CITY OF JONESTOWN TEXAS

CITY COUNCIL REGULAR MEETING

Thursday, September 10, 2026 at 4:00 pm

Location: City Council Chamber, 18649 FM 1431, Suite 3A, Jonestown, TX 78645

Council Members: Mayor Paul Johnson, Mayor Pro Tem Tom Buckle, Councilmen Eric Davis, Mark Holmstrom, Dave Nelsen, Councilwoman Linda Bush

AGENDA

ITEMS OPENING MEETING

1. **CALL TO ORDER, ESTABLISH QUORUM, DECLARE MEETING OPEN**
2. **PLEDGE OF ALLEGIANCE**
3. **ANNOUNCEMENTS: ITEMS OF COMMUNITY INTEREST**
   (In accordance with Government Code Title 5, Subtitle A, Chapter 551, Sect. 551.0415)

   a. **Presentation from John Tische with Jonestown Water Supply Corp.**
4. **CITIZEN COMMUNICATIONS**
   In accordance with the Open Meetings Act, Council is prohibited from discussing (other than factual responses to specific questions) or acting on any items brought before them at this time.

CONSENT AGENDA ITEMS:

The Consent Agenda includes routine and non-controversial items that may be acted upon with one single vote. There will be no separate discussion of these items; however, Any Councilmember may request an item be pulled from the Consent Agenda in order that it be discussed and acted upon individually as part of the Regular Agenda.

5. **Approve the following minutes:**
   Approve August 5, 2026, special called meeting minutes
   Approve August 13, 2026, regular meeting minutes

6. **Approve Ordinance 2026-O-671, An Ordinance of the City of Jonestown, Texas; amending the Jonestown Personnel Policy Manual Section V: Attendance and Leave,**

5.01 “Holidays” and 5.02 Vacation Leave, providing for conflicting Ordinances; providing for severability; and providing an effective date and open meetings clauses.

7. **Reaffirm the City of Jonestown Purchasing Policy.**
8. **Reaffirm the City of Jonestown Reserve Fund Policy.**
9. **Reaffirm the City of Jonestown Fiscal and Budgetary Policy.**
10. **Approve Resolution No. 2026-R-578; A Resolution of the City of Jonestown, Texas approving an Investment Policy.**
11. **Approve an Election Agreement between Travis County and the City of Jonestown.**
12. **Approve a 2026 Joint Election Agreement for the November 3, 2026, General Election.**
13. **Approve the FY 26-27 Annual Work Plan.**

REGULAR AGENDA ITEMS

14. **Discussion, consideration and possible action regarding Ordinance No. 2026-O-672; An Ordinance of the City of Jonestown, Texas adopting a budget for the ensuing Fiscal Year beginning October 1, 2026, and ending September 30, 2027; appropriating the various amounts thereof and repealing all Ordinances or parts of Ordinances in conflict therewith; and providing for an effective date.**
15. **Discussion, consideration and possible action regarding Ordinance No. 2026-O-673; An Ordinance of the City of Jonestown, Travis County, Texas, levying Ad Valorem Taxes at the rate of $0.3607 on each $100 valuation of property for maintenance and operation of the Municipal Government and $0.0584 on each $100 valuation of property for the interest and sinking fund for a total combined tax rate of $0.4191 on each $100 valuation of property for the 2026-2027 Fiscal Year; providing for apportioning each levy for specific purposes; providing for when taxes shall become due; and providing for when taxes shall become delinquent if not paid.**
16. **Discussion, consideration and possible action regarding Ordinance No. 2026-O-655B; An Ordinance amending Ordinance No. 2025-O-655; adopting the annual budget of the City of Jonestown, Texas for the 2025-2026 Fiscal Year.**

PUBLIC HEARINGS AND POSSIBLE ACTION

17. **Request to approve an ordinance amending Chapter 3 of the UDC to establish a limited platting exemption**
    a. **Hold a public hearing for an ordinance of the City of Jonestown, Texas, amending Chapter 3 of the Code of Ordinances, the Unified Development Code, to establish a limited platting exemption for certain unplatted tracts in the R-1 Single-Family Residential District containing an existing, lawfully permitted and constructed single-family residence by amending Article 3 “Land Use,” Sections 3.3.2.2, 3.3.2.4, 3.5.1.A, 3.5.9.D.3, and Article 5**

"Subdivision Design and Land Development," Sections 5.1.6.A.5, and 5.1.6.A.6 adding Article 5 "Subdivision Design and Land Development," Section 5.1.7.C; providing a penalty; providing for savings, repealer, and severability; and providing an effective date.

b. **Discussion and possible action regarding an ordinance of the City of Jonestown, Texas, amending Chapter 3 of the Code of Ordinances, the Unified Development Code, to establish a limited platting exemption for certain unplatted tracts in the R-1 Single-Family Residential District containing an existing, lawfully permitted and constructed single-family residence by amending Article 3 "Land Use," Sections 3.3.2.2, 3.3.2.4, 3.5.1.A, 3.5.9.D.3, and Article 5 "Subdivision Design and Land Development," Sections 5.1.6.A.5, and 5.1.6.A.6 adding Article 5 "Subdivision Design and Land Development," Section 5.1.7.C; providing a penalty; providing for savings, repealer, and severability; and providing an effective date.**

18. ADJOURNMENT

The 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 Section 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 551.087 (Economic Development).

----- I, the undersigned authority, do hereby certify that a copy of the above agenda of the City of Jonestown City Council was posted at Jonestown City Hall and Jonestown Community Library, places convenient and readily accessible to the general public at all times, and said agenda was posted on this 3rd day of September 2026, by 5:00 p.m. Sandra Barton, City Secretary, City of Jonestown, Texas .

----- I certify that the above agenda of the City of Jonestown was removed on this _______ day of _______________ 2026, at ________ a.m./p.m. _________________________ City Secretary.

----- **NOTICE OF ASSISTANCE AT PUBLIC MEETINGS:** This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the city secretary at 512-267-3243 or fax at 512-267-4572, or e-mail sbarton@jonestowntx.gov

MINUTES OF THE JONESTOWN CITY COUNCIL SPECIAL CALLED MEETING HELD AUGUST 5, 2026, 4:00 PM., AT THE CITY COUNCIL CHAMBER, 18649 FM 1431, SUITE 4A, JONESTOWN, TEXAS

Paul Johnson, Mayor Tom Buckle, Mayor Pro Tem, Place 2	Eric Davis (Place 1) Mark Holmstrom (Place 3)	Dave Nelsen (Place 4) Linda Bush (Place 5)

Council present: Mayor Johnson, Mayor Pro Tem Buckle, Councilmen Davis, Nelsen, Holmstrom and Councilwoman Bush.
Staff present: City Administrator Hlavinka, City Secretary Barton, Finance Director Myers, Chief Taylor, Development Services Director Guerra, City Administrator Gonzales

ITEMS OPENING MEETING

1. **CALL TO ORDER, ESTABLISH QUORUM, DECLARE MEETING OPEN**

   Mayor Johnson announced a quorum present and opened the meeting at 4:00 p.m.

2. **PLEDGE OF ALLEGIANCE**

3. Discussion, consideration, and possible action to propose a tax rate for calendar year 2026.
   On a motion by Councilman Nelsen, seconded by Mayor Pro Tem Buckle, Council voted unanimously to direct staff to project the no new revenue rate for County purposes, our proposed rate is 0.419112.

4. Discussion, consideration, and possible action to set dates for a public hearing and vote on the Fiscal Year 26/27 Budget and adoption of the calendar year 2026 tax year.
   On a motion by Councilman Davis, seconded by Councilman Nelsen, Council voted unanimously to hold the public hearing for the tax rate for Tuesday, August 25 at 4:00 p.m.

5. **ADJOURNMENT**

Mayor Johnson adjourned the meeting at 4:41 p.m.

PASSED AND APPROVED AT A REGULAR CALLED MEETING HELD ON SEPTEMER 10, 2026.

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Paul Johnson, Mayor

ATTEST:

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Sandra Barton, City Secretary

MINUTES OF THE JONESTOWN CITY COUNCIL REGULAR MEETING HELD AUGUST 13, 2026, 4:00 P.M., AT THE CITY COUNCIL CHAMBER, 18649 FM 1431, SUITE 4A, JONESTOWN, TEXAS

Paul Johnson, Mayor Tom Buckle, Mayor Pro Tem, Place 2	Eric Davis (Place 1) Mark Holmstrom (Place 3)	Dave Nelsen (Place 4) Linda Bush (Place 5)

Council present: Mayor Johnson, Mayor Pro Tem Buckle, Councilmen Davis, Nelsen and Councilwoman Bush. Councilman Holmstrom was absent.
Staff present: City Administrator Hlavinka, City Secretary Barton, Finance Director Myers, Chief Taylor, Development Services Director Guerra, Court Administrator Gonzales, Library Director Hodges, Assistant Public Works Director Johnson and Building Inspector Thompson.

ITEMS OPENING MEETING

1. **CALL TO ORDER, ESTABLISH QUORUM, DECLARE MEETING OPEN**

   Mayor Johnson announced a quorum present and opened the meeting at 4:00 p.m.

2. **PLEDGE OF ALLEGIANCE**

3. **ANNOUNCEMENTS: ITEMS OF COMMUNITY INTEREST**
   (In accordance with Government Code Title 5, Subtitle A, Chapter 551, Sect. 551.0415

   Councilwoman Bush announced that there will be a Farmer's Market tomorrow from 9-11 a.m. The library will host a Country Bingo on August 26, 2026, at 6:00 p.m.

4. **CITIZEN COMMUNICATIONS**
   In accordance with the Open Meetings Act, Council is prohibited from discussing (other than factual responses to specific questions) or acting on any items brought before them at this time.
   Michell White and husband Rob addressed Council with concerns with Devil's Cove.
   Bobby Joseph also expressed his concerns with fireworks at Devil's Cove.

5. Approve the July 9, 2026, regular meeting minutes.

6. Approve Resolution No. 2026-R-577; A Resolution of the City Council of the City of Jonestown, Texas, ordering a General Election to be held on November 3, 2026, for the purpose of electing a Council Member Place 3, Council Member Place 4 and Council Member Place 5 for 2-year terms; designating polling places; establishing procedures for the election; providing for other matters relating to the election; and providing for an effective date.

7. Approve the appointment of additional Reserve Police Officers to the Jonestown Police Department Reserve Police Force that was established in 1995.
   On a motion by Councilwoman Bush, seconded by Mayor Pro Tem Buckle, Council voted unanimously to approve the consent agenda. Motion carries.

REGULAR AGENDA ITEMS

8. Discussion, consideration and possible action regarding the North Lake Travis Chamber of Commerce & Convention and Visitors Bureau Partnership Funding Proposal.
   On a motion by Councilman Davis, seconded by Councilman Nelsen, Council voted three (3) ayes (Nelsen, Davis, Bush) to one (1) nay (Buckle) to move $4000 out of the Cajun Fest into the CVB for a payment this year. Motion carries.
   On a motion by Councilman Nelsen, seconded by Councilman Davis, Council voted unanimously to change the amount of money going to the Chamber from $13 to $20K. Motion carries.

9. Discussion, consideration and possible action regarding Ordinance No. 2026-O-669; An Ordinance of the City Council of the City of Jonestown, Texas, granting a petition for release of certain property from the City of Jonestown Extraterritorial Jurisdiction (ETJ) pursuant to Texas Local Government Code Chapter 42, Subchapter D; describing the property as approximately 1.9432 acres, identified by Travis Central Appraisal District Property ID 182210, and more particularly described in Exhibit A attached hereto; directing the update of Official ETJ Maps; providing for notice of filing; providing for severability; and providing an effective date.
   On a motion by Councilman Davis, seconded by Councilman Nelsen, Council voted unanimously to approve the petition. Motion carries.

10. Discussion, consideration and possible action to award a contract to Texas Road, LLC in the amount of $484,085 for the 2026 Street Maintenance Program.
    On a motion by Councilman Nelsen, seconded by Mayor Pro Tem Buckle, Council voted unanimously to award the contract to Texas Road LLC in the amount not to exceed $579,085 for the 2026 Street Maintenance Program. Motion carries.

11. Discussion, consideration and possible action to award a contract to Packsaddle Management, LLC in the amount of $191,693 for the Leander Street and Hobby Lane Improvements Project, including Add Alternate A.
    On a motion by Councilman Davis, seconded by Mayor Pro Tem Buckle, Council voted unanimously to award the contract to Packsaddle Management for the Leander St. and Hobby Lane Improvements including Alternate A not to exceed $191,693. Motion carries.

PUBLIC HEARING

12. a. Hold a public hearing for Ordinance No. 2026-O-670; An Ordinance of the City of Jonestown, Texas, amending Chapter 3 of the City's Code of Ordinances, the Unified Development Code, by rezoning an approximately 5.91 acre parcel of land to a Planned Unit Development (PUD) with Base Zoning of B-1 Business Retail ("B1"); which property is described in Exhibit "A," attached hereto; providing Development Standards, as described in Exhibit "C," attached hereto, Permitted Uses, as described in Exhibit "D," attached hereto, Architectural

Elevations, attached hereto as Exhibit "E," and Governing Standards, attached hereto as Exhibit "F," and approving and authorizing Development in accordance with the Limestone Lookout Development Plan, attached hereto as Exhibit "B;" making provision for compliance with the City's Unified Development Code, except as modified by this Ordinance; authorizing the City Administrator to establish the zoning change on the Official Zoning Map of the City; providing findings, an effective date and proper notice and meeting.
The public hearing was opened at 5:04 p.m.
There were no public comments.
Rebeca Guerra presented the item to Council.
The public hearing was closed at 5:11 p.m.

b. Discussion consideration and possible action regarding an Ordinance amending Chapter 3 of the City's Code of Ordinances, the UDC by rezoning an approximately 5.91 acre of parcel of to a PUD in the Limestone Lookout Development Plan.
On a motion by Councilwoman Bush, seconded by Mayor Pro Tem Buckle, Council voted unanimously to accept this Ordinance and make it a part of our City statements as well as the rezoning to PUD. Motion carries.

13. **ADJOURNMENT**

Mayor Johnson adjourned the meeting at 5:11 p.m.

PASSED AND APPROVED AT A REGULAR CALLED MEETING HELD ON SEPTEMBER 10, 2026.

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Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, City Secretary

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: September 10, 2026

Agenda Item Number: (City Secretary's Use Only)

Department: Administration

Prepared by: Sandra Barton

Budgeted Amount:

Date Prepared: August 18, 2026

Exhibits Ordinance with Exhibit A

Subject

Discuss amendments to Section V.: Attendance and Leave of the City of Jonestown Personnel Policy Manual.

Recommendation

Staff recommends approval of Ordinance No. 2026-O-671, approving amendments to Section V.: Attendance and Leave

Discussion

The proposed amendments to Sections 5.01, Holidays, and 5.02, Vacation, clarify that holiday and vacation leave hours are based on an employee's normally scheduled workday rather than a prescribed number of hours. These amendments provide consistency for employees working varying schedules and ensure that paid leave corresponds with the number of hours the employee would otherwise have been scheduled to work.

Approval By

	Signature	*Date*
Department Head	Sandra Barton Digitally signed by Sandra Barton Date: 2026.08.18 11:41:51 -05'00'	
City Administrator	Tracie Hlavinka	8/18/2026

ORDINANCE NO. 2026-O-671

AN ORDINANCE OF THE CITY OF JONESTOWN, TEXAS; AMENDING THE JONESTOWN PERSONNEL POLICY MANUAL SECTION V: ATTENDANCE AND LEAVE, 5.01 "HOLIDAYS" AND 5.02 VACATION LEAVE, PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE AND OPEN MEETINGS CLAUSES.

WHEREAS, section 9.01.001 of the City of Jonestown Code of Ordinances provides that the City adopted a Personnel Policy Manual, with amendments that the Council may subsequently adopt and approve; and

WHEREAS section 1.06 of the City of Jonestown Personnel Policies Manual requires amendments to the City's Personnel Policy Manual to be approved by the City Council; and

WHEREAS, it is necessary and reasonable for the City Council to periodically review, modify, and amend the City's Personnel Policy Manual; and

WHEREAS, upon review of the existing Personnel Policy Manual, the City Council has determined it appropriate to again amend the Personnel Policy Manual as more specifically set forth herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS, THAT:

Section 1. Findings of Fact. The above and foregoing recitals are hereby found to be true and correct and are incorporated herein as findings of fact. The City Council hereby further finds and determines that the rules, regulations, terms, conditions, provisions and requirements of this ordinance are reasonable and necessary.

Section 2. Section V: ATTENDANCE AND LEAVE of the City of Jonestown Personnel Policy Manual is hereby amended as indicated in "Exhibit A".

Section 3. Personnel Policies and Procedures. These revisions, modifications, and amendments to the Jonestown Personnel Policy Manual have been drafted, prepared, and recommended to the City Council for review and action as necessary to serve the best interests of the City and its employees and citizens.

Section 4. City Council Approval. These revisions, modifications and amendments have been approved by the City Council, in its discretion, by this Ordinance.

Section 5. Employment Contracts. Neither these revisions, modifications, and amendments nor the Jonestown Personnel Policy Manual be construed or interpreted to create or result in any contract for employment, or to create, establish or result in any officer or employee of the City having or obtaining a property interest in any job, position, employment or future benefit with the City. The City of Jonestown is an at-will employer, and it is the policy of the City of Jonestown that all officers and employees of the City shall be employees at-will. Save and except for a written contract executed by and between the City and an individual officer or employee, if any, which written contract is approved by majority vote of the City Council, acting at a duly noticed public meeting, with the advice and counsel of the city attorney, no officer or employee of the City shall have and obtain, by implication or otherwise, any employment contract with the City.

Section 6. Interpretation and Construction. The personnel policies and procedures, rules and regulations of the City, as approved by resolution or ordinance from time to time, shall be interpreted and construed consistent with this Ordinance and in a manner consistent with the City being and remaining an at-will employer.

Section 7. Conflicting Ordinances or Personnel Policies. The Jonestown Personnel Policy Manual is amended as provided in this Ordinance, and all personnel policies adopted prior to the effective date of this Ordinance are hereby amended to the extent of any conflict with this Ordinance. All ordinances, parts of ordinances and sections of the City Code of Ordinances in conflict with this Ordinance are hereby amended to the extent of such conflict. Any provision of Sec. 2.02 of the Personnel Policy not amended by this ordinance remains in effect.

Section 8. Effective Date. This Ordinance shall take effect immediately from and after its passage.

Section 9. Severability. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable and, if any phrase, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

Section 10. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED THIS 10th DAY OF SEPTEMBER 2026

CITY OF JONESTOWN, TEXAS

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Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, City Secretary

SECTION V: ATTENDANCE AND LEAVE

5.01 HOLIDAYS

The City provides paid holidays to full-time employees serving in the initial orientation period and regular full-time employees. Every other employee is extended the official holiday, but without pay. The following official holidays will be observed:

New Year's Day	January 1
Martin Luther King Jr. Day	Third Monday of January
President’s Day	Third Monday of February
Good Friday	Friday before Easter
Memorial Day	Last Monday in May
Juneteenth Day	June 19
Independence Day	July 4
Labor Day	First Monday of September
Veteran’s Day	November 11
Thanksgiving Day	Fourth Thursday of November
Thanksgiving Friday	Fourth Friday of November
Christmas Eve Day	December 24
Christmas Day	December 25
Employee Option Day	Employee/Supervisor Discretion
Employee Floating Holiday	Employee/Supervisor Discretion

Holiday Pay. An eligible employee will receive holiday pay equal to the number of hours the employee was regularly scheduled to work on the day the City observes the holiday. For example, an employee normally scheduled to work ten hours on the observed holiday will receive ten hours of holiday pay, while an employee normally scheduled to work four hours will receive four hours of holiday pay. Holiday pay will be paid at the employee’s regular rate of pay.

Scheduling of Holiday. Holidays occurring on Saturday normally will be observed on the preceding Friday and holidays occurring on Sunday will normally be observed on the following Monday. For the Police Department, holidays occurring on Saturday or Sunday are observed on the actual holiday.

Temporary and Seasonal Employees. Temporary and seasonal employees will be paid their regular hourly rates for a holiday only if required to work on a holiday. No holiday pay is authorized for seasonal or temporary employees who do not work on a holiday.

Employees Required to Work on a Holiday. An eligible employee required to work on an observed holiday will be paid for all hours actually worked and will also receive holiday pay equal to the number of hours the employee was regularly scheduled to work that day.

Employees Scheduled "Off Duty" on a Holiday. When an observed holiday falls on an employee's regularly scheduled day off, the employee will receive holiday pay equal to the number of hours in the employee's normal workday.

Nonexempt Emergency Personnel Called Back on a Holiday. A nonexempt employee called in on an emergency basis on an observed holiday will be paid for all hours actually worked. The employee will also receive holiday pay equal to the number of hours the employee would normally have been scheduled to work on that day.

Ineligibility for Holiday Pay. Employees on unpaid leave the day before and/or the day after the holiday are not eligible for holiday pay. Likewise, nonexempt employees who are absent without authorized leave on the day immediately preceding or following a scheduled holiday will not be paid for the holiday.

Holiday Occurring During Vacation Leave. When an official City-observed holiday occurs during an employee's approved vacation leave, the employee will receive holiday pay equal to the number of hours the employee was regularly scheduled to work that day. Those hours will not be deducted from the employee's vacation leave balance.

Separating Employees. Except in extraordinary situations, separating employees will not be allowed to use a holiday as their final day of employment. Exceptions must be scheduled and authorized in advance by the Department Director.

Paid Leave Status. An employee on a paid leave status will normally be paid holiday pay in lieu of the leave status pay the employee would ordinarily receive at the time of the holiday.

Other Religious Holidays. Employees may request an approved absence to celebrate a religious holiday that is not a scheduled City holiday. If approved, the employee must charge the time to vacation, compensatory time, or an excused absence without pay.

Holiday Pay During Workers' Compensation Leave. An employee on workers' compensation leave will not receive holiday pay.

5.02 VACATION LEAVE

Regular full-time employees accrue vacation leave on a bi-weekly basis.

Vacation leave accrues at the end of the first full two weeks of employment at a rate of 3.08 hours for each two-week pay period worked in a calendar year, totaling 10 work days each 12 months. Beginning with the fifth year of employment, employees shall earn 4.62 hours of vacation per pay period, totaling 15 work days each 12 months. Beginning with the fifteenth year of employment, employees shall earn 6.15 hours of vacation per pay period, totaling 20 work days each 12 months. Vacation shall be credited on a pro-rata basis each bi-weekly pay period. An employee may not use any accrued vacation leave until successfully completing the initial employment orientation period, and will not be eligible for payment for vacation time accrued if the employee resigns or is terminated before successful completion of the orientation period. Employees may not "borrow" unearned vacation time; employees shall not receive payment of vacation in lieu of taking time off, except as provided below.

Regular part-time, temporary, and seasonal employees do not earn vacation leave.

Holidays During Vacation Leave. When an official City-observed holiday occurs during an employee's approved vacation leave, the employee will receive holiday pay equal to the number of hours the employee was regularly scheduled to work that day. Those hours will not be deducted from the employee's vacation leave balance. Paid vacation leave is not considered hours worked for purposes of performing overtime calculations.

Charging Vacation Leave. Vacation leave will be charged based on the number of hours the employee was regularly scheduled to work during the approved absence. For example, an employee normally scheduled to work ten hours on the day vacation leave is taken will be charged ten hours of vacation leave, while an employee normally scheduled to work four hours will be charged four hours. An employee will not be charged vacation leave for a regularly scheduled day off.

Use and Scheduling of Vacation Leave. Vacation leave is an earned benefit intended to provide employees with paid time away from the work environment to pursue activities that will promote the well-being of the individual. Vacation leave may also be used for purposes of attending to personal business, extension of sick leave when sick leave is exhausted, inability to get to work because of inclement weather, or for other purposes, and may be taken in quarter-hour increments. Employees must schedule their annual vacation leave in accordance with their Department's guidelines governing vacation scheduling and by using the Leave Request Form. Whenever possible, vacation time will be scheduled at the convenience of employees. However, Department Heads must be certain that vacations do not interfere with the normal functions and activities of department operations. Whenever possible, employees are encouraged to submit their preferred vacation schedule to the appropriate supervisor as far in advance as possible to relieve any scheduling problems that may develop. To ensure proper payment of vacation pay, employees must make sure they have an approved vacation request on file before leaving for vacation.

Maximum Accruals. The maximum number of vacation hours that may be accumulated is two times the employee's current accrual rate. All hours in excess of the maximum are lost on the employee's next anniversary date (except as otherwise provided for in this policy). Employees will not be paid for vacation in excess of the maximum accrual or for vacation that is "lost" on their anniversary date (except as otherwise provided for in this policy).

In cases where the needs of the City preclude the taking of vacation, causing an employee to exceed the maximum number of vacation hours that may be accumulated, the City Administrator may approve vacation carryover and set conditions for use of the hours carried over past the employee's anniversary date.

In cases where the needs of the City require payment for vacation leave due to payroll errors as deemed by the Director of Finance, the City Administrator may approve vacation payout and set conditions for payment otherwise only permitted upon separation of employment.

Compensation for Vacation Leave. Vacation is paid at the employee's base rate at the time of vacation. It does not include overtime or any special form of compensation. Otherwise, vacation time is paid only for hours the employee would ordinarily have worked, and employees will not be paid for any unused vacation except upon separation of employment.

Upon termination, retirement, resignation, or death, an employee shall be paid for accrued vacation leave up to a maximum of two times the employee's current accrual rate at the rate of pay the employee was receiving at the time of separation. Only employees who have successfully completed their initial orientation period of employment with the City are entitled to this payout provision upon separation.

Definitions

Vacation Day. A vacation day is the number of hours an employee is regularly scheduled to work on the day vacation leave is taken. For example, a vacation day is ten hours for an employee regularly scheduled to work ten hours that day and four hours for an employee regularly scheduled to work four hours that day. A regularly scheduled day off is not considered a vacation day. Employees are not required to take a full day of vacation and may take vacation leave in quarter-hour increments.

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: August 14, 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Administration

Prepared by: Tracie Hlavinka

Budgeted Amount: $0

Date Prepared: August 25, 2026

Exhibits Purchasing Policy

Subject

Review and consider reaffirmation of the City of Jonestown Purchasing Policy.

Recommendation

Staff recommends that the City Council review the Purchasing Policy and reaffirm the policy as presented, or provide direction regarding any desired amendments.

Discussion

The City Council adopted the Purchasing Policy on October 9, 2025, to provide guidance for purchasing-related activities and to safeguard the integrity of the City's financial controls. The policy establishes purchasing authority and approval thresholds; competitive quotation and solicitation requirements; procedures for professional services, grants, cooperative purchasing, local preference, emergency purchases, and sole-source purchases; and related procurement-card controls.

It is best practice to review financial policies annually to confirm that they remain aligned with applicable law, the City's current operations, internal controls, and sound fiscal management practices. Annual review also provides the City Council an opportunity to reaffirm the policy or direct revisions when appropriate.

The Purchasing Policy is therefore being presented for the Council's annual review. No amendments are proposed by staff at this time.

Approval By

	Signature	*Date*
Department Head		
City Administrator	Tracie Hlavinka	8/14/2026

CITY OF JONESTOWN TEXAS

AGENDA REPORT

City of Jonestown

PURCHASING POLICY

ADOPTED OCTOBER 9, 2025

FORWARD

This manual contains the policies for purchasing related activities. Its purpose is to provide guidance and instruction for all employees as well as a reference for staff and management.

The City of Jonestown acknowledges the importance of identifying guidelines for City employees that will enable them to make purchases for the City, while maintaining the integrity of its financial controls. Purchasing is a key part of the process of turning the authorized City budget into actual services. This process must be designed to ensure compliance with all applicable, local, state, and federal laws and regulations.

Each Department Director is responsible for making the purchases of his/her department and ensuring that funds are available in the department budget, prior to the purchase being made. Each Department Director may choose to designate an employee in their department to assist with the purchasing function. Responsibility is still with the Department Director to ensure proper procedures as well as state laws are being followed.

The purpose of the Finance Department is to provide systematic and efficient procurement and surplus disposition for all City operations, enabling staff to have the necessary equipment and supplies needed to be as efficient as possible in their service to the citizens of Jonestown. The Finance Department will provide support in department purchasing by assistance in finding the best deal for the best price.

Legal and organizational changes, as well as operational improvements will bring about policy and procedural changes and revisions to this policy. Updates will be issued that reflect these changes in order to keep this policy current. This policy is provided in the Finance Department as well as available on the City of Jonestown employee portal.

If you cannot find an answer to your questions(s) or need additional information not found in the policy, please stop by the Finance Department or contact us and we will be of assistance. This policy cannot address every situation. When an unusual situation occurs or a difficult legal problem, the City Administrator may approve exceptions to this Policy.

Table of Contents

Contents

1.0 Governing Authority

The primary governing authority for the City of Jonestown Purchasing Policy shall be the Local Government Code. All procurement activity shall be governed by the City of Jonestown Purchasing Policy, City Fiscal and Budget Policies, and in accordance with applicable state and local government codes.

The City Administrator and the Finance Director provide supervision and authorization for the purchase of budgeted, materials, supplies and services necessary for the operation and maintenance of the City services shall be upon the written request of the Department Director and approved in writing by the City Administrator and City Finance Director, for, up to and less than $9,999.

All expenditures shall be documented in writing by the City Administrator and City Finance Director.

To ensure proper oversight, all purchases and requisitions in excess of $10,000.01 but not more than $100,000. shall be approved by the City Council. The following disbursements over $9,999. will not require any prior or separate approval by the City Council:

- Payment of payroll and payroll taxes;
- Insurance payments, including group health, property, general liability, and workers compensation;
- Retirement program contributions;
- Bond and note payments;
- Recurring routine payments, including but not limited to, period software maintenance fees, annual service fees, etc., if such expenditures are provided for by line item in the approved budget;
- Payments for capital purchases, if such purchases are provided for by line item in the approved City budget and individually approved by City Council action;
- Payments made in accordance with a contract approved by the City Council.

2.0 Purchasing Code of Ethics

We Will:

- Eliminate and prevent personal dishonesty and misuse of public trust;
- Eliminate and prevent all conflicts of interest;
- Conduct ourselves in a manner that maintains personal honor and professional integrity;
- Maintain transparency by communicating all of our operations and actions;
- Eliminate tasks or processes that create a lack of fairness or display partiality; and
- Eliminate the acceptance of gifts or making personal purchases based on business relationships,

because it is considered dishonest and a misuse of our professional position.

- Departments shall not purchase supplies, services or control purchase accounts on behalf of another department, sign for open house accounts, or advance their own funds to purchase supplies, services or control purchase accounts on behalf of another department (e.g. building maintenance, fire protection, and water delivery).
- An employee of the City of Jonestown who makes a written or verbal commitment to purchase material, equipment, or services for the City and is not authorized to do so is subject to disciplinary action, legal action, and personal liability.

3.0 Objectives

The Finance Department is responsible for assisting and consulting with City Departments in complying with federal, state and local statutes regulating competitive sealed bids, competitive sealed proposals, professional services, cooperative purchases, emergency, and sole/one source purchases. The Finance Department shall assist all departments in solicitations in which the total project or individual purchase is in excess of $100,000. The user departments shall make recommendations to the Mayor and City Council.

The Finance Department is a functional support department and should be included in all pre-purchase planning meetings for purchases less than $100,000. This is to ensure compliance with the State of Texas competitive bid statutes and the City's purchasing policies. The Finance Department assists departments in issuing solicitations in a timely manner. The Finance Department will assist at any stage of the purchasing process as requested.

3.1 General Duties of the Finance Department

- Observe and enforce the policy and procedures outlined in the City of Jonestown Purchasing Policy or as directed by the City Administrator or his/her designee;
- Support, organize and assist departments in the specification writing, so that specifications are written concisely and are not written in an exclusive manner;
- Join with other governmental agencies in cooperative purchasing plans when it is in the best interest of the City;
- Attend formal solicitation pre-opening and opening meetings and assist as requested;
- Act in an advisory role as a non-voting member on evaluation committees;
- Assist in preparing and coordinating solicitation results with user department director reporting recommended award of competitive solicitations to City Council;
- Combine purchase of similar items whenever possible and practical, to allow for better pricing and establish a more competitive atmosphere;
- Assist department heads in the disposition of scrap materials and properly dispose of City assets and/or property;
- Conduct regular training sessions for staff involved in the purchasing process;

- To recommend to the City Administrator and City Council those policies and/or procedures which are required to safeguard public funds while acquiring goods and services necessary to provide the citizens and vendors with a complete trust of the purchasing process; and
- To ensure responsible vendors are given a fair opportunity to compete for the City's business by using transparent methods and/or practices and by using specifications which encourage competition.

4.0 Competitive Purchasing Requirements

Under no circumstances shall multiple requisitions be used to avoid bidding requirements or City Council approval.

ALL PURCHASES OVER $3,000 REQUIRE 3 WRITTEN QUOTES. It is required that Historically Underutilized Businesses, (HUBs) will be solicited per Local Government Code Chapter 252.0215 - Competitive bidding in relation to HUB vendors states that a municipality in making an expenditure of more than $3,000 but less than $100,000. shall contact at least two historically underutilized businesses on a rotating basis, based on information provided by the comptroller pursuant to Texas Government Code, Chapter 2161. If the list fails to identify a historically underutilized business in the county in which a municipality is situated, the municipality is exempt from this section. The Finance Department strongly encourages departments to reach out for purchases that are under $3,000 to find the best price and fit for the City.

For purchases that are over $100,000. a Request for Qualifications (RFQ), Request for Proposal (RFP), or Request for Bid must be used to satisfy the competitive bidding requirements.

Documentation must be completed by the department to demonstrate that there were no, or minimal responses, to the bid. This can be done by collecting emails that show no response, or responses that indicate no interest by the vendor.

Refer to Local Government Code 252.0215

Dollar Figure	Forms Needed	Department Director/designee Approval	Finance Department Verification	City Administrator Approval	City Council Approval
Less than $2,999	Invoice	✓			
$3,000 to $9,999	3 Written Quotes	✓		✓	
$10,000 or more	3 Written Quotes	✓	✓	✓	✓
Emergency Purchase	3 Written Quotes	✓	✓	✓ ($10,000+)	✓ ($100,000+)

4.1 Procedures for Purchases less than $3,000

The user Department Director and/or designee approves all purchases. Purchases can be made utilizing the procurement card or direct billing through the Finance Department.

4.2 Procedures for Purchases of $3,000 to less than $10,000.

The City Administrator must approve all purchases above $3,000 but less than $10,000. The purchase request is sent to the Finance Department to verify sufficient funds are available for the purchase. Once funds are verified, the user department places the order and/or picks up the materials. The Finance Department shall assist at any stage of the process as requested.

4.3 Procedures for Purchases of $10,000 and over

All purchases, $10,000. and over, must receive City Council approval.

Unless otherwise exempted by applicable State Law, solicitation whose aggregate total cost is $100,000. or more, must be processed as a competitive solicitation, a RFP or a RFQ. The purchasing process for all purchases of $100,000. and over must begin with a conference between the Department Director and the Finance Department. Texas Local Government Code, Subchapter B, Section 252.021 defines the requirements for competitive bids. Purchases of $100,000. and over will be taken to City Council as a Financial Transaction. The user Department Director shall be responsible for recommendation and preparation to City Council.

Texas Local Government Code, Section 252.062, states:

(a) A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly makes or authorizes, separate, sequential or component purchases to avoid the competitive bidding requirements of Section 252.021. An offense under this subsection is a Class B Misdemeanor.

(b) A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly violates Section 252.021 other than by conduct described by Subsection (a). An offense under this subsection is a Class B Misdemeanor.

(c) A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly violates this chapter, other than by conduct described by subsection (a) or (b). An offense under this subsection is a Class C Misdemeanor.

4.4 Award of Contract

The City of Jonestown shall award contracts based on criteria deemed in the best interest and value of the City.

Texas Local Government Code, Section 252.043, states in part:

(a) If the competitive sealed bidding requirement applies to the contract for goods or services, the contract must be awarded to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality.

(b) Before awarding a contract under this section, a municipality must indicate in the bid specifications and requirements that the contract may be awarded either to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality.

If the procurement process involves sealed bidding, a public bid opening may be required. In such cases, both the City Secretary and the Finance Director must be present for the bid opening. The City Secretary shall retain copies of all Requests for Proposals (RFPs) and bid documents, while the Finance Director shall receive a copy of all bid documents for financial recordkeeping.

4.5 Professional Services

Personal and professional services are exempted from the competitive bidding process and are procured through the use of Request for Qualifications (RFQ) documents. The Finance Director is available to consult with departments regarding the preparation of information; however, the presentation of technical and qualifications aspects of personal and/or professional services included in the RFQ documents is the sole responsibility of the requesting department.

(a) Texas Government Code, Chapter 2254, Professional and Consulting Services: states in part that contracts for the procurement of defined professional services may not be awarded on the basis of competitive bids. Instead, they must be awarded on the basis:

- Of demonstrated competence and qualifications to perform the services;
- For a fair and reasonable price; and
- May not exceed any maximum provided by law.

(b) Professional Services for the purposes of Texas Government Code, Chapter 2254 are defined as those services within the scope of the practice, as defined by state law, of accounting, architecture, landscape architecture, attorney services, land surveying, medicine, optometry, professional engineering, real estate appraising, or professional nursing, or provided in connection with the professional employmentor practice of a person who is licensed or registered as a certified public accountant, an architect a landscape architect, a land surveyor, a physician, including surgeon, an optometrist or a professional engineer, a state certified or state licensed real estate appraiser or a registered nurse.

4.6 House Accounts

The City of Jonestown authorizes the use of vendor accounts for routine purchases from pre-approved vendors. All vendor accounts must comply with Texas state law and the following procedures**:**

1. Request and Approval

Departments must submit a written request to the City Manager or designee to establish a vendor account that includes estimated annual expenditures, the identification of the vendor, account number and authorized users.

Upon approval, the Finance department shall keep a record of the account number, vendor identification, and authorized users.

1. Purchase Procedures: All purchases of $3,000 or more shall be made by Purchase Order, whether singular or cumulative.
2. Only staff designated by the department head or City Manager designee may place orders using the vendor account.

Order documentation:
Each Purchase Order must be documented with the date, description of goods or services, estimated cost, shipping instructions, unit price, discount (make note even if it is $0 or 0%). Freight or delivery charge, current vendor contract #, and account code to be charged.

Payment of Vendors:
Once the goods and/or services have been received by the requested department, the department must submit the invoice to the Finance Department within five (5) business days.
Accounts payable section within 30 days of receipt of invoice in order to ensure timely payment. Purchase Orders shall be issued through the Finance Department. Vendors that have Purchase Orders should submit all invoices to the receiving department with the Purchase Order number on it, or the invoice may be returned. Receiving departments must review the invoice and verify that all goods and services ordered have been received before the payment is made. Invoices shall be paid within 30 days from receipt of the goods and services order. Staff are encouraged by the Finance Department to refrain from informal promises to vendors that payments will be made prior to the 30-day period.

Tax Exemptions:
The City of Jonestown is exempt from payment of Texas and local sales tax on all purchase made for official government use, as provided by Section 151.309 of the Texas Tax Code.

4.7 Information Technology

All requests for computer equipment, software, telecommunications and/or related services or supplies should be submitted to the City Manager who will then consult with the City's I.T. Management Services Consultant, for review or technical evaluation. The Finance Department will assist at any stage that the Department deems necessary.

4.8 Grant Funding

Grant funding is a significant resource for the City of Jonestown for enhanced community services and improvements. Yet, grants come with restrictions on their use and often require matching local funds to secure the grant and may be subject to additional audit provisions. Staff will evaluate grant opportunities that best meet the needs of the City within our financial capabilities and making recommendations to the Council based upon the following matrix:

Grant Value	Cash Match Required OR Future Funding Obligation of the City?	Approval to Apply	Approval to Accept and Appropriate Funds*
<99,999	None	City Manager	City Council
Any Value	Yes	City Council	City Council

* Appropriation may be via an individual Council action or through adoption of the annual budget.

The Department Manager shall evaluate whether the terms of a grant may materially affect City operations, employment practices, financial obligations, business processes, or budgetary commitments. If the Department Manager identifies, or is uncertain about, potential legal, financial, or policy risks, the matter shall be referred to the City Manager. At the City Manager's discretion, the grant may then be forwarded to the City Attorney for legal review. The Attorney's review will focus on liability and compliance risks, including repayment obligations, fines, penalties, or loss of future funding; on contractual provisions that may create ongoing or ambiguous obligations, particularly those that extend beyond the grant period or restrict the City's autonomy; and on clarifying the duration of the City's obligations under the grant, including post-award requirements. The Attorney's review supplements, but does not replace, the Department Manager's review, and should be sought when the grant language presents uncertainty or poses a risk of compliance or liability concerns.

Staff will follow all federal, state, regulatory, and grant-specific requirements in expending and managing grant funds including adherence to applicable procurement rules. Due to the timing on some grant applications, staff may be unable to secure Council's approval before the applications are due. Staff will bring a request to Council by the next Finance Committee Meeting or City Council Meeting to seek retroactive approval to apply for and if successful with a grant award, accept and appropriate the funding for the specific grant. Please note this action still requires City Manager approval.

4.9 Cooperative Purchases

Cooperative purchasing occurs when two or more governmental entities coordinate some or all purchasing efforts to gain the best overall value for the entities. Cooperative purchasing can occur through inter-local agreements, state contracts, and/or joint purchases. Cooperative purchasing can also be done through the Texas Cooperative Purchasing Vendor, Texas SmartBuy on the Comptroller's website, and HGCABuy. It is strongly encouraged by the Finance Department to use the preapproved buyboards to make purchases. The Finance Director will assist the user departments to determine best method/cooperative for the purchase.

*Refer to Local Government Code 271 Subchapter D

4.10 Local Preference

The city must indicate in the bid specifications and requirements that the contract will be awarded either to the lowest responsible bidder or to the bidder who provides goods or services at the "best value" for the city. Id.

In addition, two provisions authorize the use of local preference when awarding a contract. A city may consider a bidder's principal place of business when a city awards a contract for real or personal property. Id. §271.905. The provision provides that if a city receives one or more bids from a bidder whose principal place of business is in the city and whose bid is within 3% of the lowest bid price of a non-resident, the city may pick the resident bidder after a written determination that the decision is in the best interests of the city. This is a useful provision for awarding contracts, but it appears to be directed towards the purchase of tangible items rather than services. Section 271.9051 authorizes a city to give a preference to a local bidder when a awarding a contract for personal property or services if: (1) the local bid is within 5%of the lowest bid that isn't local, and (2) the city's governing body finds in writing that the local bid offers the best combination of price and economic development factors such as local employment and tax revenues. Note that Section 271.9051 is limited to a contract for construction services in an amount of less than $100,000 or a contract for other purchases in an amount of less than $500,000. Id. §271.9051.

5.0 General Exemptions

The State Legislature has exempted certain items from sealed bidding in the law.
The following items are exempted from State bidding requirements:

- Items purchased in case of public calamity that require the immediate appropriation of money to relieve the needs of citizens or to preserve City property;
- Items to preserve or protect the public health or safety of the residents of the City;
- Items necessary because of unforeseen damage to public machinery, equipment, or other property;
- Personal, professional or planning services;
- Land or right-of-way;
- Items available from only one source, including patented, copyrighted, natural monopoly, or secret processes; films, manuscripts, or books; gas, water, or other utilities; captive replacement parts or components for equipment; books, papers, and other library materials subject to exclusive distribution rights; and management services provided by non-profit organizations to a municipal museum, park, zoo, or other facility to which the organization has financially or otherwise supported;
- Rare books, papers, and other library materials for a public library; and
- Services performed by blind or severely disabled persons.

5.1 Emergency Purchases

Valid emergencies are those that occur as a result of an unforeseen breakdown or damage of equipment, a procurement necessary to protect the public's safety, health, and/or procurement made due to public calamity.

When this situation occurs, the department should contact the Finance Department, to the extent possible, and conduct the procurement of supplies and services in accordance with the City's Purchasing Policy and Texas Local Government Code.

5.2 Sole Source Purchases

Sole-source purchases are items that are available from only one source because of patents, copyrights, secret processes or natural monopolies as defined by the local government code.

When a department has identified a specific item with unique features or characteristics essential and necessary to the requesting department and no alternative products are available, a detailed written justification must be included with the purchase requisition along with the Department Director approval.

Refer to Local Government Code 252.022 (a) 7 for sole source purchases.

Refer to Local Government Code 252.022 for a complete listing of General Exemptions.

Appendix A: Procurement Card Policy

Appendix B: Reserve Fund Policy

AGENDA REPORT

Meeting Date: August 14, 2026

Agenda Item Number: (City Secretary's Use Only)

Department: Administration

Prepared by: Tracie Hlavinka

Budgeted Amount: $0

Date Prepared: August 25, 2026

Exhibits Reserve Fund Policy

Subject

Review and consider reaffirmation of the City of Jonestown Reserve Fund Policy.

Recommendation

Staff recommends that the City Council review the Reserve Fund Policy and reaffirm the policy as presented, or provide direction regarding any desired amendments.

Discussion

The City Council adopted the Reserve Fund Policy on April 10, 2025, to establish clear guidance for maintaining an appropriate level of unreserved and spendable General Fund balance. The policy sets a target reserve range of 180 to 270 days of operating expenses, addresses the use and management of excess reserves, requires Council authorization for the use of reserves, and provides for monitoring and replenishment when reserves fall below the minimum.

It is a best practice to review financial policies annually to confirm that they remain aligned with the City's current financial condition, operational needs, long-term objectives, and sound fiscal management practices. Annual review also provides the City Council an opportunity to reaffirm the policy or direct revisions when appropriate.

The Reserve Fund Policy is therefore being presented for the Council's annual review. No amendments are proposed by staff at this time.

Approval By

	Signature	*Date*
Department Head		
City Administrator	Tracie Hlavinka	8-14-2026

RESOLUTION NO. 2026-R-579

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS, APPROVING A RESERVE FUND POLICY

WHEREAS, the City Council of the City of Jonestown recognizes the importance of maintaining adequate financial reserves to ensure fiscal stability and safeguard against unforeseen circumstances; and

WHEREAS, the City Council desires to establish clear guidelines for the management of the City's General Fund reserves; and

WHEREAS, the proposed Reserve Fund Policy provides a framework for maintaining, using, and replenishing reserve funds in accordance with best financial practices; and

WHEREAS, the City Council has reviewed the proposed Reserve Fund Policy and finds it to be in the best interest of the City and its residents;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS, THAT:

SECTION 1. The City Council hereby adopts the Reserve Fund Policy, attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2. The Reserve Fund Policy shall be effective immediately upon adoption of this Resolution.

SECTION 3. The City Council may review and amend the Reserve Fund Policy as necessary to ensure it continues to meet the City's financial needs and objectives.

SECTION 4. This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN ON THIS 10TH DAY OF SEPTEMBER 2026.

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, Secretary

City of Jonestown

RESERVE FUND POLICY

Purpose

The purpose of this policy is to establish a target minimum level of unreserved and spendable fund balance to be maintained in the General Fund. These reserves serve as a financial safeguard for the City of Jonestown in the event of natural disasters, severe or unforeseen emergencies, economic uncertainties, or the replacement of major infrastructure.

Background

To ensure the fiscal stability of the City, it is essential to maintain a minimum unreserved and spendable fund balance within the General Fund. While the City has historically exercised prudent financial management, adopting a formal policy establishes clear guidance for the City Council and staff, reinforcing the importance of maintaining adequate reserves.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 54, the General Fund shall include reserves classified as follows:

- **Restricted Fund Balance** – Funds legally restricted for specific purposes.
- **Committed Fund Balance** – Funds designated by the City Council for a specific use.
- **Assigned Fund Balance** – Funds intended for a particular purpose but not formally committed.
- **Undesignated Fund Balance** – The residual fund balance not restricted, committed, or assigned.

Reserve Requirements

The City shall strive to maintain fund balances in accordance with the following guidelines:

1. **Minimum Reserve Requirement** – The City shall maintain a minimum reserve equal to at least **180 days of operating expenses** to ensure financial stability. This amount will be calculated based on the average monthly operating expenditures from the most recently adopted annual budget, multiplied by six (6).
2. **Maximum Reserve Limit** – The reserve shall not exceed **270 days of operating expenses**, providing the City with an appropriate range for financial management. Compliance with this limit will be reviewed quarterly as part of the regular financial reporting to the City Council.

The City's finance department will conduct long-term capital planning and financial forecasting to ensure that the reserve remains within this established range.

Management of Excess Reserves

- If reserves exceed the **270-day maximum**, the City may allocate excess funds for eligible expenditures or transfer a portion to **Fund 42 (Capital Projects – Stabilization)**.
- The Finance Department will establish a separate TexPool account specifically for holding surplus reserves allowing for greater transparency and improved investment management.
- Excess reserves shall be treated as **one-time revenues** and should not be used for recurring operational expenses.

Use of Reserves

Reserves are intended to address **unexpected and non-recurring** expenditures. They should not be used for recurring or annual budgeted operating costs, except in cases of economic downturns or revenue disruptions. In such instances, reserves may provide temporary relief, allowing the City to implement operational adjustments in an orderly manner.

Reserve Fund Allocation Discretion

The Council reserves the right to allocate and expend funds from the Reserve Fund for purposes deemed to be in the best interest of the City of Jonestown, subject to the following guidelines:

1. Allocations from the Reserve Fund may be authorized by a vote of the City Council for:
    - Extraordinary or unanticipated expenses
    - Strategic investments
    - Critical infrastructure or operational needs
    - Addressing unforeseen financial challenges
2. The Council shall exercise prudent judgement in determining the appropriateness and necessity of Reserve Fund expenditures, prioritizing the organization's financial stability and strategic objectives.

The Council retains full discretion to determine the appropriate use of the Reserve Funds, provided, such as aligns with the organization's mission and fiscal responsibilities.

Authorization for Use of Reserves

The City Council must approve the use of reserves for any purpose, ensuring that expenditures align with this policy.

Monitoring and Replenishment of Reserves

If the reserve balance falls below the 180-day minimum, the City Administrator shall develop and present a plan to the City Council outlining steps to restore reserves to the required level.

The City will aim to replenish reserves within the shortest practical timeframe while maintaining fiscal responsibility and normal operational levels of service.

The Finance Department will include reserve balance reporting in the quarterly financial updates to the City Council, including progress on any active replenishment plans.

AGENDA REPORT

Meeting Date: August 25, 2026

Agenda Item Number:
(City Secretary's Use Only)

Department: Administration

Prepared by: Tracie Hlavinka

Budgeted Amount: $0

Date Prepared: August 18, 2026

Exhibits Fiscal and Budgetary Policy

Subject

Review and consider reaffirmation of the City of Jonestown Fiscal and Budgetary Policy.

Recommendation

Staff recommends that the City Council review the Fiscal and Budgetary Policy and reaffirm the policy as presented, or provide direction regarding any desired amendments.

Discussion

The City Council adopted the Fiscal and Budgetary Policy in 2025 to establish a consistent framework for the City's financial planning, budget development, budget administration, accounting, reporting, and fiscal oversight. The policy supports responsible stewardship of public funds, compliance with applicable requirements, transparency in financial decision-making, and the City's long-term financial stability.

It is a best practice to review financial policies annually to confirm that they remain aligned with applicable law, the City's current operations, financial condition, internal controls, and sound fiscal management practices. Annual review also provides the City Council an opportunity to reaffirm the policy or direct revisions when appropriate.

The Fiscal and Budgetary Policy is therefore being presented for the Council's annual review. No amendments are proposed by staff at this time.

Approval By

	Signature	*Date*
Department Head		
City Administrator	Tracie Hlavinka	8/18/2026

City of Jonestown

Fiscal and Budgetary Policy

Adopted October 9, 2025

Contents

I. Purpose:

The City of Jonestown is committed to transparent financial management through integrity, prudent stewardship, planning, accountability, full disclosure, and communication. The broad purpose of this Fiscal and Budget Policy is to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operation of the City's financial affairs.

The scope of this policy extends to general areas of accounting and financial reporting, operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting, and a network of internal controls.

The scope of this policy spans areas of accounting and financial reporting, internal controls, both operating and capital projects budgeting, revenue management and forecasting. These functions are intended to:

A. Demonstrate to the citizens of the City, the investment community, and the bond rating agencies that the City is committed to strong fiscal operations;

B. Provide precedents of common financial goals and strategies for future policymakers and financial Administrators;

C. Present and fully disclose the financial position of the City in conformity with accounting practices generally accepted in the United States of America; and

D. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other related legal mandates upon the City.

These policies will be reviewed and updated annually as part of the new budget adoption process.

A. Funds Governed

The budgeted funds for the City of Jonestown include:

Governmental Funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City maintains 12 individual governmental funds. The major governmental funds include General Funds, the Streets Fund, the Capital Projects Funds, and the Debt Service Fund.

Special Revenue Funds (SRF): Account for the acquisition and construction of the City's major capital projects, other than those financed by enterprise funds. The City currently budgets six (6) SRF type funds: Court Restricted Fund, Parks Fund, Landscape Fund, Ione Jones Library Fund, Hotel Occupancy Tax Fund, and the Opioid Settlement Fund.

Proprietary and Enterprise Funds:

The City has the option of maintaining two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for the Plaza Fund and the Northshore Wastewater Utility System Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among a city's functions. The City is not currently utilizing an internal service fund.

<u>Capital Projects Fund:</u> Capital Expenditures Fund is used to account for the acquisition and construction of major capital expenditures, other than those financed by enterprise activities. A variety of project funds will be designed based on the nature of the project and the sources of funding.

<u>Debt Service Fund:</u> The Debt Service Fund is used to account for the payment of general long-term debt principal and interest.

<u>Enterprise Funds:</u> Include the City's "business like" activities including the plaza and wastewater funds.

A. <u>Basis of Accounting and Budgeting</u>

The City of Jonestown will follow the rules established in the Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board. The City will follow the standards in their annual financial reports on or by the designated effective reporting date. The basis of revenue is recognized in the accounting period in which it becomes available and measurable, while expenditures are recognized in the accounting period in which it is incurred.

Exceptions: *Encumbrances, Grants, Principal and Interest on long-term debt, which are recognized when paid.*

The City's Proprietary Funds, which include the enterprise funds, are accounted and budgeted using the full-accrual basis of accounting. Under this method, revenues are recognized when they are earned and measurable, while expenses are recognized when they are incurred regardless of timing or related cash flows. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay expense which are treated as budgeted expenses.

II. Operating Budget: Budget Process Framework

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The annual budget includes all the operating departments of the general fund, proprietary funds, debt service funds, special revenue funds, and capital improvements funds of the City.

A. Strategic Planning and Preparation

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This allows the City Council to have adequate time to review, make appropriate decisions and analyze financial impacts. A budget calendar will be submitted by the City Manager, outlining the major steps in the process and the opportunities for City Council and citizen review.

The Local Government Code Sec. 102.001 states the Mayor of a municipality serves as the budget officer for the governing body of the municipality except, if the municipality has the City Manager form of government; the City Manager serves as the budget officer.

Sec. 102.002. "ANNUAL BUDGET REQUIRED" The budget officer shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.

B. Proposed Budget

The Government Code Sec. 102.003 "ITEMIZED BUDGET; CONTENTS" The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

1. **Elements.** The budget must contain a complete financial statement of the municipality that shows:
   - the outstanding obligations of the municipality;
   - the cash on hand to the credit of each fund;
   - the funds received from all sources during the preceding year;
   - the funds available from all sources during the ensuing year;
   - the estimated revenue available to cover the proposed budget; and
   - the estimated tax rate required to cover the proposed budget.

2. **Review** The proposed budget submitted to City Council will compare revenues and expenditures for at least the last complete fiscal year, the estimated total amount of each item for the current fiscal year, and the proposed total amounts for the ensuing fiscal year. The budget review process will include City Council participation in the development of each segment through various budget workshops and will allow for citizen participation in the process through a public hearing on the proposed budget.

3. **Distribution and Notification**

(a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located. (b) Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply. (c) Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing. (d) Notice under this section must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b) of the Local Government Code. A copy of the proposed budget will be filed with the City Secretary and will also be available on the City's website.

C. Adoption

Prior to finalization of the budget appropriations, the City Council will hold at least one public hearing. At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. A vote to adopt the budget must be a record vote. The budget will be effective for the fiscal year beginning October 1st.

D. Balanced Budget

The goal of the City is to balance the operating budget with current revenues; whereby current revenues would match and fund ongoing expenditures/expenses. Excess balances in the operating funds from previous years could be used for non-recurring (one-time only) expenditure/ expenses or for the capital outlay based upon the recommendation of the City Manager outlining the major steps in the process and the opportunities for the City Council review and citizen input.

Outstanding encumbrances will expire if not spent in the encumbered year and will have to be reappropriated.

E. Planning

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This allows the City Council to have adequate time for consideration of appropriate decisions and analysis of the financial impacts. A budget calendar will be submitted by the City Manager outlining the major steps in the process and the opportunities for City Council review and citizen input.

F. Reporting

Summary financial reports will be provided to the City Council on a regular basis. These reports will be presented in a clear and suitable format, offering an overview of the City's budget and financial status. Additionally, the report will include a comparison of current revenues and expenditures with the approved budgets for each fund showing the status to date.

G. Control and Accountability

Each department director will be responsible for the goals and objectives adopted as part of the budget and for monitoring their individual departmental budget for compliance with spending limitations. The Finance Director and the City Manager may transfer funds within the operations and maintenance or capital line items of a departmental budget category without City Council approval. All other transfers of appropriation or budget amendments that alter the original adopted budgets at the fund level require City Manager and City Council approval as outlined in the following section.

H. Budget Amendments

Local Government Code Sec. 102.010 "CHANGES IN BUDGET FOR MUNICIPAL PURPOSES" The governing body of the municipality from making changes in the budget for municipal purposes. Local Government Code Sec. 102.009 "LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE" (a) The governing body of the municipality may levy taxes only in accordance with the budget. (b) After final approval of the budget, the governing body may spend municipal funds only in strict compliance with the budget, except in an emergency. (c) The governing body may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the governing body amends the original budget to meet an emergency, the governing body shall file a copy of its order or resolution amending the budget with the municipal clerk, and the clerk shall attach the copy to the original budget. (d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

I. Contingency Appropriations

The budget may include contingency appropriations within designated operating departmental budgets. These funds are used to offset expenditures for unexpected maintenance or other unanticipated expenses that might occur during the year.

III. Revenue Management

A. Characteristics

1.**Simplicity** – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple to reduce compliance costs for the taxpayer or service recipient.
2. **Certainty** – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will

materialize according to budget.
3. **Equity** – The City will make every effort to maintain equity in its revenue system, i.e., the City should seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **Revenue Adequacy** – The City should require there be a balance in the revenue system, i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. **Realistic and Conservative Estimates** - Revenues will be estimated realistically and conservatively, recognizing the volatile nature of various revenue streams.
6. **Administration –** The benefits of a revenue source should exceed the cost of levying and collecting that revenue.
7. **Diversification and Stability** – A diversified revenue system with a stable source of income is preferred. This will help offset instabilities in revenue sources with large fluctuations due to the economy (sales tax) and variations in the weather.

B. Other Considerations

1. **Cost/Benefit of Incentives for Economic Development** – The City will use due caution in the analysis of any incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as part of the evaluation.
2. **Non-recurring Revenues**- One time or non-recurring revenues should not be used to finance ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures not for budget balancing purposes.
3. **Property Tax Revenues** – All real and business personal property located within the City will be valued at 100% of the fair market value for any given year based on the current appraisal supplied by the Travis County Appraisal District. A conservative approach will be taken to estimate the budgeted collection rate taking into consideration historical data and the current economic climate. For budgeting purposes, the City will forecast the proposed property tax rate using the effective maintenance & operations (M&O) rate plus the interest and sinking (I&S) rate needed to fund tax supported debt service. Any increase to the M&O rate will be evaluated and determined by the City Staff.
4. **Interest Income** – Interest earned from investments will be distributed to the funds based on their allocated investments, unless otherwise required by statute or determined by the City Council.
5. **User-based Fees and Service Charges** – For services associated with a user fee or charge, the direct or indirect costs of that service will be offset by a fee where possible. The City will review fees and charges no less than once every year to ensure that fees provide adequate coverage for the cost of the services. City Staff will recommend how much of the cost of a service should be recovered by fees and charges for approval by the City Council.
6. **Utility Fund Rates** - Utility Fund Rates are the fees and charges established by the City to recover the costs of providing utility services, such as water, wastewater, and other related services. These rates are set to ensure that the Utility Fund remains financially self-sustaining by covering the expenses of operations, maintenance, debt service, capital improvements,

and future infrastructure needs. Rates are typically reviewed and adjusted periodically to reflect changes in costs, regulatory requirements, and long-term financial planning objectives.

7. **Intergovernmental Revenues** - All potential grants will be reviewed for any matching requirements and on-going long-term maintenance and operation expenses and must be approved by the City Council and addressed in the adopted budget or amendments to the budget. Operational requirements (ongoing costs) set up as a result of an awarded grant should be discontinued once the term and conditions of the grant have been completed unless City Council approves continuance of the program and related expenses
8. **Revenue Monitoring** - Revenues will be regularly compared to budgeted revenues as they are received and variances will be investigated, and any abnormalities will be addressed in the regularly provided Financial report to the City Council. Enterprise funds will be tracked and monitored monthly for comparison purposes.
9. **Revenue Reserve Requirements** - Reserves are intended to address unexpected and non-recurring expenditures. They should not be used for recurring or annual budgeted operating costs, except in cases of economic downturns or revenue disruptions. In such instances, reserves may provide temporary relief, allowing the City to implement operational adjustments in an orderly manner.

IV: Expenditure Policies

A. <u>Appropriations</u>

The point of budget control is at the department level budget for all funds. The transfer of appropriation between funds must be approved by the City Manager and the City Manager can authorize transfers between categories within the same department and fund. The City Council has authorized the City Manager, the authority to transfer between departments if the transfer remains within the approved budget.

B. <u>Purchasing</u>

All City purchases of goods or services will be made in accordance with the City's current Purchasing Policy and in compliance with State law.

C. <u>Prompt Payment</u>

All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later in accordance with State law. The City will take advantage of all purchase discounts, when possible.

D. <u>Risk Management</u>

The city will pursue every opportunity to provide for the public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs.

V. Budget Contingency Plan

This policy is designed to establish general guidelines for managing revenue shortfalls resulting from local and national economic downturns or other issues that adversely affect the City's revenue streams of all funds.

A. <u>**Immediate Action**</u>

Once a budgetary shortfall is projected, the City Manager will take the necessary actions to offset any revenue shortfall with a reduction in current expenses. The City Manager may:

- Freeze all new hire and vacant positions except those deemed to be a necessity by the City Manager.
- Review all planned capital expenditures; and/or
- Delay all "non-essential" spending or equipment replacement purchases.

B. <u>**Further Action**</u>

If the above actions are insufficient to offset the revenue deficit and the shortfall continues to increase, the City Manager will further reduce operating expenses to balance the variance. Any resulting service level reductions, including workforce reductions, will be brought to the City Council for direction and determination.

VI. Capital Improvement Program (CIP) Budget

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

A. <u>**Preparation**</u>

The City annually reviews and updates a five-year Capital Improvement Program (CIP) schedule as part of the operating budget adoption process. The plan is adjusted annually as needed, and year one is adopted as the current year capital budget. The capital budget will include all capital projects, capital resources, and estimated operational impacts.

Priorities for Capital Improvements should consider

- Needed capital improvements should be identified through system models, repair and maintenance records and growth demands.
- Economic development projects that have capital infrastructure needs should be reviewed and approved for funding by the city to be included in the CIP process or subsequent amendment.
- A team approach will be used to prioritize CIP projects, whereby City staff from all operational areas provide input and ideas relating to each project and its effect on operations.
- Citizen involvement and participation may be solicited in formulating the capital budget through public hearings and other forums.

B. <u>**Control**</u>

All capital project expenditures must be appropriated in the capital budget. The availability of resources must be identified before any CIP contract is presented to the City Council for approval.

C. Financing Programs

Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific identifiable property owners.

1. Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued.
2. Short-term financing, including Capital Leasing and other tax-supported obligations can be used to fund vehicles, computers and other operating equipment if the impact to the tax rate is minimal.

VII. Capital Maintenance and Replacement

In accordance with provisions of the Texas Local Government Code (e.g., Chapters 395 and 552), such expenditures may include but are not limited to:

- Repair and modernization of existing infrastructure and equipment,
- Replacement of assets that have reached the end of their economic or functional life, and
- Investments necessary to maintain reliable service levels for the community.

The City will strive to maintain adequate reserves and adopt funding strategies that provide for the systematic maintenance and timely replacement of capital assets, thereby safeguarding the City's financial health and ensuring sustainable service delivery for current and future residents.

VI. Financial Reporting and Accountability

A. Audit

In accordance with Sections 103.001-103.004 of the Local Government Code the City will perform an annual audit of its public records and accounts. The audit can be performed by either a certified public accountant or a qualified city employee and will be made available for public inspection no later than 180 days after the close of the city's fiscal year.

VII: Asset Management

A. Cash Transaction Policies

The City recognizes that proper handling of cash is critical to maintaining financial integrity, safeguarding public funds, and promoting accountability. All employees responsible for collecting, receipting, depositing, or reconciling cash transactions shall adhere to the following standards:

1. **Receipting of Cash**
    a. All cash received by the City, including currency, checks, money orders, and credit card payments, shall be promptly receipted.
    b. A numbered receipt, point-of-sale record, or equivalent system-generated documentation shall be provided to the payer at the time of the transaction.
2. **Segregation of Duties**
    a. Whenever practical, the responsibilities for cash collection, deposit preparation, and account reconciliation shall be assigned to different employees to reduce risk of error or misuse.
    b. In offices where segregation of duties is not feasible, compensating controls such as supervisory review will be implemented.
3. **Deposits**
    a. All cash collections shall be deposited intact and in a timely manner, no later than the next business day, in accordance with Texas Local Government Code §105.074 and applicable City procedures.
    b. Under no circumstances shall cash be withheld from deposit to create change funds or be used to make purchases.
4. **Change Funds and Petty Cash**
    a. Change funds or petty cash accounts must be authorized by the Finance Director and shall be subject to periodic, unannounced audits.
    b. Expenditures from petty cash shall be limited to minor operational needs and supported by appropriate documentation.
5. **Safekeeping of Funds**
    a. All cash must be secured in a locked drawer, cash register, or safe until deposited.
    b. Access to safes and cash drawers will be restricted to authorized personnel only.
6. **Accountability and Training**
    a. Employees handling cash transactions will receive training on City cash-handling procedures.
    b. Any discrepancies, theft, or suspected fraud must be reported immediately to a supervisor and the Finance Department.

B. Fixed Assets & Inventory

Fixed assets include land, buildings, infrastructure, vehicles, machinery, equipment, technology systems, and other tangible assets with an estimated useful life of more than one year and a cost exceeding the capitalization threshold established by the City.

1. **Capitalization and Depreciation**
    a. The Finance Department will establish and maintain capitalization thresholds for different asset classes in accordance with generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements.
    b. Capitalized assets will be recorded in the City's financial records and depreciated over their estimated useful lives using methods consistent with GASB standards.
2. **Inventory of Assets**
    a. All fixed assets and items of significant value below the capitalization threshold (e.g., technology equipment, tools, or small machinery) will be tagged and tracked for accountability.
    b. Departments are responsible for maintaining records of assets assigned to them and for notifying the Finance Department of acquisitions, transfers, disposals, or impairments.
3. **Physical Inventory**
    a. A physical inventory of all fixed assets and inventoried items shall be conducted at least once every two years.
    b. Departments will reconcile their results with Finance Department records. Discrepancies will be promptly investigated and resolved.
4. **Safeguarding and Use of Assets**
    a. City assets are to be used only for official municipal purposes.
    b. Employees are responsible for the proper care, security, and authorized use of equipment assigned to them.
5. **Disposal and Replacement**
    a. Disposal of City assets must be approved in accordance with Texas Local Government Code provisions, competitive bidding laws, and adopted City surplus property procedures.
    b. Proceeds from the sale of surplus property will be deposited into the appropriate City fund in compliance with state law and City policy.

VIII. Debt Management

The City of Jonestown recognizes that capital facilities exist to serve the community. When considering debt financing for capital needs, the City will evaluate both efficiency and equity. Efficiency will be measured by the expected return on investment, while equity will focus on determining who should bear the cost of improvements.

To meet the demand for additional services, the City will maintain a balance between debt financing and "pay-as-you-go" funding. The City acknowledges that failing to keep pace with growth may hinder long-term economic viability but also recognizes that excessive debt can negatively impact its financial stability.

Debt will be issued only for acquiring or constructing capital assets that benefit the community, for utility system expansions or upgrades, and for fulfilling the City's broader public purposes.

1. Usage of Debt

Long-term The City will consider long-term debt financing only for major, non-recurring capital improvements that provide benefits to future citizens. Before issuing debt, the City will evaluate alternative financing options, including but not limited to:

- Grants
- Reserve Funds
- Current Revenues
- Developer and third-party contributions
- Leases
- Impact Fees

When long-term financing is used, the City will ensure debt is issued responsibly by conservatively projecting revenues dedicated to repayment. Debt will not be structured beyond the useful life of the asset, and the overall cost-benefit, including interest, must demonstrate a positive return for the community.

Short-term debt financing may be used for the purchase of operating equipment, provided the repayment term does not exceed the asset's useful life and the impact on the tax rate remains within established policy guidelines.

2. Types of Debt

a. **General Obligation Bonds** (GO's) – Original issue General Obligation bonds must be authorized by a vote of the citizens of Jonestown. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds within limits of state law for taxing authority. Conditions for issuance of general obligation debt include:

- *When the project will have a significant impact on the tax rate;*
- *When the project may be controversial even though it is routine in nature; or*
- *When the project falls outside the normal bounds of projects the City has typically done.*

As needed, the city will prepare Bond Propositions, and the City Council will approve any election items and will set election dates in accordance with state law. The Finance Department will track all authorized propositions, the related debt issues and projects for those authorizations, and all remaining amounts approved but unissued.

3. **Revenue Bonds** – Revenue bonds may be issued to provide for the capital needs of any activities where the capital requirements are necessary for the continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The final maturity

of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issuance and will generally be limited to no more than twenty (20) years.

4. **Certificates of Obligation, Contract Obligations (CO's)** – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO's may be paid either from general revenues (tax-supported) or supported by a specific revenue stream(s) or a combination of both provided, however, that the I&S tax provides alternate security for the repayment of COs as required by State law. Typically, the City may issue CO's when the following conditions are met:

- *When the proposed debt will have minimal impact on future effective property tax rates;*
- *When the projects to be funded are within the normal bounds of city capital requirements, such as for roads, parks, various infrastructure and City facilities; and*
- *When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issuance.*

Certificates of obligation will be used with prudent care and judgment by the City Council. Notice of Intent to Issue COs will conform to state law requirements.

5. **Self-supporting General Obligation Debt** – Refers to general obligation debt issued for a specific purpose and repaid through dedicated revenues other than ad valorem taxes; however, the I & S tax is still pledged by law. The annual debt requirements are not included in the property tax calculation.

6. **Internal borrowing between City funds** – The City can authorize use of existing long-term reserves as "loans" between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be repaid within 18 months. The loan will be considered an investment of working capital reserves by the lending fund.

7. **Tax Notes** - In accordance with Chapter 1431 of the Texas Local Government Code the City may authorize the issuance of Tax Notes for construction of public works, the acquisition of land, buildings, equipment, machinery, and related professional services and operating expenses. The maximum term for such notes shall be 7 years except for operating expense which shall have a maximum term of 1 year.

3. Disclosure & Federal Requirements

The City will provide full disclosure of both operating and capital costs to bond rating agencies and other users of financial information in connection with any anticipated bond issuance. City staff, with the assistance of the financial advisor and bond counsel, will prepare all necessary presentation materials and support the development of the Preliminary Official Statement. The City will ensure the accuracy of all financial information released.

The City will maintain procedures to comply with all continuing disclosure requirements through the MSRB's EMMA system, as well as with arbitrage rebate and other applicable federal requirements.

To ensure compliance, the City may engage an external service provider to assist with continuing disclosure and rebate calculations when specialized expertise is required, the legal or technical requirements are complex, or the risk of non-compliance is significant.

4. Debt Structuring

The City will issue bonds with a final maturity that does not exceed the useful life of the asset being financed. In structuring long-term debt instruments, the City will consider market factors such as the impact of tax-exempt designations, the cost of early redemption options, and other relevant conditions. The City will avoid large deferrals or "balloon note" structures whenever possible to minimize financial risk and ensure long-term stability.

5. Reimbursement Resolutions

The City may utilize reimbursement resolutions as a debt management tool to address arbitrage requirements and project timing, rather than for market-driven reasons. This approach allows the City to use capital reserve funds ("cash") to delay the issuance of bonds, notes, or certificates of obligation (COs) until conditions are favorable and beneficial.

The City Council may authorize a reimbursement resolution for general capital projects that directly affect the City's ad valorem tax rate, provided that the associated bonds, notes, or COs are issued within the term of the existing City Council.

6. Subject Matter Experts and Advisors

The City will engage a financial advisor to assist in the issuance and oversight of debt activities. The financial advisor will provide guidance and recommend other parties involved in transactions, including bond counsel, rating agencies, paying agents, and escrow agents.

The City will designate its financial advisor in compliance with the federal municipal advisor rule, ensuring that investors and underwriting firms are able to participate in bond transactions appropriately.

IX: Other Funding Alternatives

When possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

A. Grants

Staff will evaluate grant opportunities that best meet the needs of the City within our financial capabilities and making recommendations to the Council based upon the following matrix:

Grant Value	Cash Match Required OR Future Funding Obligation of the City?	Approval to Apply	Approval to Accept and Appropriate Funds*
<$99,999	None	City Manager	City Council
Any Value	Yes	City Council	City Council

* Appropriation may be via an individual Council action or through adoption of the annual budget.

The Department Manager shall evaluate whether the terms of a grant may materially affect City operations, employment practices, financial obligations, business processes, or budgetary commitments. If the Department Manager identifies, or is uncertain about, potential legal, financial, or policy risks, the matter shall be referred to the City Manager. At the City Manager's discretion, the grant may then be forwarded to the City Attorney for legal review. The Attorney's review will focus on liability and compliance risks, including repayment obligations, fines, penalties, or loss of future funding; on contractual provisions that may create ongoing or ambiguous obligations, particularly those that extend beyond the grant period or restrict the City's autonomy; and on clarifying the duration of the City's obligations under the grant, including post-award requirements. The Attorney's review supplements, but does not replace, the Department Manager's review, and should be sought when the grant language presents uncertainty or poses a risk of compliance or liability concerns.

Staff will follow all federal, state, regulatory, and grant-specific requirements in expending and managing grant funds including adherence to applicable procurement rules. Due to the timing on some grant applications, staff may be unable to secure Council's approval before the applications are due. Staff will bring a request to Council by the next Finance Committee Meeting or City Council Meeting to seek retroactive approval to apply for and if successful with a grant award, accept and appropriate the funding for the specific grant. Please note this action still requires City Manager approval.

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B. Leases

The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.

X: Reserves

Use of Reserve Funds

Reserves are intended to address unexpected and non-recurring expenditures. They should not be used for recurring or annual budgeted operating costs, except in cases of economic downturns or revenue disruptions. In such instances, reserves may provide temporary relief, allowing the City to implement operational adjustments in an orderly manner.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 54, the General Fund shall include reserves classified as follows:

- **Restricted Fund Balance** – Funds legally restricted for specific purposes.
- **Committed Fund Balance** – Funds designated by the City Council for a specific use.
- **Assigned Fund Balance –** Funds intended for a particular purpose but not formally committed.
- **Undesignated Fund Balance** – The residual fund balance not restricted, committed, or assigned.

X. Liabilities and Receivables

Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days of service.

Receivables that are protected by liens on properties will be pursued through county and state filing procedures.

XI. General Debt Service Funds

The City will manage its General Debt Service Fund (DSF) in accordance with GFOA best practices to ensure the timely payment of debt obligations, safeguard financial stability, and maintain credit quality.

a. The City will maintain a prudent fund balance in the DSF to ensure debt payments are made on time.
b. In alignment with GFOA guidance, the fund balance should be no less than the amount needed to cover the next debt service payment due, with a target of maintaining reserves equal to 100% of the following year’s debt service requirements, unless otherwise restricted by bond covenants.
c. Ad valorem tax levies, transfers, and other pledged revenues will be structured to provide full coverage of annual debt service requirements.
d. Collections will be monitored regularly to ensure sufficiency and reliability.

2. **Debt Issuance and Affordability**

a. New debt will be structured to match the City's long-term capital needs, repayment capacity, and revenue strength.
b. The City will use multi-year financial forecasting and debt affordability analysis to ensure sustainability of the DSF.

3. **Transparency and Reporting**
   a. The DSF will be included in the annual budget, audited financial statements, and periodic financial reports to ensure transparency.
   b. Debt service schedules will be updated annually and provided to the governing body.

Policy Review and Amendment

- This policy will be reviewed at least once every **two years** as part of the City's overall fiscal and budget policy review, or more frequently if significant changes occur in financial conditions, legal requirements, or GFOA best practice recommendations.
- The City Manager and Finance Director will recommend updates or amendments as needed to ensure the policy remains consistent with industry standards, rating agency expectations, and the City's financial objectives.
- All amendments to this policy must be formally adopted by the City Council.

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: August 25, 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Finance

Prepared by: Elizabeth Myers

Budgeted Amount: $ 0

Date Prepared: August 17, 2026

Exhibits: Investment Policy

Subject

Investment Policy

Recommendation

Staff recommends that the City Council approve the Investment Policy and draft resolution.

Discussion

Staff is recommending adoption of the investment policy. At this time, we are not making any recommendations for changing it from the previous year.

Also included is a resolution to approve the policy as presented.

Approval By

	Signature	*Date*
Department Head	Elizabeth Myers	8/17/26
City Administrator	Tracie Hlavinka	8/17/2026

Resolution No. 2026-R-578

A RESOLUTION OF THE CITY OF JONESTOWN, TEXAS APPROVING AN INVESTMENT POLICY

WHEREAS, the Jonestown City Council has reviewed the City's Investment Policy for Fiscal Year 2026-27; and

WHEREAS, there is a continuing need to invest and reinvest the City's funds in order to manage properly the fiscal affairs of the City and to comply with other pertinent resolutions and ordinances of the City; and

WHEREAS, The Public Funds Investment Act as amended (the "Act") authorizes the City to invest and reinvest its available funds in authorized investments; and

WHEREAS, the Act requires the City to adopt a written investment policy regarding the investment of its funds, designating investment officers to carry out investment policies, and make various provisions related thereto: now therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF JONESTOWN, TEXAS:

That the attached Investment Policy, for the City of Jonestown, Texas, is hereby approved and adopted.

PASSED AND APPROVED on this 10th day of September 2026.

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, City Secretary

City of Jonestown
Investment Policy

It is the policy of the City of Jonestown (the "City") to invest public funds in a manner consistent with the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act") which places priority in the following order: preservation and safety of principal; liquidity; and yield.

There is a need to invest and reinvest City funds in order to manage properly the fiscal affairs of the City. The intent of the City is to protect its assets, obtain a reasonable yield based on cash flow needs, and comply with all statutes. The earnings from the portfolio are to be used for public purposes.

The Act, as amended, authorizes the City to invest and reinvest its available funds in authorized investments, and the Act requires the City to adopt a written investment policy regarding the investment of its funds, designating investment officers to carry out said investment policies, and make various provisions related thereto.

The City's investment policy shall be reviewed and adopted by the City Council on an annual basis. A written resolution approving that review and detailing any changes to the policy from the review will be passed and recorded. Updated council approved investment policies should be provided to the city's authorized firms including the city's depository and Local Government Investment Pools.

Section 1. Investment Standard.
The City's investment policy shall require that all City funds not immediately needed for operating and administrative expenses be continually invested in one or more of the hereinafter specifically authorized investments under terms and conditions, and for maturities, which are consistent with the City's financial objectives, strategies, and requirements.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived.

Section 2. Investment Objectives.
Investments shall be made in a manner that will provide the maximum security of principal invested. Policy limits and diversification of the portfolio are established to protect liquidity for daily cash flow needs. The receipt of a reasonable market rate of return will be secondary to the requirements for safety and liquidity. The portfolio shall be designed with the objective of regularly meeting or exceeding the average return on thirteen-week Treasury bills. This is considered a benchmark for riskless investment transactions.

The investment objectives of the City, in order of priority, are (i) the safety of principal to preserve capital, (ii) liquidity for timely payment of debts with due regard for unforeseeable circumstances, and (iii) a yield representative of market conditions, consistent with the judgment and care that a person of prudence, discretion, and intelligence would exercise in the management of that person's own affairs, not for speculation but for investment.

Section 3. Investment Strategies.
Investment of the City's financial assets shall utilize the following strategies:

(a) Investments above the core of the General Fund, Special Revenue Fund(s), and the Enterprise Fund shall be highly liquid to assure anticipated cash requirements are met. The core is defined as money reasonably expected to exceed current cash flow requirements. The core may be invested as authorized in Section 4 of this policy. The primary investment strategy for these operating funds is to assure that cash flows are matched with adequate investment liquidity. A secondary strategy is to maintain a portfolio, which will experience minimum volatility during economic cycles. These funds shall not have an investment with a stated maturity greater than sixteen months.

(b) Investments for Capital Project Fund(s) shall primarily be to assure that anticipated payment dates for contractual obligations are matched with adequate investment liquidity.

(c) Investment for Bond Funds are controlled by their ordinance, resolution or indenture, and Federal and State law. Bond documents must be examined for each issue, for potential differences with this policy concerning investment instruments, maximum maturity or average life restrictions, call dates or sinking fund redemptions, and applicable arbitrage yields and rebate liability. Provisions contained in the bond documents will supersede provisions of this policy.

(d) Investment of the Debt Service Fund(s) shall be made with the primary purpose of matching investment maturities with debt service payment requirements. Investments purchased shall not have a stated final maturity date which exceeds the corresponding debt service payment date.

Section 4. Authorized Investments.
The financial assets of the City may be invested and reinvested in any of the following types of investments:

(a) direct obligations of the United States which have maturities not to exceed two (2) years that are backed by the full faith and credit of the United States Government (Treasury Bills). It will be the policy of the City that all Treasury Bills shall be purchased using the "Delivery vs. Payment" method through the Federal Reserve System. By so doing, City funds are not released until the City has received, through the Federal Reserve wire, the securities being purchased.

(b) certificates of deposit maturing in twenty-four (24) months or less issued by a state or national bank which is a member of the FDIC and a main office or branch office in this state having capital and surplus of not less than $50 million, provided that any amount in excess of FDIC limits shall be secured by the pledge of obligations of the US Government and its instrumentalities; and,

(c) Local Government Investment Pools that do not invest in commercial paper , which meet the requirements of Sec. 2256.016 through Sec. 2256.018 of the Act with a maximum average dollar-weighted maturity not to exceed ninety (90) days and a rating of no less than AAA or AAAm by one of the nationally recognized rating agencies.

(d) FDIC insured or collateralized interest bearing money market accounts from any FDIC insured bank in Texas.

An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have a minimum rating. The Investment Officer shall take all prudent measures that are consistent with the City's investment policy to liquidate the investment(s) that does not have the minimum rating (2256.021). In accordance with Section 2256.005(b), the Investment Officer shall monitor rating changes in current investments by keeping a monthly record of ratings issued by nationally recognized rating agencies.

Section 5. Investment Officers.

(a) The City Manager and Finance Director are each designated as Investment Officers of the City and authorized and directed to be responsible for the investment of City funds. The concurrence of the City Manager shall be required for all investments. Under normal conditions, all investments in Local Government Investment Pools, shall be deemed to have the concurrence of the Finance Director and City Manager. The Investment Officers are authorized and directed to deposit, withdraw, invest, transfer and manage available City funds consistent with the provisions hereof. The authority granted herewith is valid and effective until rescinded by the City in writing, or the termination of the officer's employment with the City.

(b) The Investment Officers shall comply with the training requirements contained in Sec. 2256.008 of the Act wherein each Investment Officer shall attend at least ten (10) hours of investment training, related to their responsibilities, from an independent source within eighteen (18) months after assuming duties. The City Manager and Finance Director are required to receive at least ten (10) PFIA hours of education every two fiscal years. Training shall include education in investment controls, security risks, strategy risks, and market risks and any other topics as required by the Act.

(c) A monthly accounting of each of the investment transactions and compilation of all invested City funds which includes sufficient information to identify all investments, their maturity, yield and price, the Investment Report, shall be signed by the Investment Officers. The Investment Officers shall submit quarterly reports comprised of the prior three months Investment Reports, together with the Local Government Investment Pool details to the Council of the City as prescribed by Section 2256.023 of the Act. In conjunction with its annual audit, the Auditor shall perform a compliance audit of adherence to the City's investment policies.

(d) An Investment Officer (i) who has a personal business interest with any entity seeking to sell an investment to the City or (ii) who is related by blood or marriage within the second degree to a person seeking to sell an investment to the City, shall file a statement disclosing the same information as required by Section 2256.005(i) of the Act. Investment officers and any person involved in the investment process shall refrain from personal and business activities involving any of the City's custodians, depositories, or investment advisors which may influence the officer's ability to conduct their duties in an unbiased manner.

(e) Investment Officers may authorize the purchase or sale of an authorized investment orally, in writing, electronically, or by a combination thereof, and shall obtain a safekeeping receipt of investments and place the same in the City's records. Investments shall be made with judgement and care – under circumstances then prevailing – which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person", which means the officer may not be an expert but is obligated to act responsibly and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. It is the policy of the City that the Investment Officers perform their duties in accordance with the policies and procedures set forth in this policy. The Investment Officers of the City shall be personally indemnified in the event of investment loss provided the Investment Policy is followed.

(f) All investments which are not Local Government Investment Pools or 100% U. S. Treasury obligations and all investments with maturities exceeding 180 days shall require the concurrence of the Mayor and City Manager.

(g) Not less than three quotes shall be obtained for any proposed investments in excess of $100,000 which are not placed in 100% U. S. Treasury Obligations or Local Government Investment Pools or which have maturities exceeding 180 days.

Section 6. Investment Marketing Agents.
A copy of this Resolution shall be presented to any person seeking to sell an authorized investment to the City, and the registered principal of the entity such person represents shall execute a written instrument complying with the provisions of Sec. 2256.005(k) of the Act. The Investment Officers may not purchase securities from a person or entity who has not delivered said instrument.

Section 7. Incumbency Certificate.
The City shall issue, and update as necessary, an Incumbency Certificate specifying the persons who are its Investment Officers. Any entity dealing with the City may continuously rely on this policy and the persons named in the Incumbency Certificate unless and until they receive written notification of any amendment to this policy or change in the persons authorized to act for the City. No entity shall be liable for any action taken pursuant to the provisions of this policy or the

instructions of the persons named in the latest Incumbency Certificate by the City until written notification of a change therein is received.

Section 8. Pledged Collateral
Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code, for all public Texas funds deposits. Collateral ensures adequate protection of City money deposited in the financial institution designated by the City to hold the deposits of public money. The Finance Department reviews, tracks, and reconciles collateral pledged by the financial institution to secure public deposits. Both proposed and current pledged collateral are continuously evaluated for compliance with all applicable statutes, policies, and depository and custodial agreements. Pledged securities are monitored to assure that acceptable, valid, and marketable instruments secure public funds at all times.

Deposits of city money may be secured by securities of the United States, its agencies or instrumentalities which shall be accepted at market value. Collateral on deposits which exceed the FDIC coverage shall be held in a third party safekeeping institution. An Investment Officer shall obtain a written list of securities pledged to the City and is authorized to release or permit the substitution thereof as long as the City Manager concurs.

Section 9. Depository
At least every five years, a banking services depository shall be selected through a competitive Request For Proposal (RFP) in accordance with the Texas Local Government Code Section 105. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and collateralization by the institutions shall be considered. If securities require safekeeping, the RFP will request information on safekeeping services. The depository contract will be proofed for collateral if balances exceed the FDIC insurance balance.

All time and demand deposits in any depository of the City shall be insured or collateralized at all times in accordance with this policy.

Other banking institutions from which the City may purchase certificates of deposit will also be designated as a depository for depository/collateral purposes. All depositories will execute a depository agreement and have the Bank's Board or Bank Loan Committee pass a resolution approving the agreement if collateral is required.

Section 10. Cash Flow Forecasting

The Finance Director shall establish a system of internal controls which will be reviewed annually with the independent auditor of the City. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees or counter-parties.

As an internal control, cash flow forecasting is designed to protect and sustain cash flow requirements for the City. Supplemental to the financial and budgetary systems, the Finance Director will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes. Cash flow analysis will include the historical researching and monitoring of specific revenues and expenditures to obtain overall cash position and patterns.

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: September 10, 2026

Agenda Item Number: (City Secretary's Use Only)

Department: Administration

Prepared by: Sandra Barton

Budgeted Amount: $5000.00

Date Prepared: August 17, 2026

Exhibits Election Agreement with Travis County

Subject

Discussion and possible action to approve an Election Agreement between Travis County and the City of Jonestown

Recommendation

Staff recommends approval of the Election Agreement with Travis County to conduct the November 3, 2026, General Election.

Discussion

The City of Jonestown will be conducting a November 3, 2026, General Election as the City Secretary has received two new candidate applications for positions on the City of Jonestown City Council.

Approval By

	Signature	*Date*
Department Head	Sandra Barton Digitally signed by Sandra Barton Date: 2026.08.17 11:10:08 -05'00'	
City Administrator	Tracie Hlavinka	8/17/2026

ELECTION AGREEMENT BETWEEN TRAVIS COUNTY AND THE CITY OF JONESTOWN

Pursuant to Chapter 31, Subchapter D, Chapter 123, and Chapter 271 of the Texas Election Code and Chapter 791 of the Texas Government Code, Travis County (the “County”) and City of Jonestown (“Participating Entity”) enter into this agreement (this “Agreement”) for the Travis County Clerk, as the County’s election officer (the “Election Officer”), to conduct the Participating Entity’s elections, including runoffs, and for the Participating Entity’s use of the County’s current or future-acquired election equipment for any voting system that the County adopts, as authorized under Title 8 of the Texas Election Code, for all Participating Entity elections. The purpose of this Agreement is to maintain consistency and accessibility in voting practices, polling places, and election procedures in order to best assist the voters of the Participating Entity.

Section 1. GENERAL PROVISIONS

(A) Except as otherwise provided in this Agreement, the term “election” refers to any Participating Entity election, occurring on any uniform election date prescribed by the Texas Election Code or a primary election date, along with any resulting runoff, if necessary, within all Participating Entity’s territory located in Travis County. If a runoff is necessary, to the extent the date is not already set by statute, the Participating Entity shall work with the Election Officer to determine a mutually acceptable run-off date. In the event that the Participating Entity and the Election Officer do not agree on a run-off date, the Participating Entity agrees to the run-off date selected by the Election Officer.

(B) If the Participating Entity determines it is necessary to conduct an election during a time other than that specified in Section 1(A), the Election Officer and a representative designated by the Participating Entity will meet as soon as possible thereafter to determine the feasibility of the Election Officer conducting such an election. If both parties agree that the Election Officer will administer the election, the new election will be based on all other applicable provisions of this Agreement except provisions that are inconsistent and cannot be feasibly applied.

(C) Except as otherwise provided in this Agreement:

(1) The term “Election Officer” refers to the Travis County Clerk;
(2) The term “precinct” means all voter registration precincts in the territory of the Participating Entity located within Travis County;
(3) The term “election services” refers to services used to perform or supervise any or all of the duties and functions that the Election Officer determines necessary for the conduct of an election; and

(4) The term “cost for election services” includes the costs for personnel, supplies, materials, or services needed for providing these services and an administrative fee as permitted by the Texas Election Code but does not refer to costs relating to the use of the voting equipment.

(D) Except as otherwise provided in this Agreement, the cost for “use of voting equipment” for a particular election is the amount the County will charge the Participating Entity for use of the County’s voting equipment in use at the time of that election.

(E) The Participating Entity agrees to commit the funds necessary to pay for all election-related expenses for Participating Entity elections in accordance with this Agreement.

(F) The Election Officer has the right to enter into agreements with other entities at any time, including during the dates listed in Section 1(A).

(G) As a condition for providing election services and equipment usage, the Election Officer may require authorities of political subdivisions holding elections on the same day in all or part of the same territory to enter into a joint election agreement as authorized in Chapter 271 of the Texas Election Code, and the Participating Entity agrees to enter into any joint election agreement required by the County.

SECTION 2. PARTICIPATING ENTITY’S USE OF VOTING EQUIPMENT; DUTIES OF THE ELECTION OFFICER AND OF THE PARTICIPATING ENTITY

The County shall make available to the Participating Entity the County’s current voting system and any future-acquired voting system as authorized under Title 8 of the Texas Election Code, subject to restrictions and conditions imposed by the Election Officer to ensure availability of the equipment for County-ordered elections, primary elections, special elections, and subsequent runoff elections, if applicable. The Election Officer may also impose restrictions and conditions to protect the equipment from misuse or damage.

SECTION 3. APPOINTMENT OF ELECTION OFFICER

(A) The Travis County Election Officer (“Election Officer”) is appointed to serve as the Participating Entity’s Election Officer and Early Voting Clerk to conduct the Participating Entity’s elections described in Section 1.

(B) As the Participating Entity’s Election Officer and Early Voting Clerk, the Election Officer shall coordinate, supervise, and conduct all aspects of administering voting in Participating Entity elections in compliance with all applicable laws, subject to Section 3(C) below.

(C) The Participating Entity shall continue to perform those election duties listed in (1) through (6) below and any other election duties, such as receipt of candidate applications, that are not allowed to be delegated to another governmental entity:

(1) Preparing, adopting, and publishing all required election orders, including orders for appointment of central counting station personnel, early voting ballot board personnel, and signature verification personnel in elections where needed, resolutions, notices, and other documents, including bilingual materials, evidencing action by the governing authority of the Participating Entity necessary to the conduct of an election, except that:

a. The Election Officer does not provide newspaper notices on behalf of the Participating Entity with respect to a specific election.

b. With respect to each debt obligation election the Election Officer conducts for the Participating Entity pursuant to this Agreement:

i. The Election Officer, after receiving from the Participating Entity a copy of the debt obligation election order, shall post the notice required by and in accordance with Texas Election Code Section 4.003(f)(1) on election day and during early voting by personal appearance, in a prominent location at each polling place;

ii. The Election Officer shall provide written confirmation to the Participating Entity that the debt obligation election order was posted in accordance with Texas Election Code Section 4.003(f)(1); and

iii. The Participating Entity shall pay any applicable expenses incurred by the Election Officer that directly relates to the posting required by Texas Election Code Section 4.003(f)(1).

(2) Preparing the text for the Participating Entity's official ballot in English and Spanish and any other languages as required by law;

(3) Providing the Election Officer with a list of candidates or propositions showing the order and the exact manner in which the candidates' names and the propositions are to appear on the official ballot;

(4) Conducting the official canvass of a Participating Entity election;

(5) Administering the Participating Entity's duties under state and local campaign finance laws;

(6) Filing the Participating Entity's annual voting system report to the Secretary of State as required under Texas Election Code Chapter 123.

(D) The Participating Entity shall also be responsible for proofing and attesting to the accuracy of all ballot language, including any required language translations, and format information programmed by the County. This includes any information programmed for use with the audio or tactile button features of the equipment. The Participating Entity may also monitor and review all logic and accuracy testing and mandatory tabulations. The Participating Entity will complete its duties within timeframes as prescribed by the County. If the Participating Entity finds any discrepancies or concerns, it will immediately report them to the Election Officer and work with her to resolve any issues so that final approval can be reached. The Participating Entity shall be responsible for any and all actual costs associated with correcting the ballot and ballot programming if the error is discovered after the Participating Entity has signed off on its final proof containing the error.

(E) The City Secretary will assist the County whenever possible when the conduct of the election requires assistance from Participating Entity departments and staff. The City Secretary will serve as the Regular Early Voting Clerk for the Participating Entity to receive requests for applications for early voting ballots and forward these applications to the Joint Early Voting Clerk. The City Secretary will serve as the Custodian of Records for the Participating Entity to complete those tasks in the Texas Election Code that the Election Officer will not perform.

SECTION 4. ELECTION WORKERS AND POLLING PLACES

(A) For presentation to the governing body of the Participating Entity, the County shall provide a list containing the locations, times, and dates of early voting polling places suitable for consideration and adoption by the governing body in accordance with Texas Election Code Chapter 85.

(B) The Election Officer will assume the responsibility for recruiting election personnel; however, if by the 5th day before the Election, the Election Officer reports vacancies in positions for election judges, alternate judges, election day clerks, early voting ballot board, receiving substation clerks, or any other key election personnel, the Participating Entity shall provide emergency personnel in these positions.

(C) The Election Officer shall notify each of the election judges and alternates of their appointment and the eligibility requirements that pertain to them and to the selection of Election Day clerks. Included in this notification will be the number of clerks that each precinct should have in addition to the election judge and alternate judge. The election judges and/or the alternates are responsible for recruiting and supervising their clerks.

(D) All election workers must agree to attend training sessions as determined by the Election Officer. Costs for these training sessions and compensation for attendees will be included as part of the election services costs.

(E) During any election and any subsequent runoff election that involves entities in addition to the Participating Entity, the Election Officer will work with all parties to find a plan that can be agreed upon regarding the designation of polling places. If agreement cannot be reached, the Election Officer will resolve the differences. In all cases, the Election Officer has sole discretion to determine whether polling place changes are necessary.

SECTION 5. PAYMENTS FOR ELECTION SERVICES

(A) Costs and payments for the use of voting equipment are addressed separately in Section 6 of this Agreement.

(B) Requests for Election Services. For each election the Participating Entity desires the Election Officer to conduct, the Participating Entity must submit a written request to the Election Officer that describes the general nature of the election and specifies the date of the election.

(C) Cancellations. On or before 11:59 p.m. on the 68th day before an election for which the Participating Entity has requested election services, the Participating Entity shall notify the Election Officer as to whether the Participating Entity anticipates the cancellation of its election, and on or before 11:59 p.m. on the 60th day before the election the Participating Entity shall notify the Election Officer as to whether the Participating Entity will cancel that election. If the Election Officer receives written notice from the Participating Entity on or before 11:59 p.m. of the 60th day before an election that the Participating Entity's election will be cancelled in accordance with Subchapters C and D of Texas Election Code Chapter 2, the Contracting Officer shall only be entitled to receive the actual expenses incurred before the date of cancellation in connection with the election and an administrative fee of $100.

(D) Notice, Cost Estimate, Initial Invoicing, and Initial Payment.

(1) Notwithstanding the provisions in Section 9(B), the County and the Participating Entity agree that notice under Section 5 can be provided via email. The following email address will be used for email communications to or from the County pursuant to Section 5: elections@traviscountytx.gov, with a copy to ElectionEntities@traviscountytx.gov. The Participating Entity has designated the City Secretar as the Participating Entity's representative for sending and receiving email communications under Section 5, and the Participating Entity designates the following email address as the

Participating Entity's email address for sending and receiving email communications pursuant to Section 5: sbarton@jonestowntx.gov

(2) Initial Cost Estimate. On or before the 60th day before an election for which the Participating Entity has requested election services, the Election Officer will mail and/or email the Participating Entity a cost estimate for conducting the election. The cost estimate will include an administrative fee that is equal to 10% of the total estimated cost of conducting the Participating Entity's election, excluding the costs of voting equipment. In the event of a joint election, the cost estimate will reflect that election costs will be divided on a pro rata basis among all entities involved in the election in the manner set forth in this Section 5. The proportional cost for the Election Officer to conduct each participating entity's election will be calculated by dividing the number of registered voters in the territorial jurisdiction of each participating entity by the total number of registered voters for all of the participating entities involved in the joint election and multiplying that quotient by the total cost of the election. The product of these numbers is the pro rata cost share for each participating entity. The Participating Entity acknowledges and understands that if any other participating entity listed in the cost estimate cancels its election, each remaining participating entity's pro rata cost (including the Participating Entity's pro rata cost share) will result in a proportionate cost increase.

(3) Initial Invoice and Initial Payment. Along with the initial cost estimate, the Election Officer will also include an initial invoice for the Participating Entity to pay 60% of the initial cost estimate. The Participating Entity must pay the County the amount specified in each invoice no later than 30 days after the Participating Entity's receipt of the invoice.

(4) Runoff Elections. For each runoff election the Participating Entity has requested that the Election Officer conduct, the Participating Entity must make a payment equal to 60% of the projected costs for the runoff election no later than three business days after receiving that cost estimate from the Election Officer. The projected share of election costs will include an administrative fee that is equal to 10% of the total estimated cost of conducting the Participating Entity's runoff election, excluding the costs of voting equipment.

(5) Each party may change its respective email addresses for email communications under this Section 5, without the need to amend this Agreement, by sending notice to the other party in accordance with Section 9(B).

(F) Final Accounting and Final Invoice. The County will send the Participating Entity a final invoice of election expenses not later than 90 days after an election unless the Election Officer notifies the Participating Entity during that 90-day period following the election that the Election Officer requires additional time to send a final invoice to the Participating Entity. The final invoice will include a listing of additional costs incurred at the Participating Entity's behalf and specify the total payment due from the Participating Entity for any unpaid portion of the Participating Entity's costs.

(1) Within 30 days after receipt of an election cost invoice setting forth the Election Officer's actual contract expenses and charges incurred in the conduct of the election, the Participating Entity shall pay the Election Officer the balance due on each final invoice no later than 30 days after the Participating Entity's receipt of that invoice.

(2) A refund may be due from the County to the Participating Entity if the final costs are lower than the amount already paid by the Participating Entity or if, at the end of the calendar year, the County Auditor's Office makes adjustments to the election workers' payroll and the amount already paid by the Participating Entity for election worker payroll costs exceeds the payroll amounts calculated by the County Auditor's Office.

(G) The Participating Entity shall promptly review an election invoice and any supporting documentation when received from the County. The Participating Entity may audit, during the County's normal business hours, relevant County election or accounting records upon reasonable notice to the County. The Participating Entity shall pay the entire final invoice or the undisputed portion of the final invoice not later than the 30th day after receiving the invoice. Failure by the Participating Entity to timely pay an invoice in full may impact the Election Officer's participation in future elections with the Participating Entity.

SECTION 6. PAYMENTS FOR USE OF VOTING EQUIPMENT

(A) The Election Officer shall conduct elections using a voting system certified by the Secretary of State in accordance with the Texas Election Code and that has been approved for use by the Travis County Commissioners Court unless otherwise agreed upon by the Participating Entity, the Travis County Clerk, and the Travis County Commissioners Court.

(B) The Participating Entity shall make payments to Travis County as consideration for the use of the County's voting equipment.

(1) For each election the Election Officer conducts for the Participating Entity after January 1, 2026, through January 1, 2027, the Participating Entity shall pay (a) the sum of 5% of the cost of the electronic voting system equipment installed at a polling place and 5% for each unit of other electronic equipment used by the Travis County Clerk's Office to conduct the election or provide election services, if the sum is greater than $100.00, and (b) $100.00 if the sum described in (a) is $100.00 or less.

(2) In this Agreement "other electronic equipment" includes ballot marking devices, ballot scanners, ballot printers, ballot tabulators, electronic pollbooks, and ballot programming software.

(C) Payment by the Participating Entity to the County for voting equipment is due no later than 30 days after the Participating Entity's receipt of an invoice from the County.

(D) If the County acquires additional equipment, different voting equipment, or upgrades to existing equipment during the term of this Agreement, the charge for the use of the equipment may be renegotiated.

SECTION 7. ADDITIONAL EARLY VOTING LOCATIONS

(A) All of the Participating Entity's voters within Travis County will have access to all the Travis County Early Voting sites in each election at no additional cost.

(B) If the Participating Entity desires to have one or more early voting sites that are in addition to those sites the Election Officer has already selected for a specific election, the Participating Entity must submit the request to the Election Officer no later than 60 days before the election. The Election Officer will work with the Participating Entity to explore whether adding the location is appropriate for that election. Notwithstanding any provision to the contrary, the Election Officer has sole discretion to determine whether to provide any additional early voting sites requested by the Participating Entity.

(C) If the Election Officer agrees that adding a proposed location is appropriate for that election, the Election Officer will thereafter provide a written estimate to the Participating Entity that sets forth the estimated cost for providing the additional early voting location(s) and the deadline by which the cost estimate must be paid. The Participating Entity will be responsible for the full cost of the additional site(s) that is being requested. If after receiving the cost estimate, the Participating Entity desires to move forward with having the additional early voting location(s), the Participating Entity will notify the Election Officer and include payment of the cost estimate with the Participating Entity's notice to the Election Officer no later than the deadline specified in the Election Officer's cost estimate.

SECTION 8. COMMUNICATIONS

(A) The Participating Entity and the Election Officer shall each designate a member of their staff to serve as the primary contact for the respective offices under this Agreement and provide the name and contact information for that individual to the other party. Each party may change their designated staff members by sending notice to the other party without the further need to amend this Agreement.

(B) Throughout the term of this Agreement, the Participating Entity and the County will engage in ongoing communications on issues related to Participating Entity elections, the use of County's voting equipment, and the delivery of services under this Agreement and, when necessary, the County Clerk, Elections Division staff members, and other election workers shall meet with the Participating Entity to discuss and resolve any problems which might arise under this Agreement.

(C) The Election Officer shall be the main point of media contact for election information related to election administration. The Participating Entity designates the City Secretary to serve as the main point of contact for media inquiries related to the content of the Participating Entity's ballot or candidates.

SECTION 9. MISCELLANEOUS PROVISIONS

(A) Amendment/Modification. Except as otherwise provided, this Agreement may not be amended, modified, or changed in any respect whatsoever, except by a further Agreement in writing and duly executed by the parties hereto. No official, representative, agent, or employee of the County has any authority to modify this Agreement except pursuant to such expressed authorization as may be granted by the Commissioners Court of Travis County, Texas. No official, representative, agent, or employee of the Participating Entity has any authority to modify this Agreement except pursuant to such expressed authorization as may be granted by the governing body of the Participating Entity. Dyana Limon-Mercado, Travis County Clerk (or her successor), may propose necessary amendments or modifications to this Agreement in writing in order to conduct a joint election smoothly and efficiently, except that any such proposals must be approved by the Commissioners Court of the County and the governing body of the Participating Entity.

(B) Notice. Unless otherwise provided herein, any notice to be given hereunder by any party to the other shall be in writing and may be affected by personal delivery, by certified mail, or by common carrier. Notice to a party shall be addressed as follows:

CITY OF JONESTOWN
18649 FM 1431
SUITE 4A
JONESTOWN, TX 78645

TRAVIS COUNTY
Honorable Dyana Limon-Mercado, Travis County Clerk (or her successor)
1000 Guadalupe Street, Room 222
Austin, Texas 78701

Cc: Honorable Delia Garza, Travis County Attorney (or her successor)
314 West 11th Street, 5th Floor
Austin, Texas 78701

Notice by hand-delivery is deemed effective immediately, notice by certified mail is deemed effective three days after deposit with a U.S. Postal Office or in a U.S. Mail Box, and notice by a common carrier, is deemed effective upon receipt. Each party may change the address for notice to it by giving notice of such change in accordance with the provisions of this Section. When notices by email are permitted by this Agreement, (1) the notice is deemed effective upon the day it is sent if the email is received before 5:00 p.m. on a business day; (2) the notice is deemed effective on the first business day after the email was received if the email was received after 5:00 p.m. on a business day or anytime on a Saturday or Sunday. In this Agreement, “business day” means any weekday that is not a holiday designated by the Travis County Commissioners Court.

(C) Force Majeure. In the event that the performance by the County of any of its obligations or undertakings hereunder shall be interrupted or delayed by any occurrence not occasioned by its own conduct, whether such occurrence be an act of God or the result of war, riot, civil commotion, sovereign conduct, or the act or condition of any persons not a party hereto or in privity thereof, then it shall be excused from such performance for such period of time as is reasonably necessary after such occurrence to remedy the effects thereof.

(D) Venue and Choice of Law. The Participating Entity agrees that venue for any dispute arising under this Agreement will lie in the appropriate courts of Austin, Travis County, Texas. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas and the United States of America.

(E) Entire Agreement. This Agreement contains the entire agreement of the parties relating to the rights herein granted and the obligations herein assumed and also supersedes all prior agreements, including prior election services contracts and prior agreements to conduct joint elections. Any prior agreements, promises, negotiations, or representations not expressly contained in this Agreement are of no force or effect. Any oral representations or modifications concerning this Agreement shall be of no force or effect, excepting a subsequent modification in writing as provided herein.

(F) Severability. If any provision of this Agreement is found to be invalid, illegal or unenforceable by a court of competent jurisdiction, such invalidity, illegality or unenforceability shall not affect the remaining provisions of this Agreement. Parties to this Agreement shall perform their obligations under this Agreement in accordance with the intent of the parties to this Agreement as expressed in the terms and provisions of this Agreement.

(G) Breach. In the event that Participating Entity or County breaches any of its obligations under this Agreement, the non-breaching party shall be entitled to pursue any and all rights and remedies allowed by law.

(H) Payments from Current Revenues. Payments made by the Participating Entity in meeting its obligations under this Agreement shall be made from current revenue funds available to the governing body of the Participating Entity. Payments made by the County in meeting its obligations under this Agreement shall be made from current budget or revenue available to the County.

(I) Other Instruments. The County and the Participating Entity agree that they will execute other and further instruments, or any documents as may become necessary or convenient to effectuate and carry out the purposes of this Agreement.

(J) Third Party Beneficiaries. Except as otherwise provided herein, nothing in this Agreement, expressed or implied, is intended to confer upon any person, other than the parties hereto, any benefits, rights or remedies under or by reason of this Agreement.

(K) Joint Election Agreements. The County and the Participating Entity expressly understand and acknowledge that each may enter into other joint election agreements with other jurisdictions, to be held on Election Day and at common polling places covered by this Agreement.

(L) Mediation. When mediation is acceptable to both parties in resolving a dispute arising under this Agreement, the parties agree to use a mutually agreed upon mediator, or a person appointed by a court of competent jurisdiction, for mediation as described in Section 154.023 of the Texas Civil Practice and Remedies Code. Unless both parties are satisfied with the result of the mediation, the mediation will not constitute a final and binding resolution of the dispute. All communications within the scope of the mediation shall remain confidential as described in Section 154.053 of the Texas Civil Practice and Remedies Code unless both parties agree, in writing, to waive the confidentiality. Notwithstanding the foregoing, the parties intend to fully comply with the Texas Open Meetings Act and the Texas Public Information Act whenever applicable. The term "confidential" as used in this Agreement has the same meaning as defined and construed under the Texas Public Information Act and the Texas Open Meetings Act.

(M) Addresses for Payments. Payments made to the County, or the Participating Entity under this Agreement shall be addressed to following respective addresses:

Travis County Clerk – Elections Division
P.O. Box 149325
Austin, Texas 78714

City of Jonestown
18649 FM 1431
Suite 4A
Jonestown, TX 78645

(N) Effective Date. This Agreement is effective upon execution by both parties and remains in effect until either party terminates this agreement for any reason upon providing 60 days written notice to the other party.

(O) Reference of Time. All times referenced in this Agreement are to Central Time, and in all instances, the time-stamp clock used by the Travis County Clerk's Office at 5501 Airport Boulevard in Austin, Texas is the official clock for determining the correct time.

(P) Signatures. The individuals below have been authorized to sign this Agreement.

IN TESTIMONY WHEREOF, the parties hereto have executed this Agreement in multiple copies, each of equal dignity, and this Agreement takes effect on the date it is fully executed by the Participation Entity, the Travis County Judge (on behalf of the Travis County Commissioners Court), and the Travis County Clerk.

[Signatures on following page]

CITY OF JONESTOWN

BY: ______________________________
Paul Johnson
Mayor

DATE: ______________________________

TRAVIS COUNTY

BY: ______________________________
Dyana Limon-Mercado (or her successor)
County Clerk

DATE: ______________________________

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: September 10, 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Administration

Prepared by: Sandra Barton

Budgeted Amount: $5000.00

Date Prepared: August 17, 2026

Exhibits 2026 Joint Election Agreement

Subject

Discussion and possible action to approve a 2026 Joint Election Agreement for the November 3, 2026 General Election

Recommendation

Staff recommends approval of the 2026 Joint Election Agreement.

Discussion

The City of Jonestown will be conducting a General Election with participating entities.

Under Texas Election Code Section 271.002, political subdivisions of the State of Texas are authorized to hold elections jointly in voting precincts that can be served by common polling places if elections are ordered by the authorities of two or more political subdivisions to be held on the same day in all or part of the same territory.

Approval By

	Signature	*Date*
Department Head	Sandra Barton Digitally signed by Sandra Barton Date: 2026.08.17 11:20:50 -05'00'	
City Administrator	Tracie Hlavinka	08/17/2026

JOINT ELECTION AGREEMENT
FOR NOVEMBER 3, 2026 ELECTIONS

Recitals

1. Travis County (the "County") will be conducting general and special elections for the participating entities (each, a "Participating Entity," and together, the "Participating Entities") listed in Exhibit A, which is attached to and incorporated into this agreement, on November 3, 2026. Each Participating Entity requires elections to be held on November 3, 2026 in those portions the Participating Entity's territory that are located in Travis County.

2. Under Texas Election Code Section 271.002, political subdivisions of the State of Texas are authorized to hold elections jointly in voting precincts that can be served by common polling places if elections are ordered by the authorities of two or more political subdivisions to be held on the same day in all or part of the same territory.

3. Texas Government Code Chapter 791 authorizes local governments to contract with one another and with state agencies for various governmental functions, including those in which the contracting parties are mutually interested.

4. It would benefit the County, the Participating Entities, and their respective citizens and voters to hold the elections jointly in the election precincts that common polling places can serve.

Pursuant to Texas Election Code Sections 271.002 and 271.003 and Texas Government Code Chapter 791, this Joint Election Agreement is entered into by and between Travis County, a political subdivision of the State of Texas acting by and through the Travis County Commissioners Court, and the Participating Entities, each acting by and through their respective governing bodies.

I. Scope of Joint Election Agreement

This agreement covers conducting the November 3, 2026 General and Special Elections for the Participating Entities. The Participating Entities will hold these elections on November 3, 2026 ("Election Day") jointly for the Participating Entities' voters who reside in Travis County. This agreement also covers any General and Special Election runoffs, if necessary.

II. Election Officer

The Participating Entities hereby appoint the Travis County Clerk, the election officer for Travis County, as the election officer to perform or supervise the County's duties and responsibilities involved in conducting the joint election covered by this agreement.

III. Early Voting

Each of the Participating Entities agrees to conduct its early voting jointly. Each of the Participating Entities appoints the Travis County Clerk, the early voting clerk for Travis County, as the early voting clerk for the joint election. Early voting for the Participating Entities will be conducted at the dates, times, and locations as selected by the Election Officer and authorized and ordered by the governing body of each Participating Entity.

A. <u>County Responsibilities</u>

1. The County will provide to the governing body of each Participating Entity a list of locations, times, and dates of early voting polling places suitable for consideration and adoption by the governing body, in accordance with Texas Election Code chapter 85. The Election Officer will designate and confirm all Election Day polling place locations.

2. The Travis County Clerk, as the early voting clerk, will be responsible for conducting early voting by mail and by personal appearance for all Travis County voters voting in the joint election. The Travis County Clerk will receive from each Participating Entity's regular early voting clerk applications for early voting ballots to be voted by mail, under Texas Election Code Title 7. The Travis County Clerk will send early voting ballots by mail and receive early voting ballots for early voting by mail. The Travis County Clerk may appoint such deputy early voting clerks as necessary to assist the Travis County Clerk with voting to take place at the early voting locations.

3. The County will determine the number of election workers to hire to conduct early voting in the joint election. The Travis County Clerk will arrange or contract for training for all election workers and will assign all election workers employed for early voting in the joint election. The training of these election workers is mandatory; these individuals will be compensated for their time in training. The County will provide a training facility for election classes to train election workers employed in conducting early voting, including early voting by personal appearance at main and temporary branch early voting polling places, early voting by mail, and other aspects of the early voting program for the joint election. The County will name early voting deputies and clerks employed to conduct early voting.

4. The County will provide and deliver all supplies and equipment necessary to conduct early voting for the joint election, including ballots, election forms, any necessary ramps, utility hook-ups, signs, registration lists and ballot boxes, to early voting polling places. The County will designate and confirm all early voting polling place locations.

5. The County will be responsible for preparing and transporting the electronic voting equipment necessary to conduct early voting. The County will perform all tests of voting equipment as required, including posting notice of equipment testing.

6. Under Election Code sections 66.058 and 271.010, the Participating Entities appoint the Travis County Clerk as the joint custodian of records for the sole purpose of preserving all voted ballots securely in a locked room in the locked ballot boxes for the preservation period that the Election Code requires.

7. The County will receive ballot language in both English and Spanish from each Participating Entity and format the ballots as needed to include these languages. The County will provide each Participating Entity with a final proof of ballot language for approval before printing the ballots. Upon final proof approval, ballots will be printed in an expedited timeframe so as to allow ballot allocations for the ballot mail outs for the Early Voting by Mail Program.

8. A single joint voter sign-in process consisting of a common list of registered voters, and common signature rosters will be used for early voting. A single, combined ballot and any number of ballot boxes required for each election site, as determined by the County, will be used. The County will use an electronic voting system, as defined and described in Texas Election Code Title 8, and agrees to use ballots that are compatible with such equipment.

9. The County will be responsible for facilitating the appointment and operation of the Early Voting Ballot Board. The County will designate a person to serve as the presiding judge for the Early Voting Ballot Board and will provide that information to the governing body of each Participating Entity for entry of an order by that authority appointing this official. The presiding judge for the Early Voting Ballot Board is eligible to serve in this capacity. The presiding judge for the Early Voting Ballot Board will appoint two or more election clerks, and the judge and clerks will comprise the Early Voting Ballot Board and will count and return early voting ballots and perform other duties the Election Code requires of it. This provision applies only in elections that are also countywide elections. In elections that are not also countywide elections, the Participating Entity will be responsible in making the presiding judge and the alternate presiding judge appointment. The Participating Entity will be responsible for these appointments unless the Participating Entity expressly grants to the County that authority. If the Participating Entity does not make the appointments within 45 days of the election, then the County will make those appointments.

10. The County will be responsible for facilitating the appointment and operation of the Signature Verification Committee, if needed. The early voting clerk will issue a written order creating the committee if the early voting clerk determines that a signature verification committee should be appointed or if the clerk receives a petition signed by at least 15 registered voters for the creation of the committee. The early voting clerk will determine the number of members on the committee, providing for a minimum of five (the committee chair and four members), and they will comprise the Signature Verification Committee. The Signature Verification Committee will meet

prior to election day to compare signatures on the applications for ballot by mail to the corresponding carrier envelopes and perform other duties the Election Code requires of it. This provision applies only in elections that are also countywide elections.

In elections that are not also countywide elections, the Participating Entity will be responsible in making these appointments. Not later than the fifth day after the date the early voting clerk issues the order calling for the appointment of a signature verification committee, or not later than October 15 for a committee required on the written request by at least 15 registered voters of the county in the general election for state and county officers, the Participating Entity will be responsible for appointing the members unless the Participating Entity expressly grants to the County that authority. If the Participating Entity does not appoint the members of the Committee by the above deadline, then the County will make those appointments.

B. Participating Entities' Responsibilities

1. Each Participating Entity will appoint a qualified person to serve as the regular early voting clerk for the Participating Entity. The regular early voting clerk for each respective Participating Entity will receive requests for applications for early voting ballots to be voted by mail and will forward in a timely manner, as prescribed by law, any and all applications for early voting ballots to be voted by mail, received in the Entity's office, to the Travis County Clerk.

2. Each Participating Entity will appoint a qualified person to act as custodian of records for the Participating Entity to perform the duties imposed by the Election Code on the custodian of records for its respective entity.

3. Each Participating Entity will provide ballot language for the respective portion of the official ballot to the County in both English and Spanish. The Participating Entity must make any additions, modifications, deletions, or other changes to such ballot contents or language before the Participating Entity's final proof approval. The County will provide the Participating Entity with a final proof of ballot language, as it is to appear on the ballot, for final proof approval. Upon final proof approval, the ballot will be programmed for the voting equipment in an expedited timeframe so as to allow ballot allocations for the printed ballot mail outs for the Early Voting by Mail Program.

IV. Election Day

A. County Responsibilities

1. The County will designate and confirm all Election Day polling place locations for the joint election and will forward such information to the Participating Entities in a timely fashion to allow the governing body of the

respective Participating Entities to enter orders designating such polling places.

2. The County will designate the presiding election judge and the alternate presiding election judge to administer the election in the precinct in which a common polling place is to be used and will forward such information to the Participating Entities to allow the governing bodies of the respective Participating Entities to enter appropriate orders designating such officials before the election. The presiding election judge and alternate presiding election judge must be qualified voters of the Travis County election precinct in which the joint election is held. The presiding election judge for the precinct in which a common polling place is used may appoint election clerks as necessary to assist the judge in conducting the election at the precinct polling place. The alternate presiding election judge may be appointed as a clerk. The alternate presiding election judge may serve as the presiding election judge for the precinct in the presiding election judge's absence. Election judges and clerks will be compensated at the rate established by the County. The Texas Election Code and other applicable laws will determine compensable hours.

3. One set of election officials will preside over the election in the precinct using a common polling place. There will be a single joint voter sign-in process consisting of a common list of registered voters and common signature rosters in the precinct using a common polling place. A single, combined ballot and any number of ballot boxes required for each election site, as determined by the County, will be used. The officer designated by law to be the custodian of the voted ballots for the County will be custodian of all materials used in common in the precinct using a common polling place. The County will use an electronic voting system, as defined and described by Texas Election Code Title 8, and agrees to use ballots that are compatible with such equipment.

4. The County will arrange for training and will provide the instructors, manuals and other training materials deemed necessary for training all judges and clerks. Training for election judges and alternate judges is mandatory, and these individuals will be compensated for their time in training.

5. The County will arrange for election-day voter registration precinct lists for the joint election. The County will determine the amount of election supplies needed for Election Day voting.

6. The County, by and through the County Clerk's Elections Division, and Administrative Operations, will be responsible for preparing and transporting voting equipment and election-day supplies for use on Election Day.

7. The County, by and through the County Voter Registrar, will provide the list of registered voters as needed in the overlapping jurisdictions identified in

the attached exhibits, with designation of registered voters in each Participating Entity, for use at the joint election day polling place on Election Day.

8. The common polling place is designated as the polling place that the County uses. At the common polling place, any number of ballot boxes required for each election site, as determined by the County, will be used for depositing all ballots cast in the joint election. At this polling place, one voter registration list and one combination poll list and signature roster form will be kept for the joint election. The final returns for each Participating Entity and the County will be canvassed separately by each respective Participating Entity. The Travis County Clerk will maintain a return center on Election Day for the purpose of receiving returns from the County. The Travis County Clerk will provide unofficial election results to the qualified individual appointed by each Participating Entity.

9. On Election Day, the Travis County Clerk or the clerk's Elections Division will field all questions from election judges.

10. The County will make available translators capable of speaking English and Spanish to assist Spanish-speaking voters in understanding and participating in the election process in the territory covered by this agreement.

B. Participating Entities' Responsibilities

1. Before Election Day, each Participating Entity will answer questions from the public with respect to the Participating Entity's election during regular office hours of 8:00 a.m. – 5:00 p.m.

2. Each Participating Entity shall keep their office open for election duties for at least 3 hours per day, during regular office hours, on regular business days beginning no later than the 50th day before the date of each general election or by the 3rd day after the date a special election is ordered and ending no earlier than the 40th day after election day.

3. The custodian of records for each Participating Entity will receive returns from the Travis County Clerk on Election Day.

V. Election Night

A. County Responsibilities

1. The County will be responsible for all activities on election night, including setting up a central counting station, coordinating and supervising the results tabulation, coordinating and supervising the physical layout of the

support stations that are the joint election's receiving substations, and coordinating and managing election media coverage.

2. The County is responsible for coordinating the transport of voted ballot boxes to the central counting station.

3. The County will appoint the presiding judge and alternate presiding judge of the central counting station to maintain order at the central counting station, to administer oaths as necessary, to receive sealed ballot boxes, and to perform such other duties that the Texas Election Code requires, and will forward such information to each Participating Entity in a timely fashion to allow the governing body of each Participating Entity to enter appropriate orders designating such election officials before the election. The presiding judge of the central counting station may appoint clerks to serve at the central counting station. In addition, the County will appoint a tabulation supervisor to be in charge of operating the automatic tabulating equipment at the central counting station; an individual to serve as central counting station manager; and an assistant counting station manager to be in charge of administering the central counting station and generally supervising the personnel working at the central counting station. The County will forward such information to each Participating Entity in a timely fashion to allow the governing body of each Participating Entity to enter appropriate orders designating such election officials before the election. This provision applies only in elections that are also countywide elections.

   In elections that are not also countywide elections, the Participating Entity will be responsible in making these appointments. The Participating Entity will be responsible for all appointments unless the Participating Entity expressly grants to the County that authority. If the Participating Entity does not make the appointments within 45 days of the election, then the County will make those appointments.

4. The County will provide the Participating Entities with reasonable space in a public area adjacent to the central counting station at which each Participating Entity may have representatives or other interested persons present during the counting process.

B. <u>Participating Entities' Responsibilities</u>

Other than receiving returns from the Travis County Clerk, the Participating Entities have no role or responsibility on the night of the election.

VI. County Resources

A. The County will provide the Elections Division permanent staff and offices to administer the joint election, under the Travis County Clerk's direction.

B. For early voting, the County will provide a locked and secure area in which voted ballot boxes will be stored until the Early Voting Ballot Board convenes. The County, by and through Administrative Operations, will be responsible for transporting the ballot boxes to the central counting station for the Early Voting Ballot Board.

C. The County will be responsible for providing and maintaining voting equipment and testing any voting equipment as required by the Texas Election Code.

D. The County will process the payroll for all temporary staff hired to conduct the joint election. The payroll processing includes statutory reporting and providing W-2 forms where applicable.

E. The County will conduct early voting as indicated in this agreement.

VII. Joint Election Costs; Payment

A. Concurrently with its submittal of an executed copy of this agreement each Participating Entity must also submit payment via check or ACH, in the amount equal to the deposit identified for that Participating Entity in the Cost Estimate attached as Exhibit B, which is also incorporated into this agreement. The County is under no obligation to conduct a Participating Entity's elections until the County receives that Participating Entity's payment of Cost Estimate. All checks must be made payable to Travis County. This deposit represents approximately 60% of the costs of the Participating Entity's share of the estimated election costs, or $100, whichever amount is greater. The County will submit an invoice to each Participating Entity for the balance of the Participating Entity's actual joint election expenses upon the election's completion. Joint-election expenses include expenses for facilities, personnel, supplies, and training that the County actually incurs for establishing and operating all early voting and election-day activities at the polling place in the joint election territory as well as activities related to tabulating votes, all as reflected on the Cost Estimate. Each Participating Entity will pay the total amount of its invoice no later than 30 days of receiving it.

B. In the event of a recount, the expense of the recount will be borne by the Participating Entity involved in the recount on a pro-rata basis.

C. In the event a Participating Entity cancels its respective election because of unopposed candidates under Texas Election Code Title 1, the Participating Entity will be responsible for its respective share of election expenses incurred through the date that the election is canceled as allocated to the cancelling entity based on the formula in the Cost Estimate, adjusted for the actual expenses incurred by the County through the date of the cancellation. If a Participating Entity cancels its election, the County will recalculate the allocation percentages among the remaining Participating Entities according to the formula used in the Cost Estimate.

D. In the event there are any expenses associated with processing a ballot arising from a write-in candidate, the Participating Entity that received the declaration will bear the expenses.

E. If the Participating Entity desires to establish an early voting polling place, other than those sites the Election Officer has already selected, the Participating Entity must submit the request to the Election Officer no later than 60 days before the election. The Election Officer will work with the Participating Entity to explore whether adding the location is appropriate for that election. Notwithstanding any provision to the contrary, the Election Officer has sole discretion to determine whether to provide any additional early voting sites requested by the Participating Entity.

If the Election Officer agrees that adding a proposed location is appropriate for that election, the Election Officer will thereafter provide a written estimate to the Participating Entity that sets forth the estimated cost for providing the additional early voting location(s) and the deadline by which the cost estimate must be paid, as set forth in Exhibit B. The Participating Entity will be responsible for the full cost of the additional site(s) that is being requested. If after receiving the cost estimate, the Participating Entity desires to move forward with having the additional early voting location(s), the Participating Entity will notify the Election Officer and include payment of the cost estimate with the Participating Entity's notice to the Election Officer no later than the deadline specified in the Election Officer's cost estimate.

VIII. General Provisions

A. <u>Legal Notices</u>

Each of the Participating Entities will be individually responsible for preparing the election orders, resolutions, notices, and other pertinent documents for adoption or execution by its own respective governing board and for all related expenses. The Travis County Clerk will provide each Participating Entity information on changes affecting the Participating Entity's election, such as polling place changes and changes in voting equipment, when such changes are confirmed, verified, or otherwise become known to the clerk's office. Each of the Participating Entities will be individually responsible for posting or publishing election notices and for all related expenses. Each of the Participating Entities further will be individually responsible for election expenses incurred in relation to any polling place that is not a common polling place as designated in this agreement.

B. <u>Communication</u>

Throughout this agreement's term, the Travis County Clerk or the clerk's employee will meet as necessary with the designated representative of each Participating Entity to discuss and resolve any problems that might arise regarding the joint election.

C. Custodian

The Travis County Clerk will serve as the custodian of the keys to the ballot boxes for voted ballots in the joint election.

D. Effective Date

This agreement takes effect upon its complete execution by all Participating Entities and the County. The obligation of each Participating Entity to the County under this agreement will not end until that Participating Entity pays the County its share of the joint election costs.

IX. Miscellaneous Provisions

A. Amendment/Modification of Exhibits A and B

1. The Participating Entities acknowledge and agree that Exhibit A and Exhibit B may be amended to add or remove entities wishing to participate or cease participating in the agreement. The Participating Entities agree to future amendments of Exhibit A and Exhibit B and authorize the County to enter into such amendments without the Participating Entities' having to sign the future amendments. The County agrees to notify all Participating Entities of any amendments to Exhibit A and Exhibit B.

2. Except as otherwise provided, this Agreement may not be amended in any respect whatsoever except by a further agreement in writing, duly executed by the parties to this agreement. No official, representative, agent, or employee of the County has any authority to modify this Agreement except by express authorization from the Travis County Commissioners Court. No official, representative, agent, or employee of any Participating Entity has any authority to modify this agreement except by express authorization from the governing body of the respective Participating Entity. The Travis County Clerk may propose necessary amendments to this agreement in writing in order to conduct the joint election smoothly and efficiently, except that any such proposed amendment must be approved by the Travis County Commissioners Court and the governing body of each respective Participating Entity before the amendment will be effective.

B. Notice

Any notice to be given in this agreement, by any party to the other, must be in writing and delivered personally or by certified mail, return receipt requested, to the proper party at the addresses listed in Exhibit A.

Each party may change the address for notice to it by giving notice of the change under this section's terms.

C. Force Majeure

In the event that the County cannot perform any of its obligations in this agreement or is interrupted or delayed by any occurrence not occasioned by its own conduct, whether it be an act of God, the result of war, riot, civil commotion, sovereign conduct, epidemic, pandemic, or other event declared a disaster (including a disaster declared by the County Judge), or like reason, then the County will be excused from performing for such period of time as is reasonably necessary after such occurrence to remedy its effects.

D. Venue and Choice of Law

The Participating Entities agree that venue for any dispute arising under this agreement will lie in the appropriate courts of Austin, Travis County, Texas. This agreement is governed by and is to be construed under the laws of Texas and the United States of America.

E. Entire Agreement

This agreement contains the parties' entire agreement relating to the rights granted and the obligations assumed in it, and it supersedes all prior agreements, including prior election services contracts relating to each Participating Entity's November 3, 2026 election. Any prior agreements, promises, negotiations, or representations not expressly contained in this agreement are of no force or effect. Any oral representations or modifications concerning this agreement have no force or effect, except a subsequent amendment in writing as this agreement provides.

F. Severability

If any provision of this agreement is found to be invalid, illegal or unenforceable by a court of competent jurisdiction, such invalidity, illegality, or unenforceability will not affect the agreement's remaining provisions; and its parties will perform their obligations under the agreement's surviving terms and provisions.

G. Breach

In the event that any Participating Entity or the County breaches any of its obligations under this agreement, the non-breaching party will be entitled to pursue any and all rights and remedies allowed by law.

H. Payments from Current Revenues

Payments made by the Participating Entities in meeting their obligations under this agreement will be made from current revenue funds available to the governing body of the respective Participating Entity. Payments made by the County in meeting its obligations under this agreement will be made from current revenue funds available to the County.

I. <u>Other Instruments</u>

The Participating Entities agree that they will execute other and further instruments or any documents as may become necessary or convenient to effectuate and carry out this agreement's purposes.

J. <u>Third-Party Beneficiaries</u>

Except as otherwise provided in this agreement, nothing in this agreement, expressed or implied, is intended to confer upon any person, other than the parties to it, any of its benefits, rights, or remedies.

K. <u>Other Joint Election Agreements</u>

The County and the Participating Entities expressly understand and acknowledge that each may enter into other joint election agreements with other political subdivisions, to be held on Election Day and at common polling places covered by this agreement, and that the addition of other political subdivisions as parties to this agreement will require amending Exhibits A and B.

L. <u>Mediation</u>

When mediation is acceptable to both parties in resolving a dispute arising under this agreement, the parties agree to use a mutually agreed upon mediator, or a person appointed by a court of competent jurisdiction, for mediation as described in Texas Civil Practice and Remedies Code section 154.023. Unless both parties are satisfied with the mediation's result, the mediation will not constitute a final and binding resolution to the dispute. All communications within the scope of the mediation will remain confidential as described in section 154.073, unless both parties agree, in writing, to waive the confidentiality. Despite this, the parties intend to fully comply with the Texas Open Meetings Act and the Texas Public Information Act whenever applicable. The term "confidential" as used in this agreement has the same meanings as defined and construed under the Texas Public Information Act and the Texas Open Meetings Act. Notwithstanding any provision to the contrary, nothing in this Agreement requires the County or a Participating Entity to waive any applicable exceptions to disclosure under the Texas Public Information Act.

M. <u>Counterparts</u>

This Agreement may be executed in multiple counterparts, all of which will be deemed originals and with the same effect as if all parties to it had signed the same document. Signatures transmitted electronically by e-mail in a "PDF" format or by DocuSign or similar e-signature service shall have the same force and effect as original signatures. All of such counterparts will be construed together and will constitute one and the same agreement.

TRAVIS COUNTY

BY: ______________________________
Andy Brown
County Judge

Date: ______________________________
Dyana Limon-Mercado
County Clerk

PARTICIPATING ENTITIES

Name of Participating Entity	_City of Jonestown________
Address	__18649 FM 1431, Ste. 4A__
	__Jonestown, TX 78645________
Name of Authorized Signatory	___Mayor Paul Johnson_______________
Signature	________________________________
Date signed	________________________________
E-mail address	________________________________

<u>EXHIBIT A</u> *[this list needs to be updated]*

Municipalities

School Districts

MUDs

ESDs

<u>EXHIBIT B</u>

COST ESTIMATE

City of Jonestown, Texas

AGENDA REPORT

Meeting Date: August 18, 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Administration

Prepared by: Tracie Hlavinka

Budgeted Amount:

Date Prepared: August 25, 2026

Exhibits **FY26-27 Draft Work Plan**

Subject

Discussion and direction on the FY26-27 Draft Work Plan

Recommendation

Staff recommends the City Council provide feedback and any recommendations for the Draft FY26-27 Work Plan.

Discussion

As part of the City's annual budget and strategic planning process, staff has developed a Draft FY 2026–2027 Work Plan to identify key initiatives, operational priorities, and capital projects for the upcoming fiscal year.

The Work Plan is intended to serve as a guiding document that aligns departmental efforts with the City Council's policy direction, infrastructure needs, and long-term strategic goals. The proposed Work Plan incorporates input from all departments, including Development Services, Public Works, Police, Municipal Court, and Library Services.

The draft framework organizes initiatives into major goal areas, including:

- Capital Planning & Infrastructure
- Public Safety and Community Protection
- Organizational Excellence
- Financial Strategy
- Technology & Systems
- Public Safety Support
- Library and Community Services

All projects and initiatives have been addressed in the Proposed FY26-27 Budget.

City of Jonestown, Texas

AGENDA REPORT

Approval By

	Signature	*Date*
Department Head		
City Administrator	Tracie Hlavinka	8/18/2026

City of Jonestown
FY 2026–2027 Annual Work Plan

This Annual Work Plan establishes the City's strategic priorities for FY 2026–2027. It aligns the adopted budget, Capital Improvement Program, and departmental objectives into a single management document. Progress should be reported to the City Council quarterly to promote accountability, transparency, and measurable results.

1. Capital Planning & Infrastructure

The City will continue investing in long-term planning and critical infrastructure to support sustainable growth, improve transportation, and ensure reliable utility services.

Task	Department	Timeline	Performance Measures	Quarter Updated
Comprehensive Plan Development & Park Master Plan	Administration / Development Services / Public Works	Quarter 1–4	Coordinate consultant, public engagement, and Council adoption.	
Wastewater & Infrastructure Improvements	Public Works / Engineering	Quarter 1–4	Continue capital improvements and long-range utility planning.	
Street Improvements & Rehabilitation	Public Works / Engineering	Quarter 1–4	Implement annual street maintenance and rehabilitation program.	
Generators for critical facilities	Public Works / Police Department	Quarter 1-4	Start design, permitting, and bid process.	
Improve Existing Unimproved Streets	Public Works / Engineering	Quarter 1-4	Implement a plan to improve unimproved streets.	
Wastewater Collection	Public Works /	Quarter 1-4	Begin design phase to	

System Improvements	Engineering		redirect low-pressure wastewater systems	

2. Public Safety & Community Protection

The City will continue enhancing public safety through proactive policing, traffic enforcement, lake safety, and crime prevention initiatives.

Task	Department	Timeline	Performance Measures	Quarter Updated
Public Safety & Crime Prevention	Police Department	Quarter 1–4	Expand community policing and crime prevention initiatives.	
Traffic & Lake Safety Enforcement	Police Department	Quarter 1–4	Increase enforcement efforts on roadways and Lake Travis.	
Ambassador Program	Police Department	Quarters 1-4	Initiate an Ambassador Program to assist with guests at Jones Brothers Park.	

3. Organizational Excellence

The City will improve internal operations through modernization, technology, and efficient service delivery.

Task	Department	Timeline	Performance Measures	Quarter Updated
Code Enforcement Process Modernization	Development Services	Quarter 1–4	Improve workflows and case management.	
GIS System Implementation (Phase 1)	Development Services / IT	Quarter 1–4	Develop GIS platform for city operations.	

4. Financial Strategy

The City will maintain long-term financial stability through strategic capital planning and responsible budgeting.

Task	Department	Timeline	Performance Measures	Quarter Updated
CIP & Debt Strategy Alignment	Administration / Finance	Quarter 1–2	Align capital projects with debt planning.	
Enterprise Fund Stability (Wastewater)	Finance / Public Works / Administration	Quarter 1–4	Monitor rates and operating sustainability.	
Asset Management	Public Works / Police Department	Quarter 1–4	Ensure strategic alignment of annual budget.	

5. Technology & Systems

The City will continue implementing technology solutions that improve operational efficiency and customer service.

Task	Department	Timeline	Performance Measures	Quarter Updated
Short-Term Rental Software Implementation	Development Services / IT	Quarter 1–2	Complete implementation and staff training.	
Municipal Court Paperless Transition (Phase 2)	Municipal Court / IT	Quarter 1–4	Continue transition to electronic records.	
New Phone System	All Departments	Quarter 1-4	Implement a new phone system.	

6. Public Safety Support

The City will support its Police Department through professional development, technology, and community partnerships.

Task	Department	Timeline	Performance Measures	Quarter Updated
Community Engagement & Partnerships	Police Department	Quarter 1–4	Strengthen relationships with residents and partners.	
Officer Development & Wellness	Police Department	Quarter 1–4	Provide ongoing training and wellness initiatives.	
Accreditation & Organizational Improvements	Police Department	Quarter 1–4	Maintain accreditation and organizational excellence.	

7. Library & Community Services

The City will continue supporting library services and community programming while balancing available resources.

Task	Department	Timeline	Performance Measures	Quarter Updated
Library Programming & Community Engagement	Library	Quarter 2–4	Expand community programming.	
Library Strategic Planning	Library	Quarter 2–4	Develop long-range service plan.	
Youth & Family Programming	Library	Quarter 2–4	Enhance educational and family programs.	

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: September 10, 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Administration

Prepared by: Tracie Hlavinka

Budgeted Amount: $0

Date Prepared: September 3, 2026

Exhibits Budget

Subject

Ratification of a revenue increase reflected in the FY 2026 – 2027 Budget.

Recommendation

Staff recommend the City Council ratify the tax increase using the following language, "This budget will raise more revenue from property taxes than last year's budget by an amount of $91,875, which is a 2.06 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $92,010. I move that the property tax revenue increase reflected in the budget be ratified."

Discussion

Local Government Code Sec. 102.007(c) states "Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate as required by Chapter 26, Tax Code, or other law."

Staff recommends a motion, ", "This budget will raise more revenue from property taxes than last year's budget by an amount of $91,975, which is a 2.06 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $92,010. I move that the property tax revenue increase reflected in the budget be ratified." And take a ROLL CALL VOTE to adopt the ratification.

Approval By

	Signature	*Date*
Department Head		
City Administrator	Tracie Hlavinka	9/3/26

ORDINANCE NO. 2026-O-672

AN ORDINANCE OF THE CITY OF JONESTOWN, TEXAS ADOPTING A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; APPROPRIATING THE VARIOUS AMOUNTS THEREOF AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of Jonestown, Texas (herein the "City") has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof and providing a complete financial plan for 2026/2027 and which said proposed budget has been compiled from detailed information obtained from the several departments, divisions, and office of the City;

WHEREAS, the City Council has received said Mayor's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary; and

WHEREAS, the City Council has conducted a public hearing on the budget on August 25, 2026 as provided by law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS, THAT:

Section 1. The proposed budget of the revenue of the City and the expenses of conducting the affairs thereof providing a complete financial plan for the ensuing fiscal year beginning October 1, 2026, and ending September 30, 2027, as submitted to the City Council by the Mayor of said City, and which budget is attached hereto as Exhibit "A", be and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

Section 2. The sums shown on Exhibit "A" are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City government as established in the approved budget document for the fiscal year ending September 30, 2027.

Section 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

PASSED AND APPROVED THIS 10TH DAY SEPTEMBER OF 2026.

THE CITY OF JONESTOWN, TEXAS

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, TRMC, City Secretary

EXHIBIT “A”

FY 2026-2027
BUDGET & SUPPLEMENTAL INFORMATION

City of Jonestown, Texas
18649 FM 1431, Ste 4A
Jonestown TX 78645

Phone: 512-267-3243
Fax: 512-267-4572

September 10, 2026

Honorable Mayor, City Council, and Residents:

In accordance with the City of Jonestown Code of Ordinances and applicable provisions of Texas law, it is my honor to present the proposed budget for Fiscal Year 2026-2027, beginning October 1, 2026, and ending September 30, 2027.

This budget is designed to preserve core services, maintain fiscal stability, and continue targeted investment in the infrastructure and facilities that support Jonestown's residents. The plan reflects careful prioritization in a period of constrained revenues and rising operating costs. It balances recurring operations, planned transfers, debt obligations, and major capital needs while retaining flexibility to respond to emergencies and changing conditions.

Major Budget Indicator	FY 2026-2027 Proposed
Property tax rate	$0.419112 per $100 valuation
No-new-revenue tax rate	$0.419112 per $100 valuation
General Fund revenues	Approximately $5.31 million
General Fund operating expenditures	Approximately $5.28 million
Transfers to other funds	$595,600
General Fund surplus after transfers	$28,685
FY 2026-2027 Capital Improvement Plan	$2,067,721

The proposed tax rate equals the calculated no-new-revenue tax rate and remains below the voter-approval tax rate. Over the past five (5) years, the City has consistently adopted the no-new-revenue tax rate, demonstrating its commitment to maintaining a reasonable property tax rate for residents while continuing to provide essential municipal services. The detailed General Fund worksheet is structurally balanced, with revenues and other sources exceeding expenditures, transfers, and other uses by $28,685.

General Fund

The General Fund finances the City's primary governmental services, including administration, public safety, municipal court, finance, development services, parks, public works, and library operations. Proposed General Fund revenues are approximately $5.31 million. Property taxes remain the City's largest recurring revenue source, with $3.89 million budgeted for current property taxes. Other significant recurring revenues include sales tax, franchise fees, interest earnings, court revenues, development-related fees, and park and boat-launch receipts.

The budget includes approximately $5.28 million in direct General Fund operating expenditures and $595,600 in transfers to other funds. Those transfers include $450,000 for the Street Fund, $63,600 for the Parks Fund, $47,000 for the Capital Expenditures Fund, and $35,000 for the Plaza Fund.

Major General Fund Priorities

- $50,000 is included for the City's comprehensive plan and parks and recreation master-planning effort.
- Police operations remain the largest departmental General Fund commitment, with approximately $1.75 million proposed for personnel, equipment, technology, training, fleet costs, and other public-safety needs.
- Development Services includes approximately $571,000 to support planning, permitting, inspections, code enforcement, and related professional services.
- Public Works includes approximately $577,000 for staffing, street and drainage maintenance, equipment, supplies, and operational support, in addition to the separate Street Fund capital program.
- The budget continues investment in technology and cybersecurity, including IT support, software licensing, records and court technology, and facility security improvements.
- Funding is maintained for legal, engineering, professional, training, insurance, utility, and facility costs necessary to support daily City operations.

Capital Improvement Plan

The five-year Capital Improvement Plan identifies approximately $9.33 million in planned investments through FY 2029-2030. The FY 2026-2027 program totals $2,413,321 and concentrates resources on streets, wastewater infrastructure, municipal facilities, security, and long-range parks planning.

Of the $2,413,321 planned for FY 2026-2027, $1,344,200 is dedicated to streets, including $561,500 for continued rehabilitation of existing roadways and $782,700 for improvements to existing unimproved streets. Wastewater utility projects total $989,000 and include $310,000 for a wastewater treatment plant generator, $489,000 for the reclaimed-water storage tank replacement, and $190,000 for wastewater collection-system improvements. General government projects total $175,000, consisting of $100,000 for City Hall building and grounds improvements and $75,000 for continued security-camera installation at the Police Department and Public Works facilities. The remaining $15,000 continues the City's comprehensive parks and recreation master-planning effort.

Enterprise and Special Revenue Funds

Plaza Fund

The Plaza Fund supports operation and maintenance of the municipal complex, which houses City Hall, the Council Chamber, administrative offices, the library, and commercial tenants. FY 2026-2027 revenues are approximately $124,232, including rent, interest earnings, and a $35,000 General Fund transfer. Proposed expenditures total $250,281 and include approximately $157,000 in capital outlay for facility improvements.

Wastewater Fund

The Wastewater Fund accounts for the Northshore and Carlton service areas. FY 2026-2027 operating revenues are budgeted at approximately $487,600. Proposed expenditures total approximately $1.70 million, including operations, $165,016 in debt service, and approximately $1.20 million in capital outlay. The City initiated a wastewater utility rate study to ensure that customer fees are appropriately assessed to support ongoing operations, routine maintenance, necessary infrastructure improvements, and the long-term financial stability of the wastewater system. These investments continue implementation of the rate study's recommendations and projects financed through the City's 2026 Certificates of Obligation.

Street, Parks, Court, and Hotel Occupancy Tax Funds

The Street Fund provides $1.128 million for street rehabilitation and unimproved street projects, supported by a $450,000 General Fund transfer and $678,000 from the Tax Note Fund. The Parks Fund provides $50,000 for electrical improvements at Jones Brothers Park. The Court Restricted Fund dedicates statutory fee revenue to eligible court security, technology, and related purposes. The Hotel Occupancy Tax Fund continues to support eligible tourism initiatives, community events, and the Chamber of Commerce Visitor Center in accordance with all legally authorized uses.

Debt Service

The Debt Service Fund provides $635,580 for scheduled principal, interest, and related obligations, supported primarily by the Interest and Sinking portion of the property tax levy. The budget also incorporates debt service associated with the 2026 Certificates of Obligation used soley for wastewater-system improvements.

The City's Reserve Fund Policy calls for General Fund reserves equal to six to twelve months of operating expenditures. Maintaining adequate reserves remains a priority because they provide liquidity for natural disasters, infrastructure failures, economic uncertainty, and other unforeseen events. Staff will continue monitoring revenues, expenditures, cash flow, and capital schedules throughout the fiscal year and will bring forward budget amendments when needed.

	2025-2026 Last Year	2026-2027 Current Year
Maintenance & Operations (M&O)	$0.3448/$100	$0.3607/$100
Interest & Sinking (I&S)	$0.0533/$100	$0.0584/$100
Total Property Tax Rate	**$0.3981/$100**	**$0.4191/$100**

Conclusion

The Fiscal Year 2026-2027 proposed budget is a practical financial plan for maintaining municipal services while advancing Jonestown's highest-priority infrastructure needs. It emphasizes public safety, roadway conditions, wastewater reliability, responsible facility management, long-range planning, and continued financial oversight. The budget is intentionally structured so that readers can trace major revenues, departmental costs, transfers, debt obligations, and capital projects through the detailed schedules that follow this message.

The City's use of Certificates of Obligation and a Tax Note has created opportunities to make substantial progress on projects that could not be addressed through annual operating revenues alone. The Certificates of Obligation are advancing critical improvements to the wastewater treatment and collection system, while the Tax Note provides focused funding for roadway rehabilitation and improvements to existing unimproved streets. Together, these financing mechanisms allow the City to address significant infrastructure needs in a timely and coordinated manner while distributing project costs over the useful lives of the improvements.

The City Council issued this debt in March 2026 with careful consideration of the timing of existing obligations. As older debt begins to roll off, the new debt is being incorporated in a manner intended to keep the Interest and Sinking portion of the property tax rate close to prior-year levels. This was a conscious financial strategy by the City Council to balance the need for major infrastructure investment with its commitment to maintaining a reasonable tax burden for residents. This strategic planning has allowed the City to remain financially sound while making substantial, long-term progress on wastewater and roadway priorities.

I sincerely appreciate the department directors and employees whose operational knowledge and careful estimates shaped this budget. I also extend special appreciation to the Finance Department for its forecasting, analysis, and preparation of the budget document, and to the Mayor and City Council for their direction and thoughtful consideration throughout the budget process.

Together, we remain committed to responsible stewardship and to providing dependable services that protect Jonestown's quality of life.

Respectfully,

Tracie Hlavinka

Tracie Hlavinka
City Manager

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2026

10 -GENERAL 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
10-00-4010 PROPERTY TAX - CURRENT	3,310,788	3,603,943	3,765,496	3,792,254	3,755,500	3,755,500	3,891,335	
10-00-4011 PROPERTY TAX - PRIOR	15,792	19,245	34,815	19,000	34,645	31,000	30,100	
10-00-4012 PROPERTY TAX - P & I	21,092	31,698	27,906	19,000	21,023	34,000	18,000	
10-00-4020 SALES TAX	340,819	345,240	366,234	360,000	193,370	340,000	375,000	
10-00-4030 MIXED BEVERAGE TAX	30,318	31,312	33,590	31,000	15,164	28,000	24,000	
10-00-4105 FRANCHISE FEES - ELECTRIC	98,415	56,226	86,755	82,000	19,849	80,000	82,000	
10-00-4106 FRANCHISE FEES - CABLE	40,937	36,699	33,270	35,500	7,417	29,600	28,000	
10-00-4108 FRANCHISE FEES - SANITATION	42,445	44,112	43,746	43,000	21,967	43,000	43,500	
10-00-4110 FRANCHISE FEES - TELEPHONE ROW	1,492	1,079	880	940	163	650	500	
10-00-4605 INTEREST EARNED	253,446	477,020	301,643	290,000	159,819	300,000	290,000	
10-00-4607 INSURANCE PROCEEDS	438	48,307	72,171	0	60,225	0	0	
10-00-4608 SETTLEMENT PROCEEDS	50	0	0	0	0	0	0	
10-00-4615 DONATIONS	0	100	0	0	0	0	0	
10-00-4651 TDEM GRANT	0	65,880	0	0	0	445	0	
10-00-4653 TX EMERGENCY MANAGMENT	0	0	0	0	28,513	34,000	0	
10-00-4680 OTHER INCOME	22,598	2,710	2,147	20,000	18	50	20,000	
TOTAL NON-DEPARTMENTAL	4,178,632	4,763,571	4,768,654	4,692,694	4,317,673	4,676,245	4,802,435	
ADMINISTRATION								
10-10-4270 ALCOHOLIC BEVERAGE PERMIT FEES	350	0	445	500	3,625	4,655	500	
10-10-4400 COPY, PRINTING & FAX FEES	4	12	0	0	0	0	0	
10-10-4605 INTEREST EARNED	0	0	0	0	0	0	0	
10-10-4680 OTHER INCOME/ORR	51	477	0	0	2,273	2,273	1,400	
10-10-4805 ADMIN OVERHEAD - WASTEWATER	17,000	20,000	20,000	23,000	11,500	23,000	23,000	
TOTAL ADMINISTRATION	17,406	20,489	20,445	23,500	17,398	29,928	24,900	
POLICE								
10-20-4280 ALARM SYSTEM PERMIT FEES	3,525	2,990	2,925	2,600	1,370	1,370	2,600	
10-20-4410 ACCIDENT REPORT FEES	348	228	150	300	102	130	200	
10-20-4415 FINGERPRINT CARD FEES	30	10	40	0	0	10	0	
10-20-4601 SALE OF ASSETS	4,370	1,000	8,653	40,000	0	0	5,000	
10-20-4610 LEOSE FUNDS	593	2,297	2,301	2,500	2,353	2,500	2,400	
10-20-4615 DONATIONS	0	0	0	0	0	0	0	
10-20-4680 OTHER INCOME	1,549	2,505	2,176	0	920	920	800	
TOTAL POLICE	10,415	9,031	16,245	45,400	4,745	4,930	11,000	
MUNICIPAL COURT								
10-25-4300 MUNICIPAL COURT FINES	214,611	171,753	186,003	210,000	162,962	161,557	190,000	
10-25-4305 TIME PAYMENT EFFICIENCY FEES	1,475	1,309	1,259	1,500	1,275	1,131	1,500	
10-25-4603 BANK & CREDIT CARD FEES	12,662	8,887	8,701	10,000	7,211	7,115	8,000	
TOTAL MUNICIPAL COURT	228,748	181,949	195,963	221,500	171,449	169,803	199,500	

10 -GENERAL FUND

				(2025-2026		)	(2026-2027	)
REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
DEVELOPMENT SERVICES								
10-30-4200 DEVELOPMENT PLAN FEES	54,197	17,323	11,397	10,000	2,785	3,000	3,000	
10-30-4201 ZONING & VARIANCE FEES	2,775	10,850	5,250	7,500	3,325	3,325	2,500	
10-30-4202 PLAN REVIEW FEES	12,738	14,337	6,685	15,000	7,258	12,000	14,000	
10-30-4205 BUILDING PERMIT FEES	172,275	239,083	187,560	160,000	114,294	140,000	160,000	
10-30-4220 RE-INSPECTION FEES	28,869	25,527	17,500	15,600	7,400	14,000	15,000	
10-30-4221 TECHNOLOGY FEES	4,075	8,490	6,943	5,500	4,172	7,500	6,000	
10-30-4222 SIGN PERMIT FEES	825	375	75	1,000	450	500	500	
10-30-4223 ETJ RELEASES	0	0	0	0	0	0	0	
10-30-4224 TREE PERMIT FEES	5,100	4,025	6,425	5,550	2,975	3,500	4,500	
10-30-4227 HEALTH/SANITATION PERMIT FEES	4,365	5,850	3,600	4,500	3,800	4,000	4,000	
10-30-4230 BOAT DOCK REGISTRATION FEES	225	0	50	300	100	300	300	
10-30-4235 SHORT TERM RENTAL LICENSE FEES	10,050	9,750	15,894	17,000	12,000	12,700	12,700	
10-30-4240 OTHER PERMIT FEES	300	0	600	0	300	300	0	
10-30-4405 VEHICLE REGISTRATION FEES	5,000	0	0	0	0	0	0	
10-30-4890 CASH OVER & SHORT	(8)	0	0	0	0	0	0	
TOTAL DEVELOPMENT SERVICES	300,785	335,611	261,978	241,950	158,858	201,125	222,500	
PARKS & RECREATION								
10-40-4501 PAY STAT BOAT LAUNCH FEES(VEN)	120	0	3,900	124,000	7,000	15,000	20,000	
10-40-4502 ANNUAL BOAT LAUNCH FEES (EZ)	0	0	4,820	5,160	2,210	2,200	2,200	
10-40-4505 RESIDENT PARKING PASS	0	125	225	60	70	70	70	
10-40-4508 PAY STAT.DAILY PARKING FEES (V	1,100	1,540	6,920	30,000	14,280	28,000	25,000	
10-40-4509 OTHER FEES (EZ NET/PARK OFFICE	125	0	0	0	519	600	0	
10-40-4510 PARK RESER/EVENT FEES (EZ NET)	625	2,145	1,535	2,200	4,250	4,250	4,000	
10-40-4515 PARKING FEES - EVENTS	4,078	2,533	800	1,000	0	0	0	
10-40-4601 SALE OF ASSETS	0	0	13,200	0	0	0	0	
10-40-4615 DONATIONS	70	5	0	0	0	0	0	
10-40-4680 OTHER INCOME	1,967	75	0	0	0	0	0	
TOTAL PARKS & RECREATION	8,084	6,423	31,400	162,420	28,329	50,120	51,270	
PUBLIC WORKS								
10-50-4601 SALE OF ASSETS	4,016	21,800	23,310	10,000	241	241	0	
TOTAL PUBLIC WORKS	4,016	21,800	23,310	10,000	241	241	0	
LIBRARY								
10-55-4400 COPY, PRINTING & FAX FEES	50	452	657	500	285	500	400	
10-55-4615 DONATIONS	0	258	1,255	50	100	100	100	
10-55-4616 GRANTS	0	0	622	0	0	622	1,000	
TOTAL LIBRARY	50	709	2,534	550	385	1,222	1,500	
TOTAL REVENUES	4,748,136	5,339,583	5,320,530	5,398,014	4,699,079	5,133,614	5,313,105	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
10-00-6302 EMS BUILDING MAINTENANCE	26	13	0	3,500	1,941	2,500	3,500	
10-00-6405 LITIGATION CONTINGENCY	0	0	0	20,000	0	0	20,000	
10-00-6406 COMPREHENSIVE MASTER PLAN	0	0	0	0	0	0	50,000	
10-00-6410 PROFESSIONAL SERVICES	5,784	15,544	31,404	30,000	89	30,704	30,000	
10-00-6411 IT SUPPORT SERVICES	52,800	97,464	59,100	156,530	152,923	156,530	156,530	
10-00-6412 JANITORIAL SERVICES	17,676	8,773	8,704	9,300	6,529	8,705	9,300	
10-00-6413 PEST CONTROL	896	0	0	1,800	0	0	1,800	
10-00-6414 PHONE SYSTEM	0	0	0	0	0	0	10,000	
10-00-6415 ASSET MANAGEMENT	0	0	0	0	0	0	2,250	
10-00-6416 CHAMBER OF COMMERCE MEMBERSHIP	0	0	0	0	0	0	13,000	
10-00-6417 AUDIO VIDEO SYSTEM	0	0	0	0	0	0	40,000	
10-00-6421 ELECTRICITY	4,805	5,205	3,808	5,000	3,803	4,500	5,000	
10-00-6422 WATER	543	502	549	550	2,499	3,000	550	
10-00-6433 INSURANCE - REAL/PERSONAL PROP	1,121	1,124	1,361	1,400	693	1,400	1,400	
10-00-6439 ISSUANCE OF SBITA	0	(65,892)	0	0	0	0	0	
10-00-6441 SOFTWARE LICENSES	8,294	9,032	10,858	12,200	12,680	12,200	12,200	
10-00-6447 BANK FEES/PENALTIES	0	0	20	50	26	50	50	
10-00-6448 LEASE INTEREST	0	0	1,304	0	0	0	0	
10-00-6455 TAX ASSESSMENT COLLECTION FEES	5,647	6,197	6,783	7,000	7,153	7,300	7,000	
10-00-6456 APPRAISAL DISTRICT FEES	17,096	21,793	22,507	23,000	18,073	24,200	23,000	
10-00-6470 EMERGENCY MANAGEMENT	84,772	4,905	5,390	50,000	80,782	80,782	50,000	
10-00-6603 CITIZEN CLAIMS	0	0	0	1,000	0	0	1,000	
10-00-6606 NAMELESS SCHOOL DONATION	500	500	0	0	0	0	0	
10-00-6683 DARK SKIES INITIATIVE	1,516	2,778	5,507	5,500	3,498	0	5,500	
10-00-6684 LAND PURCHASE	0	16,580	1,801,963	0	0	0	0	
10-00-6914 TRANSFER TO CAPITAL PROJECTS	300,000	0	0	0	0	0	0	
10-00-6915 TRANSFER TO PLAZA FUND	35,000	35,000	35,000	35,000	17,500	35,000	35,000	
10-00-6916 TRANSFER TO CAPITAL EXP FUND	214,000	565,000	225,182	205,000	102,500	327,260	47,000	
10-00-6925 TRANSFER TO STREET FUND	175,000	450,000	450,000	450,000	225,000	450,000	450,000	
10-00-6945 TRANSFER TO PARKS FUND	65,000	65,000	0	145,800	72,900	145,800	63,600	
TOTAL NON-DEPARTMENTAL	990,475	1,239,517	2,669,438	1,162,630	708,589	1,289,931	1,037,680	

00-6441 SOFTWARE LICENSES PERMANENT NOTES:
Microsoft Software billing

00-6916 TRANSFER TO CAPITAL EXP FUPERMANENT NOTES:
Capital Expense Fund #16

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	2026-2027 PROPOSED BUDGET
ADMINISTRATION								
10-10-6001 MERIT INCREASES	0	0	0	30,000	0	30,000	66,000	
10-10-6031 NEW HIRE EXPENSE & COBRA	2,652	2,601	0	0	0	0	0	
10-10-6203 COMPUTER EQUIPMENT & SOFTWARE	0	0	19,663	10,000	1,048	10,000	10,000	
10-10-6205 SAFETY EQUIPMENT & SUPPLIES	272	11	0	0	0	0	0	
10-10-6220 OFFICE SUPPLIES	2,107	1,926	1,839	2,000	868	2,000	2,000	
10-10-6221 JANITORIAL SUPPLIES	142	449	305	600	630	700	600	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
10-10-6222 GENERAL SUPPLIES	67	0	188	200	289	209	200	
10-10-6230 POSTAGE & FREIGHT	1,643	(122)	2,296	1,500	2,379	3,000	1,500	
10-10-6232 BOTTLED WATER	606	238	322	300	355	325	300	
10-10-6301 BUILDING & GROUNDS MAINTENANCE	13,305	127	401	500	0	0	500	
10-10-6303 OFFICE EQUIPMENT MAINTENANCE	292	0	0	500	0	200	500	
10-10-6311 DUES & MEMBERSHIPS	2,362	2,273	2,344	3,000	1,884	2,000	3,000	
10-10-6403 LEGAL SERVICES	34,281	46,672	84,593	40,000	22,103	60,000	40,000	
10-10-6411 IT PROJECTS & UPGRADES	22,771	0	7,669	0	0	0	0	
10-10-6424 TELEPHONE, MOBILE & INTERNET	12,192	12,382	13,124	16,500	15,146	16,500	16,500	
10-10-6431 INSURANCE - LIABILITY	2,523	2,699	2,677	2,630	1,633	2,630	2,630	
10-10-6433 INSURANCE - REAL/PERSONAL PROP	913	915	1,025	1,046	586	1,046	1,046	
10-10-6435 INSURANCE - ERRORS & OMISSIONS	4,211	4,508	4,472	4,563	2,533	4,563	4,563	
10-10-6436 INSURANCE - CYBER SECURITY	0	171	980	1,250	858	1,250	1,250	
10-10-6440 WEBSITE	0	0	0	10,000	6,956	8,200	6,000	
10-10-6441 SOFTWARE LICENSES	0	869	0	0	903	0	0	
10-10-6451 EQUIPMENT LEASES	3,118	3,037	3,001	3,500	2,695	3,500	3,500	
10-10-6601 EMPLOYEE/CITIZEN RECOGNITION	0	0	1,434	1,500	1,499	1,500	1,500	
10-10-6680 MISCELLANEOUS/OTHER	81,479	0	132	0	149	149	0	
TOTAL ADMINISTRATION	184,935	78,755	146,465	129,589	62,513	147,772	161,589	

10-6203 COMPUTER EQUIPMENT & SOFTWPERMANENT NOTES:
Computer Replacements

CITY COUNCIL

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	2026-2027 PROPOSED BUDGET
10-11-6203 COMPUTER EQUIPMENT & SOFTWARE	0	17	17	0	0	0	0	
10-11-6220 OFFICE SUPPLIES	0	18	51	300	39	100	300	
10-11-6312 TRAINING & CERTIFICATION	600	534	1,614	3,000	200	500	3,000	
10-11-6314 TRAVEL/MEALS/MILEAGE	1,312	0	0	0	0	0	0	
10-11-6318 BOARDS & VOLUNTEERS	0	68	0	200	0	0	200	
10-11-6601 EMPLOYEE/CITIZEN RECOGNITION	0	1,808	202	500	413	500	500	
TOTAL CITY COUNCIL	1,912	2,444	1,884	4,000	652	1,100	4,000	

11-6312 TRAINING & CERTIFICATION PERMANENT NOTES:
COMBINED 10-11-6314 WITH 10-11-6312

CITY ADMINISTRATOR

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	2026-2027 PROPOSED BUDGET
10-15-6001 FULL TIME SALARIES	119,490	107,081	139,296	147,500	122,306	140,540	155,000	
10-15-6020 LONGEVITY	0	0	0	0	0	0	0	
10-15-6035 FICA	8,515	7,486	10,412	11,284	6,437	10,751	11,858	
10-15-6040 RETIREMENT	9,384	8,408	9,370	10,428	5,875	9,876	10,222	
10-15-6045 HEALTH INSURANCE BENEFITS	7,656	8,348	8,929	9,613	5,608	8,939	10,324	
10-15-6054 WORKERS COMP	243	292	294	361	211	373	386	
10-15-6055 TEXAS WORKFORCE COMMISSION	9	117	180	63	171	234	171	
10-15-6203 COMPUTER EQUIPMENT & SOFTWARE	2,217	260	260	0	0	0	0	
10-15-6220 OFFICE SUPPLIES	50	32	388	50	118	26	50	
10-15-6311 DUES & MEMBERSHIPS	25	364	779	380	1,241	435	1,300	
10-15-6312 TRAINING & CERTIFICATION	765	1,179	160	1,500	2,323	2,000	1,500	
10-15-6314 TRAVEL/MEALS/MILEAGE	781	0	0	0	0	0	0	
TOTAL CITY ADMINISTRATOR	149,135	133,567	170,067	181,179	144,289	173,174	190,811	

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	2026-2027 PROPOSED BUDGET
15-6312 TRAINING & CERTIFICATION PERMANENT NOTES: COMBINED 10-15-6314 WITH 10-15-6312								
CITY SECRETARY								
10-16-6001 FULL TIME SALARIES	62,263	71,355	79,301	82,742	64,239	80,330	74,934	
10-16-6010 OVERTIME	0	0	0	0	0	0	0	
10-16-6020 LONGEVITY	0	0	0	0	0	0	0	
10-16-6031 NEW HIRE EXPENSE	54	99	0	0	0	0	0	
10-16-6035 FICA	4,690	5,329	6,011	6,330	3,663	6,146	5,732	
10-16-6040 RETIREMENT	4,918	5,391	5,473	5,850	3,336	5,772	4,942	
10-16-6045 HEALTH INSURANCE BENEFITS	7,159	8,348	8,929	9,613	5,608	8,939	10,324	
10-16-6054 WORKERS COMP	125	172	173	204	119	210	187	
10-16-6055 TEXAS WORKFORCE COMMISSION	17	117	63	63	171	117	171	
10-16-6201 OFFICE EQUIPMENT	180	74	0	500	0	0	200	
10-16-6203 COMPUTER EQUIPMENT & SOFTWARE	0	2,424	0	0	0	0	0	
10-16-6220 OFFICE SUPPLIES	303	205	351	500	430	400	500	
10-16-6231 PUBLICATIONS & SUBSCRIPTIONS	100	99	0	100	0	0	0	
10-16-6311 DUES & MEMBERSHIPS	175	225	125	200	125	125	250	
10-16-6312 TRAINING & CERTIFICATION	350	854	60	2,500	1,335	1,208	2,500	
10-16-6314 TRAVEL/MEALS/MILEAGE	1,595	0	0	0	0	0	0	
10-16-6441 SOFTWARE LICENSES	1,437	1,828	1,914	2,000	2,442	2,000	4,635	
10-16-6442 CODIFICATION	2,873	2,904	6,915	1,500	2,177	13,000	1,500	
10-16-6443 RECORDS MANAGEMENT	3,243	9	10	200	0	10	200	
10-16-6449 FILING FEES	0	0	99	200	102	102	200	
10-16-6454 LEGAL NOTICES	173	788	1,110	2,500	402	700	2,500	
10-16-6457 ELECTION COSTS	2,217	4,888	0	5,000	0	0	15,000	
TOTAL CITY SECRETARY	91,873	105,107	110,535	120,002	84,148	119,059	123,775	
16-6312 TRAINING & CERTIFICATION PERMANENT NOTES: 10-16-6314 combined with 10-16-6312								
HUMAN RESOURCES								
10-17-6002 PART TIME SALARIES	0	0	37,278	0	0	0	0	
10-17-6031 NEW HIRE/COBRA EXPENSE	0	0	5,324	3,500	1,908	3,500	3,500	
10-17-6035 FICA	0	0	2,852	0	0	0	0	
10-17-6054 WORKERS COMP	0	0	0	0	0	0	0	
10-17-6055 TEXAS WORKFORCE COMMISSION	0	0	63	0	0	0	0	
10-17-6202 OFFICE EQUIPMENT	0	0	163	0	0	300	0	
10-17-6203 COMPUTER EQUIPMENT & SOFTWARE	0	259	4,483	0	0	0	0	
10-17-6220 OFFICE SUPPLIES	0	0	614	0	0	0	0	
10-17-6230 POSTAGE & FREIGHT	0	0	0	0	0	0	0	
10-17-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0	0	0	0	0	0	
10-17-6311 DUES & MEMBERSHIPS	0	0	259	0	0	0	300	
10-17-6312 TRAINING & CERTIFICATION	0	0	968	0	0	0	0	
10-17-6409 PROFESSIONAL SERVICES	0	0	0	10,000	0	0	10,000	
10-17-6441 SOFTWARE LICENSES	0	0	288	0	0	0	0	
10-17-6601 EMPLOYEE RECOGNITION	0	0	527	1,500	1,690	2,000	1,500	
TOTAL HUMAN RESOURCES	0	259	52,819	15,000	3,599	5,800	15,300	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
POLICE								
10-20-6001 FULL TIME SALARIES	711,406	709,104	883,770	880,092	685,814	908,052	905,729	
10-20-6002 PART TIME SALARIES	0	0	0	0	0	0	0	
10-20-6003 RESERVE SALARIES	2,048	872	2,268	2,964	1,169	2,877	2,531	
10-20-6010 OVERTIME	25,186	22,126	27,666	33,000	31,060	36,500	34,000	
10-20-6020 LONGEVITY	0	3,900	4,140	5,580	0	4,140	6,120	
10-20-6025 CERTIFICATION & EDUCATION	11,224	9,775	12,241	16,800	11,647	12,540	10,000	
10-20-6031 NEW HIRE EXPENSE	522	1,353	7,186	5,000	1,656	7,500	5,000	
10-20-6035 FICA	55,539	55,203	69,831	72,200	37,946	72,965	73,316	
10-20-6040 RETIREMENT	58,454	56,925	63,272	66,523	34,351	67,223	62,377	
10-20-6045 HEALTH INSURANCE BENEFITS	89,599	82,313	90,021	107,268	52,089	90,035	113,564	
10-20-6054 WORKERS COMP	22,084	20,621	18,966	26,513	13,277	26,513	24,911	
10-20-6055 TEXAS WORKFORCE COMMISSION	130	1,329	1,112	1,441	1,757	1,636	1,899	
10-20-6201 OFFICE EQUIPMENT	47	1,621	19	1,500	0	1,500	1,500	
10-20-6202 OFFICE FURNITURE	1,694	224	841	1,500	0	1,500	1,500	
10-20-6203 COMPUTER EQUIPMENT & SOFTWARE	1,616	3,916	669	7,500	0	7,500	0	
10-20-6204 SMALL TOOLS & EQUIPMENT	1,405	1,558	0	500	0	500	500	
10-20-6205 MEDICAL EQUIPMENT & SUPPLIES	3,118	7,592	5,173	3,500	811	3,500	3,500	
10-20-6206 POLICE EQUIPMENT	27,603	83,795	20,746	17,000	22,687	22,131	20,000	
10-20-6207 COMMUNICATIONS EQUIPMENT	180	3,288	3,615	1,500	108	1,500	5,000	
10-20-6208 AXON EQUIPMENT	0	0	5,830	33,200	17,296	33,200	42,000	
10-20-6209 RMS	0	0	0	38,000	28,610	28,610	29,500	
10-20-6210 POLICY MANAGEMENT	0	0	0	10,576	420	10,576	11,807	
10-20-6211 LAKE PATROL	3,663	2,142	9,045	8,000	1,320	8,000	5,000	
10-20-6212 DISASTER MANAGEMENT	0	0	0	600	0	525	1,000	
10-20-6213 MOTORCYCLE UNIT SUPPLIES	0	0	0	500	0	0	0	
10-20-6214 DRONE OPERATIONS	0	0	0	5,000	0	5,000	5,000	
10-20-6220 OFFICE SUPPLIES	3,598	2,729	2,091	2,500	2,674	2,500	2,500	
10-20-6221 JANITORIAL SUPPLIES	1,017	384	1,128	1,000	175	500	500	
10-20-6222 GENERAL SUPPLIES	1,043	980	902	1,300	1,289	1,300	1,300	
10-20-6223 TRAFFIC CONTROL SUPPLIES	613	653	519	850	0	850	800	
10-20-6224 CRIME SCENE SUPPLIES	910	1,198	1,311	2,500	3,652	3,472	2,900	
10-20-6226 TRAFFIC ENFORCEMENT & MANAGEMT	0	0	0	6,500	1,635	6,500	6,500	
10-20-6230 POSTAGE & FREIGHT	783	385	740	900	4	400	900	
10-20-6231 PUBLICATIONS & SUBSCRIPTIONS	3,911	26,075	14,674	2,500	2,344	2,500	2,500	
10-20-6232 BOTTLED WATER	683	780	658	800	1,092	1,175	1,600	
10-20-6233 FUEL	39,738	38,976	40,341	38,000	25,148	38,000	40,000	
10-20-6234 UNIFORMS	12,918	9,680	13,536	10,000	8,252	10,000	10,000	
10-20-6235 BODY ARMOR	8,802	5,164	11,593	2,000	3,304	3,304	6,000	
10-20-6236 AMMUNITION/QUALIFICATIONS	3,496	3,017	2,753	2,950	2,720	2,720	3,350	
10-20-6237 FIREARMS	7,258	5,048	5,048	3,600	2,917	3,600	3,600	
10-20-6238 CID	0	0	0	6,046	2,406	6,446	6,046	
10-20-6301 BUILDING & GROUNDS MAINTENANCE	13,199	21,336	6,694	25,000	13,456	25,000	15,000	
10-20-6304 VEHICLE MAINTENANCE	29,899	58,550	47,515	30,000	32,840	30,000	30,000	
10-20-6305 EQUIPMENT MAINTENANCE	0	139	108	1,000	85	500	500	
10-20-6309 RADIO MAINTENANCE	1,543	580	4,771	1,500	293	750	1,900	
10-20-6310 COMMUNITY OUTREACH	0	2,038	2,403	3,000	1,431	3,000	3,000	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
10-20-6311 DUES & MEMBERSHIPS	419	429	777	1,660	680	1,000	1,700	
10-20-6312 TRAINING & CERTIFICATION	8,440	11,905	15,104	20,000	14,134	13,000	15,000	
10-20-6314 TRAVEL/MEALS/MILEAGE	4,004	0	0	0	302	0	0	
10-20-6409 PSYCHOLOGICAL & PRO SERVICES	0	1,170	1,970	4,000	11,391	11,500	2,000	
10-20-6411 IT SUPPORT SERVICES	218	0	0	0	0	0	0	
10-20-6412 JANITORIAL SERVICES	1,432	7,913	7,913	8,000	5,934	8,000	8,000	
10-20-6413 PEST CONTROL	300	300	435	300	390	390	300	
10-20-6421 ELECTRICITY	4,717	4,493	4,459	4,000	4,282	4,282	4,000	
10-20-6422 WATER	1,055	983	1,224	1,200	1,053	1,100	1,200	
10-20-6424 TELEPHONE, MOBILE & INTERNET	379	2,031	4,090	5,400	2,689	5,400	4,500	
10-20-6431 INSURANCE - LIABILITY	5,737	6,826	5,839	5,958	3,863	5,958	5,958	
10-20-6432 INSURANCE - VEHICLE	12,517	15,621	17,175	17,247	13,035	17,247	17,247	
10-20-6433 INSURANCE - REAL/PERSONAL PROP	2,671	2,882	3,588	3,550	1,868	3,550	3,550	
10-20-6441 SOFTWARE LICENSES	3,633	3,264	6,471	6,500	6,410	6,500	6,500	
10-20-6451 EQUIPMENT LEASES	2,797	3,552	3,593	2,800	3,811	3,124	2,800	
10-20-6466 911 DISPATCH	85,936	98,826	113,650	130,698	130,698	130,698	150,303	
10-20-6481 RRS SYSTEM	7,649	11,743	10,147	18,420	9,610	18,420	20,000	
10-20-6601 EMPLOYEE/CITIZEN RECOGNITION	1,798	713	1,011	1,600	809	1,600	1,600	
10-20-6615 ANIMAL CONTROL	0	662	50	1,000	0	1,000	1,000	
10-20-6680 MISCELLANEOUS/OTHER	159	0	0	0	0	0	0	
10-20-6998 LEASE PRINCIPAL	0	0	15,992	0	0	0	0	
TOTAL POLICE	1,288,796	1,418,677	1,596,686	1,720,535	1,258,693	1,729,309	1,750,308	

20-6210 POLICY MANAGEMENT PERMANENT NOTES:
Accreditation Dues & Lexipol

20-6231 PUBLICATIONS & SUBSCRIPTIOPERMANENT NOTES:
CENTRAL SQUARE

20-6238 CID PERMANENT NOTES:
Leads on line, Cyracom, Cloud Gavel, Clear, Tyler Tech

20-6441 SOFTWARE LICENSES PERMANENT NOTES:
NEW & BLUE

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	2026-2027 PROPOSED BUDGET
10-25-6001 FULL TIME SALARIES	102,058	119,576	117,132	124,371	84,720	120,746	116,185	
10-25-6002 PART TIME SALARIES	14,901	18,058	18,088	18,900	1,634	18,900	0	
10-25-6020 LONGEVITY	0	0	0	0	0	0	0	
10-25-6035 FICA	8,726	10,198	10,214	10,868	4,520	10,683	8,888	
10-25-6040 RETIREMENT	7,984	8,920	8,413	8,708	3,980	8,452	7,662	
10-25-6045 HEALTH INSURANCE BENEFITS	13,270	15,305	17,114	19,227	9,613	17,880	20,648	
10-25-6054 WORKERS COMP	261	299	301	354	207	367	290	
10-25-6055 TEXAS WORKFORCE COMMISSION	39	501	211	189	366	351	342	
10-25-6201 OFFICE EQUIPMENT	18	0	0	0	0	0	0	
10-25-6202 OFFICE FURNITURE	0	0	0	400	0	0	250	
10-25-6220 OFFICE SUPPLIES	823	973	807	1,600	1,149	1,600	1,500	
10-25-6230 POSTAGE & FREIGHT	935	532	399	700	377	550	700	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
10-25-6231 PUBLICATIONS & SUBSCRIPTIONS	141	0	0	0	0	0	0	
10-25-6311 DUES & MEMBERSHIPS	355	205	205	355	130	185	130	
10-25-6312 TRAINING & CERTIFICATION	600	1,428	2,007	3,500	1,415	2,027	3,240	
10-25-6314 TRAVEL/MEALS/MILEAGE	541	0	0	0	428	0	0	
10-25-6403 LEGAL SERVICES	14,246	5,742	7,504	8,000	175	23,000	23,000	
10-25-6409 PROFESSIONAL CONTRACT SERVICE	0	0	0	0	12,110	13,685	18,900	
10-25-6424 TELEPHONE, MOBILE & INTERNET	0	24	0	0	94	94	0	
10-25-6441 SOFTWARE LICENSES	0	288	576	0	0	0	576	
10-25-6446 CREDIT CARD FEES	11,689	11,238	22,317	16,000	15,729	22,283	26,754	
10-25-6459 JUROR	0	0	0	50	0	50	150	
10-25-6461 INTERPRETER	378	0	0	500	0	250	500	
TOTAL MUNICIPAL COURT	176,965	193,286	205,287	213,722	136,647	241,103	229,715	
FINANCE								
10-26-6001 FULL TIME SALARIES	125,814	128,397	146,094	149,910	106,954	147,338	152,397	
10-26-6002 PART TIME SALARIES	80	0	0	0	0	0	0	
10-26-6010 OVERTIME	0	1,008	0	0	82	0	0	
10-26-6020 LONGEVITY	0	300	360	420	0	420	480	
10-26-6031 NEW HIRE EXPENSE	0	0	0	0	0	0	0	
10-26-6035 FICA	9,052	9,235	10,428	11,468	4,849	11,271	11,695	
10-26-6040 RETIREMENT	9,333	9,938	10,075	10,599	4,811	10,313	10,082	
10-26-6045 HEALTH INSURANCE BENEFITS	16,195	16,696	17,858	19,227	8,011	17,878	20,648	
10-26-6054 WORKERS COMP	327	375	377	374	218	389	381	
10-26-6055 TEXAS WORKFORCE COMMISSION	21	234	126	126	224	234	342	
10-26-6201 OFFICE EQUIPMENT	58	0	0	250	0	0	250	
10-26-6203 COMPUTER EQUIPMENT & SOFTWARE	18	285	0	3,600	0	3,600	3,600	
10-26-6220 OFFICE SUPPLIES	920	550	417	1,000	519	1,000	1,000	
10-26-6233 FUEL	0	0	0	0	0	0	0	
10-26-6311 DUES & MEMBERSHIPS	60	100	260	350	350	500	350	
10-26-6312 TRAINING & CERTIFICATION	3,170	492	943	4,190	843	4,510	4,190	
10-26-6314 TRAVEL/MEALS/MILEAGE	665	0	0	0	0	2,800	0	
10-26-6402 AUDIT SERVICES	37,200	29,300	34,000	34,000	34,500	35,000	34,000	
10-26-6409 PROFESSIONAL SERVICES	15,383	0	0	6,635	2,337	2,337	6,635	
10-26-6441 SOFTWARE LICENSES	6,530	7,275	7,624	12,200	7,703	12,200	12,200	
10-26-6454 LEGAL NOTICES	0	126	0	0	53	0	0	
TOTAL FINANCE	224,828	204,310	228,562	254,349	171,455	249,790	258,250	

26-6203 COMPUTER EQUIPMENT & SOFTWPERMANENT NOTES:
Incode PO System

26-6312 TRAINING & CERTIFICATION PERMANENT NOTES:
Combined 10-26-6312 with 10-26-6314, Incode PO System

26-6409 PROFESSIONAL SERVICES PERMANENT NOTES:
Paylocity - Payroll Service

26-6441 SOFTWARE LICENSES PERMANENT NOTES:
Incode ERP, PO Annual Fee, Adobe

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
DEVELOPMENT SERVICES								
10-30-6001 FULL TIME SALARIES	264,252	212,933	257,539	310,879	243,522	272,000	321,452	
10-30-6002 PART TIME SALARIES	927	14,529	4,009	0	0	1,517	0	
10-30-6010 OVERTIME	0	51	127	0	1,382	568	0	
10-30-6020 LONGEVITY	0	0	300	0	0	300	0	
10-30-6031 NEW HIRE EXPENSE	68	0	0	0	0	0	0	
10-30-6035 FICA	20,358	16,668	18,575	23,782	12,338	20,806	24,591	
10-30-6040 RETIREMENT	22,149	15,077	17,017	21,979	11,198	19,040	21,200	
10-30-6045 HEALTH INSURANCE BENEFITS	28,197	15,836	22,344	38,454	20,085	24,488	41,296	
10-30-6054 WORKERS COMP	755	865	870	967	564	1,000	1,005	
10-30-6055 TEXAS WORKFORCE COMMISSION	53	619	473	252	758	855	684	
10-30-6201 OFFICE EQUIPMENT	69	2,209	100	500	0	500	500	
10-30-6202 OFFICE FURNITURE	272	0	984	500	0	984	500	
10-30-6203 COMPUTER EQUIPMENT & SOFTWARE	0	15,589	266	0	0	266	266	
10-30-6220 OFFICE SUPPLIES	1,196	1,563	2,501	1,100	552	700	1,100	
10-30-6230 POSTAGE & FREIGHT	630	831	2,456	600	1,029	850	1,200	
10-30-6231 PUBLICATIONS & SUBSCRIPTIONS	50	0	107	150	0	0	150	
10-30-6233 FUEL	1,907	725	1,944	2,500	1,231	2,500	2,000	
10-30-6234 UNIFORMS	0	258	47	350	294	300	350	
10-30-6304 VEHICLE MAINTENANCE	1,419	3,108	1,741	2,000	192	200	1,000	
10-30-6311 DUES & MEMBERSHIPS	842	907	160	1,230	857	1,700	2,500	
10-30-6312 TRAINING & CERTIFICATION	1,483	7,972	2,030	7,685	705	7,500	7,685	
10-30-6313 LICENSING & PERMITS	45	0	0	0	0	0	0	
10-30-6314 TRAVEL/MEALS/MILEAGE	160	0	0	0	0	0	0	
10-30-6406 ENGINEERING SERVICES	23,774	34,948	24,089	25,000	9,506	10,000	15,000	
10-30-6409 PROFESSIONAL SERVICES	652	14,210	4,230	22,000	1,980	1,000	24,700	
10-30-6424 TELEPHONE, MOBILE & INTERNET	1,534	1,596	1,894	1,200	777	1,000	1,200	
10-30-6432 INSURANCE - VEHICLE	810	1,030	1,112	1,117	715	1,117	1,117	
10-30-6441 SOFTWARE LICENSES	7,365	16,567	6,900	17,000	19,626	19,250	9,000	
10-30-6446 CREDIT CARD FEES	0	0	127	300	260	300	400	
10-30-6449 FILING FEES	286	197	528	500	190	200	500	
10-30-6451 EQUIPMENT LEASES	2,074	2,087	2,289	2,080	1,983	2,080	2,080	
10-30-6454 LEGAL NOTICES	2,433	2,575	4,186	3,000	3,511	3,500	4,000	
10-30-6455 GIS SYSTEM	0	0	0	0	0	0	50,000	
10-30-6467 BUILDING INSPECTIONS	10,450	77,255	23,945	5,000	7,703	9,000	8,000	
10-30-6468 CODE ENFORCEMENT	31,425	25,000	27,280	25,000	25,000	30,000	25,000	
10-30-6469 HEALTH INSPECTIONS	4,300	4,225	3,800	5,000	1,225	1,200	2,500	
TOTAL DEVELOPMENT SERVICES	429,935	489,427	433,969	520,125	367,183	434,721	570,976	

30-6311 DUES & MEMBERSHIPS PERMANENT NOTES:
AICP LEED CPTED APA

30-6312 TRAINING & CERTIFICATION PERMANENT NOTES:
Land Use, Basic CE, ICC, City Essentials

30-6409 PROFESSIONAL SERVICES PERMANENT NOTES:
Demolitions of Substandard Structures, (1)UDC Mailings

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
30-6441 SOFTWARE LICENSES — PERMANENT NOTES: MGO, ESRI, Adobe								
30-6454 LEGAL NOTICES — PERMANENT NOTES: Includes UDC Ads								
PARKS & RECREATION								
10-40-6001 FULL TIME SALARIES	79,589	67,159	64,734	77,688	63,625	71,100	81,618	
10-40-6002 PART TIME SALARIES	24,835	22,051	19,688	31,342	0	23,000	0	
10-40-6010 OVERTIME	1,273	770	945	2,000	3,233	3,000	3,000	
10-40-6020 LONGEVITY	0	900	0	0	0	0	0	
10-40-6031 NEW HIRE EXPENSE	0	0	0	0	0	0	0	
10-40-6035 FICA	8,035	6,828	6,595	8,494	3,519	7,268	6,473	
10-40-6040 RETIREMENT	3,455	10,526	9,199	5,634	3,027	4,977	5,581	
10-40-6045 HEALTH INSURANCE BENEFITS	15,326	13,218	15,648	19,227	10,415	16,400	20,648	
10-40-6054 WORKERS COMP	1,922	1,697	1,707	1,793	553	1,600	1,744	
10-40-6055 TEXAS WORKFORCE COMMISSION	31	393	336	315	399	468	342	
10-40-6201 OFFICE EQUIPMENT	57	0	0	500	0	0	0	
10-40-6203 COMPUTER EQUIPMENT & SOFTWARE	0	1,663	0	2,800	0	0	0	
10-40-6204 SMALL TOOLS & EQUIPMENT	2,308	1,596	1,575	2,000	1,783	4,000	2,000	
10-40-6205 SAFETY EQUIPMENT & SUPPLIES	518	195	288	300	41	300	300	
10-40-6209 PARK EQUIPMENT-SEE FUND 45	4,019	10,238	0	0	0	0	0	
10-40-6210 BOAT DOCK/RAMP MOVING	0	0	0	5,000	0	5,000	5,000	
10-40-6220 OFFICE SUPPLIES	1,209	483	124	500	0	0	300	
10-40-6221 JANITORIAL SUPPLIES	1,112	116	63	500	0	250	500	
10-40-6223 TRAFFIC CONTROL SUPPLIES	601	672	1,344	1,000	0	1,000	1,500	
10-40-6230 POSTAGE & FREIGHT	32	12	0	100	0	0	0	
10-40-6233 FUEL	3,793	2,122	2,636	1,500	3,266	3,000	2,500	
10-40-6301 BUILDING & GROUNDS MAINTENANCE	15,349	28,150	10,477	14,500	7,806	12,000	12,000	
10-40-6304 VEHICLE MAINTENANCE	2,127	3,227	565	2,000	557	2,000	2,500	
10-40-6305 EQUIPMENT MAINTENANCE	1,319	2,450	1,688	1,800	888	1,800	2,000	
10-40-6307 BOAT DOCK/RAMP EQUIP MAINT	300	0	0	5,000	0	5,000	1,000	
10-40-6312 TRAINING / CERTIFICATION/CPE	0	20	20	300	0	0	300	
10-40-6314 TRAVEL/MEALS/MILEAGE	20	0	0	0	57	57	0	
10-40-6409 PROFESSIONAL CONTRACT SERVICES	0	0	7,000	0	2,368	2,400	0	
10-40-6421 ELECTRICITY	3,376	3,014	2,292	4,500	2,485	4,500	4,500	
10-40-6422 WATER	4,161	3,208	3,402	4,500	1,699	4,500	4,500	
10-40-6423 SANITATION	14,507	23,687	14,874	16,000	16,173	18,000	18,000	
10-40-6424 TELEPHONE, MOBILE & INTERNET	867	867	621	900	697	900	900	
10-40-6432 INSURANCE - VEHICLE	783	995	1,075	1,079	691	1,079	1,079	
10-40-6433 INSURANCE - REAL/PERSONAL PROP	669	764	925	939	598	939	939	
10-40-6441 SOFTWARE LICENSES	2,196	0	288	0	0	0	0	
10-40-6446 CREDIT CARD FEES	1,698	1,214	1,442	7,000	2,043	3,000	3,500	
10-40-6450 BOAT LAUNCH STATION FEES	6,839	4,241	4,611	6,000	4,133	9,000	6,000	
10-40-6451 EQUIPMENT LEASES	(74)	0	0	3,100	382	400	1,000	
10-40-6452 EQUIPMENT RENTAL	1,142	3,516	691	0	0	0	0	
TOTAL PARKS & RECREATION	203,393	215,992	174,854	228,311	130,438	206,938	189,724	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
40-6203	COMPUTER EQUIPMENT & SOFTWPERMANENT NOTES: Adobe & Ventek Upgrade								
40-6314	TRAVEL/MEALS/MILEAGE PERMANENT NOTES: 10-40-6314 COMBINED WITH 10-40-6312								
PUBLIC WORKS									
10-50-6001	FULL TIME SALARIES	236,943	277,780	341,248	371,382	264,519	346,555	326,589	
10-50-6002	PART TIME SALARIES	0	0	0	0	0	0	0	
10-50-6010	OVERTIME	6,535	5,970	4,336	10,000	5,232	9,000	8,000	
10-50-6020	LONGEVITY	0	900	960	1,080	0	960	600	
10-50-6031	NEW HIRE EXPENSE	36	0	0	0	0	0	0	
10-50-6035	FICA	17,811	20,482	25,215	29,176	14,192	28,082	25,660	
10-50-6040	RETIREMENT	19,093	20,519	23,969	26,964	13,518	25,953	22,122	
10-50-6045	HEALTH INSURANCE BENEFITS	34,703	42,691	56,160	62,487	34,825	56,363	56,782	
10-50-6054	WORKERS COMP	6,256	7,168	7,211	10,908	7,882	7,211	11,188	
10-50-6055	TEXAS WORKFORCE COMMISSION	66	716	501	410	953	761	941	
10-50-6201	OFFICE EQUIPMENT&FURNTIURE	1,921	467	0	500	111	0	300	
10-50-6203	COMPUTER EQUIPMENT & SOFTWARE	155	2,212	228	0	0	0	0	
10-50-6204	SMALL TOOLS & EQUIPMENT	8,695	6,906	4,007	4,000	9,385	8,000	3,500	
10-50-6205	SAFETY EQUIPMENT & SUPPLIES	3,652	2,123	342	1,500	80	800	1,500	
10-50-6220	OFFICE SUPPLIES	915	939	775	1,200	86	800	500	
10-50-6221	JANITORIAL SERVICES/SUPPLIES	226	256	132	500	0	0	500	
10-50-6222	GENERAL SUPPLIES	3,367	4,225	2,701	3,500	2,356	2,500	3,000	
10-50-6223	TRAFFIC CONTROL SUPPLIES	2,654	1,360	2,220	3,000	1,648	1,648	2,000	
10-50-6230	POSTAGE & FREIGHT	0	5	41	100	0	100	100	
10-50-6231	PUBLICATIONS & SUBSCRIPTIONS	501	299	299	300	0	300	300	
10-50-6232	BOTTLED WATER	1,581	1,699	1,228	2,000	449	2,000	2,000	
10-50-6233	FUEL	17,883	9,919	9,432	18,000	13,360	15,000	18,000	
10-50-6234	UNIFORMS	3,409	3,806	3,876	5,000	1,520	5,000	5,000	
10-50-6301	BUILDING & GROUNDS MAINTENANCE	1,623	3,079	3,344	6,000	3,008	6,000	6,000	
10-50-6304	VEHICLE MAINTENANCE	9,496	32,221	12,239	8,000	7,141	8,000	8,000	
10-50-6305	EQUIPMENT MAINTENANCE	9,254	12,762	4,682	8,000	6,035	8,000	8,000	
10-50-6310	STREET MAINTENANCE	12,637	20,371	34,087	30,000	4,048	30,000	30,000	
10-50-6312	TRAINING/CERTIFICATION/CPE	600	6,263	100	1,000	1,050	1,200	1,000	
10-50-6314	TRAVEL/MEALS/MILEAGE	40	0	0	0	0	0	0	
10-50-6406	ENGINEERING SERVICES	2,020	0	537	2,000	0	2,000	1,000	
10-50-6409	PROFESSIONAL SERVICES	828	0	0	500	0	500	500	
10-50-6412	JANITORIAL SERVICES	286	1,583	1,583	1,600	3,297	1,600	1,600	
10-50-6413	PEST CONTROL	0	0	0	0	245	245	300	
10-50-6421	ELECTRICITY	6,797	6,728	6,448	8,000	5,966	8,000	8,000	
10-50-6422	WATER	821	571	973	1,000	415	800	1,000	
10-50-6424	TELEPHONE, MOBILE & INTERNET	682	537	683	1,000	235	500	300	
10-50-6432	INSURANCE - VEHICLE	6,632	8,429	9,100	9,138	5,856	9,138	9,138	
10-50-6433	INSURANCE - REAL/PERSONAL PROP	5,387	5,818	7,046	7,166	3,775	7,166	7,166	
10-50-6441	SOFTWARE LICENSES	2,400	288	0	800	1,210	1,210	816	
10-50-6443	HYDRANT EXPANSION	0	0	0	0	0	0	0	
10-50-6451	EQUIPMENT LEASES	2,043	2,430	2,227	0	1,860	2,200	2,200	

10 -GENERAL FUND

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	2026-2027 PROPOSED BUDGET
10-50-6452 EQUIPMENT RENTAL	1,216	1,504	978	5,000	14	3,000	3,000	
TOTAL PUBLIC WORKS	429,165	513,027	568,908	641,211	414,269	600,592	576,602	

50-6441 SOFTWARE LICENSES PERMANENT NOTES:
AI SOFTWARE

50-6443 HYDRANT EXPANSION PERMANENT NOTES:
PENDNING ESD & JWS RECOMMENDATIONS

LIBRARY

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	2026-2027 PROPOSED BUDGET
10-55-6001 FULL TIME SALARIES	61,757	64,858	67,366	69,242	58,458	67,753	72,143	
10-55-6002 PART TIME SALARIES	9,450	23,662	29,552	33,864	23,568	32,024	35,220	
10-55-6010 OVERTIME	2,502	392	0	0	0	0	0	
10-55-6020 LONGEVITY	0	420	480	540	0	480	600	
10-55-6031 NEW HIRE EXPENSE	28	0	0	0	0	0	0	
10-55-6035 FICA	5,597	6,704	7,375	7,888	4,244	7,633	8,207	
10-55-6040 RETIREMENT	5,097	4,988	4,688	4,895	2,842	4,743	4,798	
10-55-6045 HEALTH INSURANCE BENEFITS	7,556	8,348	8,929	9,613	5,588	8,939	10,324	
10-55-6054 WORKERS COMP	205	323	236	335	195	357	335	
10-55-6055 TEXAS WORKFORCE COMMISSION	20	339	207	189	288	351	513	
10-55-6201 OFFICE EQUIPMENT	0	0	292	250	0	0	200	
10-55-6202 OFFICE FURNITURE	4,075	744	1,106	600	100	100	500	
10-55-6203 COMPUTER EQUIPMENT & SOFTWARE	0	0	0	0	28	1,210	1,600	
10-55-6220 OFFICE SUPPLIES	681	545	673	500	149	300	500	
10-55-6221 JANITORIAL SUPPLIES	50	136	186	350	109	250	350	
10-55-6232 BOTTLED WATER	189	127	176	200	181	200	200	
10-55-6238 LIBRARY MATERIALS	9,615	7,347	10,423	15,000	5,552	13,000	15,000	
10-55-6239 LIBRARY SUPPLIES	1,984	690	451	700	369	400	500	
10-55-6301 BUILDING & GROUNDS MAINTENANCE	0	160	0	0	311	400	0	
10-55-6311 DUES & MEMBERSHIPS	139	139	214	300	139	300	300	
10-55-6312 TRAINING & CERTIFICATION	0	0	558	3,500	0	2,000	3,500	
10-55-6411 IT SUPPORT SERVICES	145	0	0	0	0	0	0	
10-55-6412 JANITORIAL SERVICES	1,289	7,122	7,122	8,000	5,341	8,000	8,000	
10-55-6424 TELEPHONE, MOBILE & INTERNET	0	198	0	0	0	0	0	
10-55-6433 INSURANCE - REAL/PERSONAL PROP	903	905	1,096	1,118	558	1,118	1,200	
10-55-6441 SOFTWARE LICENSES	0	1,210	1,210	1,300	0	0	1,300	
10-55-6451 EQUIPMENT LEASES	1,751	2,087	2,289	2,100	1,983	2,100	2,100	
10-55-6462 ALARM MONITORING	646	824	813	900	438	445	0	
10-55-6624 LIBRARY PROGRAMS	2,893	1,913	3,305	2,000	202	1,000	5,300	
10-55-6625 SUMMER READING PROGRAM	836	0	2,395	3,000	3,691	3,652	3,000	
TOTAL LIBRARY	117,408	134,181	151,140	166,384	114,334	156,755	175,690	

55-6312 TRAINING & CERTIFICATION PERMANENT NOTES:
10-55-6314 & 10-55-6313 combined with 10-55-6312

55-6441 SOFTWARE LICENSES PERMANENT NOTES:
BIBIONIX & ADOBE

	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	2026-2027 PROPOSED BUDGET
TOTAL EXPENDITURES	4,288,821	4,728,549	6,510,613	5,357,038	3,596,811	5,356,044	5,284,420	
REVENUE OVER/(UNDER) EXPENDITURES	459,315	611,035	(1,190,084)	40,976	1,102,268	(222,430)	28,685	

10 -GENERAL FUND

	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	2026-2027 PROPOSED BUDGET
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
OTHER FINANCING (USES)								
TOTAL OTHER FINANCING (USES)	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	459,315	611,035	(1,190,084)	40,976	1,102,268	(222,430)	28,685	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

13 -COURT RESTRICTED

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
13-00-4305 TIME PAYMENT EFFICIENCY FEES	19	26	(31)	0	9	9	0	
13-00-4310 CHILD SAFETY FEES	2,789	2,343	2,366	2,300	1,200	1,320	2,300	
13-00-4311 LOCAL YOUTH DIVERSION FEES	9,837	6,628	5,936	6,000	4,685	4,594	5,000	
13-00-4315 CONSOLIDATED SECURITY & TECH F	9,894	6,662	7,281	6,000	8,390	9,014	10,000	
13-00-4320 COURT TECHNOLOGY FEES	8,199	5,472	3,545	0	68	70	0	
13-00-4605 INTEREST EARNED	904	6,665	5,987	5,500	3,824	4,204	5,000	
TOTAL NON-DEPARTMENTAL	31,643	27,796	25,083	19,800	18,175	19,211	22,300	
TOTAL REVENUES	31,643	27,796	25,083	19,800	18,175	19,211	22,300	

13 -COURT RESTRICTED

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	PROPOSED BUDGET ----)
NON-DEPARTMENTAL								
13-00-6612 CHILD SAFETY	0	3,174	3,034	2,300	0	2,300	2,300	____
13-00-6613 BUILDING SECURITY	500	3,878	5,170	5,500	0	0	0	____
13-00-6614 TECHNOLOGY	3,265	6,515	6,027	10,600	3,389	13,793	0	____
13-00-6615 SECURITY & TECHNOLOGY	0	0	0	0	0	0	18,700	____
13-00-6645 BANK/AGENT FEES	20	30	10	0	20	20	0	____
TOTAL NON-DEPARTMENTAL	3,785	13,596	14,241	18,400	3,409	16,113	21,000	

00-6614 TECHNOLOGY PERMANENT NOTES:
Incode Paperless project

00-6615 SECURITY & TECHNOLOGY PERMANENT NOTES:
PANIC BUTTONS/SCANNERS, PAPERLESS, TEXT MESSAGES

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TOTAL EXPENDITURES	3,785	13,596	14,241	18,400	3,409	16,113	21,000	
REVENUE OVER/(UNDER) EXPENDITURES	27,859	14,199	10,842	1,400	14,766	3,098	1,300	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	27,859	14,199	10,842	1,400	14,766	3,098	1,300	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

15 -PLAZA ENTERPRISE

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
15-00-4520 RENT TRAVIS COUNTY	65,450	66,734	67,134	70,032	46,688	70,032	70,032	
15-00-4521 RENT - US POST OFFICE	4,800	4,800	4,000	4,800	2,800	4,800	4,800	
15-00-4605 INTEREST EARNED	0	8,366	19,194	14,400	8,915	13,900	14,400	
15-00-4910 TRANSFER FROM GENERAL FUND	35,000	35,000	35,000	35,000	17,500	35,000	35,000	
TOTAL NON-DEPARTMENTAL	105,250	114,899	125,328	124,232	75,903	123,732	124,232	
TOTAL REVENUES	105,250	114,899	125,328	124,232	75,903	123,732	124,232	

15 -PLAZA ENTERPRISE

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
15-00-6221 JANITORIAL SUPPLIES	1,144	1,138	1,217	1,200	668	1,200	1,200	
15-00-6301 BUILDING & GROUNDS MAINTENANCE	39,212	57,148	11,497	15,000	13,020	15,000	30,000	
15-00-6302 CAMERAS/SECURITY SYSTEM	0	0	0	60,000	64,169	63,782	0	
15-00-6303 MOLD/REMEDIATION	0	0	0	220,000	79,760	220,000	10,000	
15-00-6304 ROOF PAINT & SEAL PROJECT	0	0	0	0	16,867	0	100,000	
15-00-6305 ADA PARKING & RAILINGS	0	0	0	0	0	0	45,000	
15-00-6306 AC REPLACEMENT UNTS	0	0	0	0	0	0	12,000	
15-00-6412 JANITORIAL SERVICES	15,628	14,243	14,432	15,444	12,526	15,444	16,100	
15-00-6413 PEST CONTROL	3,180	3,180	2,175	2,200	1,245	2,200	2,000	
15-00-6421 ELECTRICITY	27,317	27,311	25,034	25,000	21,696	25,000	25,000	
15-00-6422 WATER	3,467	5,746	4,500	4,000	5,506	5,000	4,000	
15-00-6433 INSURANCE - REAL/PERSONAL PROP	4,020	4,032	4,881	4,981	2,485	4,981	4,981	
15-00-6680 MISCELLANEOUS/OTHER	0	10	20	0	50	100	0	
15-00-6691 DEPRECIATION	0	10,466	10,281	0	0	0	0	
TOTAL NON-DEPARTMENTAL	93,969	123,274	74,037	347,825	217,992	352,707	250,281	

00-6301 BUILDING & GROUNDS MAINTENPERMANENT NOTES:
Repairs & Electrical

TOTAL EXPENDITURES	93,969	123,274	74,037	347,825	217,992	352,707	250,281	
REVENUE OVER/(UNDER) EXPENDITURES	11,281	(8,375)	51,291	(223,593)	(142,089)	(228,975)	(126,049)	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
OTHER FINANCING (USES)								
TOTAL OTHER FINANCING (USES)	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	11,281	(8,375)	51,291	(223,593)	(142,089)	(228,975)	(126,049)	

*** END OF REPORT ***

16 -CAPITAL EXPENDITURES 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
16-00-4601 SALE OF ASSETS	0	0	0	0	0	0	0	
16-00-4910 TRANSFER FROM GENERAL FUND	214,000	565,000	225,182	205,000	102,500	327,260	47,000	
16-00-4911 TRANSFER FROM FUND BALANCE	0	0	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	214,000	565,000	225,182	205,000	102,500	327,260	47,000	
TOTAL REVENUES	214,000	565,000	225,182	205,000	102,500	327,260	47,000	

16 -CAPITAL EXPENDITURES FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
16-00-6448 INTEREST	0	1,493	737	0	0	0	0	
16-00-6812 COMPUTER EQUIPMENT	0	0	0	0	0	0	0	
16-00-6816 ORDINANCE UPDATE LEGAL	0	16,390	4,511	0	0	0	7,000	
TOTAL NON-DEPARTMENTAL	0	17,883	5,248	0	0	0	7,000	

00-6816 ORDINANCE UPDATE LEGAL PERMANENT NOTES:
UDC Upate

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	2026-2027 PROPOSED BUDGET
POLICE								
16-20-6806 POLICE DEPARTMENT BUILDING	0	0	0	0	0	0	0	
16-20-6809 VEHICLES	203,421	81,417	106,386	120,000	7,128	132,404	0	
16-20-6810 EQUIPMENT	13,016	64,914	0	0	0	3,600	0	
TOTAL POLICE	216,437	146,330	106,386	120,000	7,128	136,004	0	
DEVELOPMENT SERVICES								
16-30-6809 VEHICLES	0	0	0	55,000	51,602	57,500	0	
TOTAL DEVELOPMENT SERVICES	0	0	0	55,000	51,602	57,500	0	
PARKS & RECREATION								
16-40-6815 PARK EQUIPMENT	17,823	2,724	0	0	56,930	56,930	0	
TOTAL PARKS & RECREATION	17,823	2,724	0	0	56,930	56,930	0	
PUBLIC WORKS								
16-50-6808 BUILDINGS & GROUNDS	0	29,900	29,702	0	0	35,000	0	
16-50-6809 VEHICLES	0	62,244	15,880	0	23,167	23,167	0	
16-50-6810 EQUIPMENT	4,808	59,633	8,657	30,000	4,098	5,461	40,000	
16-50-6998 LEASE PAYMENT BACKHOE	26,194	37,798	38,554	0	13,198	13,198	0	
TOTAL PUBLIC WORKS	31,002	189,575	92,793	30,000	40,463	76,826	40,000	

50-6810 EQUIPMENT PERMANENT NOTES:
Lease on Excavator

	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	2026-2027 PROPOSED BUDGET
TOTAL EXPENDITURES	265,262	356,511	204,426	205,000	156,123	327,260	47,000	
REVENUE OVER/(UNDER) EXPENDITURES	(51,262)	208,489	20,756	0	(53,623)	0	0	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	

16 -CAPITAL EXPENDITURES FUND

	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	2026-2027 PROPOSED BUDGET
OTHER FINANCING (USES)								
TOTAL OTHER FINANCING (USES)	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/								
(UNDER) EXPENDITURES & OTHER (USES)	(51,262)	208,489	20,756	0	(53,623)	0	0	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2026

17 -NORTHSHORE WWP

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
17-00-4260 TAP & IMPACT FEES	4,700	7,500	0	0	0	0	0	
17-00-4425 WW SERVICE FEES - JONESTOWN	175,815	180,033	0	0	0	0	0	
17-00-4430 WW SERVICE FEES - LAGO VISTA	183,378	197,793	0	0	0	0	0	
17-00-4604 LATE FEES	6,867	5,018	0	0	0	0	0	
17-00-4605 INTEREST EARNED	7,271	22,518	0	0	0	0	0	
17-00-4670 BOND PROCEEDS	0	0	0	2,175,000	2,175,000	2,175,000	0	
17-00-4680 OTHER INCOME	9	0	0	0	143	143	0	
TOTAL NON-DEPARTMENTAL	378,040	412,863	0	2,175,000	2,175,143	2,175,143	0	
NORTHSHORE								
17-10-4260 TAP ADMIN FEES	0	0	0	1,200	100	1,200	1,200	
17-10-4425 WW SERVICE FEES	0	0	180,042	182,000	119,921	181,000	184,000	
17-10-4604 LATE FEES - NORTHSHORE	0	0	4,138	4,660	1,752	4,660	2,200	
17-10-4605 INTEREST EARNED	0	0	23,725	23,000	31,167	31,167	45,000	
TOTAL NORTHSHORE	0	0	207,905	210,860	152,940	218,027	232,400	
CARLTON PUD								
17-20-4260 TAP FEES	0	0	7,200	5,000	2,500	5,000	5,000	
17-20-4430 WW SERVICE FEES	0	0	215,423	218,000	159,672	208,000	246,000	
17-20-4604 LATE FEES - CARLTON PUD	0	0	3,601	3,600	3,021	3,657	4,200	
TOTAL CARLTON PUD	0	0	226,224	226,600	165,193	216,657	255,200	
TOTAL REVENUES	378,040	412,863	434,129	2,612,460	2,493,276	2,609,827	487,600	

17 -NORTHSHORE WWP

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
17-00-6001 FULL TIME SALARIES	51,889	29,833	0	0	0	0	0	
17-00-6002 PART TIME SALARIES	0	0	0	0	0	0	0	
17-00-6010 OVERTIME	4,574	3,383	0	0	0	0	0	
17-00-6020 LONGEVITY	0	240	0	0	0	0	0	
17-00-6035 FICA	4,330	2,475	0	0	0	0	0	
17-00-6040 RETIREMENT	4,400	2,762	0	0	0	0	0	
17-00-6045 HEALTH INSURANCE BENEFITS	7,502	3,951	0	0	0	0	0	
17-00-6054 WORKERS COMP	1,134	1,211	0	0	0	0	0	
17-00-6055 TEXAS WORKFORCE COMMISSION	9	117	0	0	0	0	0	
17-00-6204 SMALL TOOLS & EQUIPMENT	2,510	2,416	0	0	0	0	0	
17-00-6205 SAFETY EQUIPMENT & SUPPLIES	164	18	0	0	0	0	0	
17-00-6220 OFFICE SUPPLIES	617	428	0	0	0	0	0	
17-00-6222 GENERAL SUPPLIES	1,355	1,271	0	0	0	0	0	
17-00-6230 POSTAGE & FREIGHT	2,093	2,769	0	0	0	0	0	
17-00-6233 FUEL	0	2,631	0	0	0	0	0	
17-00-6234 UNIFORMS	0	275	0	0	0	0	0	
17-00-6237 CHEMICALS	4,895	2,778	0	0	0	0	0	
17-00-6301 BUILDING & GROUNDS MAINTENANCE	1,302	1,522	0	0	0	0	0	
17-00-6305 EQUIPMENT MAINTENANCE	0	558	0	0	0	0	0	
17-00-6312 TRAINING /CERTIFICATION/CPE	1,974	1,291	0	0	0	0	0	
17-00-6313 LICENSING & PERMITS	1,250	1,250	0	0	0	0	0	
17-00-6314 TRAVEL/MEALS/MILEAGE	62	0	0	0	0	0	0	
17-00-6320 SYSTEM REPAIRS	48,747	27,285	0	0	0	0	0	
17-00-6406 ENGINEERING SERVICES	500	11,933	0	0	0	0	0	
17-00-6421 ELECTRICITY	8,577	8,769	0	0	0	0	0	
17-00-6422 WATER	3,675	3,247	0	0	0	0	0	
17-00-6424 TELEPHONE, MOBILE & INTERNET	833	993	0	0	0	0	0	
17-00-6433 INSURANCE - REAL/PERSONAL PROP	3,922	3,933	0	0	0	0	0	
17-00-6441 SOFTWARE LICENSES	1,023	873	0	0	0	0	0	
17-00-6445 BANK/AGENT FEES	(12)	0	0	0	0	0	0	
17-00-6449 FILING FEES	35	0	0	0	0	0	0	
17-00-6463 LABORATORY TESTING	6,285	6,111	0	0	0	0	0	
17-00-6464 WASTE WATER SLUDGE REMOVAL	3,332	5,169	0	0	0	0	0	
17-00-6465 WASTE WATER SERVICE	142,034	152,014	0	0	0	0	0	
17-00-6626 ADMIN OVERHEAD	17,000	20,000	0	0	0	0	0	
17-00-6680 MISCELLANEOUS/OTHER	0	0	0	0	0	0	0	
17-00-6691 DEPRECIATION	0	68,078	82,160	0	0	0	0	
17-00-6860 TANK REPLACEMENT PROJECT	20,770	0	0	854,700	0	30,000	489,000	
17-00-6861 COST OF ISSUANCE	0	0	0	68,700	35,978	35,978	0	
17-00-6862 GENERATOR	0	0	0	271,800	0	0	310,000	
17-00-6863 OLD BURNET REROUTE	0	0	0	929,800	0	0	350,000	
17-00-6864 LAND USE MAPPING	0	0	0	50,000	0	25,000	50,000	
TOTAL NON-DEPARTMENTAL	346,783	369,586	82,160	2,175,000	35,978	90,978	1,199,000	

00-6312 TRAINING /CERTIFICATION/CPPERMANENT NOTES:

17 -NORTHSHORE WWP

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	(2026-2027) PROPOSED BUDGET

COMBINED 17-00-6313 & 17-00-6314 WITH 17-00-6312

00-6863 OLD BURNET REROUTE PERMANENT NOTES:
ENGINEERING

NORTHSHORE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
17-10-6001 FULL TIME SALARIES	0	0	18,437	15,116	13,175	16,000	16,019	
17-10-6010 OVERTIME	0	0	2,043	5,200	836	2,392	2,410	
17-10-6020 LONGEVITY	0	0	120	135	0	124	135	
17-10-6035 FICA	0	0	1,557	1,346	745	1,340	163	
17-10-6040 RETIREMENT	0	0	1,394	1,244	722	1,239	1,175	
17-10-6045 HEALTH INSURANCE BENEFITS	0	0	2,492	2,163	1,357	2,056	2,323	
17-10-6054 WORKERS COMP	0	0	602	469	236	511	469	
17-10-6055 TEXAS WORKFORCE COMMISSION	0	0	32	29	38	38	77	
17-10-6204 SMALL TOOLS & EQUIPMENT	0	0	1,418	1,350	4,671	4,171	1,350	
17-10-6205 SAFETY EQUIPMENT & SUPPLIES	0	0	330	810	0	200	810	
17-10-6220 OFFICE SUPPLIES	0	0	179	360	191	270	360	
17-10-6222 GENERAL SUPPLIES	0	0	256	1,125	377	1,035	1,200	
17-10-6230 POSTAGE & FREIGHT	0	0	1,092	990	907	1,012	1,859	
17-10-6233 FUEL	0	0	810	900	1,036	1,363	1,200	
17-10-6234 UNIFORMS	0	0	48	216	0	300	250	
17-10-6237 CHEMICALS	0	0	3,908	5,500	5,202	5,500	6,000	
17-10-6290 AFFLUENT DRIP FIELD PROJECT	0	0	0	36,000	34,238	34,300	1,000	
17-10-6301 BUILDING & GROUNDS MAINTENANCE	0	0	1,081	5,420	9,994	9,500	5,500	
17-10-6305 EQUIPMENT MAINTENANCE	0	0	74	225	79	230	225	
17-10-6312 TRAINING/CERTS/TRAVEL	0	0	779	2,250	0	2,025	2,250	
17-10-6313 LICENSING & PERMITS	0	0	1,250	1,250	1,361	1,250	1,250	
17-10-6320 SYSTEM REPAIRS	0	0	4,222	9,000	1,088	9,000	5,000	
17-10-6406 ENGINEERING SERVICES	0	0	1,008	450	225	450	450	
17-10-6421 ELECTRICITY	0	0	5,549	7,000	5,123	7,000	7,000	
17-10-6422 WATER	0	0	2,926	3,150	2,739	4,000	3,150	
17-10-6424 TELEPHONE & MOBILE	0	0	955	176	48	170	75	
17-10-6433 INSURANCE - REAL/PERSONAL PROP	0	0	2,092	2,186	1,091	2,200	2,186	
17-10-6441 SOFTWARE LICENSES	0	0	409	405	401	405	405	
17-10-6449 FILING FEES	0	0	80	43	0	43	43	
17-10-6450 EQUIPMENT/VEHICLE	0	0	0	0	0	0	0	
17-10-6463 LABORATORY TESTING	0	0	7,235	7,000	6,029	7,000	7,000	
17-10-6464 WASTE WATER SLUDGE REMOVAL	0	0	4,884	5,500	3,193	6,000	5,500	
17-10-6626 ADMIN OVERHEAD	0	0	9,200	10,350	5,175	10,350	10,350	
17-10-6640 RATE STUDY	0	0	330	9,000	6,641	6,641	0	
17-10-6809 VEHICLE	0	0	(0)	0	0	0	0	
17-10-6860 TANK REPLACEMENT PROJECT	0	0	0	0	20,921	6,200	0	
17-10-6861 2026 DEBT SERVICE INTEREST	0	0	0	26,916	20,642	26,916	42,757	
17-10-6862 2026 DEBT SERVICE PRINCIPAL	0	0	0	0	0	0	31,500	
TOTAL NORTHSHORE	0	0	76,788	163,274	148,481	171,231	161,441	

10-6001 FULL TIME SALARIES PERMANENT NOTES:
Most Expenses are split NORTHSHORE 45% CARLTON 55% unless

17 -NORTHSHORE WWP

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	2026-2027 PROPOSED BUDGET
specifically related to one side or the other.								
CARLTON PUD								
17-20-6001 FULL TIME SALARIES	0	0	16,817	18,476	15,263	17,612	19,579	
17-20-6010 OVERTIME	0	0	631	0	930	2,808	2,946	
17-20-6020 LONGEVITY	0	0	120	165	0	146	165	
17-20-6035 FICA	0	0	1,338	1,645	795	1,573	1,666	
17-20-6040 RETIREMENT	0	0	1,232	1,520	756	1,454	1,436	
17-20-6045 HEALTH INSURANCE BENEFITS	0	0	2,203	2,644	1,250	2,413	2,839	
17-20-6054 WORKERS COMP	0	0	706	573	289	600	573	
17-20-6055 TEXAS WORKFORCE COMMISSION	0	0	32	35	47	47	94	
17-20-6204 SMALL TOOLS & EQUIPMENT	0	0	330	1,650	531	1,485	1,650	
17-20-6205 SAFETY EQUIPMENT & SUPPLIES	0	0	0	990	0	800	990	
17-20-6220 OFFICE SUPPLIES	0	0	210	440	234	330	440	
17-20-6222 GENERAL SUPPLIES	0	0	192	1,375	279	1,265	1,375	
17-20-6230 POSTAGE & FREIGHT	0	0	1,175	1,210	1,109	1,210	2,703	
17-20-6233 FUEL	0	0	950	1,100	1,263	1,666	1,500	
17-20-6234 UNIFORMS	0	0	0	264	0	250	264	
17-20-6237 CHEMICALS	0	0	0	0	0	0	0	
17-20-6301 BUILDING & GROUNDS MAINTENANCE	0	0	103	0	5,318	5,318	0	
17-20-6305 EQUIPMENT MAINTENANCE	0	0	0	275	1,876	2,000	275	
17-20-6312 TRAINING/CERTS/TRAVEL	0	0	647	2,750	0	2,475	2,750	
17-20-6320 SYSTEM REPAIRS	0	0	3,702	11,000	38,454	41,000	15,000	
17-20-6321 LIFT STATION MAINTENANCE	0	0	0	0	0	0	3,500	
17-20-6406 ENGINEERING SERVICES	0	0	1,183	550	275	550	550	
17-20-6421 ELECTRICITY	0	0	2,472	3,000	2,574	3,000	4,000	
17-20-6422 WATER	0	0	1,064	1,350	1,053	2,000	1,500	
17-20-6424 TELEPHONE & MOBILE	0	0	218	214	59	214	214	
17-20-6433 INSURANCE - REAL/PERSONAL PROP	0	0	2,571	2,673	1,333	2,623	2,673	
17-20-6441 SOFTWARE LICENSES	0	0	481	495	490	490	495	
17-20-6449 FILING FEES	0	0	49	53	0	53	53	
17-20-6450 EQUIPMENT/VEHICLE	0	0	0	0	0	0	0	
17-20-6463 LABORATORY TESTING	0	0	0	0	0	0	0	
17-20-6464 WASTE WATER SLUDGE REMOVAL	0	0	0	0	0	0	0	
17-20-6465 WASTE WATER SERVICE	0	0	165,551	170,000	146,169	170,000	176,000	
17-20-6626 ADMIN OVERHEAD	0	0	10,800	12,650	6,325	12,650	12,650	
17-20-6640 RATE STUDY	0	0	387	11,000	8,117	8,117	0	
17-20-6809 VEHICLE	0	0	0	0	0	0	0	
17-20-6860 TANK REPLACEMENT PROJECT	0	0	0	0	24,967	23,173	0	
17-20-6861 2026 DEBT SERVICE INTEREST	0	0	0	32,897	25,229	32,897	52,259	
17-20-6862 2026 DEBT SERVICE PRINCIPAL	0	0	0	0	0	0	38,500	
TOTAL CARLTON PUD	0	0	215,163	280,993	284,981	340,219	348,639	

20-6465 WASTE WATER SERVICE PERMANENT NOTES:
100% TO CARLTON

TOTAL EXPENDITURES	346,783	369,586	374,112	2,619,267	469,440	602,428	1,709,080	
REVENUE OVER/(UNDER) EXPENDITURES	31,257	43,276	60,017	(6,807)	2,023,836	2,007,399	(1,221,480)	

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2026

17 -NORTHSHORE WWP

	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	2026-2027 PROPOSED BUDGET
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
OTHER FINANCING (USES)								
TOTAL OTHER FINANCING (USES)	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/								
(UNDER) EXPENDITURES & OTHER (USES)	31,257	43,276	60,017	(6,807)	2,023,836	2,007,399	(1,221,480)	

*** END OF REPORT ***

18 -OPIOID SETTLEMENTS

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	(2026-2027) PROPOSED BUDGET
NON-DEPARTMENTAL								
18-00-4010 OPIOID SETTLEMENT FUNDS	2,015	392	1,912	0	496	1,913	0	
18-00-4605 INTEREST EARNED	1	2	3	0	2	2	4	
TOTAL NON-DEPARTMENTAL	2,016	394	1,916	0	498	1,915	4	
TOTAL REVENUES	2,016	394	1,916	0	498	1,915	4	

18 -OPIOID SETTLEMENTS

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
18-00-6205 SAFETY EQUIPMENT & SUPPLIES	0	0	0	2,410	0	700	2,410	
TOTAL NON-DEPARTMENTAL	0	0	0	2,410	0	700	2,410	
TOTAL EXPENDITURES	0	0	0	2,410	0	700	2,410	
REVENUE OVER/(UNDER) EXPENDITURES	2,016	394	1,916	(2,410)	498	1,215	(2,406)	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	2,016	394	1,916	(2,410)	498	1,215	(2,406)	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: SEPTEMBER 30TH, 2026

20 -DEBT SERVICE 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
20-00-4010 PROPERTY TAX - CURRENT	585,283	605,779	605,364	603,957	598,198	602,000	635,580	
20-00-4011 PROPERTY TAX - PRIOR	2,089	3,234	1,860	1,741	5,812	5,812	1,741	
20-00-4012 PROPERTY TAX - P & I	3,410	5,200	4,346	2,200	3,437	3,700	2,200	
20-00-4602 BOND PROCEEDS	0	0	0	0	0	0	0	
20-00-4605 INTEREST EARNED	0	0	0	0	0	0	0	
20-00-4606 BOND PROCEEDS	0	0	0	0	0	0	0	
20-00-4910 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	590,781	614,213	611,571	607,898	607,447	611,512	639,521	
TOTAL REVENUES	590,781	614,213	611,571	607,898	607,447	611,512	639,521	

20 -DEBT SERVICE FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
20-00-6408 STREET PROJECT	0	0	0	0	0	0	0	
20-00-6445 BANK/AGENT FEES	300	300	300	300	150	300	600	
20-00-6706 2008 PD BOND INTEREST	0	0	0	0	0	0	0	
20-00-6707 EMS BUILDING PRINCIPAL	0	0	0	0	0	0	0	
20-00-6708 EMS BUILDING INTEREST	0	0	0	0	0	0	0	
20-00-6709 DEBT SERVICE I&S BUILDING EMS	0	0	0	0	0	0	0	
20-00-6711 DEBT SERVICE I&S STREET BOND	0	0	0	0	0	0	0	
20-00-6712 GO REF BOND, SERIES 2012 PRIN	55,000	55,000	55,000	60,000	60,000	60,000	2,016	
20-00-6713 GO REF BOND, SERIES 2012 INT	7,112	5,880	4,648	3,360	2,016	4,648	61,344	
20-00-6714 TAX NOTE, SERIES 2015 PRINC	490,000	510,000	525,000	535,000	535,000	535,000	0	
20-00-6715 TAX NOTE, SERIES 2015 INTEREST	35,102	25,728	15,791	5,297	5,297	15,791	0	
20-00-6716 TAX NOTE, SERIES 2019 PRINCIPA	0	0	0	0	0	0	0	
20-00-6717 TAX NOTE, SERIES 2019 INTEREST	0	0	0	0	0	0	0	
20-00-6818 TAX NOTE, 2026 PRINCIPAL	0	0	0	0	0	0	455,000	
20-00-6819 TAX NOTE, 2026 INTEREST	0	0	0	0	0	0	116,620	
20-00-6820 PRIOR TAX PAYMENT REFUNDS	0	0	0	0	12,692	12,692	0	
20-00-6999 TRANSFERS OUT	0	0	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	587,514	596,908	600,739	603,957	615,154	628,431	635,580	
GENERAL								
20-10-6818 TAX NOTE, 2026 PRINCIPAL	0	0	0	0	0	0	0	
TOTAL GENERAL	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	587,514	596,908	600,739	603,957	615,154	628,431	635,580	
REVENUE OVER/(UNDER) EXPENDITURES	3,268	17,304	10,832	3,941	(7,707)	(16,919)	3,941	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
OTHER FINANCING (USES)								
TOTAL OTHER FINANCING (USES)	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	3,268	17,304	10,832	3,941	(7,707)	(16,919)	3,941	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

25 -STREET 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
25-00-4910 TRANSFER FROM GENERAL FUND	175,000	450,000	450,000	450,000	225,000	450,000	450,000	
25-00-4912 TRANSFER FROM TAX NOTE FUND 42	0	0	0	678,000	0	678,000	678,000	
TOTAL NON-DEPARTMENTAL	175,000	450,000	450,000	1,128,000	225,000	1,128,000	1,128,000	
TOTAL REVENUES	175,000	450,000	450,000	1,128,000	225,000	1,128,000	1,128,000	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

25 -STREET FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
25-00-6406 ENGINEERING SERVICES	10,600	0	0	10,000	43,312	57,086	10,000	
25-00-6407 ROAD REPAIR/MAINTENANCE	188,808	399,673	0	50,000	0	50,000	50,000	
25-00-6408 GUARDRAIL REPLACEMENTS	0	0	0	0	0	0	0	
25-00-6814 STREET REHAB	143,604	840	287,095	390,000	13,283	390,000	561,500	
25-00-6815 UNIMPROVED STREET PROJECT	0	0	0	678,000	347	678,000	782,700	
TOTAL NON-DEPARTMENTAL	343,012	400,513	287,095	1,128,000	56,941	1,175,086	1,404,200	
TOTAL EXPENDITURES	343,012	400,513	287,095	1,128,000	56,941	1,175,086	1,404,200	
REVENUE OVER/(UNDER) EXPENDITURES	(168,012)	49,487	162,905	0	168,059	(47,086)	(276,200)	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(168,012)	49,487	162,905	0	168,059	(47,086)	(276,200)	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

40 -CAPITAL METRO 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
40-00-4640 CAPITAL METRO BGA FUNDS	206,039	0	0	0	0	0	0	
40-00-4650 CAP METRO GRANT REVENUE	0	0	0	50,392	0	0	0	
TOTAL NON-DEPARTMENTAL	206,039	0	0	50,392	0	0	0	
TOTAL REVENUES	206,039	0	0	50,392	0	0	0	

40 -CAPITAL METRO FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
40-00-6406 ENGINEERING SERVICES	2,250	0	0	0	0	0	0	
40-00-6407 CRESTVIEW PROJECT	203,789	0	0	0	0	0	0	
40-00-6408 STREET PROJECT	0	0	0	50,392	0	0	0	
TOTAL NON-DEPARTMENTAL	206,039	0	0	50,392	0	0	0	
TOTAL EXPENDITURES	206,039	0	0	50,392	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	0	0	0	0	0	0	

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2026

42 -CAPITAL PROJECTS FUND

				(-------------- 2025-2026	---------------	---------------)	(------- 2026-2027	--------)
REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
NON-DEPARTMENTAL								
42-00-4605 INTEREST EARNED	0	0	0	0	29,932	29,932	75,000	
42-00-4670 BOND PROCEEDS TAX NOTE 2026	0	0	0	3,550,000	3,550,000	3,550,000	0	
42-00-4910 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	
42-00-4998 TRANSFER FROM FUND BALANCE	0	0	0	0	0	0	0	
42-00-4999 TRANSFERS IN	300,000	0	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	300,000	0	0	3,550,000	3,579,932	3,579,932	75,000	
TOTAL REVENUES	300,000	0	0	3,550,000	3,579,932	3,579,932	75,000	

42 -CAPITAL PROJECTS FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
42-00-6313 LICENSING & PERMITS	0	0	0	0	0	0	0	
42-00-6314 CONSTRUCTION PROJECTS	18,845	122,445	384,027	1,393,893	898,795	1,045,259	0	
42-00-6350 COPIES, RECORDING FEES, ETC	0	0	0	0	0	0	0	
42-00-6403 LEGAL SERVICES	0	0	28	0	0	0	0	
42-00-6406 ENGINEERING SERVICES	0	0	0	0	3,711	5,000	0	
42-00-6407 SURVEYING SERVICES	0	0	0	0	0	0	0	
42-00-6408 ARCHITECTURAL SERVICES	0	0	0	0	0	0	0	
42-00-6409 TAX NOTE - SECURITY CAMERAS	0	0	0	60,000	0	36,900	75,000	
42-00-6410 TAX NOTE - PD EMER GENERATOR	0	0	0	293,700	0	0	312,000	
42-00-6411 TAX NOTE - PARK PLAN	0	0	0	0	0	0	15,000	
42-00-6412 TAX NOTE - PD VEHICLE	0	0	0	0	0	0	115,000	
42-00-6413 TAX NOTE - STREET PROJECTS	0	0	0	0	0	0	678,000	
42-00-6861 COST OF ISSUANCE-2026 TAX NOTE	0	0	0	63,500	46,815	46,815	0	
42-00-6916 TRANSFER TO STREET FUNDS 25	0	0	0	678,000	0	0	0	
TOTAL NON-DEPARTMENTAL	18,845	122,445	384,055	2,489,093	949,320	1,133,974	1,195,000	
TOTAL EXPENDITURES	18,845	122,445	384,055	2,489,093	949,320	1,133,974	1,195,000	
REVENUE OVER/(UNDER) EXPENDITURES	281,155	(122,445)	(384,055)	1,060,907	2,630,611	2,445,958	(1,120,000)	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	281,155	(122,445)	(384,055)	1,060,907	2,630,611	2,445,958	(1,120,000)	

*** END OF REPORT ***

45 -PARKS 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
45-00-4251 REPLACEMENTTREES - IN LIEU OF	(900)	0	0	0	0	0	0	
45-00-4252 PARKLAND DEDICATION, IN LIEU	22,200	0	0	0	0	0	0	
45-00-4618 EVENT SPONSOR FEES	0	0	0	0	0	0	0	
45-00-4621 5K PROCEEDS	280	2,370	0	3,000	0	2,700	0	
45-00-4622 J-TOWN STREET FAIR	620	720	0	1,000	0	1,000	1,400	
45-00-4680 OTHER INCOME	0	0	840	0	0	840	0	
45-00-4910 TRANSFER FROM GENERAL FUND	65,000	65,000	0	145,800	72,900	145,800	63,600	
45-00-4911 TRANSFER IN - HOTEL FUND	0	5,500	5,500	0	0	5,500	0	
TOTAL NON-DEPARTMENTAL	87,200	73,590	6,340	149,800	72,900	155,840	65,000	
TOTAL REVENUES	87,200	73,590	6,340	149,800	72,900	155,840	65,000	

45 -PARKS FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
45-00-6209 PARK EQUIPMENT - CAMERAS	0	0	18,482	0	0	0	0	
45-00-6616 EVENTS	26,430	18,854	13,564	18,500	6,342	18,000	15,000	
45-00-6621 J-TOWN STREET FAIR	7,636	6,968	9	0	0	0	0	
45-00-6622 5K	0	927	852	0	0	0	0	
45-00-6690 ELECTRICAL IMPROVEMENTS	0	0	0	0	0	0	50,000	
45-00-6691 PARK LAND IMPROVE-SEE FUND 46	0	0	0	0	0	0	0	
45-00-6815 PARK EQUIPMENT & IMPROVEMENTS	20,851	18,944	6,042	312,000	180,270	185,000	7,000	
45-00-6946 TRANSFER TO LANDSCAPE FUND	0	0	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	54,918	45,692	38,948	330,500	186,612	203,000	72,000	

00-6616 EVENTS PERMANENT NOTES:
Thanksgiving Lunch, Wicked Good Nights, Hometown Holiday

00-6815 PARK EQUIPMENT & IMPROVEMEPERMANENT NOTES:
VETERAN'S PARK IMPROVEMENTS

	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	2026-2027 PROPOSED BUDGET
TOTAL EXPENDITURES	54,918	45,692	38,948	330,500	186,612	203,000	72,000	
REVENUE OVER/(UNDER) EXPENDITURES	32,282	27,898	(32,608)	(180,700)	(113,712)	(47,160)	(7,000)	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	32,282	27,898	(32,608)	(180,700)	(113,712)	(47,160)	(7,000)	

*** END OF REPORT ***

46 -LANDSCAPE 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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
46-00-4251 REPLACEMENT TREES - IN LIEU OF	86,216	140,700	22,500	42,000	49,000	49,000	50,000	
46-00-4945 TRANSFER FROM PARKS FUND	0	0	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	86,216	140,700	22,500	42,000	49,000	49,000	50,000	
TOTAL REVENUES	86,216	140,700	22,500	42,000	49,000	49,000	50,000	

46 -LANDSCAPE FUND

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
46-00-6250 TREES & PLANTINGS	1,000	3,500	3,745	3,500	0	3,500	15,000	
46-00-6260 BRUSH DISPOSAL/GREEN CENTER	0	0	403	50,000	36,219	35,119	15,000	
46-00-6270 OAK WILT MITIGATION	0	6,100	6,000	50,000	15,728	15,728	20,000	
46-00-6280 LANDSCAPE FEATURES	0	0	0	0	0	0	0	
46-00-6290 AFFLUENT DRIP FIELD PROJECT	0	0	0	36,000	34,200	34,200	0	
TOTAL NON-DEPARTMENTAL	1,000	9,600	10,148	139,500	86,147	88,547	50,000	

00-6250 TREES & PLANTINGS PERMANENT NOTES:
PD PW & CITY HALL

TOTAL EXPENDITURES	1,000	9,600	10,148	139,500	86,147	88,547	50,000	
REVENUE OVER/(UNDER) EXPENDITURES	85,216	131,100	12,352	(97,500)	(37,147)	(39,547)	0	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	85,216	131,100	12,352	(97,500)	(37,147)	(39,547)	0	

*** END OF REPORT ***

56 -HOTEL OCCUPANCY TAX REVEN

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END --------)	(---- 2026-2027 REQUESTED BUDGET	PROPOSED BUDGET ----)
NON-DEPARTMENTAL								
56-00-4040 HOTEL OCCUPANCY TAX	111,922	108,316	137,833	100,000	38,216	104,000	80,000	
56-00-4605 INTEREST EARNED	0	5,714	25,616	20,000	15,121	25,000	20,000	
TOTAL NON-DEPARTMENTAL	111,922	114,030	163,449	120,000	53,338	129,000	100,000	
TOTAL REVENUES	111,922	114,030	163,449	120,000	53,338	129,000	100,000	

56 -HOTEL OCCUPANCY TAX REVEN

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	2026-2027 PROPOSED BUDGET
NON-DEPARTMENTAL								
56-00-6313 LICENSING & PERMITS	828	878	446	892	917	917	1,000	
56-00-6406 ENGINEERING SERVICES	0	0	0	0	245	245	0	
56-00-6441 STR SOFTWARE	0	0	0	0	0	0	26,000	
56-00-6446 CREDIT CARD OR BANK FEES	0	0	60	0	0	100	1,560	
56-00-6472 CHAMBER CBV & EVENTS	13,000	13,000	13,000	13,000	17,000	13,000	20,000	
56-00-6473 PROMOTIONAL & ADVERTISING	400	457	0	0	0	0	0	
56-00-6621 J-TOWN STREET FAIR	0	0	0	10,000	379	0	10,000	
56-00-6622 LAKESIDE 5K	0	0	0	2,300	0	0	0	
56-00-6624 CAJUN FEST	4,000	4,000	4,010	4,000	0	4,000	0	
56-00-6625 NAMELESS SCHOOL PROJECT	0	0	5,000	5,500	5,500	5,500	2,500	
56-00-6655 BALCONES BIRD EVENT	5,000	5,000	5,000	5,000	0	0	5,000	
56-00-6656 COX SPRINGS SCHOOL	5,000	5,000	5,000	0	0	5,000	0	
56-00-6657 GRAY HOUSE RESTORATION	0	0	0	5,000	5,000	5,000	2,500	
56-00-6658 EASTER PROGRAM	0	0	0	2,900	1,560	1,560	3,000	
56-00-6659 TRAFFIC CONTROL SIGNS	0	0	0	24,000	0	0	0	
56-00-6660 PARK MURAL & LIGHTING	0	0	6,000	0	0	7,000	0	
56-00-6670 DARK SKY ADVOCACY	0	0	0	5,500	2,355	2,355	5,500	
56-00-6680 MISCELLANEOUS-MONUMENT SIGN	0	0	22,762	0	202	25,000	0	
56-00-6830 CONSTRUCTION IN PROGRESS-RESTR	0	104,161	111,669	0	4,431	109,553	0	
56-00-6999 TRANSFERS OUT- PARKS	0	5,500	5,500	0	0	5,500	0	
TOTAL NON-DEPARTMENTAL	28,228	137,995	178,447	78,092	37,588	184,730	77,060	

00-6313 LICENSING & PERMITS PERMANENT NOTES:
BMI & ASCAP

00-6625 NAMELESS SCHOOL PROJECT PERMANENT NOTES:
SCHOOL DONATION $500 HISTORICAL PROJECT $5,000

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TOTAL EXPENDITURES	28,228	137,995	178,447	78,092	37,588	184,730	77,060	
REVENUE OVER/(UNDER) EXPENDITURES	83,693	(23,965)	(14,998)	41,908	15,750	(55,730)	22,940	
OTHER FINANCING SOURCES								
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	83,693	(23,965)	(14,998)	41,908	15,750	(55,730)	22,940	

*** END OF REPORT ***

*** END OF REPORT ***

*** END OF REPORT ***

FY 2026-2027 Budget

ADDITIONAL REFERENCE DOCUMENTS

- Additional Pay Categories
- Organizational Chart
- Budgeted Positions
- Schedule of City Holidays
- Sales Tax and & Fund 56 (Hot Tax) Report
- Fund Balances Summary & by Fund
- Capital Improvement Projects
- Budget Calendar

ADDITIONAL PAY CATEGORIES

Longevity Pay:

To Regular Full-time employees after completion of 5 full years of continuous service, paid in a lump sum each December at the rate of $5 per month of service, up to a maximum of 25 years. (Eligible employees must be in active status December)

Full Years of Service	Lump Sum Payment	Full Years of Service	Lump Sum Payment
5	$300.00	16	$960.00
6	$360.00	17	$1,020.00
7	$420.00	18	$1,080.00
8	$480.00	19	$1,140.00
9	$540.00	20	$1,200.00
10	$600.00	21	$1,260.00
11	$660.00	22	$1,320.00
12	$720.00	23	$1,380.00
13	$780.00	24	$1,440.00
14	$840.00	25	$1,500.00
15	$900.00		

Additional Pay Available, as authorized by the City Council:	Annually	Monthly	Bi-weekly	Once Time
Translation Pay:				
	$1,200.00	$100.00	$46.154	
Certification Pay (Police only):				
Intermediate	$600.00	$50.00	$23.077	
Advanced	$900.00	$75.00	$34.615	
Master Peace Officer	$1,200.00	$100.00	$46.154	
FTO (Field Training Officer)	$600.00	$50.00	$23.077	
Motorcycle Operator Certification Pay	$1,200.00	$100.00	$46.154	

Educational Incentives (Police only):			
Associate degree	$600.00	$50.00	$23.077
Bachelor's degree	$900.00	$75.00	$34.615
Master's degree	$1,200.00	$100.00	$46.154

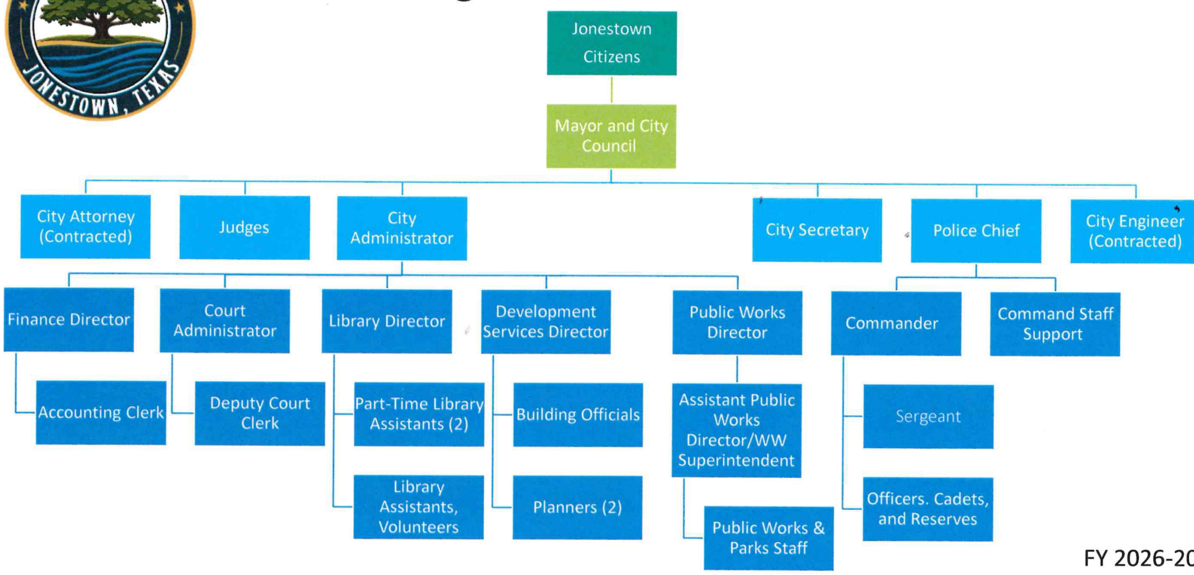
Shift Differential Pay (Police only):	
additional amount per hour for hours worked between 12:00	$1.25/hour

City of Jonestown

Budgeted Positions

	FT - Full-Time PT - Part-Time S - Seasonal	FY2022	FY2023	FY2024	FY2025	FY2026	FY26 TOTAL	FY26 TOTAL FT	FY26 TOTAL PT	FY26 TOTAL S
	GENERAL FUND									
	General Administration Department									
10-15	**City Secretary Office Division**									
FT	City Secretary	1	1	1	1	1				
PT										
	Total Full-Time Employees	1	1	1	1			1		
10-26	**Finance Department**									
FT	Accounting Clerk	1	1	1	1	1				
	Finanace Director	1	1	1	1	1				
	Total Full-Time Employees	2	2	2	2	2		2		
10-15	**City Manager Office Division**									
FT	City Administrator	1	1	1	1					
	Total Full-Time Employees	1	1	1	1	1		1		
	Total General Admin						**4**	**4**		
	Police Department									
10-20										
FT	Police Chief	1	1	1	1	1				
	Commander	1	1	1	1	1				
	Command Support Staff	1	1	1	1	1				
	Police Officer (Sergeant)	1	1	1	1	1				
	Police Officer	4	5	5	7	5				
	Police Cadets					2				
	Total Full-Time Employees	8	9	9	11	11	11	11		
	Reserve Police Officer	2	2	2	2	1				
	Total Part-Time Employees	2	2	2	2	1	1	11	1	
	10-20 Total Police Department						**12**	**11**	**1**	
	Municipal Court									
10-25										
FT	Deputy Court Clerk	1	1	1	1	1				
	Municipal Court Administrator	1	1	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	2	2		
	10-25 Total Municipal Court						**2**	**2**		
	Development Services									
10-30										
FT	Development Services Director	1	1	1	1	1				
	Planner	1	2	0	1	2				
	Planner II	0	0	1	1	0				
	Building Official	1	1	0	0	0				
	Building Inspector/Code Enforcement	0	0	1	1	1				
	Permit Technition	1	0	0	0	0				
PT	Planner	0	0	1	0	0				
	Administrative Assistant III	1	1	0	0	0				
	Total Part-Time Employees			1						
	Total Full-Time Employees	5	3	4	4	4	4	4		
	10-30 Total Development Services						**4**	**4**		
	Parks & Recreation									
10-40										
S	Seasonal Worker				1					
	Total Seasonal Employees	1	1	1	1					
PT	Parks & Recreation Coordinator	1	1	1	1					
	Total Part-Time Employees	1	1	1	1					
FT	Maintenance Tech II	2	2	2	2	2				
	Total Full-Time Employees	2	2	2	2	2	2	2		
	10-40 Total Parks & Recreation						**2**	**2**		
	Public Works									
10-50										
FT	Public Works/Parks Director	1	1	1	1	1				
	Crew Leader	0	0	1	1	1				
	Assistant PW Director	1	1	1	1	1				
	Tech II	2	2	3	3	3				
	Assistant to the PW Director	0	1	1	1	0				
	Administrative Assitant	1	0	0	0	0				
	Total Full-Time Employees	4	5	7	7	6	6	6		
	10-50 Total Public Works						**6**	**6**		
	Library									
10-55										
FT	Library Assistant	1	0	0	0	0				
	Library Director	1	1	1	1	1				
	Total Full-Time Employees	2	1	1	1	1	1	1		
PT	Library Assistant	0	2	2	2	2				
	Total Part-Time Employees	0	2	2	2	2	2	1	2	
	10-55 Total Library						**3**	**1**	**2**	
	Total General Fund						**33**	**30**	**3**	

Organizational Chart



FY 2026-2027
AMENDED

CITY OF JONESTOWN TEXAS

CITY HOLIDAY DATES
FY 2026 - 2027

Veteran's Day	Wednesday, November 11, 2026
Thanksgiving	Thursday, November 26, 2026 Friday, November 27, 2026
Christmas Eve	Thursday, December 24, 2026
Christmas Day	Friday, December 25, 2026
New Year's Day	Friday, January 1, 2027
Martin Luther King Jr Day	Monday, January 18, 2027
President's Day	Monday, February 15, 2027
Good Friday	Friday, March 26, 2027
Memorial Day	Monday, May 31, 2027
Juneteenth Day	Friday, June 18, 2027 (observed)
Independence Day	Monday, July 5, 2027 (observed)
Labor Day	Monday, September 6, 2027
Employee Option Day	Employee/Supervisor Discretion
Employee Option Day	Employee/Supervisor Discretion

Historical Sales Tax Report

2019	$	170,564
2020	$	181,396
2021	$	229,345
2022	$	296,042
2023	$	340,819
2024	$	345,240
2025	$	366,234
25/26 Estimated	$	386,000
26/27 Forecast	$	375,000

Hotel Occupancy Tax Revenue & Expenditures

Fund 56

		Revenues*		Expenses
2019	$	72,680	$	8,972
2020	$	99,220	$	99,191
2021	$	156,235	$	40,677
2022	$	144,605	$	31,486
2023	$	111,922	$	28,228
2024	$	108,316	$	137,995
2025	$	137,833	$	178,447
2026	$	76,432	$	40,000
26/27 Forecast	$	80,000	$	64,092

*Does not included Interest earned-to April 30th, 2026 $46,452 has been earned 2024

July 28th, 2026 Finance Committee

City of Jonestown
General Fund Budget Summary
Fiscal Year 2027

	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Budget Projected	26/27 Budget
Total Tax Rate	0.419	0.3905	0.3925	0.3981	0.4191
M&O Tax Rate	0.3574	0.3343	0.3395	0.3448	0.3607
I&S Tax Rate	0.0616	0.0562	0.0534	0.0533	0.0584
Taxable Value**	$ 940,499,399	$ 1,061,540,392	$ 1,124,340,364	$ 1,134,569,529	$ 1,086,163,934
Beginning Fund Balance	$ 2,519,215	$ 2,978,501	$ 3,589,483	$ 2,086,479	$ 583,475
Revenues					
Property Tax	$ 3,347,673	$ 3,654,887	$ 3,791,000	$ 3,791,000	$ 3,939,435
Sales Tax	$ 371,137	$ 376,552	$ 393,000	$ 393,000	$ 375,000
Franchise Fees	$ 183,289	$ 138,116	$ 160,950	$ 160,950	$ 154,000
Interest Earned	$ 253,446	$ 477,020	$ 306,000	$ 306,000	$ 290,000
Grants	$ -	$ 65,880	$ 1,067	$ 1,067	$ -
Other Income	$ 27,153	$ 73,626	$ 2,061	$ 2,061	$ 45,500
Administration	$ 17,406	$ 20,489	$ 63,478	$ 63,478	$ 24,900
Police	$ 10,415	$ 9,031	$ 7,517	$ 7,517	$ 11,000
Municipal Court	$ 228,748	$ 181,949	$ 193,450	$ 193,450	$ 199,500
Development Services	$ 300,785	$ 335,611	$ 308,325	$ 308,325	$ 222,500
Parks & Recreation	$ 8,084	$ 6,423	$ 21,990	$ 21,990	$ 51,270
Total	$ 4,748,136	$ 5,339,583	$ 5,248,838	$ 5,248,838	$ 5,313,105
Expenditures					
Non-Departmental	$ 201,475	$ 124,517	$ 209,913	$ 209,913	$ 442,080
Administration	$ 427,885	$ 320,132	$ 510,499	$ 510,499	$ 495,475
Police	$ 1,288,796	$ 1,418,677	$ 1,648,562	$ 1,648,562	$ 1,750,308
Municipal Court	$ 176,965	$ 193,286	$ 202,892	$ 202,892	$ 229,715
Finance	$ 224,828	$ 204,363	$ 231,467	$ 231,467	$ 258,250
Development Services	$ 429,935	$ 489,427	$ 475,112	$ 475,112	$ 570,976
Parks & Recreation	$ 203,393	$ 215,992	$ 195,760	$ 195,760	$ 189,724
Public Works	$ 429,165	$ 513,027	$ 606,289	$ 606,289	$ 576,602
Library	$ 117,408	$ 134,181	$ 159,203	$ 159,203	$ 175,690
Total	$ 3,499,851	$ 3,613,602	$ 4,239,697	$ 4,239,697	$ 4,688,820
Rev Over (Under) Exp	$ 1,248,286	$ 1,725,982	$ 1,009,141	$ 1,009,141	$ 624,285
Transfers to Other Funds	$ (789,000)	$ (1,115,000)	$ (2,512,145)	$ (2,512,145) *	$ (595,600)
Change in Fund Balance	$ 459,286	$ 610,982	$ (1,503,004)	$ (1,503,004)	$ 28,685
Ending Fund Balance	$ 2,978,501	$ 3,589,483	$ 2,086,479	$ 583,475	$ 612,160
Fund Balance Ratio	85%	99%	49.21%	13.76%	13.06%

Enterprise Fund
Plaza
Proprietary
Fund 15

PROGRAM DESCRIPTION

The City operates and maintains the Plaza Building, which serves as a commercial rental space. The building also houses City Hall functions, including the courtroom, administrative offices, and the public library.

Account Descripton	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Fund Balance-Beginning	$305,359	$296,984	$348,275	$270,205
REVENUES				
Rent	71534	71134	74832	70032
Interest Income	8366	19194	15282	14400
Transfer from General Fund	35000	35000	35000	35000
TOTAL REVENUE	114899	125328	125114	119432
TOTAL RESOURCES				
EXPENDITURES				
Plaza Related Expenses	123274	74037	139402	93281
Cameras/Security System			63782	
Capital Outlay			0	157000
TOTAL EXPENDITURES	123274	74037	203184	250281
FUND BALANCE ENDING	$296,984	$348,275	$270,205	$139,356

Current Renters include Travis County and the United States Postal Service

FY 2026-2027 Proposed Budget

Enterprise Fund
Wastewater
Proprietary
Fund 17

PROGRAM DESCRIPTION

The City operates and maintains its sewer infrastructure and treatment plant. It also handles billing and passes certain fees to the City of Lago Vista. This program is funded through utility billing revenues.

During 25/26 FY, Certificates of Obligation were issued in order to inprove and replace part of the system. There was a rate study performed which addressed the necessary rate increase to fund the issuance while maintaining operations.

Account Descripton	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Projected**	**FY 2027 Proposed**
Fund Balance-Beginning	$489,840	$533,117	$675,293	$2,874,775
REVENUES				
Northshore Billings	180033	180041	181000	184000
Northshore Late fees	5018 *	4138 *	2371	2200
Tap Fees	7500	0	100	1200
Carlton Billings	197793	215423	243560	246000
Carlton Late fees		3601	4791	4200
Tap Fees		7200	3000	5000
Interest Income		23725	52000	45000
CO Issuance Bond Proceeds	22518	0	2175000	0
TOTAL REVENUE	412863	434128	2661822	487600
TOTAL RESOURCES				
EXPENDITURES				
Operating Northshore	369586 *	76788	93092	161441
Operating Carlton		215163	286354	348639
Cost of Issuance			35978	
Debt Service				165016
Capital Outlay			46916	1219000
TOTAL EXPENDITURES	369586	291951	462340	1894096
FUND BALANCE ENDING	$533,117	$675,293	$2,874,775	$1,468,279

Prepares and bills customers, maintaining sewer system
Capital Outlay Projects are listed in the CIP section

*Both Northshore & Carlton combined

FY 2026-2027 Proposed Budget

Special Revenue Fund
Opioid Fund
Fund 18

PROGRAM DESCRIPTION

The City receives Opioid Settlement Funds from Class Action Lawsuits. These are restricted for certain uses. Those prescribed uses can be found at the Texas Attorney General Website or the City's Finance Department.

Account Descripton	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Fund Balance-Beginning	$2,016	$2,410	$4,326	$4,126
REVENUES				
Opioid Settlement Funds	392	1912	496	0
Interest Income	2	3	4	4
TOTAL REVENUE	394	1916	500	4
TOTAL RESOURCES				
EXPENDITURES				
Safety Equipment & Supplies	0	0	700	2410
TOTAL EXPENDITURES	0	0	700	2410
FUND BALANCE ENDING	$2,410	$4,326	$4,126	$1,720

Proceeds from various settlements

FY 2026-2027 Proposed Budget

Special Revenue Fund
Park Fund
Fund 45

PROGRAM DESCRIPTION

The City receives revenue to support programs and services offered at park locations, with additional funding provided through transfers from the General Fund to help cover certain events, projects, and amenities.
The new playscape was completed in FY25/26.

Account Descripton	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Proposed
Fund Balance-Beginning	$189,331	$217,228	$165,676	$125,046
REVENUES				
Events	3090	0	1000	0
Other	0	840	840	1400
Transfers from General Fund	65000	0	145800	63600
Transfers from Hotel Fund	5500	5500	0	0
TOTAL REVENUE	73590	6340	147640	65000
TOTAL RESOURCES				
EXPENDITURES				
Event Expenses	26749	14425	8000	15000
Park Equipment	18944	18944	0	0
Capital Outlay	0	24523	180270	87000
TOTAL EXPENDITURES	45693	57892	188270	102000
FUND BALANCE ENDING	$217,228	$165,676	$125,046	$88,046

Park Master Plan, Electrical upgrade & Veteran's Park work are in the Capital Outlay

FY 2026-2027 Proposed Budget

Special Revenue Fund
Landscape Fund
Fund 46

PROGRAM DESCRIPTION

By Ordinance 2024-O-642, these funds have a specific use. The revenue comes from fines for unpermitted tree cutting. Expenses must follow the guidelines provided for witin the Landscape Ordinance, primarily for tree replacement, Wildfire Mitigation and Oak Wilt Mitigation.

Account Descripton	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Projected**	**FY 2026 Proposed**
Fund Balance-Beginning	$389,944	$521,044	$533,396	$498,448
REVENUES				
Replacement Tree Penalities	140700	22500	49000	50000
Other	0	0	0	0
TOTAL REVENUE	140700	22500	49000	50000
TOTAL RESOURCES				
EXPENDITURES				
Tree & Plantings	3500	3745	0	15000
Brush Disposal/Green Center	0	403	34020	15000
Oak Wilt Mitigation	6100	6000	15728	20000
Landscape Features	0	0	0	0
Affluent Drip Field Project	0	0	34200	0
TOTAL EXPENDITURES	9600	10148	83948	50000
FUND BALANCE ENDING	$521,044	$533,396	$498,448	$498,448

FY 2026-27 CAPITAL IMPROVEMENT PLAN
PROJECTS AND FUNDING SOURCE SUMMARY

Project Number	Project Description	25-26	26-27	27-28	28-29	29-30	26-30 CIP Total
	GENERAL GOVERNMENT						
	City Hall HVAC	45,000	12,000	55,000			112,000
	City Hall Building & Ground Improvements	-	100,000	-	-	-	100,000
	Security Cameras - City Hall, Library, Police Department, Public Works Facilities	60,000	75,000	-			135,000
	Generator - Police Department			35,865	275,873		311,738
	TOTAL GENERAL GOVERNMENT	**105,000**	**187,000**	**90,865**	**275,873**	**-**	**658,738**
	PARKS						
	Park Master Plan	15,000	15,000				30,000
	TOTAL PARKS	**15,000**	**15,000**	**-**	**-**	**-**	**30,000**
	STREETS						
	Street Rehabilitation	450,000	561,500	561,600	272,500	289,400	2,135,000
	Improving Existing Unimproved Streets	678,000	782,700	782,700	747,700	612,400	3,603,500
	TOTAL STREETS	**1,128,000**	**1,344,200**	**1,344,300**	**1,020,200**	**901,800**	**5,738,500**

FY 2026-27 CAPITAL IMPROVEMENT PLAN
PROJECTS AND FUNDING SOURCE SUMMARY

Project Number	Project Description	25-26	26-27	27-28	28-29	29-30	26-30 CIP Total
UTILITES							
	WWTP Generator		286,696	-	-	-	286,696
	Reclaimed Storage Tank Replacement		352,425	352,425	-	-	704,850
	WW Collection System Improvement		190,000	1,974,200			2,164,200
	WWT Land Use Mapping	50,000					50,000
	TOTAL UTILITES	**50,000**	**829,121**	**2,326,625**	**-**	**-**	**3,205,746**
TOTAL CAPITAL IMPROVEMENT PLAN		**$1,298,000**	**$ 2,375,321**	**$ 3,761,790**	**$ 1,296,073**	**$ 901,800**	**$ 9,632,984**

FUNDING	25-26	26-27	27-28	28-29	29-30	26-30 CIP Total
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Fund		$ 476,696	$ 1,974,200	$ -	$ -	$ 2,450,896
Landscape Fund			$ -	$ -	$ -	$ -
Street Fund	$1,128,000	$ 561,500	$ 561,600	$ 272,500	$ 289,400	$ 2,813,000
Plaza Fund	$ 45,000	$ 112,000	$ 55,000	$ -	$ -	$ 212,000
Park Fund	$ 15,000	$ 15,000		$ -	$ -	$ 30,000
New CO	$ 50,000	$ 352,425	$ 352,425	$ -	$ -	$ 754,850
2026 Tax Note	$ 60,000	$ 857,700	$ 782,700	$ 747,700	$ 612,400	$ 3,060,500
Grant Fund	-		$ 35,865	$ 275,873	$ -	$ 311,738
Other	-	$ -	$ -	$ -	$ -	$ -
TOTAL FUNDING	-	$ -	$ -	$ -	$ -	$ -
	$1,298,000	**$ 2,375,321**	**$ 3,761,790**	**$ 1,296,073**	**$ 901,800**	**$ 9,632,984**

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	City Hall HVAC				
PROJECT ID:	CP-GEN-001	**TYPE:**	Municipal Facilities	**STATUS:**	Planned (Funded)
ADDRESS:	18649 FM 1431				
LOCATION:	City Hall				
DESCRIPTION:	Replacement of four (4) HVAC units on the roof of City Hall.				

SCHEDULE	START	END	PROJECT NEED / BENEFITS	PREDECESSORS
PRELIM DESIGN			• The HVAC units are aging and will be replaced on a rotating bases. There are eight (8) total and four (4) have already been replaced. • Replacement of the HVAC is beneficial to efficiently cool the facility. • A recent inspection noted replacement of older units would eleviate concerns for mold.	Plaza Fund
FINAL DESIGN				
PERMITTING				**ORIGIN**
CONSTRUCTION				City Staff Recommendation

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase						$ -
Construction Management						$ -
Construction	$ 45,000.00	$ 12,000.00	$ 55,000.00			$ 112,000.00
Inspection/Testing						$ -
Contingencies						$ -
Other						$ -
Total Estimated Cost		$ 12,000.00	$ 55,000.00	$ -	$ -	$ 112,000.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
<u>FUNDING SOURCE</u>						
Plaza Fund	$ 45,000.00	$ 12,000.00	$ 55,000.00	$ -	$ -	$ 112,000.00
Total Revenues	$ 45,000.00	$ 12,000.00	$ 55,000.00	$ -	$ -	$ 112,000.00
<u>EXPENDITURE</u>						
	$ 45,000.00	$ 12,000.00	$ 55,000.00	$ -	$ -	$ 112,000.00
Total Expenditures	$ 45,000.00	$ 12,000.00	$ 55,000.00	$ -	$ -	$ 112,000.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Phase 3 Building & Grounds Maintenance for City Hall				
PROJECT ID:	CP-GEN-002	**TYPE:**	Municipal Facilities	**STATUS:**	Planned (Unfunded)
ADDRESS:	18649 FM 1431				
LOCATION:	City Hall				
DESCRIPTION:	The Building & Ground Maintenance is a phased project to address several deficiencies in the City Hall facility. This phase will address electrical improvements, fascade upgrades, removal of "The Depot" monument sign, and building repairs.				

SCHEDULE	START	END
PRELIM DESIGN		
FINAL DESIGN		
PERMITTING		
CONSTRUCTION		

PROJECT NEED / BENEFITS

- General maintenance repairs
- Electrical / Site Improvements
- Facility Operational Improvements
- Monument Sign Removal
- Landscaping and parking upgrades

PREDECESSORS

Plaza Fund

ORIGIN

Roof Project

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase						$ -
Construction Management						$ -
Construction			$ 85,000.00			$ 85,000.00
Inspection/Testing						$ -
Contingencies						$ -
Other						$ -
Total Estimated Cost		$ -	$ 85,000.00	$ -	$ -	$ 85,000.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
Plaza Fund	$ 50,000.00	$ -	$ 85,000.00	$ -	$ -	$ 85,000.00
Total Revenues	$ 50,000.00	$ -	$ 85,000.00	$ -	$ -	$ 85,000.00
EXPENDITURE						
	$ 50,000.00	$ -	$ 85,000.00	$ -	$ -	$ 85,000.00
Total Expenditures	$ 50,000.00	$ -	$ 85,000.00	$ -	$ -	$ 85,000.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Security Cameras at City Hall and Library				
PROJECT ID:	CP-GEN-003	**TYPE:**	Municipal Facilities	**STATUS:**	Planned (Funded)
ADDRESS:	18304 Park Dr N, Jonestown, TX 78645				
LOCATION:	18304 N. Park Drive (Police Department) and 183108 Park Drive				
DESCRIPTION:	This project will consist of installing cameras inside and outside both Police Dept. and the Public Works to provide a better level of security.				

SCHEDULE	START	END
PRELIM DESIGN		
FINAL DESIGN		
PERMITTING		
CONSTRUCTION		

PROJECT NEED / BENEFITS

- Enhanced security measures for Police Dept. and Public Works.
- Real-time camera access for the Police Department

PREDECESSORS

2026 Tax Note

ORIGIN

City Staff Recommendation

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase						$ -
Construction Management						$ -
Construction			$ 75,000.00			$ 75,000.00
Inspection/Testing						$ -
Contingencies						$ -
Other						$ -
Total Estimated Cost		$ -	$ 75,000.00	$ -	$ -	$ 75,000.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
	$ -	$ -	$ 75,000.00	$ -	$ -	$ 75,000.00
Total Revenues	$ -	$ -	$ 75,000.00	$ -	$ -	$ 75,000.00
EXPENDITURE						
	$ -	$ -	$ 75,000.00	$ -	$ -	$ 75,000.00
Total Expenditures	$ -	$ -	$ 75,000.00	$ -	$ -	$ 75,000.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Police Department Building Emergency Generator				
PROJECT ID:	CP-GEN-004	**TYPE:**	Municipal Facilities	**STATUS:**	Planned (Unfunded)
ADDRESS:	18304 Park Dr N, Jonestown, TX 78645				
LOCATION:	Police Department Building				
DESCRIPTION:	Professional engineering services to conduct preliminary engineering, final design, permitting, bidding and construction phase services for the installation of an emergency generator set at the City's police department.				

SCHEDULE	START	END
PRELIM DESIGN		
FINAL DESIGN		
PERMITTING		
CONSTRUCTION		

PROJECT NEED / BENEFITS

- The facility does not have any redundant power systems in the event of an electrical service interruption.
- Recent power outage at the PD resulted in a loss of wifi, internet and network, impacting operations.
- Emergency power systems with Automatic Transfer Switches can provide redundant power.

PREDECESSORS

General Fund/Grant

ORIGIN

City Staff Recommendations

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase						$ -
Construction Management			$ 35,865.00			$ 35,865.00
Construction				$ 207,825.00		$ 207,825.00
Inspection/Testing				$ 5,700.00		$ 5,700.00
Contingencies				$ 62,347.50		$ 62,347.50
Other						$ -
Total Estimated Cost	$ -	$ -	$ 35,865.00	$ 275,872.50	$ -	$ 311,737.50

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
	$ -	$ -	$ 35,865.00	$ 275,872.50	$ -	$ 311,737.50
Total Revenues	$ -	$ -	$ 35,865.00	$ 275,872.50	$ -	$ 311,737.50
EXPENDITURE						
	$ -	$ -	$ 35,865.00	$ 275,872.50	$ -	$ 311,737.50
Total Expenditures	$ -	$ -	$ 35,865.00	$ 275,872.50	$ -	$ 311,737.50

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Park Master Plan				
PROJECT ID:	CP-PARKS-	**TYPE:**	Parks & Recreation	**STATUS:**	Planned (Funded)
ADDRESS:					
LOCATION:					
DESCRIPTION:	This long-term planning document will assist with aligning Council and community vision for current and future parks. It serves as a roadmap to guide future decisions about land use, facilities, programming, natural resources, and budgeting.				

SCHEDULE	START	END
PRELIM DESIGN		
FINAL DESIGN		
PERMITTING		
CONSTRUCTION		

PROJECT NEED / BENEFITS

- Provides a clear visions and direction for staff
- Ensures community needs are met
- Prioritizes improvements and helps phase projects based on need and available resources
- Improves grant and funding opportunities

PREDECESSORS

Park Fund

ORIGIN

Council Recommendation at May Budget Discussion

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase						$ -
Construction Management		$ 15,000.00	$ 15,000.00			$ 30,000.00
Construction						$ -
Inspection/Testing						$ -
Contingencies						$ -
Other						$ -
Total Estimated Cost		$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
		$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00
Total Revenues	$ -	$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00
EXPENDITURE						
	$ -	$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00
Total Expenditures	$ -	$ 15,000.00	$ 15,000.00	$ -	$ -	$ 30,000.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Street Rehabilitation/Maintenance		
PROJECT ID:	CP-PW-001	**STATUS:**	Planned (Funded)
ADDRESS:	Varies		
LOCATION:	Varies		
DESCRIPTION:	Rehabilitation of existing paved streets by mill and overlay with point repairs as needed. Proposed streets include portions of the following: Year 1 (FY 26): Georgetown Drive, West Rim Drive, East Reed Park Road Year 2 (FY 27): West Reed Park Road Year 3 (FY 28): North Place, Gregg Bluff Road, Austin Drive Year 4 (FY 29): Crestview Drive, Redbud Lane, 2nd Street		

SCHEDULE	**START**
PRELIM DESIGN	Apr (Annually)
FINAL DESIGN	May (Annually)
PERMITTING	
CONSTRUCTION	July (Annually)

- Preventative maintenance minimizes/prevents formation of more serious roadway hazards
- Results in safer streets
- Avoids need for more expensive repairs, decreasing long term maintenance costs over life of the street

PREDECESSORS

Street Fund

ORIGIN

Council Recommendation

PROJECT COSTS	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**TOTAL**
Design Phase	$ 34,400.00	$ 37,900.00	$ 33,700.00	$ 16,300.00	$ 17,400.00	$ 105,300.00
Construction Management	$ 9,700.00	$ 12,600.00	$ 11,200.00	$ 5,500.00	$ 5,800.00	$ 35,100.00
Construction	$ 387,700.00	$ 505,100.00	$ 449,300.00	$ 218,000.00	$ 231,500.00	$ 1,403,900.00
Inspection/Testing						$ -
Contingencies	$ 58,200.00	$ 75,800.00	$ 67,400.00	$ 32,700.00	$ 34,700.00	$ 210,600.00
Other						$ -
Total Estimated Cost	$ 490,000.00	$ 631,400.00	$ 561,600.00	$ 272,500.00	$ 289,400.00	$ 1,754,900.00

PROJECT BUDGET		**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**TOTAL**
FUNDING SOURCE						
	$ 490,000.00	$ 631,400.00	$ 561,600.00	$ 272,500.00	$ 289,400.00	$ 1,754,900.00
Total Revenues	$ 490,000.00	$ 631,400.00	$ 561,600.00	$ 272,500.00	$ 289,400.00	$ 1,754,900.00
EXPENDITURE						
	$ 490,000.00	$ 631,400.00	$ 561,600.00	$ 272,500.00	$ 289,400.00	$ 1,754,900.00
Total Expenditures	$ 490,000.00	$ 631,400.00	$ 561,600.00	$ 272,500.00	$ 289,400.00	$ 1,754,900.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Improving Existing Unimproved Streets		
PROJECT ID:	CP-PW-002	**STATUS:**	Planned (Funded)
ADDRESS:	Varies		
LOCATION:	Varies		
DESCRIPTION:	Paving existing unimproved streets with asphalt, ribbon curb, drainage culverts, and restoration. Proposed streets include portions of the following: Year 1 (FY 26): Leander Street and Hobby Lane Year 2 (FY 27): West Rim Year 3 (FY 28): Rock Cliff Drive Year 4 (FY 29): Alvarado Pass		

SCHEDULE	START
PRELIM DESIGN	Jan (Annually)
FINAL DESIGN	May (Annually)
PERMITTING	
CONSTRUCTION	July (Annually)

- Improved roadway traction, increasing safety
- Improved roadway durability
- Improved driver comfort

PREDECESSORS

Tax Note 2026

ORIGIN

Council Recommendation

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase		$ 35,300.00	$ 75,200.00	$ 71,900.00	$ 58,900.00	$ 241,300.00
Construction Management		$ 7,100.00	$ 15,100.00	$ 14,400.00	$ 11,800.00	$ 48,400.00
Construction		$ 282,400.00	$ 602,100.00	$ 575,100.00	$ 471,000.00	$ 1,930,600.00
Inspection/Testing						$ -
Contingencies		$ 42,400.00	$ 90,300.00	$ 86,300.00	$ 70,700.00	$ 289,700.00
Other						$ -
Total Estimated Cost		$ 367,200.00	$ 782,700.00	$ 747,700.00	$ 612,400.00	$ 2,510,000.00

PROJECT BUDGET		FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
		$ 367,200.00	$ 782,700.00	$ 747,700.00	$ 612,400.00	$ 2,510,000.00
Total Revenues		$ 367,200.00	$ 782,700.00	$ 747,700.00	$ 612,400.00	$ 2,510,000.00
EXPENDITURE						
		$ 367,200.00	$ 782,700.00	$ 747,700.00	$ 612,400.00	$ 2,510,000.00
Total Expenditures		$ 367,200.00	$ 782,700.00	$ 747,700.00	$ 612,400.00	$ 2,510,000.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Wastewater Treatment Plant Emergency Generator				
PROJECT ID:	CP-WW-001	**TYPE:**	Wastewater	**STATUS:**	Planned (Unfunded)
ADDRESS:	7725 Maritime Pass, Jonestown, TX 78645				
LOCATION:	Wastewater Treatment Plant				
DESCRIPTION:	Professional engineering services to conduct preliminary engineering, final design, permitting, bidding and construction phase services for the installation of an emergency generator set at the City's wastewater treatment plant.				

SCHEDULE	START	
PRELIM DESIGN		
FINAL DESIGN		
PERMITTING		
CONSTRUCTION		

PROJECT NEED / BENEFITS

- The facility does not have any redundant power systems in the event of an electrical service interruption.
- Service interruptions to the WWTP presents risks for bypasses (spills) and fines by the TCEQ.
- Emergency power systems with Automatic Transfer Switches can provide redundant power.

PREDECESSORS

Certificate of Obligation Debt

ORIGIN

City Staff Recommendations

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase			$ 23,000.00			$ 23,000.00
Construction Management				$ 9,600.00		$ 9,600.00
Construction				$ 191,000.00		$ 191,000.00
Inspection/Testing				$ 5,700.00		$ 5,700.00
Contingencies				$ 57,000.00		$ 57,000.00
Other						$ -
Total Estimated Cost	$ -	$ -	$ 23,000.00	$ 263,300.00	$ -	$ 286,300.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
	$ -	$ -	$ 23,000.00	$ 263,300.00	$ -	$ 286,300.00
Total Revenues	$ -	$ -	$ 23,000.00	$ 263,300.00	$ -	$ 286,300.00
EXPENDITURE						
	$ -	$ -	$ 23,000.00	$ 263,300.00	$ -	$ 286,300.00
Total Expenditures	$ -	$ -	$ 23,000.00	$ 263,300.00	$ -	$ 286,300.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Jonestown Reclaimed Water Storage Tank Replacement□ □				
PROJECT ID:	CP-WW-002	**TYPE:**	Wastewater	**STATUS:**	Construction Phase
ADDRESS:	7725 Maritime Pass, Jonestown, TX 78645				
LOCATION:	The Hollows				
DESCRIPTION:	Replacement of Jonestown’s existing reclaimed water ground storage tank at the City’s wastewater treatment plant including: tank material alternatives, temporary tank & yard piping, tank level pump controls, and cathodic protection system alternative.				

SCHEDULE	START	
PRELIM DESIGN		
FINAL DESIGN		
PERMITTING		
CONSTRUCTION		

PROJECT NEED / BENEFITS

- Existing 122,000-gallon water ground storage tank installed in January of 2005. Typical serviceable life for bolted steel tanks is 15 to 20 years.
- November 2022 tank inspection report recommended replacement of tank as soon as possible to prevent leaks or catastrophic roof failure.
- Proposed replacement tank will have longer service life with properly maintained cathodic protection or epoxy lining system enhancements.

PREDECESSORS

Certificate of Obligation debt

ORIGIN

City staff recommendations based on tank inspection report.

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase	$ 68,400.00					$ 68,400.00
Construction Management		$ 14,250.00	$ 14,250.00			$ 28,500.00
Construction		$ 244,175.00	$ 244,175.00			$ 488,350.00
Inspection/Testing		$ 8,550.00	$ 8,550.00			$ 17,100.00
Contingencies		$ 85,450.00	$ 85,450.00			$ 170,900.00
Other						$ -
Total Estimated Cost	$ 68,400.00	$ 352,425.00	$ 352,425.00	$ -	$ -	$ 773,250.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
	$ 68,400.00	$ 352,425.00	$ 352,425.00	$ -	$ -	$ 773,250.00
Total Revenues	$ 68,400.00	$ 352,425.00	$ 352,425.00	$ -	$ -	$ 773,250.00
EXPENDITURE						
	$ 68,400.00	$ 352,425.00	$ 352,425.00	$ -	$ -	$ 773,250.00
Total Expenditures	$ 68,400.00	$ 352,425.00	$ 352,425.00	$ -	$ -	$ 773,250.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Wastewater Collection System Improvements				
PROJECT ID:	CP-WW-003	**TYPE:**	Wastewater	**STATUS:**	Planned (Unfunded)
ADDRESS:	7725 Maritime Pass, Jonestown, TX 78645				
LOCATION:	The Bluffs				
DESCRIPTION:	Redirecting the low-pressure wastewater system serving the Lago Vista wholesale wastewtaer service area to the Jonestown WWTP, eliminating the need for the Old Burnet Road Lift and Destination Way Lift Stations opperated by Lago Vista. Service would also include planned development in the Sanctuary South Phase II and Destination on Lake Travis Developments as well as addtional lots within the current Lago Vista and City of Jonestown service areas. Project does not include slip-lining of 10" force main with a 6" force main, but will necessitate a flushing station and repurposing the Old Burnet Road Lift Station to a flushing reservior.				

SCHEDULE	START		PROJECT NEED / BENEFITS	PREDECESSORS
PRELIM DESIGN			• City currently serves developed lots in the Lago Vista service are viar the Old Burnet LS and Destination Way LS to Lago Vista, at an annual cost of $156,000. • Flows can be redirected from the LS to the existing City WWTP, eliminating need for wholesale service. • Breakeven horizon could be on the order of 10-15 years, depending upon growth within the service areas and financing.	Certificate of Obligation Debt
FINAL DESIGN				**ORIGIN**
PERMITTING				Jonestown Wastewater Reroute Feasibility Study
CONSTRUCTION				

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase			$ 190,000.00			$ 190,000.00
Construction Management				$ 52,000.00		$ 52,000.00
Construction				$ 1,731,000.00		$ 1,731,000.00
Inspection/Testing				$ 18,200.00		$ 18,200.00
Contingencies				$ 173,000.00		$ 173,000.00
Other						$ -
Total Estimated Cost	$ -		$ 190,000.00	$ 1,974,200.00	$ -	$ 2,164,200.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
		$ -	$ 190,000.00	$ 1,974,200.00	$ -	$ 2,164,200.00
Total Revenues	$ -	$ -	$ 190,000.00	$ 1,974,200.00	$ -	$ 2,164,200.00
EXPENDITURE						
	$ -	$ -	$ 190,000.00	$ 1,974,200.00	$ -	$ 2,164,200.00
Total Expenditures	$ -	$ -	$ 190,000.00	$ 1,974,200.00	$ -	$ 2,164,200.00

CITY OF JONESTOWN CAPITAL IMPROVEMENT PROGRAM

PROJECT TITLE:	Land Use Assumption Mapping and Utility Planning				
PROJECT ID:	CP-WW-004	**TYPE:**	Wastewater	**STATUS:**	Planned (Unfunded)
ADDRESS:					
LOCATION:					
DESCRIPTION:	Mapping of specified undeveloped tracts by land use type (not zoning) to determine utility demands and infrastructure for specified horizons.				

SCHEDULE	START		PROJECT NEED / BENEFITS	PREDECESSORS
PRELIM DESIGN			• Provides comprehensive plan for future planning and development coordination for selected tracks. • Addresses issues such as The Ridge Phase 2 service. • Determine planning level ultimate system and treatment capacity needs.	Certificate of Obligation debt
FINAL DESIGN				**ORIGIN**
PERMITTING				May Budget Workshop
CONSTRUCTION				

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design Phase		$ 49,724.00				$ 49,724.00
Construction Management						$ -
Construction						$ -
Inspection/Testing						$ -
Contingencies						$ -
Other						$ -
Total Estimated Cost	$ -	$ 49,724.00	$ -	$ -	$ -	$ 49,724.00

PROJECT BUDGET	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
FUNDING SOURCE						
	$ -	$ 49,724.00	$ -	$ -	$ -	$ 49,724.00
Total Revenues	$ -	$ 49,724.00	$ -	$ -	$ -	$ 49,724.00
EXPENDITURE						
	$ -	$ 49,724.00	$ -	$ -	$ -	$ 49,724.00
Total Expenditures	$ -	$ 49,724.00	$ -	$ -	$ -	$ 49,724.00

Budget Calendar
FY2026 – 2027

DATES	ACTIVITY	RESPONSIBLE PARTY
March 24, 2026	Draft FY26-27 Work Plan Items Due to City Manager	Department Heads
March 27, 2026	ESTIMATED date TCAD provides preliminary tax values	CM, Finance
April 15, 2026	Preliminary Department Budget Projections for FY 2025 due	Department Heads
April 22, 2026	CM to Review Preliminary Department Budget Projections	City Manager and Finance
April 24, 2026	Cash Handling Training	CM, Finance Staff & Dept. Heads
April 28, 2026	Council Discussion Re: Draft Work Plan Items – Committee Mtg.	CM, City Council, Dept. Heads
May 13, 2026	FY26-27 Department Budgets Due to Finance (Budget Form)	CM, Finance & Dept. Heads
May 20, 2026	Final Department Budget Projections for FY 2026 Due	Department Heads
May 27 – 29, 2026	Department Reviews with City Manager	CM, Finance Staff, Department Heads
June 23, 2026	Budget Work Session – Committee Meeting	CM, City Council, Dept. Heads
July 6, 2026	ESTIMATED DATE – Deadline for Effective Tax Rate Survey to County	CM, Finance Staff
July 9, 2026	Budget Work Session – Council Meeting	CM, City Council, Dept. Heads
July 25, 2026	Receive the Certified Appraisal Roll	Tax Assessor/Collector
July 28, 2026	Budget Work Session – Committee Meeting	CM, City Council, Dept. Heads
August 5, 2026	Meeting to Discuss Proposed Tax Rate & Set Dates for Public Hearing and Vote on Budget	CM, City Council, Dept. Heads
August 6, 2026	Submit Preliminary 2026 Tax Rate Calculation Data to Travis County Tax Office	CM, Finance
August 6, 2026	Publish Notice of Tax Rate on City Website	City Secretary
August 13, 2026	Publish Notice of Public Hearings on Budget and Tax Rate	City Secretary
August 25, 2026	Hold Public Hearing on Budget and Tax Rate – Special Meeting	City Council
September 10. 2026	Adopt the Budget and Tax Rate	City Council
September 11, 2026	Submit Adopted Tax Rate and Ordinance to Travis County Tax Office	CM and City Secretary
October 1, 2026	Fiscal Year 2027 Begins	

CITY OF JONESTOWN TEXAS

AGENDA REPORT

Meeting Date: September 10, 2026

Agenda Item Number: (City Secretary's Use Only)

Department: Administration

Prepared by: Tracie Hlavinka

Budgeted Amount: $0

Date Prepared: September 3, 2026

Exhibits Ordinance

Subject

Consideration and adoption of an Ordinance Levying the 2026-2027 Ad Valorem Tax Rate

Recommendation

Staff recommends that the City Council adopt Ordinance No. 2026-O-673, levying the Ad Valorem Tax Rate for Fiscal Year 2026–2027 at $0.4191 per $100 valuation, with $0.3607 allocated to Maintenance & Operations and $0.0584 allocated to the Interest & Sinking Fund.

Discussion

Each year, the City Council is required by state law to adopt an ordinance setting the property tax rate for the upcoming fiscal year. The certified appraisal roll has been received from the Travis Central Appraisal District, and the City has calculated the No-New-Revenue and Voter-Approval tax rates in compliance with the Texas Property Tax Code. Public notice was published in the newspaper on September 3, 2026, and the required public hearing on the tax rate will be conducted on August 25, 2026.

The proposed tax rate is $0.4191 per $100 of property valuation, which is apportioned as follows:

- Maintenance & Operations (General Fund): $0.3607
- Interest & Sinking (Debt Service Fund): $0.0584

Proposed Motion: "I move to approve Ordinance No. 2026-O-673 and set the property tax rate at $0.3981 for the tax year 2025."

Approval By

CITY OF JONESTOWN TEXAS

AGENDA REPORT

	Signature	*Date*
Department Head		
City Administrator	Tracie Hlavinka	9/3/2026

ORDINANCE NO. 2026-O-673

AN ORDINANCE OF THE CITY OF JONESTOWN, TRAVIS COUNTY, TEXAS, LEVYING AD VALOREM TAXES AT THE RATE OF $0.3607 ON EACH $100 VALUATION OF PROPERTY FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT AND $0.0584 ON EACH $100 VALUATION OF PROPERTY FOR THE INTEREST AND SINKING FUND FOR A TOTAL COMBINED TAX RATE OF $0.4191 ON EACH $100 VALUATION OF PROPERTY FOR THE 2026-2027 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING FOR WHEN TAXES SHALL BECOME DUE; AND PROVIDING FOR WHEN TAXES SHALL BECOME DELINQUENT IF NOT PAID.

WHEREAS, a type A General Law municipality may levy property taxes for current expenses, for the construction or purchase of public buildings, water works, sewers, and other permanent improvements in the municipality and for construction and improvement of municipal roads, streets and bridges; and

WHEREAS, a municipality may issue bonds payable from ad valorem taxes in the amount it considers expedient to construct or purchase permanent improvements and construct or improve the streets and bridges; and

WHEREAS, the chief appraiser shall prepare and certify the tax appraisal roll to the assessor for each taxing unit participating in the district and must include the appraised market value, appraised value, kind and amount of exemptions for the current year; and

WHEREAS, the City of Jonestown's designated officer has calculated the No-New-Revenue and Voter-Approval tax rates, presented them to the city council, and posted its Notice About 2026 Tax Rates and 2027 Tax Rate Calculation Worksheet on the home page of the City's website and on the Travis County Truth-in-Taxation Portal as required; and

WHEREAS, the required public hearing on the tax rate was held on August 25, 2026; and

WHEREAS, no taxing unit may impose property taxes in any year until its governing body has adopted a tax rate for that year and set it out in an ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF JONESTOWN, TEXAS:

Section 1. The City of Jonestown has hereby levied and there shall be collected for the use and support of the municipal government and to provide an interest and sinking fund for the 2026-2027 Fiscal Year, upon all property, real, personal, and mixed within the corporate limits of said city subject to taxation, a tax of **$0.4191** on each $100 valuation of property, said tax being so levied and apportioned to specific purposes here set forth:

1. For the maintenance and operation of general government (General Fund) **$0.3607** on each $100 valuation of property; and
2. For the interest and sinking fund (Debt Service Fund) **$0.0584** on each $100 valuation of property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. The additional taxes will come from taxes on new property added to the tax roll in 2026.

Section 2. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

Section 3. The taxes levied under this ordinance shall be due from October 1, 2026, through January 31, 2027, and if not paid on or before January 31, 2027, shall immediately become delinquent. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law, as may be amended by the Texas Legislature, are hereby adopted.

Section 4. All taxes shall become a lien upon the property against which assessed, and the Tax Collectors of Travis County are hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Jonestown and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Jonestown.

Section 5. This ordinance shall take effect and be in force from the date after its passage.

PASSED AND APPROVED THIS 10TH DAY OF SEPTEMBER 2026, at a regular called meeting of the City Council of the City of Jonestown, there being a quorum present, by the following motion: "I move to adopt the ordinance and set the property tax rate at $0.4191 per $100 valuation of property, which was made by ___________________and seconded by _________________________.

The members of the City Council voted on this ordinance, setting the tax rate as follows:

FOR:
AGAINST:
PRESENT:
ABSENT:

City of Jonestown, Texas

____

Paul Johnson, Mayor

Attest:

____

Sandra Barton, City Secretary

CITY OF
JONESTOWN
TEXAS

AGENDA REPORT

Meeting Date: September 10 , 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Finance

Prepared by: Elizabeth Myers

Budgeted Amount: $ Various Funds

Date Prepared: September 3, 2026

Exhibits: Budget Amendment with Fund Allocations

Subject

Proposed Budget Amendment

Recommendation

Review and Discuss

Discussion

As we near fiscal year end, the City needs to amend the budget for FY25/26. Management and I will be going through these with the City Council line by line to address any concerns.

The following will be covered:

Purpose of Amendment

Department/Fund Affected

Revenue or Expense Impact

Additional documentation will be made available for review at the meeting.

Approval By

	Signature	*Date*
Department Head	Elizabeth Myers	9.3.26
City Administrator	Traci Havrila	9-3-26

ORDINANCE NO. 2026-O-655B

AN ORDINANCE AMENDING ORDINANCE NO. 2025-O-655, ADOPTING THE ANNUAL BUDGET OF THE CITY OF JONESTOWN, TEXAS FOR THE 2025-2026 FISCAL YEAR

Whereas, a Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the City of Jonestown, Texas was duly filed with the City Secretary and was duly presented to the City Council by Paul Johnson, Mayor;

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS:

SECTION 1. Amendment.

The City of Jonestown hereby amends the items in its FY 2025 - 2026 annual city budget as identified in exhibit "A" of this ordinance.

SECTION 2. Open Meetings.

It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

SECTION 3. Effective Date.

This Ordinance shall be in force and effect from and after its passage on the date shown below.

PASSED, APPROVED AND ADOPTED THIS 10th DAY OF SEPTEMBER 2026.

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, City Secretary

EXHIBIT A

City of Jonestown, Texas

AGENDA REPORT

Meeting Date:	September 0, 2026	**Agenda Item Number:**	(City Secretary's Use Only)
Department:	Development Services		
Prepared by:	Rebeca Guerra, AICP	**Budgeted Amount:**	$0
Date Prepared:	August 28, 2026	**Exhibits:**	Proposed Text Amendment Language PowerPoint Presentation, Draft Ordinance

Subject

Consideration of amendments to Chapter 3 of the Unified Development Code establishing a plat exemption for qualifying unplatted R-1 residential tracts.

Recommendation

Staff recommends that City Council approve the proposed amendments and associated ordinance establishing a plat exemption for qualifying unplatted R-1 residential tracts.

Discussion

Background

The Unified Development Code (UDC) currently requires a tract to be designated as a legal lot before issuance of a building permit and applies the City's platting requirements to development for which a building permit or other identified City approval is required. These provisions generally require an unplatted tract to be platted before additional permitted development may occur.

Before adoption of the current Unified Development Code by Ordinance 2025-O-650 on January 9, 2025, the City's regulations allowed certain tracts containing at least five acres to proceed with residential permitting without first obtaining approval of a plat. Under those former regulations, the City lawfully issued building permits for single-family residences on some unplatted tracts.

The issue prompting this amendment arose when the owner of an unplatted tract containing a lawfully permitted and constructed single-family residence sought a permit for a residential swimming pool. Staff determined that the current Code requires the property to be platted before the additional building permit may be issued. Following concerns presented regarding that determination, City Council directed Staff to prepare proposed text amendments that would exempt similarly situated properties from the plat requirement.

Purpose of Amendment

The proposed amendments would establish a Citywide exemption for a defined class of unplatted R-1 residential tracts. The exemption would allow qualifying tracts to receive building permits without first obtaining approval or recordation of a plat or being designated as a legal lot.

The amendment is structured as a closed exemption for existing residential conditions. To qualify, the original single-family residence must have been lawfully permitted before January 9, 2025, and lawfully constructed and finally approved before the effective date of the ordinance adopting the exemption. A permit issued before January 9, 2025, for a residence that remains unfinished when the new ordinance becomes effective would not later mature into eligibility for the exemption.

Eligibility Requirements

A tract would qualify only when the Development Services Director determines that all of the following requirements are satisfied:

- The entire tract is located within the corporate limits of the City;
- The tract is zoned R-1, Single-Family Residential District;
- The City lawfully issued a building permit for the principal single-family residence before January 9, 2025;
- The residence was lawfully constructed pursuant to that permit and received the required certificate of occupancy, final inspection approval, or other final City approval before the effective date of the ordinance adopting the exemption;
- The principal residence is located entirely within the tract and does not cross or encroach upon an adjoining property boundary or a lot line shown on a recorded plat; and
- The principal use of the tract remains single-family residential.

No minimum tract acreage would apply. Accordingly, the proposed exemption would not be limited to the five-acre tracts addressed by the former regulations.

Effect and Scope of Exemption

A qualifying tract could receive a building permit for any building, structure, addition, alteration, accessory structure, accessory improvement, or other work requiring a building permit without first being platted or designated as a legal lot. This may include otherwise permissible residential additions, swimming pools, garages, workshops, sheds, and similar improvements.

The exemption would waive only the plat and legal-lot prerequisites. Every proposed project would remain subject to all other applicable requirements, including zoning, building, residential, fire, floodplain, drainage, grading, impervious-cover, tree-preservation, utility, water, wastewater, on-site sewage facility, easement, access, driveway, and health and safety requirements. The exemption would not authorize a use, building, structure, or improvement otherwise prohibited in the R-1 district.

Administrative Determination

Before the first permit is issued under the exemption, the Development Services Director would make a written administrative determination that the tract qualifies. The owner would be responsible for providing deeds, surveys, permit records, inspection records, certificates of occupancy, appraisal district records, affidavits, or other information reasonably necessary to support the determination. The determination would apply only to the tract boundaries reviewed and would be retained with the City's permanent property and permit records.

Termination of Exemption

The exemption would terminate upon any of the following events:

- Demolition of the principal single-family residence;
- Movement of the residence from its lawfully permitted location, whether elsewhere on the tract or to another tract;
- Damage or destruction for which the cost to repair or reconstruct the residence exceeds 50% of the appraised value assigned specifically to the residential structure on the most recent Travis Central Appraisal District property card immediately preceding the casualty;
- A change from the qualifying single-family residential use; or
- Any change to the tract boundaries, including a subdivision, partial conveyance, division, lot-line adjustment, boundary-line agreement, combination with another tract, or other change to the tract's legal description or boundaries.

After termination, no subsequent permit could be issued in reliance upon the exemption. Remaining accessory improvements would not preserve or revive the exemption, and reconstruction or replacement of the principal residence would not reestablish it. Termination would not automatically revoke a permit lawfully issued before the terminating event; any existing permit would remain subject to the applicable expiration, suspension, and revocation provisions.

Non-Ratification Safeguards

The proposed language expressly provides that an administrative determination or permit issued under the exemption does not establish the tract as a legal lot, approve a plat, validate title or boundaries, ratify an unlawful conveyance or division of land, legalize an encroachment or other violation, impair public or private property rights, authorize otherwise prohibited development, or create a right to divide or reconfigure the tract. The exemption would run with the entire tract while valid and would not terminate solely because the entire unchanged tract is conveyed to a new owner.

Sections Proposed for Amendment

Coordinated amendments are proposed to the following provisions so the new exemption does not conflict with an independent permit or plat restriction elsewhere in the Code:

- Section 3.3.2.2, Applicability; exceptions;
- Section 3.3.2.4, Issuance of building permits;
- Section 3.5.1.A, Required permits; generally;
- Section 3.5.9.D.3, Restrictions on issuance;
- Sections 5.1.6.A.5 and 5.1.6.A.6, Application and legal-lot requirement; and
- Section 5.1.7.C, Establishing the substantive exemption, eligibility standards, termination provisions, and safeguards.

Staff Analysis

The existing plat requirement provides the clearest and most consistent means of confirming legal tract status, boundaries, access, easements, and compliance with applicable development standards before additional structures are permitted. Platting also creates a permanent recorded instrument available to current and future owners, the City, utilities, and the public. From an administrative and long-term land-development perspective, staff's preference is to retain the existing requirement.

The proposed amendment would create an exception for a defined class of preexisting residences in response to City Council direction. The closed eligibility dates, written administrative determination, boundary and encroachment limitations, termination events, and non-ratification provisions reduce, but do not eliminate, the administrative and land-record concerns associated with permitting additional structures on unplatted property.

Because no minimum acreage is proposed, the exemption may apply to qualifying unplatted tracts of any size. Staff will need to evaluate each request individually and maintain adequate documentation supporting eligibility.

The Planning & Zoning Commission heard this item at their September 3, 2026, meeting.

City of Jonestown,
Texas

AGENDA REPORT

Approval By	Signature	Date
Department Head	[signature]	8/28/2026
City Administrator	Tracie Hlavinka	8/28/2026

CITY OF JONESTOWN
— TEXAS —

PROPOSED TEXT AMENDMENTS

Section 3.3.2.2 - Applicability; exceptions *Add the following paragraph at the end of the section:*

This division shall govern every person owning, occupying, or controlling any tract of land within the corporate limits or the extraterritorial jurisdiction of the city who may hereafter develop or improve or cause to be developed or improved property within the city. Persons who are expanding, repairing, or remodeling single-family residences, and persons who are required to file a subdivision plat under Article 5 of the Code, as amended, for the property proposed to be improved or developed shall be exempt from this division.

A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall be exempt from the requirements of this division and from any other plat requirement applicable to the proposed work. The proposed work must comply with all other applicable provisions of this Code and other applicable law.

Section 3.3.2.4 - Issuance of building permits *Replace the existing section with:*

No building permit shall be issued unless ~~a development plat has been submitted and approved pursuant to this division.~~ any plat required pursuant to this division has been submitted and approved, except for development expressly exempted from the requirements of this division, including development on a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B.

Section 3.5.1.A - Required permits; generally *Add the following paragraph at the end of Subsection A:*

A. Generally. No building or structure or part thereof shall be hereafter constructed, erected, altered, moved, or placed within the city unless all appropriate permits to comply with this article shall have first been issued for such work. No permit or certificate of occupancy shall be issued by the city for building or for connection to the city's utility services or private utility services upon any lot, tract or parcel of land for which the standards contained in the city's building and construction ordinance and the subdivision ordinance, as amended, or referred to therein have not been complied with in full. No site clearance, excavation, grading, or landfill on public or private land shall commence unless all applicable permits shall have first been issued for such work

A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall not be denied a permit or certificate of occupancy solely because the tract has not been platted or designated as a legal lot. All work remains subject to the permitting requirements of this article and all other applicable provisions of this Code and other applicable law.

Section 3.5.9.D.3 - Restrictions on issuance *Replace Subsection D.3 with:*

~~3. The city shall not issue a building permit for a building, structure, or the installation of a private sewage facility on any lot in a subdivision or conforming plat for which a final plat has not been approved by the city and filed for record or in which the standards contained in this code have not been complied with in full.~~

3. Except as expressly authorized by Section 5.1.7.B, the City shall not issue a building permit for a building, or structure on any lot in a subdivision or conforming plat for which a final plat has not been approved by the City and filed for record, or in which the standards contained in this Code have not been complied with in full. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall not be denied a building permit solely because the tract has not been platted or designated as a legal lot. The proposed work must comply with all other applicable requirements.

Section 5.1.6.A.5 and 5.1.6.A.6 – Application *Replace Subsection A.5 and A. 6 with:*

~~5. Any development for which one (1) or more lots, tracts, or parcels are designed, established or created for occupancy, use or a building site, or for which a building permit, plumbing permit, electrical permit, floodplain permit, utility tap, or certificate of acceptance for required public improvements is required by the city;~~

5. Any development for which one or more lots, tracts, or parcels are designed, established, or created for occupancy, use, or a building site, or for which a building permit, plumbing permit, electrical permit, floodplain permit, utility tap, or certificate of acceptance for required public improvements is required by the City. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall remain subject to the applicable development standards of this Code but shall not be required to obtain approval or recordation of a plat solely because a permit or approval identified in this subsection is required;

~~6. Prior to issuance of a building permit, a tract of land shall be designated as a legal lot;~~

6. Except for a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B, a tract of land shall be designated as a legal lot before issuance of a building permit. A qualifying unplatted R-1 residential tract may receive building permits as provided by Section 5.1.7.B, notwithstanding that the tract has not been platted or designated as a legal lot;

Section 5.1.7.C - Unplatted R-1 residential tracts

Add a new Subsection C as follows:

C. Unplatted R-1 residential tracts.

1. Purpose. The purpose of this subsection is to allow the continued residential development and improvement of certain unplatted tracts within the corporate limits of the City that contain a single-family residence lawfully permitted by the City before January 9, 2025, and lawfully constructed pursuant to the lawfully issued permit.

2. Meaning of "plat." For purposes of this subsection, "plat" means any plat required by this Code in connection with the development, improvement, use, or permitting of property.

3. Eligibility. An unplatted tract qualifies for the exemption established by this subsection when the Development Services Director determines, based upon City records and other reliable documentation, that all of the following conditions are satisfied:
   a. The entire tract is located within the corporate limits of the City;
   b. The tract is zoned R-1, Single-Family Residential District;
   c. The tract contains a principal single-family residence for which the City lawfully issued a building permit before January 9, 2025;
   d. The principal single-family residence was lawfully constructed pursuant to that permit and received a certificate of occupancy, final inspection approval, or other final approval required by the City before the effective date of the ordinance adopting this subsection;
   e. The principal single-family residence, including all portions of the structure, is located entirely within the current boundaries of the tract and does not cross or encroach upon an adjoining property boundary or a lot line shown on a recorded plat; and
   f. The principal use of the tract remains single-family residential.
   g. No minimum tract acreage is required to qualify under this subsection.

4. Effect of exemption. Notwithstanding any other provision of this Code, a qualifying unplatted R-1 residential tract may receive a building permit for any building, structure, addition, alteration, accessory structure, accessory improvement, or other work for which a building permit is required without first:

   a. Obtaining approval or recordation of a plat; or

   b. Being platted or designated as a legal lot.

5. Compliance with other requirements. The exemption established by this subsection waives only the requirements identified in Subsection B.4. All buildings, structures, uses, additions, alterations, accessory improvements, and other work remain subject to every other applicable requirement, including zoning, building, residential, fire, floodplain, drainage, grading, impervious-cover, tree-preservation, utility, water, wastewater, on-site sewage facility, easement, access, driveway, and health and safety requirements. Nothing in this subsection authorizes a use, building, structure, or improvement that is otherwise prohibited on the tract or within the R-1 zoning district.

6. Administrative determination. Before issuing the first permit under this exemption, the Development Services Director shall make a written administrative determination that the tract satisfies the eligibility requirements of this subsection. The property owner shall provide any deed, survey, permit, inspection record, certificate of occupancy, appraisal district record, affidavit, or other documentation reasonably necessary to make the determination. A determination under this subsection applies only to the tract boundaries reviewed by the Development Services Director and shall be maintained with the City's permanent property and permit records.

7. Termination. The exemption established by this subsection shall terminate upon the occurrence of any of the following:

   a. Demolition of the principal single-family residence;

   b. Movement of the principal single-family residence from its lawfully permitted location, whether within the tract or to another tract;

   c. Damage or destruction for which the cost to repair or reconstruct the principal single-family residence, as determined by the Development Services Director, exceeds 50% of the appraised value assigned specifically to the single-family residential structure on the most recent Travis Central Appraisal District property card immediately preceding the damage or destruction;

   d. A change in the use of the principal single-family residence or tract from single-family residential use; or

   e. Any change to the boundaries of the tract, including a subdivision, partial conveyance, division, lot-line adjustment, boundary-line agreement, combination with another tract, or other action that changes the tract's legal description or boundaries.

8. Effect of termination. Termination of the exemption does not automatically revoke a permit lawfully issued before the terminating event. The validity, suspension, expiration, or revocation of an existing permit shall be determined under the applicable permit provisions of this Code and other applicable law. Following a terminating event:
   a. No subsequent permit may be issued in reliance upon this exemption;
   b. Any subsequent development requiring a plat or legal-lot status must satisfy the requirements in effect when the application is filed;
   c. The continued existence of a pool, garage, accessory building, accessory dwelling, or other accessory structure or improvement does not preserve, extend, or revive the exemption; and
   d. The exemption may not be reestablished by reconstructing or replacing the principal single-family residence.
9. No ratification or creation of property rights. Approval of a permit or administrative determination under this subsection:

   a. Does not designate or establish the tract as a legal lot;

   b. Does not constitute approval or recordation of a plat;

c. Does not approve, validate, or certify the tract's title, ownership, legal description, boundaries, or manner of creation;

d. Does not ratify or legalize an unlawful conveyance, subdivision, division of land, lot-line adjustment, boundary change, or boundary-line agreement;

e. Does not legalize an encroachment, code violation, or violation of an easement, covenant, deed restriction, or other private property restriction;

f. Does not remove, alter, or impair any easement, covenant, deed restriction, lien, ownership interest, or other public or private property right;

g. Does not authorize an additional dwelling, use, building, structure, or improvement that is otherwise prohibited; and

h. Does not create a right to subdivide, divide, convey, reconfigure, or alter the boundaries of the tract.

10. Exemption runs with the tract until a terminating event described in this subsection occurs. While all eligibility requirements remain satisfied and no terminating event has occurred, the exemption runs with the entire tract and is not terminated solely by a conveyance of the entire tract without a change in its boundaries.

ORDINANCE NO. 2026-O-____

AN ORDINANCE OF THE CITY OF JONESTOWN, TEXAS, AMENDING CHAPTER 3 OF THE CODE OF ORDINANCES, THE UNIFIED DEVELOPMENT CODE, TO ESTABLISH A LIMITED PLATTING EXEMPTION FOR CERTAIN UNPLATTED TRACTS IN THE R-1 SINGLE-FAMILY RESIDENTIAL DISTRICT CONTAINING AN EXISTING, LAWFULLY PERMITTED AND CONSTRUCTED SINGLE-FAMILY RESIDENCE BY AMENDING ARTICLE 3 "LAND USE," SECTIONS 3.3.2.2, 3.3.2.4, 3.5.1.A, 3.5.9.D.3, AND ARTICLE 5 "SUBDIVISION DESIGN AND LAND DEVELOPMENT," SECTIONS 5.1.6.A.5, AND 5.1.6.A.6 ADDING ARTICLE 5 "SUBDIVSION DESIGN AND LAND DEVELOPMENT," SECTION 5.1.7.C; PROVIDING A PENALTY; PROVIDING FOR SAVINGS, REPEALER, AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Jonestown, Texas (hereinafter referred to as the "City") is a Type A general-law municipality acting under Chapter 6 of the Texas Local Government Code, located in Travis County, and operating pursuant to its Code of Ordinances and the laws of the State of Texas; and

WHEREAS, the City Council adopted Chapter 3 of the Code of Ordinances, known as the City of Jonestown Unified Development Code ("UDC"); and

WHEREAS, the UDC generally requires property to be platted and designated as a legal lot before the City may issue a building permit; and

WHEREAS, the City Council desires to establish a limited exemption allowing certain unplatted tracts in the R-1 Single-Family Residential District that contain an existing, lawfully permitted and completed single-family residence to receive building permits without first obtaining approval or recordation of a plat or designation as a legal lot; and

WHEREAS, the exemption preserves all other applicable requirements, establishes an administrative eligibility determination, and terminates upon specified events affecting the residence, use, or boundaries of the tract; and

WHEREAS, the Planning and Zoning Commission and the City Council, following notice and public hearings as required by law, considered the proposed amendments;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS, THAT:

SECTION 1. Findings Incorporated. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 2. Findings of Fact. After due deliberation and consideration of the recommendation of the Planning and Zoning Commission and the information and other materials received at the public hearing, the City Council has concluded that adoption of this Ordinance is in the best interest of the City and of the public health, safety, and welfare.

SECTION 3. Amendment to Unified Development Code (Chapter 3). Chapter 3 of the Code of Ordinances of the City, the same being the City of Jonestown Unified Development Code, is hereby amended as set forth below. All articles, chapters, sections, paragraphs, sentences, phrases, and words not expressly amended by this Ordinance are hereby ratified and affirmed.

A. Section 3.3.2.2 - Applicability; exceptions. Section 3.3.2.2 is amended to follows:

A. This division shall govern every person owning, occupying, or controlling any tract of land within the corporate limits or the extraterritorial jurisdiction of the city who may hereafter develop or improve or cause to be developed or improved property within the city. Persons who are expanding, repairing, or remodeling single-family residences, and persons who are required to file a subdivision plat under Article 5 of the Code, as amended, for the property proposed to be improved or developed shall be exempt from this division.

B. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall be exempt from the requirements of this division and from any other plat requirement applicable to the proposed work. The proposed work must comply with all other applicable provisions of this Code and other applicable law.

B. Section 3.3.2.4 - Issuance of building permits. Section 3.3.2.4 is amended as follows:

No building permit shall be issued unless ~~a development plat has been submitted and approved pursuant to this section.~~ any plat required pursuant to this division has been submitted and approved, except for development expressly exempted from the requirements of this division, including development on a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B.

C. Section 3.5.1.A - Required permits; generally. Section 3.5.1.A is amended to as follows:

A. Generally.

1. No building or structure or part thereof shall be hereafter constructed, erected, altered, moved, or placed within the city unless all appropriate permits to comply with this article shall have first been issued for such work. No permit or certificate of occupancy shall be issued by the city for building or for connection to the city's utility services or private utility services upon any lot, tract or parcel of land for which the standards contained in the city's building and construction ordinance and the subdivision ordinance, as amended, or referred to therein have not been complied with in full. No site clearance, excavation, grading, or landfill on public or private land shall commence unless all applicable permits shall have first been issued for such work.

2. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall not be denied a permit or certificate of occupancy solely because the tract has not been platted or designated as a legal lot. All work remains subject to the permitting requirements of this article and all other applicable provisions of this Code and other applicable law.

D. Section 3.5.9.D.3 - Restrictions on issuance. Section 3.5.9.D.3 is amended as follows:

~~3. The city shall not issue a building permit for a building, structure, or the installation of a private sewage facility on any lot in a subdivision or conforming plat for which a final plat has not been approved by the city and filed for record or in which the standards contained in this code have not been complied with in full.~~

3. Except as expressly authorized by Section 5.1.7.B, the City shall not issue a building permit for a building or structure on any lot in a subdivision or conforming plat for which a final plat has not been approved by the City and filed for record, or in which the standards contained in this Code have not been complied with in full. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall not be denied a building permit solely because the tract has not been platted or designated as a legal lot. The proposed work must comply with all other

applicable requirements.

E. Section 5.1.6.A.5 - Application. Section 5.1.6.A.5 is amended as follows:

~~5. Any development for which one (1) or more lots, tracts, or parcels are designed, established or created for occupancy, use or a building site, or for which a building permit, plumbing permit, electrical permit, floodplain permit, utility tap, or certificate of acceptance for required public improvements is required by the city;~~

5. Any development for which one or more lots, tracts, or parcels are designed, established, or created for occupancy, use, or a building site, or for which a building permit, plumbing permit, electrical permit, floodplain permit, utility tap, or certificate of acceptance for required public improvements is required by the City. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall remain subject to the applicable development standards of this Code but shall not be required to obtain approval or recordation of a plat solely because a permit or approval identified in this subsection is required;

F. Section 5.1.6.A.6 - Legal-lot requirement. Section 5.1.6.A.6 is amended as follows:

~~6. Prior to issuance of a building permit, a tract of land shall be designated as a legal lot;~~

6. Except for a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B, a tract of land shall be designated as a legal lot before issuance of a building permit. A qualifying unplatted R-1 residential tract may receive building permits as provided by Section 5.1.7.B, notwithstanding that the tract has not been platted or designated as a legal lot;

G. Section 5.1.7.C - Unplatted R-1 residential tracts. Section 5.1.7 is amended to add a new Subsection C to read as follows:

C. Unplatted R-1 residential tracts.

1. Purpose. The purpose of this subsection is to allow the continued residential development and improvement of certain unplatted tracts within the corporate limits of the City that contain a single-family residence lawfully permitted by the City before January 9, 2025, and lawfully constructed and completed before the effective date of the ordinance adopting this subsection.

2. Meaning of "plat." For purposes of this subsection, "plat" means any plat required by this Code in connection with the development, improvement, use, or permitting of property.

3. Eligibility. An unplatted tract qualifies for the exemption established by this subsection when the Development Services Director determines, based upon City records and other reliable documentation, that all of the following conditions are satisfied:

a. The entire tract is located within the corporate limits of the City;

b. The tract is zoned R-1, Single-Family Residential District;

c. The tract contains a principal single-family residence for which the City lawfully issued a building permit before January 9, 2025;

d. The principal single-family residence was lawfully constructed pursuant to that permit and received a certificate of occupancy, final inspection approval, or other final approval required by the City before the effective date of the ordinance adopting this subsection;

e. The principal single-family residence, including all portions of the structure, is located entirely within the current boundaries of the tract and does not cross or encroach upon an adjoining property boundary or a lot line shown on a recorded plat;

f. The principal use of the tract remains single-family residential; and

g. No minimum tract acreage is required to qualify under this subsection.

4. Effect of exemption. Notwithstanding any other provision of this Code, a qualifying unplatted R-1 residential tract may receive a building permit for any building, structure, addition, alteration, accessory structure, accessory improvement, or other work for which a building permit is required without first:

a. Obtaining approval or recordation of a plat; or

b. Being platted or designated as a legal lot.

5. Compliance with other requirements. The exemption established by this subsection waives only the requirements identified in Subsection B.4. All buildings, structures, uses, additions, alterations, accessory improvements, and other work remain subject to every other applicable requirement, including zoning, building, residential, fire, floodplain, drainage, grading, impervious-cover, tree-preservation, utility, water, wastewater, on-site sewage facility, easement, access, driveway, and health and safety requirements. Nothing in this subsection authorizes a use, building, structure, or improvement that is otherwise prohibited on the tract or within the R-1 zoning district.

6. Administrative determination. Before issuing the first permit under this exemption, the Development Services Director shall make a written administrative determination that the tract satisfies the eligibility requirements of this subsection. The property owner shall provide any deed, survey, permit, inspection record, certificate of occupancy, appraisal district record, affidavit, or other documentation reasonably necessary to make the determination. A determination under this subsection applies only to the tract boundaries reviewed by the Development Services Director and shall be maintained with the City's permanent property and permit records.

7. Termination. The exemption established by this subsection shall terminate upon the occurrence of any of the following:

a. Demolition of the principal single-family residence;

b. Movement of the principal single-family residence from its lawfully permitted location, whether within the tract or to another tract;

c. Damage or destruction for which the cost to repair or reconstruct the principal single-family residence, as determined by the Development Services Director, exceeds 50% of the appraised value assigned specifically to the single-family residential structure on the most recent Travis Central Appraisal District property card immediately preceding the damage or destruction;

d. A change in the use of the principal single-family residence or tract from single-family residential use; or

e. Any change to the boundaries of the tract, including a subdivision, partial conveyance, division, lot-line adjustment, boundary-line agreement, combination with another tract, or other action that changes the tract's legal description or boundaries.

8. Effect of termination. Termination of the exemption does not automatically revoke a permit lawfully issued before the terminating event. The validity, suspension, expiration, or revocation of an existing permit shall be determined under the applicable permit provisions of this Code and other applicable law. Following a terminating event:

a. No subsequent permit may be issued in reliance upon this exemption;

b. Any subsequent development requiring a plat or legal-lot status must satisfy the requirements in effect when the application is filed;

c. The continued existence of a pool, garage, accessory building, accessory dwelling, or other accessory structure or improvement does not preserve, extend, or revive the exemption; and

d. The exemption may not be reestablished by reconstructing or replacing the principal single-family residence.

9. No ratification or creation of property rights. Approval of a permit or administrative determination under this subsection:

a. Does not designate or establish the tract as a legal lot;

b. Does not constitute approval or recordation of a plat;

c. Does not approve, validate, or certify the tract's title, ownership, legal description, boundaries, or manner of creation;

d. Does not ratify or legalize an unlawful conveyance, subdivision, division of land, lot-line adjustment, boundary change, or boundary-line agreement;

e. Does not legalize an encroachment, code violation, or violation of an easement, covenant, deed restriction, or other private property restriction;

f. Does not remove, alter, or impair any easement, covenant, deed restriction, lien, ownership interest, or other public or private property right;

g. Does not authorize an additional dwelling, use, building, structure, or improvement that is otherwise prohibited; and

h. Does not create a right to subdivide, divide, convey, reconfigure, or alter the boundaries of the tract.

10. Exemption runs with the tract until terminating event occurs. While all eligibility requirements remain satisfied and no terminating event has occurred, the exemption runs with the entire tract and is not terminated solely by a conveyance of the entire tract without a change in its boundaries.

SECTION 4. Severability. Should any sentence, paragraph, subdivision, clause, phrase, or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal, or unconstitutional, and shall not affect the validity of the Jonestown Code of Ordinances as a whole.

SECTION 5. Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation occurring prior to the repeal. Any remaining portions of such ordinances shall remain in full force and effect.

SECTION 6. Penalty. Any person, firm, entity, or corporation who violates any provision of this Ordinance or the City's Unified Development Code, as they exist or may be amended, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in a sum not exceeding Two Thousand and No/100 Dollars ($2,000.00). Each continuing day's violation shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude the City from filing suit to enjoin the violation. The City retains all legal rights and remedies available to it pursuant to local, state, and federal law.

SECTION 7. Publication and Effective Date. This Ordinance shall become effective immediately upon its adoption and its publication as required by law.

SECTION 8. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Government Code.

PASSED AND APPROVED on the 10th day of September, 2026.

THE CITY OF JONESTOWN, TEXAS **ATTEST:**

____
Paul Johnson, Mayor

____
Sandra Barton, City Secretary

TEXT AMENDMENT:

SINGLE-FAMILY RESIDENTIAL PLAT EXEMPTION

Rebeca A. Guerra, AICP, LEED-AP, CPD
Development Services Director

WHY THIS AMENDMENT?

- Current UDC requires legal-lot status before a building permit issued

- Former five-acre allowance was removed on January 9, 2025, via new UDC

- An accessory structure permit request led Council to direct Staff to draft an R-1 / SFR platting exemption

WHAT THE EXEMPTION ALLOWS

- Building permits without a plat or legal-lot designation
- Any otherwise permissible structure; no acreage minimum
- All other Code requirements remain applicable

WHO QUALIFIES?

- Within City limits, R-1 zoning, and single-family residential structure / use
- Single-Family residence permitted before January 9, 2025; completed and finally approved before the effective date of ordinance
- There cannot be any boundary or recorded lot-line encroachment

WHEN THE EXEMPTION ENDS

- Demolition or movement of the SFR
- Repair cost exceeds 50% of the TCAD single-family residential structure value
- Change of use or tract boundaries; reconstruction cannot restore the exemption

WHAT IT DOES NOT DO

- Establish the tract as a legal lot or approve a plat
- Validate title or boundaries, or ratify an unlawful land division
- Legalize an encroachment or other violation
- Override other requirements or create subdivision rights

LEGISLATIVE PROCESS

This text amendment requires:

- **Planning & Zoning Commission hearing and recommendation.**
- **Final consideration and approval by City Council on September 10, 2026.**

RECOMMENDATION

Staff recommends that City Council approve the proposed amendments and associated ordinance establishing a plat exemption for qualifying unplatted R-1 residential tracts.

QUESTIONS?

TEXT AMENDMENT:

SINGLE-FAMILY RESIDENTIAL PLAT EXEMPTION

Rebeca A. Guerra, AICP, LEED-AP, CPD
Development Services Director

1. <u>Section 3.3.2.2 - Applicability; exceptions</u> *Add the following paragraph at the end of the section:*

A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall be exempt from the requirements of this division and from any other plat requirement applicable to the proposed work. The proposed work must comply with all other applicable provisions of this Code and other applicable law.

2. <u>Section 3.3.2.4 - Issuance of building permits</u> *Replace the existing section with:*

No building permit shall be issued unless any plat required pursuant to this division has been submitted and approved, except for development expressly exempted from the requirements of this division, including development on a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B.

3. <u>Section 3.5.1.A - Required permits; generally</u> *Add the following paragraph at the end of Subsection A:*

Notwithstanding the foregoing, a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall not be denied a permit or certificate of occupancy solely because the tract has not been platted or designated as a legal lot. All work remains subject to the permitting requirements of this article and all other applicable provisions of this Code and other applicable law.

4. Section 3.5.9.D.3 - Restrictions on issuance *Replace Subsection D.3 with:*

Except as expressly authorized by Section 5.1.7.B, the City shall not issue a building permit for a building, or structure on any lot in a subdivision or conforming plat for which a final plat has not been approved by the City and filed for record, or in which the standards contained in this Code have not been complied with in full.

5. Section 5.1.6.A.5 – Application *Replace Subsection A.5 with:*

5. Any development for which one or more lots, tracts, or parcels are designed, established, or created for occupancy, use, or a building site, or for which a building permit, plumbing permit, electrical permit, floodplain permit, utility tap, or certificate of acceptance for required public improvements is required by the City. A tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B shall remain subject to the applicable development standards of this Code but shall not be required to obtain approval or recordation of a plat solely because a permit or approval identified in this subsection is required;

6. Section 5.1.6.A.6 - Legal-lot requirement *Replace Subsection A.6 with:*

6. Except for a tract qualifying for the unplatted R-1 residential exemption established by Section 5.1.7.B, a tract of land shall be designated as a legal lot before issuance of a building permit. A qualifying unplatted R-1 residential tract may receive building permits as provided by Section 5.1.7.B, notwithstanding that the tract has not been platted or designated as a legal lot.

7. **<u>Section 5.1.7.C - Unplatted R-1 residential tracts</u>** *Add a new Subsection C as follows:*

C. Unplatted R-1 residential tracts.

1. Purpose. The purpose of this subsection is to allow the continued residential development and improvement of certain unplatted tracts within the corporate limits of the City that contain a single-family residence lawfully permitted by the City before January 9, 2025, and lawfully constructed pursuant to that permit.

2. Meaning of "plat." For purposes of this subsection, "plat" means any plat required by this Code in connection with the development, improvement, use, or permitting of property.

3. Eligibility. An unplatted tract qualifies for the exemption established by this subsection when the Development Services Director determines, based upon City records and other reliable documentation, that all of the following conditions are satisfied:

a. The entire tract is located within the corporate limits of the City;

b. The tract is zoned R-1, Single-Family Residential District;

c. The tract contains a principal single-family residence for which the City lawfully issued a building permit before January 9, 2025;

d. The principal single-family residence was lawfully constructed pursuant to that permit and received a certificate of occupancy, final inspection approval, or other final approval required by the City before the effective date of the ordinance adopting this subsection;

e. The principal single-family residence, including all portions of the structure, is located entirely within the current boundaries of the tract and does not cross or encroach upon an adjoining property boundary or a lot line shown on a recorded plat; and

f. The principal use of the tract remains single-family residential.

g. No minimum tract acreage is required to qualify under this subsection.

4. Effect of exemption. Notwithstanding any other provision of this Code, a qualifying unplatted R-1 residential tract may receive a building permit for any building, structure, addition, alteration, accessory structure, accessory improvement, or other work for which a building permit is required without first:

a. Obtaining approval or recordation of a plat; or

b. Being platted or designated as a legal lot.

5. Compliance with other requirements. The exemption established by this subsection waives only the requirements identified in Subsection B.4. All buildings, structures, uses, additions, alterations, accessory improvements, and other work remain subject to every other applicable requirement, including zoning, building, residential, fire, floodplain, drainage, grading, impervious-cover, tree-preservation, utility, water, wastewater, on-site sewage facility, easement, access, driveway, and health and safety requirements.

Nothing in this subsection authorizes a use, building, structure, or improvement that is otherwise prohibited on the tract or within the R-1 zoning district.

6. Administrative determination. Before issuing the first permit under this exemption, the Development Services Director shall make a written administrative determination that the tract satisfies the eligibility requirements of this subsection. The property owner shall provide any deed, survey, permit, inspection record, certificate of occupancy, appraisal district record, affidavit, or other documentation reasonably necessary to make the determination.

A determination under this subsection applies only to the tract boundaries reviewed by the Development Services Director and shall be maintained with the City's permanent property and permit records.

7. Termination. The exemption established by this subsection shall terminate upon the occurrence of any of the following:

a. Demolition of the principal single-family residence;

b. Movement of the principal single-family residence from its lawfully permitted location, whether within the tract or to another tract;

c. Damage or destruction for which the cost to repair or reconstruct the principal single-family residence, as determined by the Development Services Director, exceeds 50% of the appraised value assigned specifically to the single-family residential structure on the most recent Travis Central Appraisal District property card immediately preceding the damage or destruction;

d. A change in the use of the principal single-family residence or tract from single-family residential use; or

e. Any change to the boundaries of the tract, including a subdivision, partial conveyance, division, lot-line adjustment, boundary-line agreement, combination with another tract, or other action that changes the tract's legal description or boundaries.

8. Effect of termination. Termination of the exemption does not automatically revoke a permit lawfully issued before the terminating event. The validity, suspension, expiration, or revocation of an existing permit shall be determined under the applicable permit provisions of this Code and other applicable law. Following a terminating event:

a. No subsequent permit may be issued in reliance upon this exemption;

b. Any subsequent development requiring a plat or legal-lot status must satisfy the requirements in effect when the application is filed;

c. The continued existence of a pool, garage, accessory building, accessory dwelling, or other accessory structure or improvement does not preserve, extend, or revive the exemption; and

d. The exemption may not be reestablished by reconstructing or replacing the principal single-family residence.

9. No ratification or creation of property rights. Approval of a permit or administrative determination under this subsection:

a. Does not designate or establish the tract as a legal lot;

b. Does not constitute approval or recordation of a plat;

c. Does not approve, validate, or certify the tract's title, ownership, legal description, boundaries, or manner of creation;

d. Does not ratify or legalize an unlawful conveyance, subdivision, division of land, lot-line adjustment, boundary change, or boundary-line agreement;

e. Does not legalize an encroachment, code violation, or violation of an easement, covenant, deed restriction, or other private property restriction;

f. Does not remove, alter, or impair any easement, covenant, deed restriction, lien, ownership interest, or other public or private property right;

g. Does not authorize an additional dwelling, use, building, structure, or improvement that is otherwise prohibited; and

h. Does not create a right to subdivide, divide, convey, reconfigure, or alter the boundaries of the tract.

10. Exemption runs with the tract while valid. While all eligibility requirements remain satisfied and no terminating event has occurred, the exemption runs with the entire tract and is not terminated solely by a conveyance of the entire tract without a change in its boundaries.