



CITY OF ROLLINGWOOD SPECIAL CITY COUNCIL MEETING AGENDA

Wednesday, August 05, 2026

Notice is hereby given that the City Council of the City of Rollingwood, Texas will hold a meeting, open to the public, in the Municipal Building at 403 Nixon Drive in Rollingwood, Texas on August 05, 2026 at 5:00 PM. Members of the public and the City Council may participate in the meeting virtually, as long as a quorum of the City Council and the presiding officer are physically present at the Municipal Building, in accordance with the Texas Open Meetings Act. The public may watch this meeting live and have the opportunity to comment via audio devices at the link below. The public may also participate in this meeting by dialing one of the toll-free numbers below and entering the meeting ID and Passcode.

Link: <https://us02web.zoom.us/j/5307372193?pwd=QmNUbmZBQ1lwUINjNmk5RnJreIRFUT09>

Toll-Free Numbers: (833) 548-0276 or (833) 548-0282

Meeting ID: 530 737 2193

Password: 9fryms

The public will be permitted to offer public comments via their audio devices when logged in to the meeting or telephonically by calling in as provided by the agenda and as permitted by the presiding officer during the meeting. If a member of the public is having difficulties accessing the public meeting, they can contact the city at citysecretary@rollingwoodtx.gov. Written questions or comments may be submitted up to two hours before the meeting. A video recording of the meeting will be made and will be posted to the City's website and available to the public in accordance with the Texas Public Information Act upon written request.

CALL REGULAR CITY COUNCIL MEETING TO ORDER

1. Roll Call

PUBLIC COMMENTS

Citizens wishing to address the City Council for items not on the agenda will be received at this time. Please limit comments to 3 minutes. In accordance with the Open Meetings Act, the City Council is restricted from discussing or taking action on items not listed on the agenda.

Citizens who wish to address the Council with regard to matters on the agenda will be received at the time the item is considered.

CONSENT AGENDA

2. Discussion and possible action on the 2026 Election Services Agreement with Travis County

3. Discussion and possible action on the 2026 Joint Election Agreement with Travis County

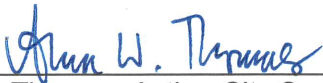
REGULAR AGENDA

4. Discussion and possible action to set a public hearing on the FY 2026-2027 Budget for September 2, 2026
5. Discussion and possible action to set a public hearing on the proposed Ad Valorem Tax Rate for September 2, 2026
6. Discussion and possible action to set a proposed Ad Valorem Tax Rate
7. Discussion and possible action on a recommendation by the Mayor to employ a City Secretary

ADJOURNMENT OF MEETING

CERTIFICATION OF POSTING

I hereby certify that the above Notice of Meeting was posted on the bulletin board at the Rollingwood Municipal Building, in Rollingwood, Texas and to the City website at www.rollingwoodtx.gov prior to 12:00 p.m. on July 30, 2026.



Alun Thomas, Acting City Secretary

NOTICE -

The City of Rollingwood is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please contact the City Secretary, at (512) 327-1838 for information. Hearing-impaired or speech-disabled persons equipped with telecommunication devices for the deaf may call (512) 272-9116 or may utilize the stateside Relay Texas Program at 1-800-735-2988.

The City Council will announce that it will go into executive session, if necessary, to deliberate any matter listed on this agenda for which an exception to open meetings requirements permits such closed deliberation, including but not limited to consultation with the city's attorney(s) pursuant to Texas Government Code section 551.071, as announced at the time of the closed session.

Consultation with legal counsel pursuant to section 551.071 of the Texas Government Code;
discussion of personnel matters pursuant to section 551.074 of the Texas Government Code;
real estate acquisition pursuant to section 551.072 of the Texas Government Code;
prospective gifts pursuant to section 551.073 of the Texas Government Code;
security personnel and device pursuant to section 551.076 of the Texas Government Code;
and/or economic development pursuant to section 551.087 of the Texas Government Code.
Action, if any, will be taken in open session.

AGENDA ITEM SUMMARY SHEET

City of Rollingwood

Meeting Date: August 5, 2026

Submitted By:

Staff

Agenda Item:

Discussion and possible action on the 2026 Election Services Agreement with Travis County

Description:

The City of Rollingwood contracts with Travis County to conduct our elections to maintain consistency and accessibility in voting practices, polling places, and election procedures in order to best assist the voters of Rollingwood.

This agreement is substantially similar to those that have been used in previous years.

Action Requested:

To approve the 2026 Election Services Agreement with Travis County.

Fiscal Impacts:

The City will pay Travis County an amount based on the city's share of the election work. This will depend on how many other organizations contract with them for their elections and has been budgeted for.

Attachments:

- 2026 Election Services Agreement with Travis County

ELECTION AGREEMENT BETWEEN TRAVIS COUNTY AND CITY OF ROLLINGWOOD

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 Rollingwood (“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@traviscountytexas.gov, with a copy to ElectionEntities@traviscountytexas.gov. The Participating Entity has designated the City Secretary 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: citysecretary@rollingwoodtx.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 ROLLINGWOOD
City Secretary
403 Nixon Drive
Rollingwood, Texas 78746-5512

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 ROLLINGWOOD
Attn: Finance Director
403 Nixon Drive
Rollingwood, Texas 78746-5512

- (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 ROLLINGWOOD

BY: _____
Gavin Massingill
Mayor

DATE: _____

TRAVIS COUNTY

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

DATE: _____

AGENDA ITEM SUMMARY SHEET

City of Rollingwood

Meeting Date: August 5, 2026

Submitted By:

Staff

Agenda Item:

Discussion and possible action on the 2026 Joint Election Agreement with Travis County

Description:

The City of Rollingwood contracts with Travis County to conduct its elections. This agreement is for Travis County to conduct Rollingwood's November 3, 2026 General Election.

The agreement is substantially similar to those used in previous years.

Action Requested:

To approve the 2026 Joint Election Agreement with Travis County.

Fiscal Impacts:

The City will pay Travis County an amount based on the city's share of the election work. This will depend on how many other organizations contract with them for their elections and has been budgeted for.

Attachments:

- Joint Election Agreement with Travis County – November 2026
- Joint Election Agreement Signature Page

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. County Responsibilities

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. Participating Entities' Responsibilities

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. Legal Notices

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. Communication

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. Other Instruments

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. Third-Party Beneficiaries

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. Other Joint Election Agreements

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. 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 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. Counterparts

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

Joint election agreement for November 3, 2026 elections

PARTICIPATING ENTITIES

Name of Participating Entity	<u>City of Rollingwood</u>
Address	<u>403 Nixon Drive</u>
	<u>Rollingwood, Texas 78746</u>
Name of Authorized Signatory	<u>Gavin Massingill, Mayor</u>
Signature	<u></u>
Date signed	<u></u>
E-mail address	<u>gmassingill@rollingwoodtx.gov</u>

EXHIBIT A *[this list needs to be updated]*

Municipalities

School Districts

MUDs

ESDs

EXHIBIT B
COST ESTIMATE

PARTICIPATING ENTITIES

Name of Participating Entity	<u>City of Rollingwood</u>
Address	<u>403 Nixon Drive</u>
	<u>Rollingwood, Texas 78746</u>
Name of Authorized Signatory	<u>Gavin Massingill, Mayor</u>
Signature	<u></u>
Date signed	<u></u>
E-mail address	<u>gmassingill@rollingwoodtx.gov</u>

Joint election agreement for November 3, 2026 elections

AGENDA ITEM SUMMARY SHEET

City Council City of Rollingwood

Meeting Date: August 5, 2026

Submitted By:

Staff

Agenda Item:

Discussion and possible action to set a public hearing on the FY 2026-2027 Budget for September 2, 2026

Background

Setting a public hearing date for the FY 2026–2027 budget is an important step in the City's budget adoption process. This item allows Council to set a date for a public hearing on the budget for September 2, 2026, providing advance notice to the public of the dates so that people may attend and offer comments on the proposed budget before final adoption. This action promotes transparency, encourages public participation, and helps ensure compliance with applicable Texas public notice and open meetings requirements regarding the City's financial standing, expected revenues, and planned expenditures.

Action Requested:

To set the date for a public hearing on the budget for September 2, 2026

Fiscal Impacts:

No fiscal impacts are expected from this item

Attachments:

None

AGENDA ITEM SUMMARY SHEET

City Council City of Rollingwood

Meeting Date: August 5, 2026

Submitted By:

Staff

Agenda Item:

Discussion and possible action to set a public hearing on the proposed Ad Valorem Tax Rate for September 2, 2026

Background

Setting a public hearing date for the proposed ad valorem tax rate is an important step in the City's budget adoption process. This item allows Council to set a date for a public hearing on the proposed rate for September 2, 2026, providing advance notice to the public of the dates so that people may attend and offer comments on the proposed rate before final adoption. This action promotes transparency, encourages public participation, and helps ensure compliance with applicable Texas public notice and open meetings requirements regarding the City's financial standing, expected revenues, and planned expenditures.

Action Requested:

To set the date for a public hearing on the proposed ad valorem tax rate for September 2, 2026

Fiscal Impacts:

No fiscal impacts are expected from this item

Attachments:

None

AGENDA ITEM SUMMARY SHEET

City Council City of Rollingwood

Meeting Date: August 5, 2026

Submitted By:

Staff

Agenda Item:

Discussion and possible action to set a proposed Ad Valorem Tax Rate

Background

The purpose of this agenda item is to set the proposed Ad Valorem Tax Rate for Fiscal Year 2026-2027, beginning on October 1, 2026. The rate that is adopted at this meeting is not the final tax rate for the year, but rather is a ceiling, meaning that Council can adopt a rate at or below that rate but cannot exceed it.

The tax rate options, calculated based on the city's property values, include the No New Revenue Rate and the Voter Approval Rate.

The **No New Revenue Rate** is the rate that would produce the same amount of revenues received in the previous year, if applied to the same properties taxed in both years.

The **Voter Approval Rate** is the rate that would produce about 3.5% more revenue than the year before. It is called the Voter Approval Rate because, if exceeded, the voters can petition for an election on the tax rate increase.

There are other rate options and implications, including the **De Minimis Rate** and the **8% De Minimis Rate**, but these would have included a sped-up budget timeline.

The current rate for Fiscal Year 2025-2026 is \$0.202039 per \$100 valuation.

For the upcoming fiscal year (2026-2027), the new tax rate calculations based on property values are as follows:

- No New Revenue Rate: \$0.196327 per \$100 valuation. The No New Revenue rate would produce \$1,839,431 in M&O Revenue (not including debt service).
- Voter Approval Rate: \$0.200394 per \$100 valuation. The Voter Approval Rate would produce \$1,909,963 in M&O revenue (not including debt service).

The M&O Revenue difference between the No New Revenue Rate and the Voter Approval Rate is \$70,532.

Description:

Voting options include:

Voter Approval: Move to set the proposed Ad Valorem tax rate for Fiscal Year 2026-2027 at \$0.200394 per \$100 valuation, which is the Voter Approval Rate

No New Revenue: Move to set the proposed Ad Valorem tax rate for Fiscal Year 2026-2027 at \$0.196327 per \$100 valuation, which is the No New Revenue Rate

Action Requested:

Staff's recommendation is to act to set the proposed Ad Valorem Tax rate at the **Voter Approval** rate. This rate increases Council's options during future tax rate and budget discussions, as Council can ultimately choose to set a rate at this rate or lower, but cannot go above the amount that is proposed today.

Fiscal Impacts:

See above. No fiscal impacts presented at this time.

Attachments:

- Notice About 2026 Tax Rates (Form 50-212)
- Estimated Revenues
- 2026 Tax Rate Calculation Worksheet (Form 50-856)

Notice about 2026 Tax Rates

Form 50-212

(current year)

Property Tax Rates in City of Rollingwood

(taxing unit's name)

This notice concerns the 2026 property tax rates for City of Rollingwood

(current year)

(taxing unit's name)

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate \$ 0.198934 /\$100

This year's voter-approval tax rate \$ 0.200394 /\$100

To see the full calculations, please visit www.rollingwoodtx.gov for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance and Operations	\$ 3,783,724
Debt Service	\$1,234

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Debt Service - 2014	\$ 150,000.00	\$ 45,900.00	\$	\$ 195,900.00
Debt Service - 2019	\$475,000.00	\$237,850.00		\$712,850.00
Debt Service - 2020	\$310,000.00	\$2,712.50		\$312,712.50
Debt Service - 2023	\$65,000.00	\$168,975.00		\$233,975.00
Debt Service - 2024	\$45,000.00	\$64,850.00		\$109,850.00

(expand as needed)

Total required for 2026 debt service \$ 1,565,287.50
 (current year)

– Amount (if any) paid from funds listed in unencumbered funds \$

– Amount (if any) paid from other resources \$

– Excess collections last year \$

= Total to be paid from taxes in 2026 \$ 1,565,287.50
 (current year)

+ Amount added in anticipation that the taxing unit will collect

only 100 % of its taxes in 2026 \$ 0
 (collection rate) (current year)

= Total Debt Levy \$ 1,565,287.50

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The _____ County Auditor certifies that _____ County spent \$ _____ (minus any amount
 (county name) (county name) (amount)

received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff provided _____ information on these costs,
 (county name) (county name)

minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ _____ /\$100.
 (amount of increase)

Indigent Health Care Compensation Expenditures

_____ county spent \$ _____ from July 1, _____, to June 30, _____,
 (county name) (amount) (prior year) (current year)

on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____. This increased the voter-approval tax rate by \$ _____ /\$100.
 (amount) (amount of increase)

Indigent Defense Compensation Expenditures

_____ county spent \$ _____ from July 1, _____, to June 30, _____,
 (county name) (amount) (prior year) (current year)

to provide appointed counsel for indigent individuals, less the amount of state grants. In the preceding year, the county spent \$ _____
 (amount)

for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ _____.
 (amount of increase)

This increased the voter-approval tax rate by \$ _____ /\$100 to recoup _____
 (amount of increase) (use one phrase to complete sentence: the increased expenditures, or 5 percent more than the preceding year's expenditures)

Engle County Hospital Expenditures

_____ spent \$ _____ from July 1, _____, to June 30, _____,
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, _____
(taxing unit name)

spent \$ _____ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$ _____
(amount) (amount of increase)

This increased the voter-approval tax rate by \$ _____ / \$100 to recoup _____
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Alun Thomas


(designated individual's name)

City Administrator

(designated individual's position)

07/30/2026

(date)

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Budget Draft 1 2026-2027

CITY OF ROLLINGWOOD
TAX REVENUELast Updated:
7/28/2026

	M&O	I&S	TOTAL	M&O REVENUE	DEBT SERVICE	TOTAL
2026 POSTED NNR RATE (M&O: NNR RATE LESS D/S RATE)	\$ 0.108675	\$ 0.090259	\$ 0.198934	\$ 1,884,644	\$ 1,565,287.50	\$ 3,449,932
2026 CALCULATED NNR RATE	\$ 0.106068	\$ 0.090259	\$ 0.196327	\$ 1,839,431	\$ 1,565,287.50	\$ 3,404,718
2026 VOTER APPROVAL RATE	\$ 0.110135	\$ 0.090259	\$ 0.200394	\$ 1,909,963	\$ 1,565,287.50	\$ 3,475,251
2026 TOTAL TAXABLE VALUE	\$ 1,734,202,053					

Tax Rate Calculation Worksheet **Taxing Units Other Than School Districts or Water Districts**

Form 50-856

City of Rollingwood

Taxing Unit Name

512-327-1838

Phone (area code and number)

403 Nixon Drive, Rollingwood, Texas 78746

Taxing Unit's Address, City, State, ZIP Code

rollingwoodtx.gov

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(C) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

The comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. Source materials must contain data for all worksheets used, including supplemental worksheets.

Hyperlink to supporting documentation: https://www.rollingwoodtx.gov/sites/default/files/fileattachments/finance/page/10385/2026_worksheet_source_materials_-_tac_information_-_cro.pdf

Section 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

Line	NO-NEW-REVENUE TAX RATE WORKSHEET	Amount/Rate
1.	2025 total taxable value. Enter the amount of 2025 taxable value on the 2025 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 1,588,402,813
2.	2025 tax ceilings.	\$ 0
3.	Preliminary 2025 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,588,402,813
4.	2025 total adopted tax rate.	\$ 0.202039 /\$100
5.	2025 taxable value lost because court appeals of ARB decisions reduced the 2025 appraised value.	
	A. Original 2025 ARB values:..... \$ 139,319,011	
	B. 2025 values resulting from final court decisions:..... -\$ 130,880,000	
	C. 2025 value loss. Subtract B from A.	\$ 8,439,011
6.	2025 taxable value subject to an appeal under Chapter 42, as of July 25	
	A. 2025 ARB certified value: \$ 54,495,556	
	B. 2025 disputed value: -\$ 5,449,556	
	C. 2025 undisputed value. Subtract B from A.	\$ 49,046,000
7.	2025 Chapter 42-related adjusted values. Add Line 5C and 6C.	\$ 57,485,011
8.	2025 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,645,887,824
9.	2025 taxable value of property in territory the taxing unit deannexed after January 1, 2025. Enter the 2025 value of property in deannexed territory.	\$ 0
10.	2025 taxable value lost because property first qualified for an exemption in 2026. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use the 2025 market value:..... \$ 1,394,525	
	B. Partial exemptions. 2026 exemption amount or 2026 percentage exemption times 2025 value:.... +\$ 9,330,272	
	C. Value loss. Add A and B:	\$ 10,724,797
11.	2025 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2026. Use only those properties that qualified for the first time in 2026; do not use properties that qualified in 2025.	
	A. 2025 market value:..... \$ 0	
	B. 2026 productivity or special appraised value:..... -\$ 0	
	C. Value loss. Subtract B from A.	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$ 10,724,797

	2025 captured value of property in a TIF. Enter the total value of 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$	0
14.	2025 total value. Subtract Line 12 and Line 13 from Line 8.	\$	1,635,163,027
15.	Adjusted 2025 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$	3,303,667
16.	Taxes refunded for years preceding tax year 2025. Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2025. Types of refunds include court decisions, Tax Code Sections 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025.	\$	32,022.84
17.	Adjusted 2025 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	3,335,690
18.	Total 2026 taxable value on the 2026 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. A. Certified values: \$ 1,671,226,897 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... +\$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current year for the first time as pollution control or energy storage system property..... -\$ 0 D. Tax increment financing: Deduct the 2026 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2026 taxes will be deposited into tax increment fund. Do not include any new property value that will be included in Line 23 below..... -\$ 0 E. Total 2026 value. Add A and B, then subtract C and D.	\$	1,671,226,897
19.	Total value of properties under protest or not included on certified appraisal roll. A. 2026 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest..... \$ 62,975,156 B. 2026 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll..... +\$ 0 C. Total value under protest or not certified. Add A and B.	\$	62,975,156
20.	2026 tax ceilings.	\$	0
21.	Anticipated contested value. Affected taxing units enter the contested value for all property that is subject to anticipated substantial litigation. An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. If completing this line, the taxing unit must include supporting documentation in Section 9. Taxing units that are not affected, enter 0.	\$	0
22.	2026 total taxable value. Add lines 18E and 19C. Subtract Lines 20 and 21.	\$	1,734,202,053
23.	Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025. Include both real and personal property. Enter the 2026 value of property in territory annexed.	\$	0
24.	Total 2026 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2025. An improvement is a building, structure, fixture, or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2025 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2026.	\$	57,422,090
25.	Total adjustments to the 2026 taxable value. Add Lines 23 and 24.	\$	57,422,090
26.	2026 adjusted taxable value. Subtract Line 25 from Line 22.	\$	1,676,779,963
27.	2026 NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100.	\$	0.198934 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. This is the 2026 county NNR tax rate. The total is the 2026 county NNR tax rate.	\$	N/A /\$100

-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities, and day-to-day operations.
- 2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases, the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally, decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line.	VOTER-APPROVAL TAX RATE WORKSHEET		Amount/Rate
29.	2025 M&O tax rate.		\$ 0.107029 /\$100
30.	2025 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.		\$ 1,645,887,824
31.	Total 2025 M&O levy. Multiply Line 29 by Line 30 and divide by \$100.		\$ 1,761,577
32.	Adjusted 2025 levy for calculating NNR M&O rate.		
	A. M&O taxes refunded for years preceding tax year 2025. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025.....	+\$ 16,963.92	
	B. 2025 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2026 captured appraised value in Line 18D, enter 0.....	-\$ 0.00	
	C. 2025 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0.00	
	D. 2025 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 16,963.92	
	E. Add Line 31 to 32D.		\$ 1,778,541.19
33.	2026 adjusted taxable value. Enter the amount in Line 26 of the NNR Tax Rate Worksheet.		\$ 1,676,779,963
34.	2026 NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.		\$ 0.106068 /\$100
35.	Rate adjustment for state criminal justice mandate.		
	A. 2026 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.....	\$ 0.00	
	B. 2025 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. Enter zero if this is the first time the mandate applies.....	\$ 0.00	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	-\$ 0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.		
	A. 2026 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state assistance received for the same purpose.....	\$ 0.00	
	B. 2025 indigent health care expenditures. Enter the amount paid by a taxing unit for providing the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.....	\$ 0.00	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	-\$ 0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defence compensation.		
	A. 2026 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state grants received by the county for the same purpose.....	\$ 0.00	
	B. 2025 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.....	\$ 0.00	

	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$	0.000000	/ \$100
38.	Rate adjustment for county hospital expenditures.			
	A. 2026 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2025 and ending on June 30, 2026.	\$	0.00	
	B. 2025 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	\$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$	0.000000	/ \$100
39.	Rate adjustment for municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.			
	A. Amount appropriated for public safety in 2025. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$	0.00	
	B. Expenditures for public safety in 2025. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$	0.000000	/ \$100
40.	Adjusted 2026 NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$	0.106068	/ \$100
41.	Adjustment for 2025 sales tax specifically to reduce property taxes. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2025 should complete this line. These entities will deduct the sales tax gain rate for 2026 in Section 3. Other taxing units, enter zero.			
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2025, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$	0	
	B. Divide Line 41A by Line 33 and multiply by \$100.....	\$	0.000000	
	C. Add Line 41B to Line 40.	\$	0.106068	/ \$100
42.	2026 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below: Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. -or- Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$	0.109780	/ \$100
D42.	Disaster Line 41 (D41): 2026 voter-approval M&O rate for a taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply Line 41C by 1.08..... -or- B. The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. a. Enter the disaster relief cost b. Disaster relief rate. Subtract Line 20 from Line 25 and divide by Line D42(B)(a)..... The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third year after the tax year in which the disaster occurred. Enter the lesser of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate. If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$	N/A	/ \$100
43.	Total 2026 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes (2) are secured by property taxes (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.			

Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.

Enter debt amount.....	\$	1,565,287.50
B. Subtract unencumbered fund amount used to reduce total debt.	-\$	0.00
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).	-\$	0.00
D. Subtract amount paid from other resources.	-\$	0.00
E. Adjusted debt. Subtract B, C, and D from A.	\$	1,565,287.50
44. Certified 2025 excess debt collections. Enter the amount certified by the collector.	\$	0.00
45. Adjusted 2026 debt. Subtract Line 44 from Line 43E.	\$	1,565,287.50
46. 2026 anticipated collection rate.		
A. Enter the 2026 anticipated collection rate certified by the collector.....		100%
B. Enter the 2025 actual collection rate.....		99%
C. Enter the 2024 actual collection rate.....		99%
D. Enter the 2023 actual collection rate.....		100%
E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.		100%
47. 2026 debt adjusted for collections. Divide Line 45 by Line 46E.	\$	1,565,287.50
48. 2026 total taxable value. Enter the amount on Line 22 of the NNR Worksheet.	\$	1,734,202,053
49. 2026 debt tax rate. Divide Line 47 by Line 48 and multiply by \$100.	\$	0.090259 /\$100
50. 2026 voter-approval M&O plus 2026 debt rate. Add Lines 42 and 49.	\$	0.200039 /\$100
D50. Disaster Line 50 (D50): 2026 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$	N/A /\$100
51. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$	N/A /\$100

Section 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	ADDITIONAL SALES AND USE TAX RATE WORKSHEET	Amount/Rate
52. Taxable sales. Units that adopted the sales tax in November 2025 or May 2026, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2025, enter 0.	\$	0
53. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2025 or May 2026. Multiply the amount on Line 52 by the sales tax rate (01, .005, or .0025, as applicable) and multiply the result by .95. - OR - Taxing units that adopted the sales tax before November 2025. Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	\$	0
54. 2026 total taxable value. Enter the amount from Line 22 of the No-New-Revenue Worksheet.	\$	1,734,202,053
55. Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$	0.000000 /\$100
56. 2026 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 27 or 28, as applicable, on the NNR Worksheet.	\$	0.198934 /\$100
57. 2026 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2025 or May 2026: Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before Nov. 2025.	\$	N/A /\$100
58. 2026 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$	0.200039 /\$100
59. 2026 voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$	0.200039 /\$100

4: Voter-Approval Tax Rate Adjustments for Pollution Control

A unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET	Amount/Rate
60.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	\$ 0.00
61.	2026 total taxable value. Enter the amount from Line 22 of the NNR Worksheet.	\$ 1,734,202,053
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	2026 voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), or Line 59 (taxing units with the additional sales tax).	\$ 0.200039 /\$100

Section 5: Voter-Approval Tax Rate Adjustments for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from the year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.

Line	UNUSED INCREMENT RATE WORKSHEET	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value.	
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 68).....	0.202039
	B. Unused increment rate (Line 67).....	0.000373
	C. Subtract B from A.....	0.201666
	D. Adopted Tax Rate.....	0.202039
	E. Subtract D from C.....	(0.000373)
	F. 2025 Total Taxable Value (Line 60).....	1,650,217,010
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.	
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).....	0.205800
	B. Unused increment rate (Line 66).....	0.003400
	C. Subtract B from A.....	0.202400
	D. Adopted Tax Rate.....	0.205800
	E. Subtract D from C.....	(0.003400)
	F. 2024 Total Taxable Value (Line 60).....	1,575,511,922
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.	
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).....	0.198300
	B. Unused increment rate (Line 66).....	0.006200
	C. Subtract B from A.....	0.192100
	D. Adopted Tax Rate.....	0.191700
	E. Subtract D from C.....	0.000400
	F. 2023 Total Taxable Value (Line 60).....	1,540,388,432
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 6,162
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G, and 66G.	\$ 6,162
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the NNR Worksheet. Multiply the result by 100.	\$ 0.000355 /\$100
69.	Total 2026 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with the additional sales tax) or Line 63 (taxing units with pollution control).	\$ 0.200394 /\$100

De minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.

Line	DE MINIMIS RATE WORKSHEET	Amount/Rate
70.	Adjusted 2026 NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ 0.106068 /\$100
71.	2026 total taxable value. Enter the amount on Line 22 of the No-New Revenue Tax Rate Worksheet.	\$ 1,734,202,053
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.028831 /\$100
73.	2026 debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ 0.090259 /\$100
74.	De minimis rate. Add Lines 70, 72, and 73.	\$ 0.225158 /\$100

Section 7: Voter-Approval Tax Rate Adjustments for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	EMERGENCY REVENUE RATE WORKSHEET	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Worksheet.	\$ 0.202039 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . -or- If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete for 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the No-New-Revenue Worksheet.	\$ 1,635,163,027
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2026 taxable value. Enter the amount in Line 26 of the No-New-Revenue Worksheet.	\$ 1,676,779,963
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100.	\$ N/A /\$100
82.	2026 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.200394 /\$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$ 0.198934 /\$100
As applicable, enter the 2026 NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).	
Voter-approval tax rate	\$ 0.200394 /\$100
As applicable, enter the 2026 voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).	
De minimis rate	\$ 0.225158 /\$100
If applicable, enter the de minimis rate from Line 74.	

Section 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 21 must include the following as an addendum:

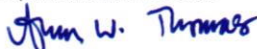
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Hyperlink to supporting documentation:

Section 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimates of taxable value, in accordance with requirements in the Tax Code.

Prepared By:



Alun Thomas, City Administrator

Printed Name of Taxing Unit Representative

July 30, 2026

Date

AGENDA ITEM SUMMARY SHEET

City of Rollingwood

Meeting Date: August 5, 2026

Submitted By:

Staff, on behalf of Mayor Massingill

Agenda Item:

Discussion and possible action on a recommendation by the Mayor to employ a City Secretary

Description:

During executive session on July 22, the City Council discussed the vacant City Secretary position. Mayor Massingill presented the Council with his recommendation for appointment to the position based on the submitted applications. This agenda item affords Council the opportunity to fill the vacancy through appointment. Per Section 2-121 of the City of Rollingwood's Code of Ordinances, the City Secretary shall be appointed and employed by a majority vote of the city council for an initial term of one month.

Action Requested:

To, pursuant to Section 2-121 of the City's Code of Ordinances, appoint and employ a City Secretary for an initial term of one month

Fiscal Impacts:

The funding for this vacant position is included in the current FY2026 budget, and already included in the draft budget documents for FY2027

Attachments:

None