocky River — $3.29M
        - Rocky River to Red Bud Improvements — $2.20M
        - Westbank to Stratford Drive Improvements — $1.83M
        - Sanderling System Improvements — $1.10M

Implementation Strategy

Years 1–3:
- Assess & Strengthen
- Collect system data
- Complete inspections and modeling
- Improve monitoring and reliability
- Define priority infrastructure needs

Years 4–5:
- Build Capacity
- Construct major interceptors and conveyance improvements
- Increase system capacity
- Support long-term growth and reliability

Key Planning Considerations

- Lift station sizing will be refined using SCADA data and operational information
- Regional capacity confirmation is required for future expansion planning
- Final project designs will be guided by hydraulic modeling
- Cost estimates are planning-level and subject to refinement (±30% accuracy)

Bottom Line

This 5-Year CIP provides a structured path to improve reliability, reduce risk, and prepare the West Lake Hills wastewater system for future growth through targeted assessments, technology improvements, and strategic infrastructure investments.

Administration

Impact Proposed Changes to Administration Department Expenses:

- 1 FTE Position changed from Customer Care Specialist to Permit Tech. and moved to the Planning Dept. –$124,000 impact to budget.

- Public Information Services moved into Communication/Emergency Management Dept. -$10,700 impact to budget.

This will be a net $0 to the overall budget, since these expenses are being moved to other departments.

Building & Development

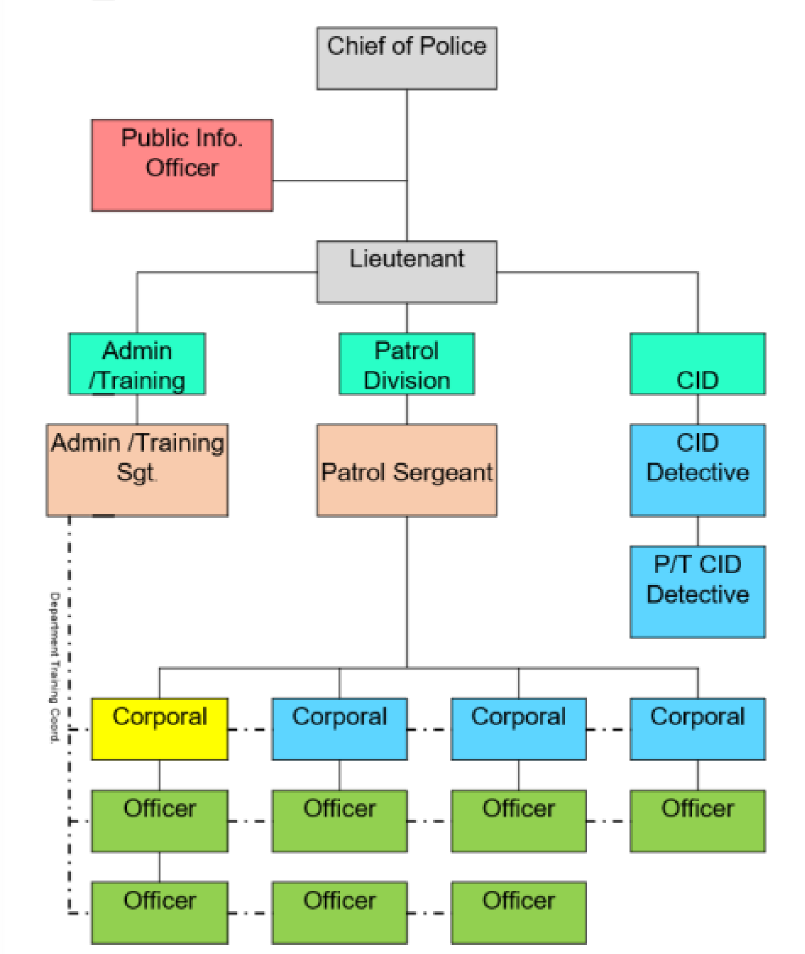
New Positions:

- City Engineer
  Reallocate Consultant Expense to Salary and Capital Outlay (GL 01-

- Permit Technician/Administrative Assistant
  Move position from Administration to Building & Development

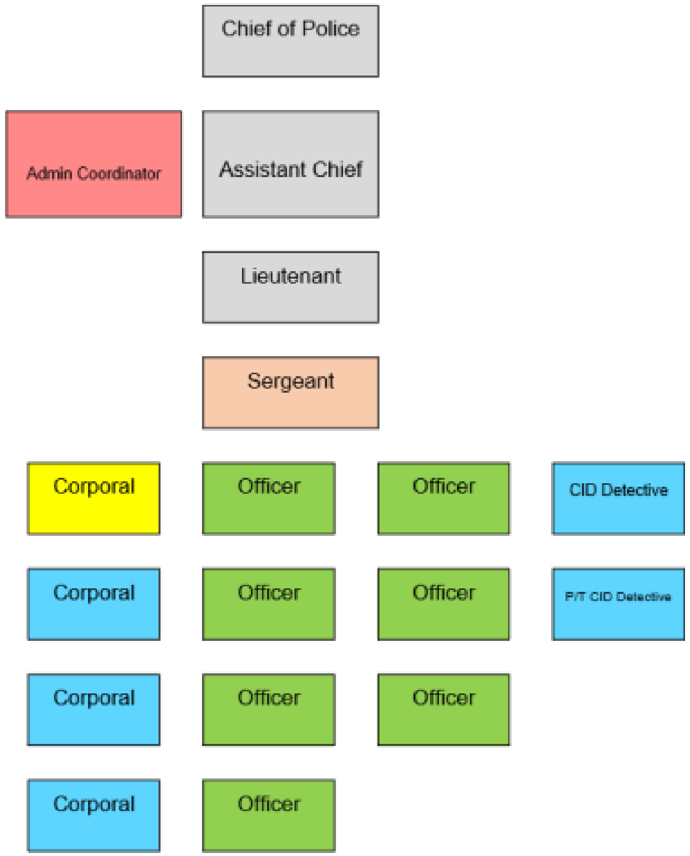
Police Organization Chart

CURRENT



PROPOSED

Specific structure to be determined after promotions



Police

Primary Request Item:

The change I am requesting would change the Department from having one Lieutenant and 2 Sergeants to 1 Assistant Chief, 1 Lieutenant, and 1 Sergeant. This would entail creating a new Assistant Chief position, but not an additional FTE. Within many smaller departments, the Lieutenant is considered a 3rd level supervisor while an Assistant Chief is considered the 2nd in command. I believe Lt. Mills would be a great fit for this position. This change would allow Assistant Chief Mills to command much more influence in meetings and communications with other agencies, while still having a minimal fiscal impact to the budget. Lt. Mills has been an outstanding Lieutenant and my right-hand man for over 8 years, and I think this is a well-deserved promotion.

This would also promote one of my Sergeants to the rank of Lieutenant. The two Sergeants currently have been serving the citizens of West Lake Hills for 11 and 18 years, respectively. Either one is capable of handling the responsibilities of the Lieutenant rank.

The increase in salary impact this upcoming FY would be $6,656 for the Assistant Chief position and $6,552 for whichever Sergeant is promoted to the Lieutenant position. I think this and the promotion to the next higher rank is a very inexpensive way to recognize these officers for their great impact on the Department. It will also help us retain their combined 50+ years of law enforcement experience.

Police

PD changes already in proposed budget

	25/26 Amount	Requested 26/27 Amount	Current Fiscal Impact	Proposed Fiscal Impact	Reasoning	Notes
Range /Ammo /Guns	$8,500	$16,500	$8,500	$16,500	We are replacing our Gen 5 Glock handguns and adding red dot sights - the Gen 5 guns are approaching end of life. We are purchasing Glock Gen 6 handguns which support the red dot sights. This added funding is needed for equipment, ammo, and range time for this transition.	Line item needs to be upped to $12,000 after 26/27 - additional ammo and range time for Red Dot Sights
Shift Diff	$150/month ($0.87/hour)	$300/month ($1.75/hour)	$9,000	$18,000	To get shift pay closer to other agencies (Rollingwood is moving to $3/hour)	
Cert. pay	Max 2@$75 each/month	Max 3@75 each/month	$18,900	$25,200	This allows us to compensate those officers who have attended additional trainings to get certified	Currently 2/month, requesting 3/month
Comm. Relations	$4,000	$7,000	$4,000	$7,000	Our Halloween event is larger than any of our NNO events ever were. We are doing school fairs, neighborhood events, car shows, etc. As of July 1st, we have used 75% of the current amount.	
4 New Ticketwriters	$0	$12,000	$0	$12,000	Ticketwriters are 6 years old and failing - we purchased a 4 year warranty and an additional 2 year warranty.	We would like to use the Court Technology Fund for this purchase
Toughbook laptops	$0	$12,000	$0	$12,000	We have 3 of our Toughbooks whose warranty has expired – 4 more in June ‘27	
Handheld radios	$14,000	$28,500	$14,000	$28,500	Replace 3 radios instead of 2	Updated cost of $9,500 per radio

Police

PD items (already in proposed budget)	Increase in FY 26/27 PD budget	With 2 added patrol vehicles	With 1 added patrol vehicle	With 0 added patrol vehicles	Notes
New rank and 2 promotions	$13,208	$13,208	$13,208	$13,208	
Range ammo/guns increase	$8,000	$8,000	$8,000	$8,000	
Shift differential pay increase	$9,000	$9,000	$9,000	$9,000	
Certification pay increase	$6,300	$6,300	$6,300	$6,300	
Comm. Relations/Halloween increase	$3,000	$3,000	$3,000	$3,000	
4 new ticketwriters (Court tech. fund)					$12,000
Toughbook laptops for cars	$12,000	$12,000	$12,000	$12,000	
Handheld radios	$14,500	$14,500	$14,500	$14,500	
PD additional request item (not in proposed budget)					
Patrol Vehicles		$185,504	$92,752	$0	
In car radios		$18,000	$9,000	$0	
AXON in car camera system		$19,600	$9,800	$0	
Stalker in car radar		$6,400	$3,200	$0	
Total increase to FY 26/27 PD budget		**$295,512**	**$180,760**	**$66,008**	

Public Works Services

Three-Year Phased Transition

- Gradual transition from contracted services to an internal Public Works operation.
- Allows operational flexibility while reducing implementation risk.
- Service levels evaluated annually before advancing to the next phase.

Personnel

- 1 Public Works Foreman
- 2 Public Works Operators

Annual Personnel Cost	
Salaries & Benefits	$314,567
PPE & Ancillary Costs	$2,034
Total Annual Personnel	$316,601

Public Works Services Capital Investment

Total Three-Year Capital Investment: $183,950

Capital Spending Timeline	
Year	**Cost**
Year 1	$103,650
Year 2	$55,000
Year 3	$25,300

Equipment		Maintenance
Equipment		Annual Equipment Maintenance
• Crew Truck • Utility Trailer • Zero Turn Mower • Small Tools & Equipment	• Skid Steer • Mini Excavator • Dump Trailer • Chipper	• Year 1: $10,365 • Year 2: $15,865 • Year 3: $18,395

Public Works Services Transition

Three-Year Financial Summary	
Year	**Increase from Current Budget**
Year 1	$202,000
Year 2	$175,000
Year 3	$125,000

- *Reduce dependence on contracted services*
- *Build internal operational capacity*
- *Improved long-term cost predictability*
- *Service quality and consistency*

Communications & Emergency Management

- A proposal to formalize department structure and appoint a Director of Communications and Emergency Management Coordinator.

- Consolidates work currently split across three roles: PIO & Communications, Emergency Management, and Administrative Support.

- **FY26–27 Budget: $235,835**
- Personnel $153,320
- Public Information Services $50,015
- Firewise Committee Expenses $5,000
- Public Education/Comm Relations $2,000

Wastewater

Proposed Revenue Changes:

No rate increase at this time

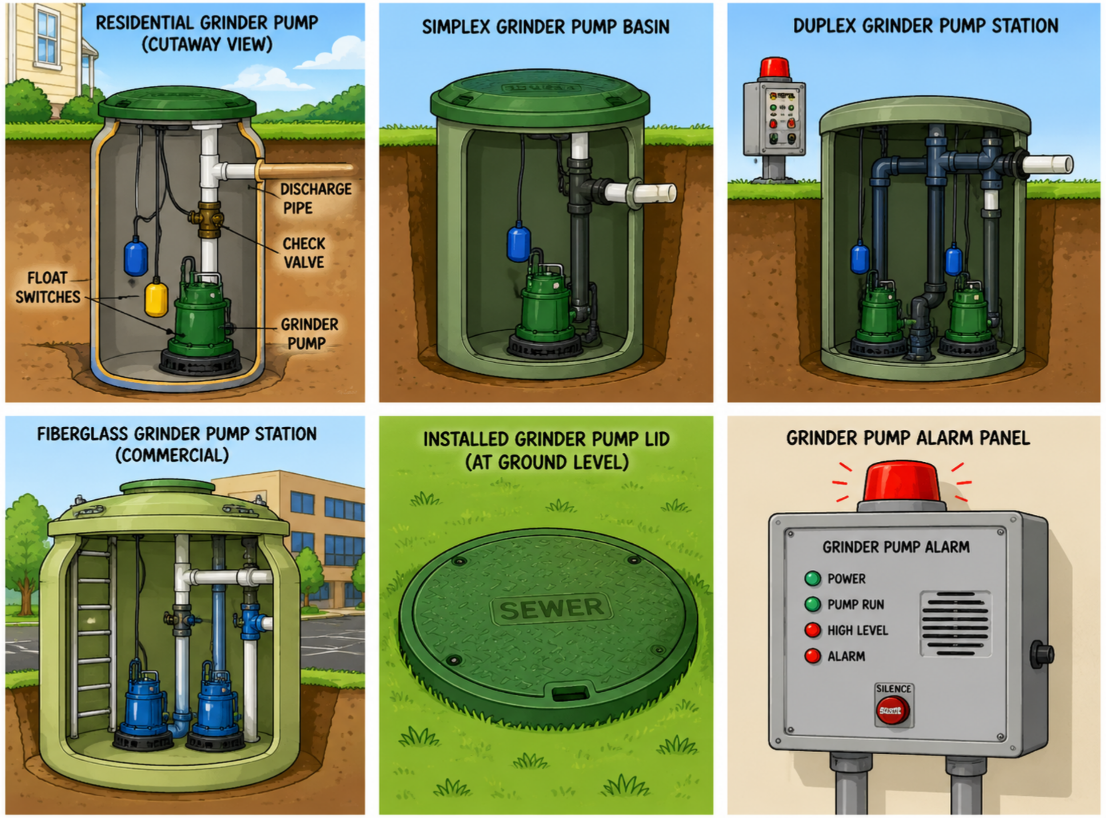
Proposed increase to commercial grinder pump fee - $105.00 per month will generate an additional $ 104,580.00 in ww revenue (included in proposed budget)

Implement industrial waste annual permit fee of $175.00 for grease trap customers. will generate an additional $ 4,900.00 in ww revenue (***not*** included in proposed budget)

Stop annual gf debt payment of $150,000 until 2032 as originally approved-requesting due to no rate increase (payment included in proposed budget)

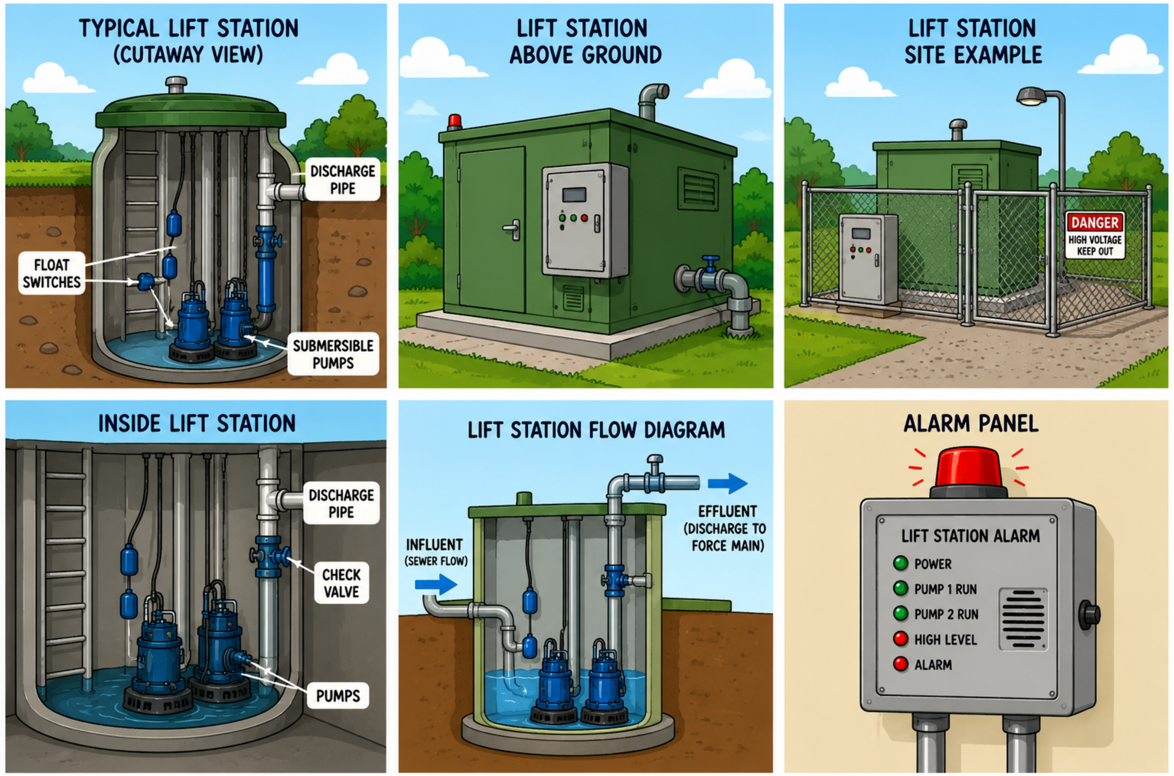
M&O Tasks – Included in Proposed Budget

- Grinder pump inventory assessment and inspections $30,000
- Grinder pump repair/ replace program $86,400
- Gravity system CCTV/smoke testing $42,500



Capital Outlay Projects-Included in Proposed Budget

- Village & westbank performance improvements $104,000
- All lift station right sizing analysis $40,000 engineering only (ph 1)
- GIS portal development & survey 123 work order system $29,000
- Potential gravity system repairs from cctv/smoke testing $90,000

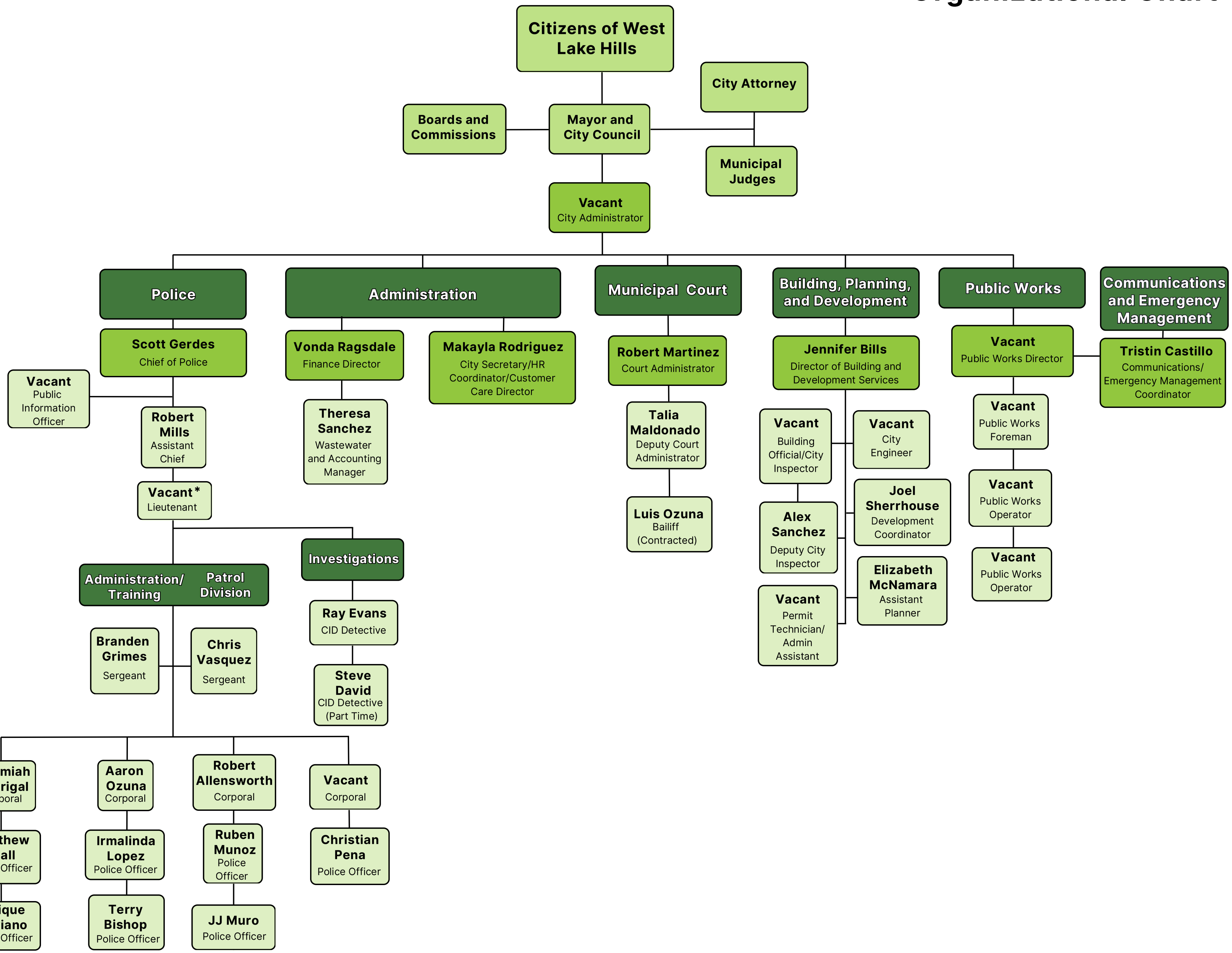


5 Year CIP Plan Summary

- Continued scada monitoring allows for near term improvements years 1-3
- System & lift station right sizing & upgrades years 1-3
- CCTV/ smoke testing identifies where we have any infiltration, defects, & capacity constraints; will determine where repairs/corrections are needed
- Capacity planning & major conveyance improvements which includes hydraulic model updates, route & feasibility studies, major interceptor and force main improvements years 4-5
- Estimated total cost over 5 years is estimated at $12.974 million - ***subject to change based on coa outcome***

PROPOSED

City of West Lake Hills Organizational Chart



*One Sergeant will become Lieutenant