



CITY COUNCIL REGULAR MEETING AGENDA

City Hall, 120 El Chico Trl., Suite A, Willow Park, TX 76087

Tuesday, March 11, 2025 at 6:00 PM

CALL TO ORDER AND DETERMINATION OF QUORUM

PLEDGE OF ALLEGIANCE AND INVOCATION

PROCLAMATION

1. Recognition of Fred Lock 100th Birthday

PUBLIC COMMENTS (Limited to three minutes per person)

Residents may address the Council regarding an item that is not listed on the agenda. Residents must complete a speaker form and turn it in to the City Secretary five (5) minutes before the start of the meeting. The Rules of Procedure states that comments are to be limited to three (3) minutes. The Texas Open Meetings Act provides the following:

A. If, at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by this subchapter, the notice provisions of this subchapter do not apply to:

- (1) A statement of specific factual information given in response to the inquiry; or
- (2) A recitation of existing policy in response to the inquiry.

B. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

REGULAR AGENDA ITEMS

2. Approval of Regular City Council Meeting Minutes: February 25, 2025.
3. Discussion/Action: To Consider and act on approval of the Fiscal Year 2023-2024 Audit.
4. Discussion & Action: to Award Utility Extension Bid for East Bankhead Highway.
5. Discussion & Action: to approve the proposed professional service agreement including design, bidding, and construction-phase services for the water and street infrastructure improvements.
6. Discussion & Action: for Capital Improvement Projects including funding options.

- 7. Discussion & Action: to accept resignations and appointments for 2025 Planning & Zoning Commission and Parks Board.**

REPORTS

- 8. Discussion: Annual Racial Profiling Report by Interim Police Chief Quincy Hamilton.**

EXECUTIVE SESSION *It is anticipated that all, or a portion of the discussion of the foregoing item will be conducted in closed executive session under authority of the Section 551 of the Texas Open Meetings Act. However, no action will be taken on this item until the City Council reconvenes in open session.*

- 9. Section 551.071 - Consultation with Attorney; City of Willow Park v. Halff & Associates.**
- 10. Section 551.074 – Personnel Matters: City Council may interview candidates for Chief of Police Position; application review, discussion, consideration, and/or employment offers among candidates.**

RECONVENE *into Open Session and consider action, if any, on the item discussed in Executive Session.*

INFORMATIONAL COMMENTS

11. Mayor and Council Comments

12. City Manager Comments

ADJOURNMENT

As authorized by Section 551.127, of the Texas Government Code, one or more Council Members or employees may attend this meeting remotely using video conferencing technology.

The City Council may convene a public meeting and then recess into closed executive session, to discuss any of the items listed on this agenda, if necessary, and if authorized under chapter 551 of the Texas Government Code. Situations in which a closed executive session may be authorized by law include, without limitation; (1) consulting with the Council's attorney to seek or receive legal advice concerning pending or contemplated litigation, a settlement offer, or any other matter in which the ethical duty of the attorney to the Council clearly conflicts with the general requirement that all meetings be open, § 551.071; (2) discussing the purchase, exchange, lease, or value of real property, § 551.072; (3) discussing a prospective gift or donation, § 551.073; (4) discussing certain personnel matters, §551.074; and (5) discussing security personnel or devices, § 551.076.

CERTIFICATION I, the undersigned authority, do hereby certify that this Notice of a Meeting was posted on the bulletin board at City Hall, 120 El Chico Trail, Suite A, Willow Park, TX 76087, a place convenient and readily accessible to the general public at all times, and said Notice was

posted on the following date and time: March 7, 2025 at 5:00 p.m. and remained so posted continuously for at least 72 hours before said meeting is to convene.

Deana McMullen
City Secretary

The City Hall is wheelchair accessible and accessible parking spaces are available. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at 817-441-7108, or by email at dmcmullen@willowpark.org. Requests should be made at least 48 hours prior to the meeting. This agenda is posted on the city's web site at <http://www.willowparktx.gov/>



CITY COUNCIL REGULAR MEETING - FEBRUARY 25, 2025 MINUTES

City Hall, 120 El Chico Trl., Suite A, Willow Park, TX 76087

Tuesday, February 25, 2025 at 6:00 PM

CALL TO ORDER AND DETERMINATION OF QUORUM

The meeting was called to order by Mayor Moss at 6:00 p.m.

PRESENT

Mayor Doyle Moss
Councilmember Eric Contreras
Councilmember Chawn Gilliland
Councilmember Greg Runnebaum
Councilmember Lea Young
Councilmember Nathan Crummel

STAFF PRESENT:

Bryan Grimes, City Manager
Deana McMullen, City Secretary

PLEDGE OF ALLEGIANCE AND INVOCATION

Invocation provided by Michael Ferninough, Associate Pastor, Christ Chapel Church.

PUBLIC COMMENTS (Limited to three minutes per person)

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- (1) A statement of specific factual information given in response to the inquiry; or
- (2) A recitation of existing policy in response to the inquiry.

B. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

None

PROCLAMATION

1. Administer Oath of Office to newly appointed City Secretary, Deana McMullen.

City Secretary, Deana McMullen, was sworn into office by Mayor Moss.

REGULAR AGENDA ITEMS

2. Approval of Regular City Council Meeting Minutes: February 11, 2025

Approval of Regular City Council Meeting Minutes for February 11, 2025.

Motion made by Councilmember Contreras, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

3. Discussion & Action: for approval of "Chapter 380 Economic Development Agreement between the City of Willow Park, Texas and Pulido's Westland Willow Park, LLC".

Approval of "Chapter 380 Economic Development Agreement between the City of Willow Park, Texas and Pulido's Westland Willow Park, LLC".

Councilmember Eric Contreras made a motion, seconded by Councilmember Greg Runnebaum to approve the Chapter 380 Economic Development Agreement between the City of Willow Park Texas and Pulido's Westland Willow Park, LLC.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

REPORTS

Mayor Doyle Moss informed the City Council that each department had submitted quarterly reports for their review and approval and asked if anyone had any questions.

Councilmember Greg Runnebaum made a motion, second by Mayor Pro Tem Lea Young to approve the reports. Mayor Pro Tem Young thanked the Department Heads for an awesome job on the reports.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

4. 2024-25 1st Quarter Department Report - Public Works
5. 2024-25 1st Quarter Report - Engineering Project Update
6. 2024-25 1st Quarter Departmental Report - Development Department
7. 2024-25 1st Quarter Departmental Report - Parks Department

8. 2024-25 1st Quarter Department Report - Communications Department
9. 2024-25 1st Quarter Department Report - Fire Marshal's Office
10. 2024-25 1st Quarter Department Report - Municipal Court

EXECUTIVE SESSION *It is anticipated that all, or a portion of the discussion of the foregoing item will be conducted in closed executive session under authority of the Section 551 of the Texas Open Meetings Act. However, no action will be taken on this item until the City Council reconvenes in open session.*

Adjourned to Executive Session at 6:05 p.m.

11. Section 551.071 - Consultation with Attorney; City of Willow Park v. Halff & Associates.

RECONVENE *into Open Session and consider action, if any, on the item discussed in Executive Session.*

Reconvened to Open Session at 6:47 p.m.

INFORMATIONAL COMMENTS

12. Mayor & City Council Comments

Mayor & City Council Comments:

Mayor Pro Tem Lea Young asked if at one of the next few meetings we could look at debt that could be issued for Roads/Parks/Parking Lot Construction and other things we have discussed; we could have an overall discussion and see how we can work this in.

Mayor Doyle Moss thanked everyone for all that they do.

13. City Manager Comments

City Manager Bryan Grimes reminded everyone about the March 11, 2025 regular city council meeting and that this meeting falls during Spring Break. We need to keep in mind that we need enough Council members present for a quorum at this meeting.

He also welcomed City Secretary Deana McMullen to the staff.

Mr. Grimes will be out of the office on Thursday and Friday attending a City Manager Study Group.

ADJOURNMENT

As authorized by Section 551.127, of the Texas Government Code, one or more Council Members or employees may attend this meeting remotely using video conferencing technology.

The meeting was adjourned at 6:50 p.m.

Motion made by Councilmember Contreras, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

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CERTIFICATION I, the undersigned authority, does hereby certify that this Notice of a Meeting was posted on the bulletin board at City Hall, 120 El Chico Trail, Suite A, Willow Park, TX 76087, a place convenient and readily accessible to the general public at all times, and said Notice was posted on/by the following date and time: February 21, 2025, at 5:00 p.m. and remained so posted continuously for at least 72 hours before said meeting is to convene.

/s/

City Secretary

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THESE MINUTES WERE APPROVED BY WILLOW PARK CITY COUNCIL:

Mayor

Date

City Secretary



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: March 11, 2025	Department: Admin	Presented By: City Manager
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AGENDA ITEM: Discussion/ Action: To consider and act on approval of the Fiscal Year 2023 - 2024 Audit.

BACKGROUND: Council will hear the Annual Audit from Snow, Garrett, and Williams, CPA. This is for fiscal activities from October 1, 2023 thru September 30, 2024.

Suggested Motion: I move to accept the Fiscal Year 2023 – 2024 for the period ending September 30, 2024 Audit as presented.

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$
	Source of Funding	\$



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

Management Letter

March 3, 2025

To the Honorable Mayor and City Council
City of Willow Park, Texas

In connection with our audit of the financial statements of the City of Willow Park, Texas (the City), as of September 30, 2024, we have conducted a review of accounting procedures and internal control. While the primary objective of such a review is to afford us a basis of determining the scope of our audit procedures, it nevertheless presents us with an opportunity to submit, for management's consideration, suggestions for changes in procedures, which we believe could strengthen internal control or contribute to the improvement of operating efficiency.

The comments in this letter are based upon observations made in the course of such a review. The review was not designed for the purpose of expressing an opinion on internal control, and it would not necessarily disclose all weaknesses in the system. The matters discussed herein were considered during our audit of the financial statements, and they did not modify the opinion expressed in our report on those financial statements. However, we offer, for your review, comments and recommendations as noted on the following pages.

We have discussed the following comments in detail with the appropriate staff of the City to ensure understanding of the comments and implementation of recommendations. If you have any questions regarding these or any other matters, please feel free to contact us.

This letter is intended solely for the information and use of the City Council members, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

Finally, we take this opportunity to thank you and your staff for your courtesy and cooperation during our audit. Thank you for your business.

Sincerely,

Snow Garrett Williams

Snow Garrett Williams

CURRENT YEAR COMMENTS

Adjusting Journal Entries

Comment: When performing our audit procedures, we noted several adjusting entries were needed to correctly state account balances at year end.

Recommendation: We recommend that the City closely review the content of the current year audit adjustments to understand the purpose of the adjustments, reclassifications, or corrections and incorporate these entries into the City's monthly or year-end accounting transactions.

OBJECTIVE OF INTERNAL CONTROL

The objective of internal control is to provide reasonable, but not absolute, assurance that the City's assets will be safeguarded against loss from unauthorized use or disposition, and that the reliability of financial records for preparing financial statements and maintaining accountability for assets will be preserved. The concept of reasonable assurance recognizes that the cost of a system of internal control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Control procedures whose effectiveness depends upon the segregation of duties can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with policies or procedures may deteriorate.



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

March 3, 2025

To the Honorable Mayor and City Council
City of Willow Park, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Willow Park, Texas for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. GASB Statement No. 100, *Accounting Changes and Error Corrections* was adopted during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the City's net pension liability and total OPEB liability related to TMRS as well as the related deferred inflows, deferred outflows, and expense are based on guidance from GASB Statement Nos. 68 and 75 and the plan's actuarial valuation. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 3, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and required supplementary information (RSI), as listed in the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report the combining nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of City Council and management of the City of Willow Park, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Snow Garrett Williams

Snow Garrett Williams

CITY OF WILLOW PARK, TEXAS

**Annual Financial Report
For the Fiscal Year Ended September 30, 2024**

City of Willow Park, Texas
Annual Financial Report
For the Fiscal Year Ended September 30, 2024

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INTRODUCTORY SECTION

**City of Willow Park, Texas
Principal Officials**

2024 City Council

Doyle Moss, Mayor

Lea Young, Mayor Pro Tem

Eric Contreras

Chawn Gilliland

Greg Runnebaum

Nathan Crummel

City Manager

Bryan Grimes

CFO / HR Director

Andi Saylor

FINANCIAL SECTION



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Willow Park, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Willow Park, Texas (the City), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Willow Park, Texas, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of changes in the net pension liability and related ratios, the schedule of employer pension contributions and related ratios, the schedule of changes in total OPEB liability and related ratios, and the schedule of OPEB contributions and related ratios on pages 7 – 15 and 58 – 62 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Snow Garrett Williams

Snow Garrett Williams
March 3, 2025

City of Willow Park, Texas

Management's Discussion and Analysis

The management's discussion and analysis (MD&A) of the City of Willow Park (the City) provides an overview of the City's financial activities for the fiscal year ended September 30, 2024. The MD&A should be read in conjunction with the accompanying financial statements and the notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources at the close of fiscal year 2024 by \$20,654,118 (*net position*). Of this amount, \$4,283,662 is restricted for specific purposes and \$11,142,211 represents unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors. Net position also includes \$5,228,245 in net investment in capital assets.
- In contrast to the government-wide statements, the governmental fund statements report a fund balance at year-end of \$4,567,175, of which \$930,158 represents restricted fund balance and \$3,637,017 represents unassigned fund balance.
- The general fund unassigned fund balance of \$3,642,046 equals 54% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplemental information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private sector business. Both are prepared using the economic resource focus and the accrual basis of accounting, meaning that all the current year's revenues and expenses are included regardless of when cash is received or paid.

The Statement of Net Position presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, including capital assets and long-term obligations. The difference between the two is reported as net position. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

City of Willow Park, Texas Management's Discussion and Analysis

The Statement of Net Position and the Statement of Activities divide the primary government (the City) activities into two types:

Governmental activities – Most of the City's basic services are reported here, including administration, development services, fire and rescue, legislative, municipal court, police, city services, parks, streets, and tourism. General property taxes, sales taxes, and franchise fees provide the majority of the financing for these activities.

Business-type activities – Activities for which the City charges a fee to customers to pay most or all of the costs of a service it provides are reported here. The City's business-type activities include its water, wastewater, and solid waste operations.

The government-wide financial statements can be found beginning on page 17 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. These statements focus on the most significant funds and are used to report more detailed information about the City's most significant activities. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for the majority of the City's activities, which are essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as spendable resources available at the end of the fiscal year for future spending. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City maintains thirteen individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Debt Service Fund, and Roads Capital Projects Fund, which are considered to be major funds. Data for the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the supplementary information section of this report.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement (original versus final) has been provided in this report for the general fund to demonstrate compliance with this budget.

The governmental fund financial statements can be found beginning on page 19 of this report.

City of Willow Park, Texas Management's Discussion and Analysis

Proprietary funds. When the City charges customers for services it provides, the activities are generally reported in proprietary funds. The City maintains one type of proprietary fund: an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water, wastewater, and solid waste operations. These services are primarily provided to outside or non-governmental customers.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Water Fund and Wastewater Fund, which are considered to be the major proprietary funds of the City. Information is also presented for the Solid Waste Fund, which is a non-major proprietary fund.

The proprietary fund financial statements can be found beginning on page 22 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 25 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including budgetary comparison information and information concerning pension and OPEB benefits. The required supplementary information can be found beginning on page 58 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. This other supplemental information can be found beginning on page 64 of this report.



City of Willow Park, Texas
Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$20,654,118 as of September 30, 2024.

City of Willow Park's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 5,759,213	\$ 9,736,978	\$ 27,196,846	\$ 28,298,135	\$ 32,956,059	\$ 38,035,113
Capital assets and right-to-use assets, net of depreciation/amortization	29,341,949	27,160,545	30,779,134	24,527,767	60,121,083	51,688,312
Total assets	35,101,162	36,897,523	57,975,980	52,825,902	93,077,142	89,723,425
Deferred outflows of resources	172,846	202,533	63,929	74,909	236,775	277,442
Long-term liabilities	26,735,128	27,172,192	38,325,613	35,088,665	65,060,741	62,260,857
Other liabilities	2,403,230	3,682,145	4,579,595	2,753,126	6,982,825	6,435,271
Total liabilities	29,138,358	30,854,337	42,905,208	37,841,791	72,043,566	68,696,128
Deferred inflows of resources	610,794	515,416	5,439	7,083	616,233	522,499
Net position:						
Net investment in capital assets	2,190,673	(231,735)	3,037,572	1,748,765	5,228,245	1,517,030
Restricted	1,086,430	1,183,769	3,197,232	3,022,334	4,283,662	4,206,103
Unrestricted	2,247,753	4,778,269	8,894,458	10,280,838	11,142,211	15,059,107
Total net position	\$ 5,524,856	\$ 5,730,303	\$ 15,129,262	\$ 15,051,937	\$ 20,654,118	\$ 20,782,240

The City's net investment in capital assets (e.g., land, construction in progress, buildings and improvements, furniture and equipment, vehicles, infrastructure, water and wastewater systems, and right-of-use assets) less any related debt used to acquire those assets that is still outstanding is \$5,228,245. The City uses those assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional \$4,283,662 or 21%) of the City's net position represents resources that are subject to external restrictions on how they may be used. All restricted net position of the City is being held for the purposes established by state and local laws, for future construction, and for debt service requirements on the City's outstanding debt. The remaining portion of the City's net position is \$11,142,211 and may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all categories of net position, both for the City as a whole and for its separate governmental and business-type activities. At the end of the prior fiscal year, all categories of net position were reported as positive balances with the exception of net investment in capital assets of governmental activities.

City of Willow Park, Texas Management's Discussion and Analysis

The City's total net position decreased by \$128,122 during the current fiscal year. The City's governmental activities decreased net position by \$205,447. The total cost of all governmental activities this year was \$8,581,024. The amount that taxpayers paid for these activities through property taxes was \$3,835,588, or 45%. The City's business-type activities increased net position by \$77,325. The total cost of all business-type activities for fiscal year 2024 was \$6,085,719.

City of Willow Park's Changes in Net Position

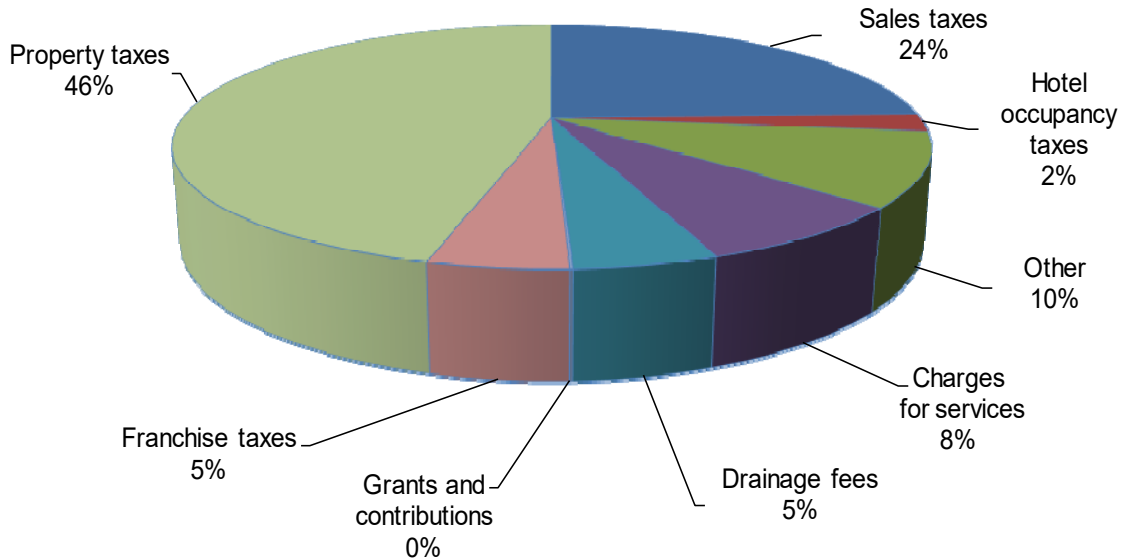
	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 654,958	\$ 842,998	\$ 5,053,637	\$ 4,394,192	\$ 5,708,595	\$ 5,237,190
Operating grants and contributions	9,029	130,857	-	-	9,029	130,857
Capital grants and contributions	-	-	-	1,339,642	-	1,339,642
General revenues:						
Property taxes	3,835,588	3,959,918	-	-	3,835,588	3,959,918
Sales and use taxes	2,054,636	2,217,931	-	-	2,054,636	2,217,931
Franchise taxes	401,649	411,357	-	-	401,649	411,357
Hotel occupancy taxes	193,190	243,759	-	-	193,190	243,759
Drainage fees	414,229	363,456	-	-	414,229	363,456
Investment earnings	333,195	377,940	1,048,198	250,281	1,381,393	628,221
Other	231,250	85,454	-	-	231,250	85,454
Gain (loss) on sale of capital assets	(116,057)	-	61,209	-	(54,848)	-
Total revenues	8,011,667	8,633,670	6,163,044	5,984,115	14,174,711	14,617,785
Expenses:						
Administration	1,337,902	1,430,749	-	-	1,337,902	1,430,749
Development services	1,379,905	938,743	-	-	1,379,905	938,743
Fire marshal	701,763	978,789	-	-	701,763	978,789
Legislative	264,608	195,622	-	-	264,608	195,622
Municipal court	245,471	190,097	-	-	245,471	190,097
Police	2,725,158	1,923,144	-	-	2,725,158	1,923,144
City services	579,711	-	-	-	579,711	-
Parks	57,101	-	-	-	57,101	-
Streets	145,896	-	-	-	145,896	-
Tourism	58,200	-	-	-	58,200	-
Public works, parks, and roads	-	582,800	-	-	-	582,800
Interest and fiscal charges	1,085,309	621,048	-	-	1,085,309	621,048
Water	-	-	4,431,315	2,961,449	4,431,315	2,961,449
Wastewater	-	-	1,306,538	1,025,366	1,306,538	1,025,366
Solid waste	-	-	347,866	311,488	347,866	311,488
Total expenses	8,581,024	6,860,992	6,085,719	4,298,303	14,666,743	11,159,295
Increase in net position before special items	(569,357)	1,772,678	77,325	1,685,812	(492,032)	3,458,490
Special items						
Developer contribution	363,910	-	(363,910)	-	-	-
Loss on transfer of operations	-	(420,087)	-	-	-	(420,087)
Change in net position	363,910	(420,087)	(363,910)	-	-	(420,087)
Net position, beginning of year, restated	3,957,625	4,377,712	13,366,125	13,366,125	17,323,750	17,743,837
Net position, end of year	\$ 4,321,535	\$ 3,957,625	\$ 13,002,215	\$ 13,366,125	\$ 17,323,750	\$ 17,323,750

City of Willow Park, Texas Management's Discussion and Analysis

Governmental activities. Governmental activities decreased the City's net position by \$205,447. Key elements of this decrease are as follows:

- Decrease in program revenues primarily due to a 22% decrease in charges for services as a result of a decline in court fines and fees;
- Decrease in general revenues due to an overall decrease in taxes, including an approximate 3% decrease in property taxes, 7% decrease in sales and use taxes, and 21% decrease in hotel occupancy taxes; and
- Increase in expenses for development services, interest and fiscal charges, and police services.

Revenues by Source - Governmental Activities



Business-type activities. Business-type activities increased the City's net position by \$77,325 .

Operating revenue increased by \$659,445 from the prior year primarily due to an increase in water, wastewater, and solid waste sales and an increase in impact fees. Operating expenses increased by \$1,557,702 from the prior year primarily due to an increase in personnel and contractual services.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$4,567,175, which is a decrease of \$2,611,530 in comparison with the prior year. \$3,637,017 or 80% of the fund balance represents unassigned fund balance, which is available for spending at the City's discretion.

City of Willow Park, Texas Management's Discussion and Analysis

The remainder of fund balance is restricted to indicate that it is not available for new spending because it has already been set aside to pay debt service (\$77,177), to fund road capital projects (\$3,236), for court security and technology (\$131,589), for police seizure and holding funds (\$10,101), to fund tourism (\$476,629), for police and first responder contributions (\$125,938), for truancy funds (\$32,464), and to fund other capital projects (\$73,024).

The general fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance of the general fund was \$3,642,046, all of which represented unassigned fund balance. As a measure of the general fund's liquidity, we compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 54%, or approximately 198 days of total fund expenditures.

The fund balance of the City's general fund decreased by \$1,021,895 during the current fiscal year. Key elements of the decrease are as follows:

- Total revenues in the general fund decreased by \$247,998, or 4%. The decrease is primarily due to a decrease in property taxes of \$258,229, decrease in sales and use taxes of \$163,295, and a decrease in court fines and fees of \$131,463 offset by an increase in rental income of \$185,236.
- Total expenditures in the general fund decreased by \$9,235,360, or 58%. The decrease is primarily due to capital outlay expenditures for the new city hall in the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Overall, the City's revenues fell below the budgeted amount by \$31,594. This was primarily due to lower than anticipated building permits and court citation revenue.

The City's expenditures exceeded budgeted amounts by \$1,107,496. This was due to capital outlay for the drainage improvements exceeding appropriations as well as negative variances in development and city services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The City's investment in total capital assets for its governmental and business-type activities as of September 30, 2024, amounts to \$60,121,083 (net of accumulated depreciation/amortization). Investments in capital assets related to governmental activities (\$29,341,949) include land, buildings and improvements, furniture and equipment, vehicles, infrastructure, and right-of-use assets. The City's investments in capital assets related to business-type activities (\$30,779,134) include land, construction in progress, buildings and improvements, furniture and equipment, vehicles, water system, wastewater system, and right-of-use assets.

Major capital asset events during the current fiscal year include the following:

- Completion of the 2022 street improvement project.
- Completion of the 2021 and 2022 drainage projects.
- Ongoing Fort Worth water line project.
- Purchase of a Kubota tractor.
- Ongoing wastewater treatment project.

City of Willow Park, Texas Management's Discussion and Analysis

City of Willow Park's Capital Assets (net of depreciation / amortization)

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 1,472,903	\$ 958,993	\$ 680,138	\$ 394,576	\$ 2,153,041	\$ 1,353,569
Construction in progress	-	6,314,372	8,387,839	1,883,327	8,387,839	8,197,699
Buildings and improvements	12,461,750	13,062,703	39,665	41,641	12,501,415	13,104,344
Furniture and equipment	265,376	300,472	362,649	413,709	628,025	714,181
Vehicles	29,875	37,736	68,593	92,753	98,468	130,489
Infrastructure	14,877,720	6,192,094	-	-	14,877,720	6,192,094
Water system	-	-	16,504,608	16,976,981	16,504,608	16,976,981
Wastewater system	-	-	4,415,314	4,615,495	4,415,314	4,615,495
Right-of-use assets - vehicles	234,325	294,175	320,328	109,285	554,653	403,460
Total	\$ 29,341,949	\$ 27,160,545	\$ 30,779,134	\$ 24,527,767	\$ 60,121,083	\$ 51,688,312

Additional information on the City's capital assets can be found in Note G on pages 36 through 38 of this report.

Long-term obligations. At the end of the current fiscal year, the City had total long-term obligations outstanding of:

City of Willow Park's Outstanding Debt

	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 6,005,000	\$ -	\$ 6,005,000
Certificates of obligation	17,373,588	38,601,412	55,975,000
Tax notes	1,580,000	-	1,580,000
Notes from direct borrowings	173,715	158,790	332,505
Unamortized debt premium	1,618,608	314,486	1,933,094
Lease liability	213,178	323,201	536,379
Net pension liability	1,291,132	477,542	1,768,674
Compensated absences	151,546	48,721	200,267
Total OPEB liability	66,374	24,549	90,923
Total	\$ 28,473,141	\$ 39,948,701	\$ 68,421,842

The City's total long-term obligations increased by a net amount of \$3,010,765 during the current fiscal year primarily as a result of the issuance of \$3.96 million in new certificates of obligation, offset by principal payments made on outstanding debt. The City's general obligation bonds, tax notes and notes from direct borrowings decreased in the current fiscal year, while the City's unamortized debt premium, lease liability, net pension liability, compensated absences, and OPEB liability increased. Additional information on the City's long-term debt can be found in Note H on pages 38 through 45 of this report.

State statutes limit the total property tax rate to \$2.50 per \$100 assessed valuation. The City's total property tax rate for 2023-2024 was \$0.397597 per \$100 assessed valuation, of which \$0.188725 was for maintenance and operations and \$0.208872 was for debt service.

City of Willow Park, Texas

Management's Discussion and Analysis

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The annual budget is developed to provide efficient, effective, and economic uses of the City's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the City Council sets the direction of the City, allocates its resources, and establishes its priorities. In considering the City budget for fiscal year 2025, the City Council and administration considered the following factors:

For fiscal year 2025 – 2026, the City annexed approximately 320 acres of commercial and retail development located along IH 20 to FM 1187, south to Bankhead Highway. The Beall-Dean development will provide a robust addition to the City sales tax and will provide a significant increase in the City's taxable value. These two factors will benefit Willow Park residents by providing the means to fund various capital improvements throughout the City, such as streets and parks, while also providing additional water and wastewater revenues.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the City of Willow Park's finances and to show the City's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Finance Department at 120 El Chico, Suite A, Willow Park, Texas 76087.

BASIC FINANCIAL STATEMENTS

City of Willow Park, Texas
Statement of Net Position
September 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 3,434,441	\$ 2,032,503	\$ 5,466,944
Investments	1,025,962	1,735,456	2,761,418
Receivables (net of allowances of \$572,277)			
Property taxes	37,473	-	37,473
Accounts	45,002	612,907	657,909
Court fines and fees	42,548	-	42,548
Leases	597,800	-	597,800
Due from other governments	340,108	8,011,382	8,351,490
Restricted assets			
Cash and cash equivalents	235,879	14,693,564	14,929,443
Certificates of deposit	-	111,034	111,034
Capital assets and right-to-use assets			
Nondepreciable	1,472,903	9,067,977	10,540,880
Depreciable/amortizable, net of accumulated depreciation and amortization	27,869,046	21,711,157	49,580,203
Total assets	35,101,162	57,975,980	93,077,142
Deferred outflows of resources			
Deferred outflows related to pensions	172,846	63,929	236,775
Total deferred outflows of resources	172,846	63,929	236,775
Liabilities			
Accounts payable	402,689	2,096,501	2,499,190
Payroll liabilities	67,647	19,243	86,890
Due to other governments	-	216,943	216,943
Retainage payable	-	291,732	291,732
Court bonds payable	9,130	-	9,130
Unearned revenue	53,723	-	53,723
Long-term obligations, due within one year	1,738,013	1,623,088	3,361,101
Current liabilities payable from restricted assets			
Interest payable	132,028	87,078	219,106
Customer deposits	-	245,010	245,010
Noncurrent liabilities			
Net pension liability	1,291,132	477,542	1,768,674
Total OPEB liability	66,374	24,549	90,923
Long-term obligations, due in more than one year	25,377,622	37,823,522	63,201,144
Total liabilities	29,138,358	42,905,208	72,043,566
Deferred inflows of resources			
Deferred inflows related to OPEB	14,706	5,439	20,145
Deferred inflows related to leases	596,088	-	596,088
Total deferred inflows of resources	610,794	5,439	616,233
Net position			
Net investment in capital assets	2,190,673	3,037,572	5,228,245
Restricted for:			
Debt service	95,096	-	95,096
Police	10,101	-	10,101
First responder	125,938	-	125,938
Tourism	476,629	-	476,629
Capital projects	3,236	3,197,232	3,200,468
Court security and technology	131,589	-	131,589
Public access channel capital projects	138,353	-	138,353
TIRZ	7,498	-	7,498
Construction projects	12,943	-	12,943
Local truancy prevention	32,464	-	32,464
TexSTAR parks and recreation	52,583	-	52,583
Unrestricted net position	2,247,753	8,894,458	11,142,211
Total net position	\$ 5,524,856	\$ 15,129,262	\$ 20,654,118

The accompanying notes are an integral part of these financial statements.

City of Willow Park, Texas
Statement of Activities
For the Fiscal Year Ended September 30, 2024

Functions/Programs	Net Revenue (Expense) and Changes In Net Position						
	Program Revenues			Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental activities							
Administration	\$ 1,337,902	\$ -	\$ 1,633	\$ -	\$ (1,336,269)	\$ -	\$ (1,336,269)
Development services	1,379,905	484,499	-	-	(895,406)	-	(895,406)
Fire marshal	701,763	-	-	-	(701,763)	-	(701,763)
Legislative	264,608	-	-	-	(264,608)	-	(264,608)
Municipal court	245,471	104,263	-	-	(141,208)	-	(141,208)
Police	2,725,158	66,196	7,396	-	(2,651,566)	-	(2,651,566)
City services	579,711	-	-	-	(579,711)	-	(579,711)
Parks	57,101	-	-	-	(57,101)	-	(57,101)
Streets	145,896	-	-	-	(145,896)	-	(145,896)
Tourism	58,200	-	-	-	(58,200)	-	(58,200)
Interest and fiscal charges	1,085,309	-	-	-	(1,085,309)	-	(1,085,309)
Total governmental activities	8,581,024	654,958	9,029	-	(7,917,037)	-	(7,917,037)
Business-type activities							
Water	4,431,315	3,217,520	-	-	-	(1,213,795)	(1,213,795)
Wastewater	1,306,538	1,421,928	-	-	-	115,390	115,390
Solid waste	347,866	414,189	-	-	-	66,323	66,323
Total business-type activities	6,085,719	5,053,637	-	-	-	(1,032,082)	(1,032,082)
Total primary government	\$ 14,666,743	\$ 5,708,595	\$ 9,029	\$ -	(7,917,037)	(1,032,082)	(8,949,119)
General revenues							
Taxes:							
Property taxes, levied for general purposes					1,646,929	-	1,646,929
Property taxes, levied for debt service					1,822,731	-	1,822,731
Property taxes, levied for TIRZ					365,928	-	365,928
Sales and use					2,054,636	-	2,054,636
Franchise					401,649	-	401,649
Hotel					193,190	-	193,190
Drainage fees					414,229	-	414,229
Investment earnings					333,195	1,048,198	1,381,393
Other revenue					231,250	-	231,250
Gain (loss) on disposal of capital assets					(116,057)	61,209	(54,848)
Special Item:							
Developer Contribution					363,910	-	363,910
Total general revenues					7,711,590	1,109,407	8,820,997
Change in net position					(205,447)	77,325	(128,122)
Net position, beginning of year					5,730,303	15,051,937	20,782,240
Net position, end of year					\$ 5,524,856	\$ 15,129,262	\$ 20,654,118

The accompanying notes are an integral part of these financial statements.

City of Willow Park, Texas
Balance Sheet
Governmental Funds
September 30, 2024

	General Fund	Debt Service Fund	Roads Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,641,954	\$ 77,477	\$ 3,236	\$ 947,653	\$ 3,670,320
Investments	973,379	-	-	52,583	1,025,962
Receivables (net of allowances for uncollectibles of \$230,863)					
Property taxes	19,554	17,919	-	-	37,473
Accounts	45,002	-	-	-	45,002
Court fines and fees	42,548	-	-	-	42,548
Lease	597,800	-	-	-	597,800
Due from other governments	340,108	-	-	-	340,108
Total assets	\$ 4,660,345	\$ 95,396	\$ 3,236	\$ 1,000,236	\$ 5,759,213
Liabilities					
Accounts payable	\$ 246,869	\$ 300	\$ -	\$ 155,520	\$ 402,689
Payroll liabilities	67,647	-	-	-	67,647
Court bonds escrow	9,130	-	-	-	9,130
Unearned revenue - franchise taxes	53,723	-	-	-	53,723
Total liabilities	377,369	300	-	155,520	533,189
Deferred inflows of resources					
Unavailable revenue - court fines	25,495	-	-	-	25,495
Unavailable revenue - property taxes	19,347	17,919	-	-	37,266
Unavailable revenue - leases	596,088	-	-	-	596,088
Total deferred inflows of resources	640,930	17,919	-	-	658,849
Fund balances					
Restricted	-	77,177	3,236	844,716	925,129
Unassigned	3,642,046	-	-	-	3,642,046
Total fund balances	3,642,046	77,177	3,236	844,716	4,567,175
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,660,345	\$ 95,396	\$ 3,236	\$ 1,000,236	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.					29,341,949
Deferred outflows of resources are not financial resources and, therefore, are not reported in the funds.					172,846
Some liabilities, including general obligation bonds, certificates of obligation, tax notes, notes from direct borrowings, premiums on debt, lease liabilities, net pension liability, compensated absences, and total OPEB liability are not due and payable in the current period and, therefore, are not reported in the funds.					(28,605,169)
Revenues earned but not available within 60 days of year-end are not recognized as revenue on the fund financial statements.					658,849
Deferred inflows of resources are not financial resources and, therefore, are not reported in the funds.					(610,794)
Net position of governmental activities - statement of net position					\$ 5,524,856

City of Willow Park, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2024

	General Fund	Debt Service Fund	Roads Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes:					
Property	\$ 1,643,447	\$ 1,816,588	\$ -	\$ -	\$ 3,460,035
Sales and use	2,054,636	-	-	-	2,054,636
Franchise	401,649	-	-	-	401,649
Hotel occupancy tax	-	-	-	193,190	193,190
TIRZ	-	-	-	365,928	365,928
Licenses and permits	484,499	-	-	-	484,499
Drainage fees	414,229	-	-	-	414,229
Court fines and fees	168,790	-	-	16,669	185,459
Grants	8,979	-	-	-	8,979
Investment earnings	251,286	19,575	24,473	37,861	333,195
Intergovernmental	60,802	-	-	-	60,802
Contributions	-	-	-	1,550	1,550
Rental income	226,785	-	-	-	226,785
Other revenue	2,975	-	-	-	2,975
Total revenues	5,718,077	1,836,163	24,473	615,198	8,193,911
Expenditures					
Current:					
Administration	568,013	-	-	-	568,013
Development services	861,288	-	-	365,162	1,226,450
Fire marshal	297,916	-	-	14,748	312,664
Legislative	236,154	-	-	-	236,154
Municipal court	199,295	-	-	-	199,295
Police	2,008,446	-	-	-	2,008,446
City services	371,879	-	-	-	371,879
Parks	56,635	-	-	-	56,635
Streets	145,896	-	-	-	145,896
Tourism	-	-	-	58,200	58,200
Capital outlay	1,510,390	-	1,469,054	150,000	3,129,444
Debt service:					
Principal	269,666	1,130,175	-	-	1,399,841
Interest and fiscal charges	190,904	978,130	-	-	1,169,034
Total expenditures	6,716,482	2,108,305	1,469,054	588,110	10,881,951
Excess (deficiency) of revenues over (under) expenditures	(998,405)	(272,142)	(1,444,581)	27,088	(2,688,040)
Other financing sources (uses)					
Proceeds from sale of capital assets	21,200	-	-	-	21,200
Proceeds from issuance of lease liabilities	55,310	-	-	-	55,310
Transfers in (out)	(100,000)	100,000	-	-	-
Total other financing sources (uses)	(23,490)	100,000	-	-	76,510
Net change in fund balances	(1,021,895)	(172,142)	(1,444,581)	27,088	(2,611,530)
Fund balances, beginning of year	4,663,941	249,319	1,447,817	817,628	7,178,705
Fund balances, end of year	\$ 3,642,046	\$ 77,177	\$ 3,236	\$ 844,716	\$ 4,567,175

City of Willow Park, Texas
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds to the
Statement of Activities
For the Fiscal Year Ended September 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		\$ (2,611,530)
<p>Governmental funds report capital outlays as expenditures. However in the statement of activities, assets are capitalized and the costs are allocated over their estimated useful lives and reported as depreciation/ amortization expense. This is the amount by which capital outlay exceeded depreciation in the current period.</p>		
Capital outlay	\$ 3,493,354	
Depreciation/ amortization expense	<u>(1,174,693)</u>	2,318,661
<p>All proceeds from the sale of capital assets are reported as revenue in the funds. However, in the statement of activities, only the gain or loss on disposal is reported.</p>		
		(137,257)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.</p>		
Amortization of premium on debt	\$ 130,321	
Interest payable	(45,096)	
Net pension liability (asset)	(1,085,984)	
Compensated absences	(21,351)	
Total OPEB liability	<u>(9,627)</u>	(1,031,737)
<p>The change in taxes receivable, net of allowance, is reported as revenue in the statement of activities; however, this change does not provide current financial resources and is, therefore, not reported as revenue in the funds.</p>		
		9,625
<p>Certain revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.</p>		
		(70,994)
<p>Pension expense in the funds is recorded as contributions when made to the TMRS plan. Pension expense in governmental activities is recorded as the TMRS plan's pension expense for the measurement period. This is the effect of the difference between the two statements.</p>		
		(29,687)
<p>OPEB expense in the funds is recorded as contributions when made to the TMRS plan. OPEB expense in governmental activities is recorded as the TMRS plan's OPEB expense for the measurement period. This is the effect of the difference between the two statements.</p>		
		4,441
<p>The issuance of long-term debt (e.g. bonds payable, notes payable, and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Long-term obligation principal repayments	\$ 1,318,675	
Payments on lease liabilities	79,666	
Proceeds from the issuance of lease liabilities	<u>(55,310)</u>	<u>1,343,031</u>
Change in net position of governmental activities		<u>\$ (205,447)</u>

City of Willow Park, Texas
Statement of Net Position
Proprietary Funds
September 30, 2024

	Water	Wastewater	Solid Waste	Totals
Assets				
Current assets				
Cash and cash equivalents	\$ 1,110,705	\$ 502,285	\$ 419,513	\$ 2,032,503
Investments	1,676,608	58,848	-	1,735,456
Receivables (net of allowances of \$341,414)				
Accounts	411,331	151,126	50,450	612,907
Due from other governments	8,011,382	-	-	8,011,382
Restricted assets				
Cash and cash equivalents	1,298,584	13,394,980	-	14,693,564
Certificates of deposit	111,034	-	-	111,034
Total current assets	12,619,644	14,107,239	469,963	27,196,846
Noncurrent assets				
Capital assets and right-to-use assets				
Nondepreciable	556,959	8,511,018	-	9,067,977
Depreciable / amortizable	24,327,438	6,431,309	-	30,758,747
Less: accumulated depreciation / amortization	(6,169,024)	(2,878,566)	-	(9,047,590)
Capital assets, net	18,715,373	12,063,761	-	30,779,134
Total noncurrent assets	18,715,373	12,063,761	-	30,779,134
Total assets	31,335,017	26,171,000	469,963	57,975,980
Deferred outflows of resources				
Deferred outflows related to pensions	59,194	4,735	-	63,929
Total deferred outflows of resources	59,194	4,735	-	63,929
Liabilities				
Current liabilities				
Accounts payable	489,207	1,538,350	68,944	2,096,501
Payroll liabilities	16,226	3,017	-	19,243
Due to other governments	216,943	-	-	216,943
Retainage payable	-	291,732	-	291,732
Current portion of long-term obligations	900,867	722,221	-	1,623,088
Current liabilities payable from restricted assets:				
Interest payable	37,125	49,953	-	87,078
Customer deposits	245,010	-	-	245,010
Total current liabilities	1,905,378	2,605,273	68,944	4,579,595
Noncurrent liabilities				
Net pension liability	442,169	35,373	-	477,542
Total OPEB liability	22,731	1,818	-	24,549
Long-term obligations	19,192,733	18,630,789	-	37,823,522
Total noncurrent liabilities	19,657,633	18,667,980	-	38,325,613
Total liabilities	21,563,011	21,273,253	68,944	42,905,208
Deferred inflows of resources				
Deferred inflows related to OPEB	5,036	403	-	5,439
Total deferred inflows of resources	5,036	403	-	5,439
Net Position				
Net investment in capital assets	(855,871)	3,893,443	-	3,037,572
Restricted for capital projects	2,149,850	1,047,382	-	3,197,232
Unrestricted	8,532,185	(38,746)	401,019	8,894,458
Total net position	\$ 9,826,164	\$ 4,902,079	\$ 401,019	\$ 15,129,262

City of Willow Park, Texas
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2024

	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Totals</u>
Operating revenues				
Charges for services	\$ 3,032,439	\$ 1,335,651	\$ 414,189	\$ 4,782,279
Impact fees	92,619	82,279	-	174,898
Tap fees	706	750	-	1,456
Other fees	91,756	3,248	-	95,004
	<u>3,217,520</u>	<u>1,421,928</u>	<u>414,189</u>	<u>5,053,637</u>
Total operating revenues				
Operating expenses				
Personnel	1,498,838	207,777	-	1,706,615
Contractual services	1,073,574	204,276	347,866	1,625,716
Supplies and maintenance	452,482	82,613	-	535,095
Franchise fees	129,978	37,220	-	167,198
Utilities	169,854	114,528	-	284,382
Depreciation / amortization	781,695	210,301	-	991,996
	<u>4,106,421</u>	<u>856,715</u>	<u>347,866</u>	<u>5,311,002</u>
Total operating expenses				
Operating income (loss)	<u>(888,901)</u>	<u>565,213</u>	<u>66,323</u>	<u>(257,365)</u>
Nonoperating revenues (expenses)				
Gain on sale of assets	61,209	-	-	61,209
Investment earnings	205,430	826,109	16,659	1,048,198
Interest and fiscal charges	(324,894)	(449,823)	-	(774,717)
	<u>(58,255)</u>	<u>376,286</u>	<u>16,659</u>	<u>334,690</u>
Total nonoperating revenues (expenses)				
Income (loss) before transfers and contributions	<u>(947,156)</u>	<u>941,499</u>	<u>82,982</u>	<u>77,325</u>
Transfers and contributions				
Transfers in	-	200,000	-	200,000
Transfers out	(200,000)	-	-	(200,000)
	<u>(200,000)</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Total transfers and contributions				
Change in net position	<u>(1,147,156)</u>	<u>1,141,499</u>	<u>82,982</u>	<u>77,325</u>
Net position, beginning of year	<u>10,973,320</u>	<u>3,760,580</u>	<u>318,037</u>	<u>15,051,937</u>
Net position, end of year	<u>\$ 9,826,164</u>	<u>\$ 4,902,079</u>	<u>\$ 401,019</u>	<u>\$ 15,129,262</u>

City of Willow Park, Texas
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2024

	Water	Wastewater	Solid Waste	Totals
Cash flows from operating activities:				
Cash received from customers	\$ 3,261,508	\$ 1,371,453	\$ 410,890	\$ 5,043,851
Cash paid to suppliers	(1,684,829)	(580,300)	(308,330)	(2,573,459)
Cash paid to employees	(1,112,018)	(164,980)	-	(1,276,998)
Net cash provided by operating activities	464,661	626,173	102,560	1,193,394
Cash flows from capital and related financing activities:				
Proceeds from issuance of bonds	-	4,116,374	-	4,116,374
Principal payments on long-term debt	(795,750)	(620,000)	-	(1,415,750)
Principal payments on lease liability	(71,572)	(2,469)	-	(74,041)
Payments from other governments	410,905	-	-	410,905
Payments to other governments	(95,792)	-	-	(95,792)
Capital asset purchases	(408,272)	(4,780,971)	-	(5,189,243)
Proceeds from sale of capital assets	61,209	-	-	61,209
Transfers from (to) other funds	(200,000)	200,000	-	-
Interest paid on long-term debt	(333,199)	(430,019)	-	(763,218)
Net cash used for capital and related financing activities	(1,432,471)	(1,517,085)	-	(2,949,556)
Cash flows from investing activities:				
Interest income	117,894	821,523	16,659	956,076
Net cash provided by investing activities	117,894	821,523	16,659	956,076
Net increase (decrease) in cash and cash equivalents	(849,916)	(69,389)	119,219	(800,086)
Cash and cash equivalents at beginning of year	3,259,205	13,966,654	300,294	17,526,153
Cash and cash equivalents at end of year	<u>\$ 2,409,289</u>	<u>\$ 13,897,265</u>	<u>\$ 419,513</u>	<u>\$ 16,726,067</u>
Cash and cash equivalents	\$ 1,110,705	\$ 502,285	\$ 419,513	\$ 2,032,503
Restricted cash and cash equivalents	1,298,584	13,394,980	-	14,693,564
Total cash and cash equivalents - end of year	<u>\$ 2,409,289</u>	<u>\$ 13,897,265</u>	<u>\$ 419,513</u>	<u>\$ 16,726,067</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (888,901)	\$ 565,213	\$ 66,323	\$ (257,365)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation / amortization expense	781,695	210,301	-	991,996
(Increase) decrease in assets and deferred outflows:				
Accounts receivable	36,194	(50,475)	(3,299)	(17,580)
Deferred outflows	10,166	814	-	10,980
Increase (decrease) in liabilities and deferred inflows:				
Accounts payable	141,059	(141,663)	39,536	38,932
Payroll liabilities	3,753	453	-	4,206
Customer deposits	7,794	-	-	7,794
Net pension liability	371,912	29,753	-	401,665
OPEB liability	3,297	263	-	3,560
Compensated absences payable	(786)	11,636	-	10,850
Deferred inflows	(1,522)	(122)	-	(1,644)
Net cash provided by operating activities:	<u>\$ 464,661</u>	<u>\$ 626,173</u>	<u>\$ 102,560</u>	<u>\$ 1,193,394</u>

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies

The accounting policies of the City of Willow Park, Texas (the City) conform to accounting principles generally accepted in the United States of America as applicable to governments. The following are the most significant accounting policies.

Financial Reporting Entity

The City was formed as an incorporated city in the state of Texas in 1963. The City is governed by an elected mayor and five-member City Council and provides the following services to the citizens of the City: administration, development services, fire and rescue, legislative, municipal court, police, city services, parks, streets, tourism, water, wastewater, and solid waste.

The financial statements of the City are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Government-wide Financial Statements

The two government-wide financial statements, the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the City. Governmental activities, which include those activities primarily supported by taxes or intergovernmental revenue, are reported separately from business-type activities, which generally rely on fees and charges for support. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The Statement of Activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other revenues not categorized as program revenues are reported as general revenues.

Fund Financial Statements

The City segregates transactions related to certain functions or activities in separate funds to aid financial management activities and to demonstrate legal compliance. Separate financial statements are provided for governmental funds and proprietary funds. These statements present each major fund as a separate column on the fund financial statements, while all nonmajor funds are aggregated and presented in a single column. Detailed statements for nonmajor funds are presented within the Supplementary Information section.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses, and balances of current financial resources while the modified accrual basis of accounting is used. The City reports the following major governmental funds:

General Fund is the main operating fund of the City. This fund is used to account for all the financial resources that are not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to another fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

Debt Service Fund accounts for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

Road Capital Projects Fund accounts for the proceeds of certificates of obligation used for the acquisition or construction of major capital improvements as established in bond documents.

Proprietary Funds

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources are included in the Statement of Net Position.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, personnel and contractual services, supplies, franchise fees, utilities, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City reports the following major proprietary funds:

Water Fund accounts for the provision of regional water services to residential, commercial, industrial, and irrigation customers. All costs are financed through charges and rates based on the amount of service used, which is billed to customers and collected on a monthly basis. Rates are reviewed regularly and adjusted as necessary to ensure the integrity of the system.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies (Continued)

Wastewater Fund accounts for the provision of regional wastewater services to residential, commercial, industrial, and irrigation customers. All costs are financed through charges and rates based on the amount of service used, which is billed to customers and collected on a monthly basis. Rates are reviewed regularly and adjusted as necessary to ensure the integrity of the system.

Measurement Focus and Basis of Accounting

The government-wide financial statements and the proprietary funds are reported and accounted for using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these activities are included in the Statement of Net Position. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This focus is on the determination of and changes in financial position. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Revenues from taxes are considered available if received within 60 days after the fiscal year-end. Revenue from contributions and other grants are recognized when applicable eligibility requirements, including time requirements, are met and are considered available if received within 60 days after the fiscal year-end. Program revenues such as fines, licenses and permits, and other charges for services are considered to be measurable and available when cash is received. Expenditures are recorded when the related liability is incurred and payment is due, except for principal and interest on long-term debt and certain estimated liabilities which are recorded only when the obligation has matured and are due and payable shortly after year-end as required by GAAP.

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the beginning of the fiscal year, the City Manager submits to the City Council proposed operating budgets, which include proposed expenditures and the means of financing them.
2. The City Council adopts the proposed budget, with or without amendment, after public hearings and before the first day of the ensuing fiscal year.
3. Annual budgets are adopted on a basis consistent with GAAP.
4. Unused appropriations of the above annually budgeted funds lapse at the end of each fiscal year.
5. The City Council may authorize additional appropriations during the year.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies (Continued)

The City adopts a budget annually for the General Fund and the budgetary comparison schedule is presented with required supplementary information.

Excess of Expenditures Over Appropriations

For the year ended September 30, 2024, expenditures exceed appropriations in the General Fund. These excess expenditures were covered by available fund balance.

Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the City considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. streets, bridges, sidewalks, curbs, and drainage systems), are reported in the applicable governmental activities or business-type activities columns in the government-wide financial statements and in the proprietary funds' financial statements. The City defines capital assets as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of one year. Donated capital assets are recorded at their acquisition value at the date of donation. Right-of-use assets are reported at present value of the future lease payments (lease liability), plus any ancillary cost to place the asset in service, plus any additional payments made at the beginning of the lease term, less any lease incentives received from the lessor prior to the commencement of the lease term.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Capital assets are depreciated/amortized using the straight-line method over the following estimated useful lives:

Buildings and improvements	5-40 years
Furniture and equipment	5-20 years
Vehicles	5-10 years
Infrastructure	20 years
Water and wastewater systems	25-40 years
Right-of-use assets - vehicles	5 years

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies (Continued)

Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. On certificates of obligation and bonds payable, premiums and discounts are deferred and amortized over the life of the debt. Certificates of obligation and bonds payable are reported net of the applicable premium or discount. Issuance costs are recognized in the current period.

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as issuance costs, during the current period. The face amount of the debt issued and any applicable premium or discount are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, and the debt repayment are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and/or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has deferred outflows of resources related to the pension plan reported in the Statements of Net Position. See additional information in Note K.

In addition to liabilities, the statement of net position and balance sheet include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position and/or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City currently has deferred inflows of resources related to unavailable revenue from property taxes, court fines, and leases reported in the Governmental Funds Balance Sheet and deferred inflows of resources related to leases and the other post-employment benefits (OPEB) plan reported in the Statements of Net Position. See additional information in Note L for OPEB and Note I for leases.

Fund Balance

The City adopted a fund balance policy in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Governmental fund balances classified as restricted are balances with constraints placed on the use of resources by creditors, grantors, contributors, or laws and regulations of other governments. Non-spendable fund balance includes amounts that are not in spendable form, or legally or contractually required to be maintained intact. Fund balances classified as committed can only be used for specific purposes pursuant to constraints imposed by the City Council through an ordinance. Assigned fund balances are constrained by an intent to be used for specific purposes but are neither restricted nor committed. Assignments are made by the City CFO or the City Manager. Unassigned fund balance is the amount in the general fund in excess of what can be classified in one of the other four categories of fund balance. Unassigned amounts are technically available for any purpose.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies (Continued)

Except when expenditures are specifically budgeted and when multiple categories of fund balance are available for expenditure, the City will first spend the most restricted funds before moving down to the next most restrictive category with available funds but will have the option to spend budgeted funds first.

Net Position

In the government-wide and proprietary fund financial statements, net position is classified in the following categories:

Net investment in capital assets – This category consists of all capital assets net of accumulated depreciation/amortization and reduced by outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets.

Restricted net position – This category consists of external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments, enabling legislation, and constitutional provisions. The City reported restricted net position of \$4,283,662, of which, \$779,035 is restricted by enabling legislation.

Unrestricted net position – This category represents net position, not restricted for any project or other purpose.

When both restricted and unrestricted net positions are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as needed.

Pensions

For purposes of measuring the Net Pension Liability (Asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS’s Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

The total OPEB liability has been determined using the economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits; OPEB expense; and information about assets, liabilities, and additions to/deductions from these amounts.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note A. Summary of Significant Accounting Policies (Continued)

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the City's participation in the Texas Municipal League Intergovernmental Risk Pool (TMLIRP) for liability, property, and workers' compensation insurance. These are self-sustaining risk pools operated on a statewide basis for the benefit of several hundred Texas cities and other public entities. The City pays annual premiums to the TMLIRP, which retains the risk of loss for property, liability insurance, and workers' compensation.

There have been no significant reductions in coverage in the current fiscal year and there have been no settlements exceeding insurance coverage in the current year or the past three fiscal years.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Implementation of New Standard

In the current fiscal year, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assuming accountability. The City did not have any changes or corrections that met the criteria of GASB Statement No. 100 for fiscal year 2024.

Note B. Deposits and Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the City to invest its funds under a written investment policy (the Investment Policy) that primarily emphasizes safety of principal, availability of liquidity to meet the City's obligations, and market rate of return. The Investment Policy defines what constitutes the legal list of investments allowed under the policy, which excludes certain investment instruments allowed under Chapter 2256 of the Texas Government Code.

The City's deposits and investments are invested pursuant to the Investment Policy. The Investment Policy includes a list of authorized investment instruments and a maximum allowable stated maturity of any individual investment. In addition, it includes an "Investment Strategy" that specifically addresses each fund's investment options and describes the priorities of safety, liquidity, yield, and public trust.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note B. Deposits and Investments (Continued)

The City is authorized to invest in the following investment instruments provided that they meet the guidelines of the Investment Policy:

1. Obligations of the United States of America, its agencies and instrumentalities, which have a liquid market with a readily determinable market value.
2. Direct obligations of the State of Texas and agencies thereof.
3. Other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or the United States of America.
4. Obligations of the States, agencies thereof, Counties, Cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or it's equivalent.
5. Certificates of Deposit of state and national banks domiciled in Texas, guaranteed or insured by the Federal Deposit Insurance or it's successor or secured by obligations described in 1 through 4 above, or as further described in the Investment Policy.
6. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or it's agencies and instrumentalities pledged with a third party, selected by the Director of Finance, other than an agency for the pledgor.
7. Joint pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law.

External Investment Pools

As of September 30, 2024, the City's investments consisted of external investment pools, in compliance with the City's Investment Policy. The following investment is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code:

Texas Short Term Asset Reserve Program (TexSTAR) is a public funds investment pool governed by a board of directors. The Pool maintains an advisory board composed of participants in the Pool and other persons who do not have a business relationship with the Pool. Members are appointed and serve at the will of the Board. TexSTAR is rated AAAM by Standard and Poor's.

The external investment pool uses amortized cost to value portfolio assets and follows the criteria established by GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The stated objective of the pool is to maintain a stable average of \$1.00 per unit net asset value. There are no limitations or restrictions on withdrawals.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note B. Deposits and Investments (Continued)

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institutions, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name. At September 30, 2024, the City's deposits and investments were insured or collateralized with securities held by the City or by its agent in the City's name.

Credit Risk

Credit risk is the risk that an issuer or other counterparty of an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At September 30, 2024, the City's investment in TexSTAR was rated as to credit quality as AAAm.

Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City places no limit on the amount that may be invested in any one issuer. At September 30, 2024, 100% of the City's portfolio was invested in Local Government Investment Pools.

Interest Rate Risk

In accordance with its Investment Policy, the City manages its risk of market price changes by avoiding over-concentration of assets in specific maturity sectors, limitation of average maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments other than U.S. Treasury Securities and insured or collateralized certificates of deposit. At September 30, 2024, the City was not invested in any securities which are highly sensitive to interest rate fluctuation.

The City's investments at September 30, 2024 included the following:

	September 30, 2024	Weighted Average Maturity (in days)
Investments measured at amortized cost:		
TexSTAR	\$ 2,761,418	47

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note C. Restricted Assets

Some of the City’s assets have certain constraints that have been placed on how they can be used. By definition, restricted assets are non-current cash or other assets whose use, in whole or in part, is restricted for specific purposes bound by virtue of contractual agreement, legal requirements, or enabling legislation. The following cash and cash equivalents and certificates of deposit in the governmental and enterprise funds are restricted for the following purposes:

Texas Water Development Board Escrow	\$ 485,271
Texas Water Development Board Interest & Sinking	484,586
Unspent bond proceeds	12,936,261
Debt service	77,477
Water impact fees	499,174
Wastewater impact fees	288,272
Customer deposits	111,034
First responder donations	125,394
Truancy prevention	32,464
Police donations	<u>544</u>
Total restricted cash and cash equivalents and certificates of deposit	<u><u>\$ 15,040,477</u></u>

Note D. Restricted Fund Balance

Details of the City’s restricted fund balance in the governmental funds financial statements are as follows:

Police holding fund	\$ 5,029
Roads capital projects	3,236
Debt service	77,177
Court security	64,021
Court technology	67,568
Police seizure funds	5,072
Tourism	476,629
Police and first responder contributions	125,938
Local truancy prevention	32,464
Other capital projects	<u>73,024</u>
Total Restricted Fund Balance	<u><u>\$ 930,158</u></u>

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note E. Property Tax

Ad valorem taxes are levied each October 1 from valuations assessed as of the prior January 1 and are recognized as revenue when they become available beginning on the date of levy, October 1. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay current liabilities. In the governmental fund financial statements, taxes not expected to be collected within sixty days of the fiscal year end are recorded as unearned revenues and are recognized when they become available. Taxes collected prior to the levy date to which they apply are recorded as deferred inflows of resources and recognized as revenue of the period to which they apply.

Note F. Interfund Balances and Activity

Transfers to and from other funds for the year ended September 30, 2024 consisted of \$200,000 transferred from the Water Fund to the Waste Water Fund for operating expenses and \$100,000 transferred from the General Fund to the Debt Service Fund for current year debt payments. There were no interfund balances at September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note G. Capital Assets

Capital asset activity for the year ended September 30, 2024 for governmental activities was as follows:

	Balance 10/1/2023	Transfers/ Additions	Transfers/ Deletions	Balance 9/30/2024
Governmental activities				
Capital assets not being depreciated / amortized				
Land	\$ 958,993	\$ 513,910	\$ -	\$ 1,472,903
Construction in progress	6,314,372	-	6,314,372	-
Total capital assets not being depreciated / amortized	7,273,365	513,910	6,314,372	1,472,903
Other capital assets				
Buildings and improvements	14,269,583	11,500	342,781	13,938,302
Furniture and equipment	726,269	9,748	124,580	611,437
Vehicles	628,365	-	523,136	105,229
Infrastructure	10,886,050	9,217,258	-	20,103,308
Right-of-use assets - vehicles	515,907	55,310	19,610	551,607
Total other capital assets	27,026,174	9,293,816	1,010,107	35,309,883
Less accumulated depreciation / amortization for:				
Buildings and improvements	1,206,880	475,196	205,524	1,476,552
Furniture and equipment	425,797	44,844	124,580	346,061
Vehicles	590,629	7,861	523,136	75,354
Infrastructure	4,693,956	531,632	-	5,225,588
Right-of-use assets - vehicles	221,732	115,160	19,610	317,282
Total accumulated depreciation / amortization	7,138,994	1,174,693	872,850	7,440,837
Other capital assets, net	19,887,180	8,119,123	137,257	27,869,046
Governmental activities capital assets, net	\$ 27,160,545	\$ 8,633,033	\$ 6,451,629	\$ 29,341,949

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note G. Capital Assets (Continued)

Capital asset activity for the year ended September 30, 2024 for business-type activities was as follows:

	Balance 10/1/2023	Transfers/ Additions	Transfers/ Deletions	Balance 9/30/2024
Business-type activities				
Capital assets not being depreciated / amortized				
Land	\$ 394,576	\$ 285,562	\$ -	\$ 680,138
Construction in progress	1,883,327	6,504,512	-	8,387,839
Total capital assets not being depreciated / amortized	2,277,903	6,790,074	-	9,067,977
Other capital assets				
Buildings and improvements	79,050	-	-	79,050
Furniture and equipment	1,044,725	30,128	36,102	1,038,751
Vehicles	394,738	-	108,214	286,524
Water system	22,466,605	92,582	-	22,559,187
Wastewater system	6,401,661	-	-	6,401,661
Right-of-use assets - vehicles	230,086	330,579	167,091	393,574
Total other capital assets	30,616,865	453,289	311,407	30,758,747
Less accumulated depreciation / amortization for:				
Buildings and improvements	37,409	1,976	-	39,385
Furniture and equipment	631,016	81,188	36,102	676,102
Vehicles	301,985	24,160	108,214	217,931
Water system	5,489,624	564,955	-	6,054,579
Wastewater system	1,786,166	200,181	-	1,986,347
Right-of-use assets - vehicles	120,801	119,536	167,091	73,246
Total accumulated depreciation / amortization	8,367,001	991,996	311,407	9,047,590
Other capital assets, net	22,249,864	(538,707)	-	21,711,157
Business-type activities capital assets, net	\$ 24,527,767	\$ 6,251,367	\$ -	\$ 30,779,134

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note G. Capital Assets (Continued)

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Administration	\$ 708,713
Development services	760
Fire and rescue	29,710
Police	230,136
Public works, parks, and roads	205,374
Total governmental activities	\$ 1,174,693
 Business-type activities:	
Water	\$ 781,695
Wastewater	210,301
Total business-type activities	\$ 991,996

Note H. Long-Term Liabilities

Long-term liabilities at September 30, 2024 consists of the following:

Governmental Activities

General Obligation Bonds

General Obligation Bonds, Series 2016

- For the construction of public safety facilities for police and fire, and to finance various infrastructure improvement projects.
- Original balance of \$6,330,000.
- Payable in annual installments of \$165,000 to \$445,000, maturing February 15, 2046.
- Interest payable February 15 and August 15 at 4.0%.
- Outstanding balance of \$6,005,000 at September 30, 2024.

Certificates of Obligation

Tax and Waterworks and Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2015

- To finance the purchase of equipment, machinery, vehicles, materials, and supplies for the public safety and public works departments.
- Original balance of \$866,438.
- Payable in annual installments of \$29,614 to \$86,417, maturing February 15, 2031.
- Interest payable February 15 and August 15 at 2.14%.
- Outstanding balance of \$238,588 at September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

Combination Tax and Revenue Certificates of Obligation, Series 2022

- To finance various infrastructure projects and to finance the improvements to the City's parks facilities.
- Original balance of \$5,045,000.
- Payable in annual installments of \$45,000 to \$535,000, maturing February 15, 2036.
- Interest payable February 15 and August 15 at 3.0% to 4.0%.
- Outstanding balance of \$5,045,000 at September 30, 2024.

Combination Tax and Revenue Certificates of Obligation, Series 2022A

- To finance the improvement of the municipal drainage utility system.
- Original balance of \$3,980,000.
- Payable in annual installments of \$190,000 to \$360,000, maturing February 15, 2037.
- Interest payable February 15 and August 15 at 4.0% to 5.0%.
- Outstanding balance of \$3,590,000 at September 30, 2024.

Combination Tax and Revenue Certificates of Obligation, Series 2023

- To finance the purchase of new city hall facilities.
- Original balance of \$4,310,000.
- Payable in annual installments of \$70,000 to \$275,000, maturing February 15, 2053.
- Interest payable February 15 and August 15 at 4.0% to 6.5%.
- Outstanding balance of \$4,310,000 at September 30, 2024.

Combination Tax and Revenue Certificates of Obligation, Series 2023A

- To finance the purchase of new city hall facilities.
- Original balance of \$4,190,000.
- Payable in annual installments of \$70,000 to \$300,000, maturing February 15, 2053.
- Interest payable February 15 and August 15 at 4.85% to 5.9%.
- Outstanding balance of \$4,190,000 at September 30, 2024.

Tax Notes

Tax Notes, Series 2018

- To finance the acquisition, construction, improvement and maintenance of the City's streets, thoroughfares, bridges, alleyways, and sidewalks.
- Original balance of \$875,000.
- Payable in annual installments of \$105,000 to \$150,000, maturing February 15, 2025.
- Interest payable February 15 and August 15 at 2.81%.
- Outstanding balance of \$140,000 at September 30, 2024.

Tax Notes, Series 2018A

- To finance the construction and improvements to the City's public safety facilities.
- Original balance of \$640,000.
- Payable in annual installments of \$15,000 to \$150,000, maturing February 15, 2025.
- Interest payable February 15 and August 15 at 2.76%.
- Outstanding balance of \$150,000 at September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

Tax Notes, Series 2019

- To finance various infrastructure projects, including constructing draining improvements, and to finance the purchase of playground equipment for the City's parks.
- Original balance of \$2,365,000.
- Payable in annual installments of \$105,000 to \$810,000, maturing February 15, 2026.
- Interest payable February 15 and August 15 at 2.15%.
- Outstanding balance of \$1,290,000 at September 30, 2024.

Notes from Direct Borrowings

Brush Truck

- To fund the purchase of one brush truck for the fire department.
- Original balance of \$77,347.
- Payable in annual installments of \$9,106 including principal and interest, maturing February 28, 2024.
- Interest payable annually on February 28 at 3.626%.
- Fully repaid at September 30, 2024.

Radios & Equipment

- To fund the purchase of radios and equipment for the fire and police departments.
- Original balance of \$373,072.
- Payable in annual installments of \$47,013 including principal and interest, maturing October 30, 2028.
- Interest payable annually on October 30 at 4.38%
- Outstanding balance of \$173,715 at September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

The annual requirements to amortize long-term debt as of September 30, 2024 are as follows:

Year Ending	General Obligation Bonds		Certificates of Obligation	
	Principal	Interest	Principal	Interest
2025	\$ 340,000	\$ 212,000	\$ 238,532	\$ 796,186
2026	355,000	198,100	248,525	785,112
2027	380,000	183,400	394,614	769,361
2028	395,000	167,900	417,306	749,314
2029	410,000	151,800	432,306	728,076
2030-2034	1,395,000	547,700	3,667,305	3,202,704
2035-2039	1,015,000	344,325	4,565,000	2,168,204
2040-2044	1,185,000	170,325	3,180,000	1,387,323
2045-2049	530,000	16,050	2,105,000	840,391
2050-2054	-	-	2,125,000	229,480
Total	\$ 6,005,000	\$ 1,991,600	\$ 17,373,588	\$ 11,656,151

Year Ending	Tax Notes		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2025	\$ 770,000	\$ 26,613	\$ 37,943	\$ 9,070
2026	810,000	8,708	39,605	7,408
2027	-	-	41,340	5,673
2028	-	-	43,150	3,863
2029	-	-	11,677	1,973
Total	\$ 1,580,000	\$ 35,321	\$ 173,715	\$ 27,987

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

Business-type activities

Certificates of Obligation

Combination Tax and Water and Sewer System Surplus Revenue Certificates of Obligation, Series 2014 (Texas Water Development Board Drinking Water State Revolving Fund (TWDB DWSRF))

- To finance the improvement of the municipal water system.
- Original balance of \$685,000.
- Payable in annual installments of \$30,000 to \$40,000, maturing February 15, 2035.
- Interest payable February 15 and August 15 at 0.43% to 2.59%.
- Outstanding balance of \$410,000 at September 30, 2024.

Tax and Waterworks and Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2015

- To finance the purchase of equipment, machinery, vehicles, materials, and supplies for the public safety and public works departments.
- Original balance of \$513,562.
- Payable in annual installments of \$18,084 to \$43,583, maturing February 15, 2031.
- Interest payable February 15 and August 15 at 2.14%.
- Outstanding balance of \$191,412 at September 30, 2024.

Combination Tax and Water and Sewer System Surplus Revenue Certificates of Obligation, Series 2016 (TWDB DWSRF)

- To finance the improvement of the water system properties or facilities.
- Original balance of \$995,000.
- Payable in annual installments of \$45,000 to \$55,000, maturing February 15, 2037.
- Interest payable February 15 and August 15 at 0.04% to 1.62%.
- Outstanding balance of \$670,000 at September 30, 2024.

Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2017

- To finance the improvement of the sewer properties or facilities, including Force Mains and a Wastewater Treatment Plant.
- Original balance of \$2,725,000.
- Payable in annual installments of \$195,000 to \$265,000, maturing February 15, 2032.
- Interest payable February 15 and August 15 at 2.74%.
- Outstanding balance of \$1,915,000 at September 30, 2024.

Combination Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2019 (TWDB DWSRF)

- To finance the improvement of the water system properties or facilities.
- Original balance of \$13,770,000.
- Payable in annual installments of \$435,000 to \$510,000, maturing February 15, 2050.
- Interest payable February 15 and August 15 at 0.04% to 0.91%.
- Outstanding balance of \$12,030,000 at September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

Combination Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2021

- To finance the improvement of the water system properties or facilities.
- Original balance of \$6,270,000.
- Payable in annual installments of \$155,000 to \$335,000, maturing February 15, 2050.
- Interest payable February 15 and August 15 at 3.00%.
- Outstanding balance of \$6,115,000 at September 30, 2024.

Combination Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2021 (TWDB DWSRF)

- To finance the improvement of the water system properties or facilities.
- Original balance of \$14,130,000.
- Payable in annual installments of \$410,000 to \$590,000, maturing February 15, 2052.
- Interest payable February 15 and August 15 at 0.60% to 2.11%.
- Outstanding balance of \$13,310,000 at September 30, 2024.

Combination Tax and Revenue Certificates of Obligation, Series 2024

- To finance the improvement of the wastewater system properties or facilities.
- Original balance of \$3,960,000.
- Payable in annual installments of \$75,000 to \$235,000, maturing February 15, 2052.
- Interest payable February 15 and August 15 at 3.00% to 5.00%.
- Outstanding balance of \$3,960,000 at September 30, 2024.

Notes from Direct Borrowings

Freightliner

- To fund the purchase of one freightliner for the public works department.
- Original balance of \$156,458.
- Payable in annual installments of \$18,419 including principal and interest, maturing February 29, 2024.
- Interest payable annually on February 28 at 3.20%.
- Fully repaid at September 30, 2024.

Water Meters

- To fund the purchase of water meters.
- Original balance of \$382,799.
- Payable in annual installments of \$82,373 including principal and interest, maturing March 4, 2026.
- Interest payable annually on March 4 at 2.49%.
- Outstanding balance of \$158,790 at September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

The annual requirements to amortize long-term debt as of September 30, 2024 are as follows:

Year Ending	Certificates of Obligation		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2025	\$ 1,411,468	\$ 669,228	\$ 78,419	\$ 3,954
2026	1,426,475	651,216	80,371	2,001
2027	1,440,386	633,569	-	-
2028	1,457,694	614,731	-	-
2029	1,482,694	594,976	-	-
2030-2034	7,122,695	2,648,367	-	-
2035-2039	6,500,000	2,129,930	-	-
2040-2044	6,885,000	1,524,346	-	-
2045-2049	7,620,000	799,196	-	-
2050-2054	3,255,000	103,945	-	-
Total	\$ 38,601,412	\$ 10,369,504	\$ 158,790	\$ 5,955

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note H. Long-Term Liabilities (Continued)

The following is a summary of the changes by type of long-term liabilities for the year ended September 30, 2024:

	Balance 10/1/2023	Additions	Retirements	Balance 9/30/2024	Due Within One Year
<u>Governmental activities</u>					
General obligation bonds	\$ 6,330,000	\$ -	\$ 325,000	\$ 6,005,000	\$ 340,000
Certificates of obligation	17,602,126	-	228,538	17,373,588	238,532
Tax notes	2,300,000	-	720,000	1,580,000	770,000
Notes from direct borrowings	218,852	-	45,137	173,715	37,943
Unamortized debt premium	1,748,929	-	130,321	1,618,608	127,193
Lease liability	237,534	55,310	79,666	213,178	72,799
Net pension liability	205,148	1,432,141	346,157	1,291,132	-
Compensated absences	130,195	108,487	87,136	151,546	151,546
Total OPEB liability	56,747	11,090	1,463	66,374	-
Total governmental activities	28,829,531	1,607,028	1,963,418	28,473,141	1,738,013
<u>Business-type activities</u>					
Certificates of obligation	35,962,874	3,960,000	1,321,462	38,601,412	1,411,468
Notes from direct borrowings	253,078	-	94,288	158,790	78,419
Unamortized debt premium	164,195	161,958	11,667	314,486	11,666
Lease liability	66,663	330,579	74,041	323,201	72,814
Net pension liability	75,877	529,696	128,031	477,542	-
Compensated absences	37,870	33,369	22,518	48,721	48,721
Total OPEB liability	20,989	4,102	542	24,549	-
Total business-type activities	36,581,546	5,019,704	1,652,549	39,948,701	1,623,088
Total	\$ 65,411,077	\$ 6,626,732	\$ 3,615,967	\$ 68,421,842	\$ 3,361,101

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note I. Leases

Lessee

The City leases thirteen vehicles for use by the police, fire marshal, and city services departments. Each vehicle’s original lease term is 60 months with monthly payments ranging from \$651 to \$1,116. Interest rates range from 3.69% to 7.97%.

The City leases nine vehicles for use by the water department and wastewater department. Each vehicle’s original lease term is 60 months with monthly payments ranging from \$541 to \$1,337. Interest rates range from 3.80% to 8.28%.

There were no variable payments or residual value guarantees or penalties not included in the measurement of the leases. The City did not have any commitments under leases not yet commenced at year-end, components of losses associated with asset impairments, or sublease transactions for fiscal year 2024.

The annual requirements to amortize lease activity as of September 30, 2024 are as follows:

Fiscal Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 72,799	\$ 12,916	\$ 72,814	\$ 22,862
2026	53,796	8,670	75,288	17,140
2027	51,104	4,855	78,039	11,142
2028	24,710	1,626	76,160	4,959
2029	10,769	388	20,900	314
	\$ 213,178	\$ 28,455	\$ 323,201	\$ 56,417

Lessor

Upon purchasing the new city hall building in May 2023, the City assumed two leases, as the lessor, for tenants in the building. Additionally, in fiscal year 2024, the City began leasing the fire station to Parker County Emergency Services District No. 1. The terms of the agreements are as follows:

Original Term	Ending Date	Monthly Rent
42 months	December 31, 2026	\$9,570
36 months	June 30, 2026	\$3,525 - \$3,620
24 months	December 31, 2027	\$7,500

The City has \$597,800 in lease receivables and \$596,088 in deferred inflows related to leases as of September 30, 2024. Lease revenue of \$226,785, included with other revenue on the Statement of Activities, and interest income of \$13,046 were recognized for the year ended September 30, 2024.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note I. Leases (Continued)

Future payments due to the City under the leases are as follows:

Fiscal Year Ending	Governmental Activities	
	Principal	Interest
2025	\$ 230,288	\$ 29,260
2026	230,909	15,280
2027	114,322	4,387
2028	22,281	221
	\$ 597,800	\$ 49,148

Note J. Compensated Absences and Sick Leave

It is the City's policy to permit employees to accumulate earned but unused compensatory time, vacation leave, sick leave, and holiday time benefits. Nonexempt employees may earn compensatory time in lieu of being paid overtime. Employees may carry over 120 hours of compensatory time and upon separation from employment will be paid for the time at their hourly rate at the time of termination. Employees may carry over a maximum of 240 hours of vacation leave and upon termination will be paid for vacation time up to 240 hours at their hourly rate at the time of termination. Employees may carry over a maximum of 480 hours of sick leave, however, upon termination, resignation or other separation from employment, no payment will be made for unused sick leave. Police employees may accrue holiday time when they work on a holiday up to a maximum of 104 hours each year. Upon termination, resignation or other separation from employment, no payment will be made for unused holiday time. A liability for the accrued compensatory time and vacation leave amounts are reported in the government-wide and proprietary fund financial statements but in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Compensated absences of the governmental activities and business-type activities are paid by the general fund and water and wastewater funds, respectively.

Note K. Defined Benefit Pension Plan

Plan Description

The City participates as one of 934 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the Texas Government Code, Title 8, Subtitle G (TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) that can be obtained at *tmrs.com*.

All eligible employees of the City are required to participate in TMRS.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note K. Defined Benefit Pension Plan (Continued)

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the member’s benefit is calculated based on the sum of the member’s contributions, with interest, and the city-financed monetary credits with interest. The retiring member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member contributions and interest.

Employee deposit rate	7.0%
Matching ratio (city to employee)	2 to 1
Years required for vesting	5
Retirement eligibility (expressed as age/years of service)	60/5, 0/20
Updated service credit	100% repeating transfers
Retiree cost of living adjustment (COLA)	70% of CPI non-retroactive repeating

Employees covered by benefit terms.

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	35
Active employees	42
Total	100

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member’s total compensation, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city’s contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The contribution rates for the City were 15.67% and 6.91% in calendar years 2024 and 2023, respectively. The City’s contributions to TMRS for the year ended September 30, 2024 were \$428,518 and were equal to the required contributions.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note K. Defined Benefit Pension Plan (Continued)

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note K. Defined Benefit Pension Plan (Continued)

The target allocation and best estimates of the expected rates of return for each major asset class in fiscal year 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equities	35.00%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
Total	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note K. Defined Benefit Pension Plan (Continued)

Changes in the Net Pension Liability

Changes in the NPL	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2022	\$ 3,810,027	\$ 3,529,002	\$ 281,025
Changes for the year:			
Service cost	590,132	-	590,132
Interest	373,442	-	373,442
Changes in benefits/terms	1,514,285	-	1,514,285
Difference between expected and actual experience	(139,457)	-	(139,457)
Changes in assumptions	(8,764)	-	(8,764)
Contributions - employer	-	215,757	(215,757)
Contributions - employee	-	218,567	(218,567)
Net investment income	-	410,282	(410,282)
Benefit payments, including refunds of employee contributions	(173,816)	(173,816)	-
Administrative expense	-	(2,598)	2,598
Other changes	-	(19)	19
Net changes	2,155,822	668,173	1,487,649
Balance at 12/31/2023	\$ 5,965,849	\$ 4,197,175	\$ 1,768,674

Sensitivity of the Net Pension Liability to changes in the discount rate:

The following presents the Net Pension Liability of the City, calculated using the discount rate of 6.75%, as well as what the City's Net Pension Liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Current Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net pension liability	\$ 2,882,024	\$ 1,768,674	\$ 887,918

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at tmrs.com.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note K. Defined Benefit Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the City recognized pension expense of \$1,956,833.

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 211,700
Changes of assumptions	-	7,141
Net difference between projected and actual earnings	77,710	-
Contributions made subsequent to measurement date	377,906	-
Total	\$ 455,616	\$ 218,841

\$377,906 is reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date which will be recognized as a reduction of the Net Pension Liability for the fiscal year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement year ending December 31:	
2024	\$ (37,606)
2025	(30,772)
2026	10,861
2027	(72,638)
2028	(10,976)
Total	\$ (141,131)

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note L. Other Postemployment Benefits

Plan Description

The City participates in a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF) administered by the Texas Municipal Retirement System (TMRS). The City has elected, by ordinance, to participate in this program and provide group-term life insurance coverage for both active and retired employees. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be a single-employer unfunded other postemployment benefit (OPEB) plan. Since only the retiree participants qualifies as an OPEB, the SDBF is administered through a non-qualifying trust per paragraph 4, item (b), of the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Benefits Provided

The death benefit for active Members provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500.

Employees covered by benefit terms.

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	13
Active employees	<u>42</u>
Total	<u>71</u>

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

The City's contributions to the TMRS SDBF for the year ended September 30, 2024 were \$1,258, which equaled the required contributions.

Total OPEB Liability

The contribution rate for the City was 0.04% in calendar years 2024 and 2023. The City's Total OPEB Liability (TOL) was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note L. Other Postemployment Benefits (Continued)

Actuarial assumptions:

The TOL in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Discount rate	3.77%
Retirees' share of benefit-related costs	\$0

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023. All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68. Mortality rates for service retirees are based on 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Mortality rates for disabled retirees are based on 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2022	\$ 77,736
Changes for the year:	
Service cost	6,557
Interest	3,256
Difference between expected and actual experience	(756)
Changes of assumptions	5,379
Benefit payments	(1,249)
Net changes	13,187
Balance at 12/31/2023	\$ 90,923

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note L. Other Postemployment Benefits (Continued)

Sensitivity of the Total OPEB Liability to changes in the discount rate:

The following presents the Total OPEB Liability of the City, calculated using the discount rate of 3.77%, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.77%) or 1-percentage-point higher (4.77%) than the current rate:

	1% Decrease in Discount Rate (2.77%)	Current Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total OPEB liability	\$ 114,025	\$ 90,923	\$ 73,789

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2024, the City recognized OPEB expense of \$8,361.

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,244
Changes of assumptions	-	17,866
Contributions made subsequent to measurement date	965	-
Total	\$ 965	\$ 21,110

The City reported \$965 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the total OPEB liability for the year fiscal ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement year ending December 31:	
2024	\$ (1,452)
2025	(2,068)
2026	(2,226)
2027	(5,643)
2028	(6,554)
Thereafter	(3,167)
Total	\$ (21,110)

City of Willow Park, Texas
Notes to Financial Statements
September 30, 2024

Note M. Interlocal Agreement

In 2019, the City entered into an interlocal agreement with the City of Hudson Oaks to design, construct, and maintain a water transmission line to bring water service from Fort Worth’s existing water supply line to the cities, including necessary storage facilities, pumping stations, and other appurtenances. The agreement established that the City would issue the debt for the entire cost of the project: the Combination Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligations, Series 2019, and the Combination Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2021, as further detailed in Note H. Per the agreement, the cities agreed to take on a pro-rata share of the capital assets and debt liabilities associated with the project. The City’s share of the project is 52% and the City of Hudson Oaks’ share is 48%.

The outstanding amounts associated with the City of Hudson Oaks’ share are reported in the Proprietary Funds Statement of Net Position. Due from other governments represents the City of Hudson Oaks’ 48% share of the outstanding debt balance and due to other governments represents the City of Hudson Oaks’ 48% share of the debt proceeds, less the amount that has been spent on project costs, plus interest earned. Balances at September 30, 2024 are:

Due from other governments	\$ 8,011,382
Due to other governments	\$ 216,943

Note N. Commitments

The City has a construction contract for the new wastewater treatment plant in the amount of \$7,845,796 outstanding at September 30, 2024 in the Wastewater Fund.

Note O. Contingencies

The City has been named as a defendant in a pending lawsuit. While the ultimate liability with respect to litigation and other claims asserted against the City cannot be reasonable estimated at this time, this liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the City.

Note P. Subsequent Events

The City evaluated subsequent events through March 3, 2025, the date the financial statements were available to be issued. On December 1, 2024, the City issued Combination Tax and Revenue Certificates of Obligation, Series 2024A, in the amount of \$5,090,000 to be used for water and wastewater system improvements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

City of Willow Park, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
- Budget and Actual -
General Fund
For the Fiscal Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Property	\$ 1,908,188	\$ 1,658,188	\$ 1,643,447	\$ (14,741)
Sales and use	2,295,325	2,095,325	2,054,636	(40,689)
Franchise	417,722	417,722	401,649	(16,073)
Licenses and permits	599,035	599,035	484,499	(114,536)
Drainage fees	400,000	400,000	414,229	14,229
Court fines and fees	255,200	255,200	168,790	(86,410)
Grants	-	-	8,979	8,979
Investment earnings	76,500	76,500	251,286	174,786
Intergovernmental	56,151	56,151	60,802	4,651
Rental income	190,000	190,000	226,785	36,785
Other revenues	1,550	1,550	2,975	1,425
Total revenues	6,199,671	5,749,671	5,718,077	(31,594)
Expenditures				
Current:				
Administration	956,195	746,195	568,013	178,182
Development services	596,827	596,827	861,288	(264,461)
Fire and rescue	384,788	384,788	297,916	86,872
Legislative	271,651	271,651	236,154	35,497
Municipal court	217,377	217,377	199,295	18,082
Police	2,147,335	2,147,335	2,008,446	138,889
City services	358,163	358,163	371,879	(13,716)
Parks	65,000	65,000	56,635	8,365
Streets	154,500	154,500	145,896	8,604
Capital outlay	300,000	300,000	1,510,390	(1,210,390)
Debt service				
Principal	367,150	367,150	269,666	97,484
Interest	-	-	190,904	(190,904)
Total expenditures	5,818,986	5,608,986	6,716,482	(1,107,496)
Excess (deficiency) of revenues over (under) expenditures	380,685	140,685	(998,405)	(1,139,090)
Other financing sources (uses)				
Transfers out	(340,000)	(100,000)	(100,000)	-
Proceeds from sale of capital assets	-	-	21,200	21,200
Proceeds from issuance of lease liability	-	-	55,310	55,310
Total other financing sources (uses)	(340,000)	(100,000)	(23,490)	76,510
Change in fund balance	\$ 40,685	\$ 40,685	(1,021,895)	\$ (1,062,580)
Fund balance, beginning of year			4,663,941	
Fund balance, end of year			\$ 3,642,046	

CITY OF WILLOW PARK
Schedule of Changes in the Net Pension Liability / (Asset) and Related Ratios
Last Ten Years

Texas Municipal Retirement System (TMRS)

Measurement Date - December 31st:*	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 590,132	\$ 428,417	\$ 371,939	\$ 331,554	\$ 314,289	\$ 285,527	\$ 258,362	\$ 272,355	\$ 240,748	\$ 88,122
Interest	373,442	238,161	207,637	178,464	150,778	127,139	107,654	86,596	68,080	60,307
Change in benefit terms including substantively automatic status	1,514,285	-	-	-	-	-	-	-	-	122,676
Difference between expected and actual experience	(139,457)	(118,575)	(45,798)	(14,917)	7,612	15,830	(32,349)	9,269	(4,518)	(71,540)
Change in assumptions	(8,764)	-	-	-	6,156	-	-	-	43,222	-
Benefit payments, including refunds of employee contributions	(173,816)	(104,151)	(115,472)	(50,737)	(103,874)	(81,467)	(35,695)	(62,812)	(43,186)	(41,148)
Net change in total pension liability	2,155,822	443,852	418,306	444,364	374,961	347,029	297,972	305,408	304,346	158,417
Total pension liability, beginning	3,810,027	3,366,175	2,947,869	2,503,505	2,128,544	1,781,515	1,483,543	1,178,135	873,789	715,372
Total pension liability, ending (a)	\$ 5,965,849	\$ 3,810,027	\$ 3,366,175	\$ 2,947,869	\$ 2,503,505	\$ 2,128,544	\$ 1,781,515	\$ 1,483,543	\$ 1,178,135	\$ 873,789
Plan Fiduciary Net Position										
Employer contributions	\$ 215,757	\$ 224,571	\$ 198,600	\$ 184,986	\$ 166,714	\$ 155,766	\$ 136,098	\$ 134,415	\$ 136,696	\$ 30,615
Employee contributions	218,567	224,892	196,052	174,765	161,411	150,395	134,065	141,641	139,169	75,037
Net investment income	410,282	(251,317)	364,911	175,567	279,601	(48,854)	170,238	64,397	1,060	35,393
Benefit payments, including refunds of employee contributions	(173,816)	(104,151)	(115,472)	(50,737)	(103,874)	(81,467)	(35,695)	(62,812)	(43,186)	(41,148)
Administrative expenses	(2,598)	(2,170)	(1,684)	(1,134)	(1,578)	(945)	(882)	(726)	(645)	(369)
Other	(19)	2,590	12	(44)	(49)	(49)	(45)	(41)	(32)	(30)
Net change in plan fiduciary net position	668,173	94,415	642,419	483,403	502,225	174,846	403,779	276,874	233,062	99,498
Plan fiduciary net position, beginning	3,529,002	3,434,587	2,792,168	2,308,765	1,806,540	1,631,694	1,227,915	951,041	717,979	618,481
Plan fiduciary net position, ending (b)	\$ 4,197,175	\$ 3,529,002	\$ 3,434,587	\$ 2,792,168	\$ 2,308,765	\$ 1,806,540	\$ 1,631,694	\$ 1,227,915	\$ 951,041	\$ 717,979
Net pension liability/(asset), ending (a) - (b)	\$ 1,768,674	\$ 281,025	\$ (68,412)	\$ 155,701	\$ 194,740	\$ 322,004	\$ 149,821	\$ 255,628	\$ 227,094	\$ 155,810
Plan's fiduciary net position as a percentage of total pension liability	70.35%	92.62%	102.03%	94.72%	92.22%	84.87%	91.59%	82.77%	80.72%	82.17%
Covered payroll	\$ 3,122,390	\$ 3,204,314	\$ 2,800,744	\$ 2,496,645	\$ 2,305,864	\$ 2,127,623	\$ 1,915,208	\$ 2,023,438	\$ 1,876,446	\$ 1,500,744
Net pension liability/(asset) as a % of covered payroll	56.64%	8.77%	-2.44%	6.24%	8.45%	15.13%	7.82%	12.63%	12.10%	10.38%

* The amounts presented above are as of the measurement date of the collective net pension liability/(asset).

CITY OF WILLOW PARK
Schedule of Employer Pension Contributions and Related Ratios
Last Ten Fiscal Years

Fiscal Year Ended September 30th: *	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
The City's actuarially determined contribution	\$ 428,518	\$ 227,424	\$ 214,303	\$ 184,986	\$ 166,714	\$ 155,766	\$ 158,377	\$ 136,067	\$ 134,745	\$ 106,037
Contributions in relation to the actuarially determined contribution	<u>428,518</u>	<u>227,424</u>	<u>214,303</u>	<u>219,176</u>	<u>190,527</u>	<u>176,287</u>	<u>141,009</u>	<u>136,067</u>	<u>134,745</u>	<u>106,037</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (34,190)	\$ (23,813)	\$ (20,521)	\$ 17,368	\$ -	\$ -	\$ -
Covered payroll	\$ 3,144,088	\$ 3,280,913	\$ 3,055,374	\$ 2,532,785	\$ 2,298,296	\$ 2,019,522	\$ 1,913,221	\$ 1,954,990	\$ 1,988,189	\$ 1,749,548
Contributions as a percentage of covered payroll	13.63%	6.93%	7.01%	8.65%	8.29%	8.73%	7.37%	6.96%	6.78%	6.06%

Notes to Schedule of Contributions

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January - 13 months later.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	21 Years (longest amortization ladder)
Asset Valuation Method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other information:

Adopted 100% repeating USC with transfer.
 Adopted 70% non-retroactive repeating COLA.

* The amounts presented above are as of the City's applicable fiscal year-end.

CITY OF WILLOW PARK
Schedule of Changes in the Total OPEB Liability and Related Ratios
Last Seven Years **

Texas Municipal Retirement System (TMRS)

Measurement Date - December 31st:*	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability - beginning of year	\$ 77,736	\$ 121,084	\$ 109,216	\$ 82,625	\$ 59,719	\$ 57,763	\$ 46,676
Service cost	6,557	10,574	7,842	5,742	4,381	4,468	3,447
Interest	3,256	2,316	2,254	2,348	2,293	1,982	1,830
Change in benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(756)	(2,380)	(2,040)	544	(606)	1,280	-
Changes of assumptions or other inputs	5,379	(52,897)	4,652	18,207	17,069	(5,561)	5,810
Benefit payments	(1,249)	(961)	(840)	(250)	(231)	(213)	-
Net changes	<u>13,187</u>	<u>(43,348)</u>	<u>11,868</u>	<u>26,591</u>	<u>22,906</u>	<u>1,956</u>	<u>11,087</u>
Total OPEB Liability - end of year	<u>\$ 90,923</u>	<u>\$ 77,736</u>	<u>\$ 121,084</u>	<u>\$ 109,216</u>	<u>\$ 82,625</u>	<u>\$ 59,719</u>	<u>\$ 57,763</u>
Covered-employee payroll	\$ 3,122,390	\$ 3,204,314	\$ 2,800,744	\$ 2,496,645	\$ 2,305,846	\$ 2,127,623	\$ 1,915,208
Total OPEB liability as a percentage of covered-employee payroll	2.91%	2.43%	4.32%	4.37%	3.58%	2.81%	3.02%

* The amounts presented above are as of the measurement date of the collective total OPEB liability.

** Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**CITY OF WILLOW PARK
Schedule of OPEB Contributions and Related Ratios
Last Seven Fiscal Years****

Texas Municipal Retirement System (TMRS)

Fiscal Year Ended September 30th: *	2024	2023	2022	2021	2020	2019	2018
The City's actuarially determined contribution	\$ 1,258	\$ 1,223	\$ 917	\$ 760	\$ 230	\$ 202	\$ 191
Contributions in relation to the actuarially determined contribution	1,258	1,223	917	760	230	202	191
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 3,144,088	\$ 3,280,913	\$ 3,055,374	\$ 2,532,785	\$ 2,298,296	\$ 2,019,522	\$ 1,913,221
Contributions as a percentage of covered-employee payroll	0.04%	0.04%	0.03%	0.03%	0.01%	0.01%	0.01%

Notes to Schedule of Contributions

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January - 13 months later.

Methods and assumptions used to determine contribution rates:

Asset Valuation Method	For purposes of calculating the Total OPEB Liability, the plan is considered to be unfunded and therefore no assets are accumulated for OPEB.
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Discount Rate***	3.77%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

* The amounts presented above are as of the City's fiscal year-end.

** Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*** The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

SUPPLEMENTARY INFORMATION

**City of Willow Park, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2024**

	Nonmajor Special Revenue Funds							Total Nonmajor Special Revenue Funds
	Court Security	Court Technology	Seizure Fund	Tourism Fund	Police Contributions	First Responder Donations	Truancy Funds	
Assets								
Cash and cash equivalents	\$ 64,021	\$ 67,568	\$ 5,072	\$ 632,149	\$ 544	\$ 125,394	\$ 32,464	\$ 927,212
Investments	-	-	-	-	-	-	-	-
Total assets	<u>\$ 64,021</u>	<u>\$ 67,568</u>	<u>\$ 5,072</u>	<u>\$ 632,149</u>	<u>\$ 544</u>	<u>\$ 125,394</u>	<u>\$ 32,464</u>	<u>\$ 927,212</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 155,520	\$ -	\$ -	\$ -	\$ 155,520
Total liabilities	-	-	-	155,520	-	-	-	155,520
Fund balances:								
Restricted	64,021	67,568	5,072	476,629	544	125,394	32,464	771,692
Total fund balances	<u>64,021</u>	<u>67,568</u>	<u>5,072</u>	<u>476,629</u>	<u>544</u>	<u>125,394</u>	<u>32,464</u>	<u>771,692</u>
Total liabilities and fund balances	<u>\$ 64,021</u>	<u>\$ 67,568</u>	<u>\$ 5,072</u>	<u>\$ 632,149</u>	<u>\$ 544</u>	<u>\$ 125,394</u>	<u>\$ 32,464</u>	<u>\$ 927,212</u>

**City of Willow Park, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2024**

	Nonmajor Capital Projects Funds			Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	Building Capital Projects	TexStar Parks & Recreation	TIRZ Reimbursement Fund		
Assets					
Cash and cash equivalents	\$ 12,943	\$ -	\$ 7,498	\$ 20,441	\$ 947,653
Investments	-	52,583	-	52,583	52,583
Total assets	<u>\$ 12,943</u>	<u>\$ 52,583</u>	<u>\$ 7,498</u>	<u>\$ 73,024</u>	<u>\$ 1,000,236</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 155,520
Total liabilities	-	-	-	-	155,520
Fund balances:					
Restricted	12,943	52,583	7,498	73,024	844,716
Total fund balances	<u>12,943</u>	<u>52,583</u>	<u>7,498</u>	<u>73,024</u>	<u>844,716</u>
Total liabilities and fund balances	<u>\$ 12,943</u>	<u>\$ 52,583</u>	<u>\$ 7,498</u>	<u>\$ 73,024</u>	<u>\$ 1,000,236</u>

City of Willow Park, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2024

	Nonmajor Special Revenue Funds							Total Nonmajor Special Revenue Funds
	Court Security	Court Technology	Seizure Fund	Tourism Fund	Police Contributions	First Responder Donations	Truancy Funds	
Revenues								
Hotel occupancy tax	\$ -	\$ -	\$ -	\$ 193,190	\$ -	\$ -	\$ -	\$ 193,190
TIRZ	-	-	-	-	-	-	-	-
Court fines and fees	5,863	4,818	-	-	-	-	5,988	16,669
Investment earnings	-	-	224	24,855	-	5,767	-	30,846
Contributions	-	-	-	-	-	50	-	50
Total revenues	5,863	4,818	224	218,045	-	5,817	5,988	240,755
Expenditures								
Current:								
Tourism	-	-	-	58,200	-	-	-	58,200
Development services	-	-	-	-	-	-	-	-
Fire and rescue	-	-	-	-	-	14,748	-	14,748
Capital outlay	-	-	-	150,000	-	-	-	150,000
Total expenditures	-	-	-	208,200	-	14,748	-	222,948
Changes in fund balances	5,863	4,818	224	9,845	-	(8,931)	5,988	17,807
Fund balances, beginning of year	58,158	62,750	4,848	466,784	544	134,325	26,476	753,885
Fund balances, end of year	<u>\$ 64,021</u>	<u>\$ 67,568</u>	<u>\$ 5,072</u>	<u>\$ 476,629</u>	<u>\$ 544</u>	<u>\$ 125,394</u>	<u>\$ 32,464</u>	<u>\$ 771,692</u>

City of Willow Park, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2024

	Nonmajor Capital Projects Funds			Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	Building Capital Projects	TexStar Parks & Recreation	TIRZ Reimbursement Fund		
Revenues					
Hotel occupancy tax	\$ -	\$ -	\$ -	\$ -	\$ 193,190
TIRZ	-	-	365,928	365,928	365,928
Court fines and fees	-	-	-	-	16,669
Investment earnings	572	2,711	3,732	7,015	37,861
Contributions	-	1,500	-	1,500	1,550
Total revenues	572	4,211	369,660	374,443	615,198
Expenditures					
Current:					
Tourism	-	-	-	-	58,200
Development services	-	-	365,162	365,162	365,162
Fire and rescue	-	-	-	-	14,748
Capital outlay	-	-	-	-	150,000
Total expenditures	-	-	365,162	365,162	588,110
Changes in fund balances	572	4,211	4,498	9,281	27,088
Fund balances, beginning of year	12,371	48,372	3,000	63,743	817,628
Fund balances, end of year	<u>\$ 12,943</u>	<u>\$ 52,583</u>	<u>\$ 7,498</u>	<u>\$ 73,024</u>	<u>\$ 844,716</u>

**OVERALL COMPLIANCE AND
INTERNAL CONTROLS SECTION**



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and City Council
City of Willow Park, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Willow Park, Texas (the City), as of and for the year ended September 30, 2024, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 3, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Snow Garrett Williams
March 3, 2025



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Meeting Date: March 11, 2025	Department: Public Works	Presented By: Derek Turner/ Michelle Guelker
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AGENDA ITEM

Discussion/Action:

To review and consider approval of a contract with Southern Contractors Group for Phase 1 of the Beall-Dean Utility Extension Project.

BACKGROUND:

The City has received bids for Phase 1 of the water and sewer expansion project for the Beall-Dean development.

Phase 1 includes the installation of a 12-inch water line along the south service road, extending from the El Chico pump station—located behind Chicken Express and Fuzzy’s Taco Shop. The project includes a short length of gravity sewer line between Broadway and a new lift station site to the west and force main from the new lift station site to the existing Willow Park Village lift station. Additionally, the project involves relocating the force main sewer line from its current position between residential properties in Willow Park Village and Hunters Glen. The new alignment will route the sewer line along Bankhead Highway before extending northward between properties.

Bids were publicly opened on Thursday, February 27, 2025. The lowest bid was submitted by Southern Contractors Group in the amount of \$1,446,565.00.

Jacob & Martin conducted a comprehensive background and reference check on the contractor and thoroughly reviewed the bid for any discrepancies. The results of the evaluation confirmed that the contractor met all required qualifications, and no issues were identified in the bid submission.

STAFF/BOARD/COMMISSION RECOMMENDATION:

To approve awarding a contract to Southern Contractors Group for Phase 1 of the Beall-Dean Utility Extension Project.

EXHIBITS:

Bid Tabulation Sheet

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$1,446,565.00
	Source of Funding	Bond Funded

COMPANY	A	B
2R Construction Services		
A&M Construction and Utilities, Inc		
ATKINS BROS EQUIP CO INC.		
B&L Construction Co.	\$ 2,082,485.00	\$ 898,810.00
BCAC UNDERGROUND LLC		
BLACKROCK CONSTRUCTION		
BNG Utility	\$ 1,419,192.50	\$ 638,222.50
Circle H Contractors		
Dallas Underground, LLC		
Day Services, LLC		
Dirty Work Construction		
Excel 4 Construction LLC	\$ 1,082,402.50	\$ 619,952.50
FM Utilities, LLC		
GDC Industrial Inc.		
GRod Construction, LLC.	\$ 1,333,557.00	\$ 600,811.75
H4 Construction		
Horseshoe Construction, Inc.	\$ 1,159,060.00	\$ 871,385.00
Interstate Pipeline Utility Construction, LLC		
Jackson Construction, Ltd.		
JRM CONSTRUCTION		
NAE Contracting		
Patcon Services, LLC		
Pittard Construction Company	\$ 1,072,140.50	\$ 633,282.50
RW Jones Heavy Construction		
S-Co Incorporated	\$ 913,817.40	\$ 867,198.40
southern contractors group	\$ 873,865.00	\$ 263,585.00
Standard Site Utilities		
Tellus Services, LLC		
Triad Service Group, LLC.		
Western Municipal Construction of Texas, LLC		
Whitney Underground Utilities		

C

\$ 921,215.00 \$ 3,902,510.00

\$ 491,320.00 \$ 2,548,735.00

\$ 791,235.00 \$ 2,493,590.00

\$ 576,764.50 \$ 2,511,133.25

\$ 627,765.00 \$ 2,658,210.00

\$ 996,345.00 \$ 2,701,768.00

\$ 828,799.60 \$ 2,609,815.40

\$ 309,115.00 \$ 1,446,565.00



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: March 11, 2025	Department: Public Works	Presented By: Gretchen Vazquez
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AGENDA ITEM: Consider authorizing a professional services agreement with Jacob Martin, LLC for the Water Line Replacement and Street Improvements project in the Squaw Creek Estates West subdivision

BACKGROUND:

The proposed professional services agreement includes design, bidding, and construction-phase services for the water and street infrastructure improvements as follows:

1. Water Distribution System Improvements:

- Water Line Replacement: Approximately 7,950’ of 8” line along Squaw Creek Road
- Water Line Replacement: Approximately 6,180’ of 8” line along Yucca, Mesa, Cactus, and Verde Roads

2. Street Reconstruction:

- Squaw Creek Road Reconstruction: Ranch House Road to Sam Bass Road (7,950’)
- Yucca Road Reconstruction: Verde Road to Squaw Creek Road (1,775’)
- Mesa Road Reconstruction: Verde Road to Squaw Creek Road (1,450’)
- Cactus Road Reconstruction: Verde Road to Squaw Creek Road (1,100’)
- Cactus Court Reconstruction: Cactus Road to End of Cul-de-Sac (250’)
- Verde Road Reconstruction: HOA Entrance to Yucca Road (1,605’)

3. Drainage Improvements:

- Ditch and culvert improvements along and crossing Squaw Creek Road
- Drainage improvements along and crossing Yucca, Mesa, Cactus, and Verde Roads

These activities will be funded equally through fund balance from the General Fund, Water Fund, and Drainage Fund.

STAFF RECOMMENDATION:

Staff recommends approval of the professional services agreement with Jacob Martin, LLC in the amount of \$525,000.00.

EXHIBIT: Professional Services Agreement

ADDITIONAL INFO: Basic Engineering Services \$450,000.00 Design & Construction Surveying \$75,000.00 Hourly as Needed (Estimated)	FINANCIAL INFO:	
	Cost	\$ 525,000.00
	Source of Funding	

MASTER CONTRACT FOR PROFESSIONAL SERVICES

CONTRACT DATE: _____, 20____

CLIENT: City of Willow Park

PROJECT NAME: Street & Utility Improvements

PROJECT LOCATION: Parker County

JM PROJECT NUMBER: 24455

This **CONTRACT** is made and entered into on the _____ day of _____, 20____, by and between City of Willow Park, whose address is 120 El Chico Trail, Willow Park, TX 76087, hereinafter called **CLIENT**, and Jacob & Martin, LLC, whose address is 1925 Fort Worth Highway, Weatherford, TX 76086, hereinafter called **JM**. The **CLIENT** engages **JM** to perform professional services for the Project described above.

SECTION I - SERVICES

- A. **JM** shall provide professional services as described in **ATTACHMENT “A”**.
- B. **JM** has assigned Nic Kirk, P.E. as the Project Manager for this **CONTRACT** described above.
- C. **JM** will serve as **CLIENT**’s professional engineering representative in those phases of the Project to which this **CONTRACT** applies and will give consultation and advice to **CLIENT** during the performance of **JM**’s services.

SECTION II - COMPENSATION

- A. The method of payment by **CLIENT** to **JM** for services provided under this **CONTRACT** shall be:

	<u>Fee Type</u>	<u>Total Amount</u>
Design	Lump Sum	\$337,500.00
Bidding & Award	Lump Sum	\$45,000.00
Construction Admin	Lump Sum	\$45,000.00
Construction Closeout	Lump Sum	\$22,500.00
Design & Construction Surveying	Hourly as Needed (Estimated)	\$75,000.00

The terms, amount and frequency of monthly and/or periodic billing shall be set forth in **ATTACHMENT “A”**. Hourly rates shall be as described in **ATTACHMENT “B”**. The **JM Hourly Rate Schedule** in effect at the time the work is performed shall be used and when a new **JM Hourly Rate Schedule** is published, a copy of the new schedule will be furnished to the client and shall supersede the previous **JM Hourly Rate Schedule** as **ATTACHMENT “B”- REVISED**. For multiple project services or phases, a breakdown of individual costs and associated scope will be provided in **ATTACHMENT “A”**.

The **ATTACHMENT “B”** Schedule of Rates will be adjusted annually on January 1st to reflect equitable changes in the compensation payable to Engineer, reimbursable expenses, and IRS directed mileage rates.

- B. For and in consideration of the Basic Services to be rendered by **JM**, the **CLIENT** shall pay, and **JM** shall receive compensation hereinafter set forth for the project. All remittances by the **CLIENT** of such compensation shall either be mailed or delivered to **JM**’s office in Weatherford, Parker County, Texas.
 - 1. **DESIGN AND CONSTRUCTION PHASES:** Payment for the Basic Services under the Design and Construction Phases of the Project listed in the Attachment A “Scope of Services” of this Agreement and as set forth herein shall be paid as billed and in accordance with the compensation and financial requirements as set forth in **ATTACHMENT “A”**.
- C. Additional Services listed in **ATTACHMENT “A”** shall be paid by the Hour and Expense per **ATTACHMENT**

“B”.

SECTION III - CLIENT'S RESPONSIBILITIES

- A. The **CLIENT** shall designate a Project Manager during the term of this **CONTRACT**. The **CLIENT**'s project manager has the authority to administer this **CONTRACT** and shall monitor compliance with all terms and conditions stated herein. All requests for information from or a decision by the **CLIENT** on any aspect of the work shall be directed to the **CLIENT**'s project manager.
- B. The **CLIENT** shall review submittals by **JM** and provide prompt response to questions and rendering of decisions pertaining thereto to minimize delay in the progress of **JM**'s work. The **CLIENT** will keep **JM** advised concerning the progress of the **CLIENT**'s review of the work. Delays in response by the Project Manager greater than **5 days** shall automatically extend by a like number of days any timelines or completion deadlines as set forth in **ATTACHMENT "A"**
- C. The **CLIENT** shall provide full requirements for the Project.
- D. **CLIENT** shall assist **JM** by placing at **JM**'s disposal all available information pertinent to the Project, including previous reports and any other data relative to the Project's design and construction.
- E. **CLIENT** shall furnish **JM** property, boundary, right-of-way, topographic and utility surveys; core borings, probings and subsurface exploration; hydrographic surveys, laboratory tests and inspections of samples and materials in **CLIENT**'s possession or to which **CLIENT** has reasonable access, all of which **JM** may rely on in providing the services described on **ATTACHMENT "A"**.
- F. **CLIENT** will guarantee access and make all provisions for **JM** to enter onto public and private lands as required for **JM** to perform work under this **CONTRACT**.
- G. Unless included in **JM**'s services as described on **ATTACHMENT "A"**, **CLIENT** shall advertise for proposals from bidders, open the proposals at the appointed time and place, and pay for all incidental costs related hereto.
- H. **CLIENT** will provide any legal, accounting and insurance counseling services required for the Project. **CLIENT** shall provide such insurance or may be required on **ATTACHMENT "C"**, which insurance shall include **JM** as an additional insured and be written with companies authorized to do business in the State of Texas and reasonably approved by **JM**.
- I. **CLIENT** will designate in writing its Project Manager as a person to act as **CLIENT**'s representative with respect to the work to be performed under this **CONTRACT** who will have complete authority to transmit instructions, receive information and interpret and define **CLIENT**'s policies and decisions with respect to materials, equipment, elements and systems pertinent to the services provided by **JM** pursuant to this **CONTRACT**. The decision and directions given by the Project Manager shall be binding on **CLIENT** and **JM** shall have the right to rely on such decision and directions in performing work and services hereunder.
- J. **CLIENT** shall give prompt written notice to **JM** whenever **CLIENT** observes or otherwise becomes aware of any defect in the Project.
- K. Unless included in **JM**'s services as described in **ATTACHMENT "A"**, **CLIENT** shall obtain approval of all governmental authorities having jurisdiction over the Project and obtain approvals and consents from other individuals or bodies as may be necessary for completion of the Project. Delays in obtaining approval beyond those time frames specified in **ATTACHMENT "A"** or as would otherwise be reasonably anticipated shall automatically extend by a like period of time, any timeline or completion deadlines as set out in **ATTACHMENT "A"**.
- L. If the Project involves more than one general contract, or separate construction contracts for different building trades or separate equipment contracts, **CLIENT** will ensure that the general conditions of all contracts are substantially identical and consistent with the terms hereof in all material respects.
- M. When required, **CLIENT** shall provide title searches, legal descriptions, detailed ALTA surveys and environmental assessments to the extent necessary for **CLIENT** to proceed with the Project.

SECTION IV – JM’S RESPONSIBILITY

- A. **JM** shall diligently and competently render engineering services which shall be reasonably necessary or advisable for the expeditious, economical and sound design of that portion of the Project included in **ATTACHMENT “A”** hereto and for such other preparatory work as is necessary to place such portion of the Project in service, except where such duties are excluded from the terms of this **CONTRACT**.
- B. **JM** shall take out and maintain through the contract period minimum insurance as set forth on **ATTACHMENT “C”**.
- C. **JM** shall prepare in collaboration with **CLIENT**, a work in progress report schedule.
- D. **JM** shall prepare, pursuant to the attachments to this **CONTRACT**, complete and detailed plans and specifications, drawings, maps and other documents as required for the construction of the Project (all of the foregoing being herein sometimes collectively called the “Plans and Specifications”).
- E. All Plans and Specifications and other documents required to be prepared or submitted by **JM** under this **CONTRACT** shall conform to industry standards generally acceptable on the date of this **CONTRACT**.

SECTION V – TERMS AND CONDITIONS

- A. This **CONTRACT** shall be governed by the laws of the State of Texas.
- B. All reports, plans, specifications, computer files and other documents prepared by **JM** as instruments of service shall remain the property of **JM**. **JM** shall retain all common law, statutory and other reserved rights including copyrights.
- C. The obligations and duties to be performed by **JM** under this **CONTRACT** shall be performed by persons qualified to perform such duties efficiently. **JM** may, at its option, replace any engineer or other person employed by **JM** in connection with the Project. The term “engineer” as used in this **CONTRACT** shall mean a person properly trained and experienced to perform the services required under the terms of this **CONTRACT** and does not mean that the person performing those duties must be a licensed or a registered professional engineer.
- D. **JM** shall comply with all applicable statutes pertaining to engineering and warrants that, as may be required by law or applicable regulations, a professional engineer shall possess a license issued to him or her by the State of Texas, and that such license has not been revoked or suspended and is in full force and effect on the date of this **CONTRACT**.
- E. Prior to the time when any payment shall be made to **JM** pursuant to this **CONTRACT**, **JM**, if requested by the **CLIENT**, shall furnish to the **CLIENT**, as a condition precedent to such payment, a certificate to the effect that all salaries or wages earned by the employees of **JM** in connection with the Project have been fully paid by **JM** up to and including a date not more than thirty (30) days prior to the date of such invoice. Before the time when the final payment provided to be made pursuant to this **CONTRACT** shall be made to **JM** by **CLIENT**, **JM** shall also furnish to **CLIENT** as a condition precedent to such payment, a certificate that all of the employees of **JM** have been paid by it for services rendered by them in connection with the Project and that all other obligations which might become a lien upon the Project have been paid.
- F. **CLIENT** shall have the right, upon reasonable notice, to inspect and audit all payrolls, records and accounts of **JM** relevant to the work for the purposes of this **CONTRACT** and **JM** agrees to provide all reasonable facilities necessary for such inspection and audit.
- G. Compensation payable to **JM** under any of the attachments to this **CONTRACT** shall be in addition to taxes or levies (excluding federal, state and local income taxes), which may be assessed against **JM** by the state or political subdivision directly on services performed or payments for services performed by **JM** pursuant to this **CONTRACT**. Such taxes or levies, which **JM** may be required to collect or pay, shall in turn, be added by **JM** to invoices submitted to **CLIENT** pursuant to this **CONTRACT**.
- H. Interest at the rate of twelve percent (12%) per annum shall be paid by **CLIENT** to **JM** on any unpaid balance due

JM commencing forty-five (45) days after the due date, provided that the delay in payment beyond the due date shall not have been caused by any condition within the control of **JM**. Such compensation shall be paid ten (10) days after the amount of the interest has been determined. All amounts received by **JM** shall be applied first to accrued unpaid interest and then to outstanding invoices for services and associated expenses.

- I. The obligations of **JM** under this **CONTRACT** shall not be assigned without the approval in writing of **CLIENT**.
- J. If, after execution of this **CONTRACT**, a service not listed on **ATTACHMENT "A"** is added to this **CONTRACT**, an amendment to this **CONTRACT** will be required, such amendment to be in writing signed by the parties hereto.
- K. **JM** shall hold **CLIENT** and **CLIENT's** employees, agents, officers and directors harmless from any and all claims for injuries to persons or damage to property happening by reason of any gross negligence, material default or intentional misconduct on the part of **JM**, its agents, servants or employees during the performance of this **CONTRACT**. This indemnity shall include, but not be limited to, all expenses of litigation, court costs and reasonable attorney's fees. **CLIENT** shall hold **JM** and **JM's** employees, agents, officers and directors harmless from any and all claims for injuries to persons or for damage to property happening by reason of any gross negligence, material default or intentional misconduct on the part of the **CLIENT**, his or its agents, servants, or employees during the performance of this **CONTRACT**. This indemnity shall include, but not be limited to, all expenses of litigation, court costs and reasonable attorney's fees. In no event will **JM** be liable for consequential damages, including loss of profits, loss of investment or other incidental damages incurred from **CLIENT's** investment based on the scope of work to be performed by **JM** under this **CONTRACT**. **JM's** total liability for work performed shall never exceed the amount paid by **CLIENT** for services performed under this **CONTRACT**.
- L. If the performance of the **CONTRACT**, or of any obligation hereunder is prevented, restricted or interfered with by reason of fires, breakdown of plant, labor disputes, embargoes, government ordinances or requirements, civil or military authorities, acts of God or the public enemy, acts or omissions of carriers, or other causes beyond the reasonable control of the party whose performance is affected, then the party affected, upon giving prompt notice to the other party, shall be excused from such performance on a day-for-day basis to the extent of such prevention, restriction or interference (and the other party shall likewise be excused from performance of its obligations on the day-for-day basis to the extent such party's obligations relate to the performance so prevented, restricted or interfered with); provided that the party so affected shall use its best efforts to avoid or remove such causes.
- M. Except for claims or causes of action related to or arising from, the failure of **CLIENT** to pay the fees and compensation as provided hereunder, **CLIENT** and **JM** agree to submit to binding arbitration as a required resolution of any disputes arising under this **CONTRACT**. **JM** and **CLIENT** agree that, prior to submission to binding arbitration, any disputes arising under this **CONTRACT** shall first be submitted to non-binding mediation.
- N. **CLIENT** and **JM** acknowledge and agree that each party has invested significant time and resources in the recruitment and training of its employees. Therefore, to the extent permitted by applicable law, both parties agree that during the term of this **CONTRACT**, and for one (1) year thereafter, neither party will directly or indirectly solicit or seek to employ the employees of the other party except by mutual agreement of **CLIENT** and **JM**.
- O. On occasion, **JM** engages the specialized services of individual consultants or other companies to participate in a project. When considered necessary, these firms or other consultants will be used with **CLIENT's** approval. Such specialists will be wholly responsible for their work product. Alternatively, at **CLIENT's** request, **JM** will recommend contractor(s) or specialist(s) for **CLIENT** to enter into direct contract(s) with. In that event, invoices for these outside services will be mailed to **CLIENT** for direct payment to the contractor(s). **JM** review and approval of each invoice will be provided on request. Under either alternative, **JM** does not guarantee and is not responsible for the performance of the contractor(s) or the accuracy of their results.
- P. In the course of work, **JM** may take custody of and transport soil and/or water samples from **CLIENT's** site. Upon the completion of evaluation and/or testing of such samples, **JM** reserves the right to return the samples to **CLIENT** at **CLIENT's** expense, and **CLIENT** agrees to accept such samples and the responsibility for their proper and legal disposal.
- Q. **CLIENT** will furnish right-of-entry on the site for **JM** to conduct the work. **JM** will take reasonable precautions to minimize damage to the land from use of equipment but has not included in the fee the cost for restoration of damage that may result from site operations.

- R. Reasonable care will be exercised in locating subsurface structures in the vicinity of proposed subsurface explorations. This will include contact with the local agency coordinating subsurface utility information (i.e., "Call Before You Dig" service) and a review of plans provided by **CLIENT** for the site to be investigated. **JM** shall rely upon any information provided by **CLIENT** or **CLIENT**'s agent or representative. If the locations of underground structures are not known accurately or cannot be confirmed, then there will be a degree of risk to **CLIENT** associated with conducting the work. In the absence of confirmed underground structure locations, **CLIENT** agrees to accept the risk of damage and possible costs associated with repair and restoration of damage resulting from the exploration work and further agrees that **JM** shall not be liable for any such damages and/or costs. In accepting our proposal for services, **CLIENT** acknowledges the inherent risks associated with any subsurface investigation. In performing professional services, **JM** will use that degree of care and skill ordinarily exercised under similar circumstances by members of the profession practicing in the same or similar localities. **JM** makes no express or implied warranty beyond our commitment to conform to this standard of professional practice.

SECTION VI – TESTS AND INSPECTIONS

- A. Engineer will make visits to the Site at intervals appropriate to the various stages of construction as Engineer deems necessary in order to observe as an experienced and qualified design professional the progress that has been made and the quality of the various aspects of Contractor's executed Work. Based on information obtained during such visits and observations, Engineer, for the benefit of Owner, will determine, in general, if the Work is proceeding in accordance with the Contract Documents. Engineer will not be required to make exhaustive or continuous inspections to the Site to check the quality or quantity of the Work. On the basis of such visits and observations, Engineer will keep Owner informed of the progress of the Work and will endeavor to guard Owner against defective Work.
- B. Engineer will not supervise, direct, control, or have authority over or be responsible for Contractor's means, methods, techniques, sequences, or procedures of construction, or the safety precautions and programs incident thereto, or for any failure of Contractor to comply with Laws and Regulations applicable to the performance of the Work. Engineer will not be responsible for Contractor's failure to perform the Work in accordance with the Contract Documents.
- C. Engineer will not be responsible for the acts or omissions of Contractor or of any Subcontractor, any Supplier, or of any other individual or entity performing any of the Work.
- D. _____ **If initialed**, **CLIENT** has elected to engage **JM** to provide a "Resident Project Representative" as described in **ATTACHMENT "D"** to monitor the quality of all work to be performed by various contractors and subcontractors providing services and materials for the Project.
- E. If **CLIENT** does not select and initial Item D above, **CLIENT** will be deemed to have elected to assume the responsibilities of the "Resident Project Representative" as described in **ATTACHMENT "D"** and shall be solely responsible for monitoring the quality of all work to be performed by various contractors and subcontractors providing services and materials for the Project. **CLIENT** further assumes sole responsibility to arrange for or conduct any necessary or required testing or inspections which may be advisable to ensure that the work performed, and materials provided by any contractors or subcontractors are properly and timely performed and are in accordance with the Project's plans, specifications and project documents.

SECTION VII – RESPONSIBILITIES

Except as expressly provided elsewhere in this **CONTRACT**, **JM**'s work shall not include determining, supervising or implementing the means, methods, techniques, sequences or procedures of construction. **JM** shall not be responsible for evaluating, reporting or affecting job conditions concerning health, safety or welfare unless the scope of work set out on **ATTACHMENT "A"** hereto includes construction site inspection services. **JM**'s work or failure to perform same shall not in any way excuse any contractor, subcontractor or supplier from performance of its work in accordance with the **CONTRACT** documents.

SECTION VIII – WARRANTY



- A. **JM's** services will be performed, its findings obtained, and its reports prepared in accordance with the scope of work as described in **ATTACHMENT "A"** hereto. In performing its professional services, **JM** will use that degree of care and skill ordinarily exercised under the same or similar circumstances for services of this type. **CLIENT** recognizes that conditions may vary from those observed at specific locations where borings, surveys or other site explorations are made, and that site conditions may change over time. This warranty is in lieu of all other warranties or representations, either express or implied. The warranty granted hereunder shall be limited to one (1) year from the date of completion of the Project and such warranty shall only extend to the services provided by **JM** and shall not cover the workmanship and materials used by any subcontractors or any equipment manufactured by any third party.
- B. If **JM** or any of its employees, officers or agents be found to have been negligent in the performance of its work or to have made and breached any express or implied warranty, representation or contract, **CLIENT**, all parties claiming through **CLIENT** and all parties claiming to have in any way relied upon **JM's** work must bring any actions arising from the same in the State of Texas in a court of competent jurisdiction. Venue for any action brought pursuant to this paragraph shall lie in Parker County, Texas.
- C. The foregoing notwithstanding, **JM** shall not be liable for consequential and/or exemplary damages. No action or claim, whether in tort, contract or otherwise, may be brought against **JM**, arising from or related to this **CONTRACT** after the expiration date under the statute of limitations provided for such action under Texas law.

SECTION IX - TERMINATION

Either party to this **CONTRACT** may terminate the **CONTRACT** by giving to the other party ten (10) days written notice. Upon delivery of this notice by the **CLIENT** to **JM**, and upon expiration of the ten (10) day period, **JM** shall discontinue all services in connection with the performance of this **CONTRACT** and shall proceed to promptly cancel all existing orders and contracts insofar as such orders or contracts are chargeable to this **CONTRACT**. As soon as practical after the receipt of a notice of termination, **JM** shall submit a statement showing in detail the services performed under this **CONTRACT** to the date of termination. **CLIENT** shall then pay **JM** to the date of termination. **CLIENT** shall then pay **JM** promptly that proportion of the prescribed charges which the services actually performed bear to the total services called for under this **CONTRACT**, less payments on account which have been previously made. Copies of all completed or partially completed designs, plans and specifications prepared under this **CONTRACT** shall be delivered to **CLIENT** when and if this **CONTRACT** is terminated.

SECTION X - NOTICES

All notices required by this **CONTRACT** shall be sent by United States Postal Service, Federal Express or hand delivery to the addresses on Page 1 of this **CONTRACT**.

SECTION XI – CONFLICT OF INTEREST

JM agrees to disclose any financial or economic interest in or with the Project Property, or any property affected by the Project, existing prior to the execution of this **CONTRACT**. Further, **JM** agrees to disclose any financial or economic interest in or with the Project Property, or any property affected by the Project, if **JM** gains such interest during the course of this **CONTRACT**. If **JM** gains financial or economic interest in the Project Property during the course of this **CONTRACT**, **CLIENT** may in its sole discretion, terminate this **CONTRACT**. **JM** shall not engage the services of any present or former employee of **CLIENT** who was involved as a decision-maker in the selection or approval processes, or who negotiated or approved billings or contract modifications for this **CONTRACT**. **JM** agrees that it will not perform services on this Project for the general contractor, any subcontractor or any supplier of or for this Project. **JM** will not negotiate or make any agreement with the contractor, any subcontractor or any supplier with regard to any of the work under this Project or any services, equipment or facilities to be used on this Project.

SECTION XII – COVENANT AGAINST CONTINGENT FEES

JM affirms that it has not employed or retained any company or person, other than a bona fide employee working for **JM**, to solicit or secure this **CONTRACT**, and that it has not paid or agreed to pay any company or person, other than a bona fide employee, any fee, commission, percentage, brokerage fee, gift or any other consideration contingent upon or resulting from the award or making of this **CONTRACT**. For a breach or violation of this section, **CLIENT** may terminate this **CONTRACT** without liability, or in its discretion may deduct from the **CONTRACT** a price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift or contingent fee.

SECTION XIII – ADDITIONAL SERVICES

Additional services which are outside the scope of **ATTACHMENT “A”** to this **CONTRACT** shall not be performed by **JM** without prior written authorization from **CLIENT**. Additional services, when authorized by an additional contract or an amendment to this **CONTRACT** shall be compensated for by a fee mutually agreed upon in writing between **CLIENT** and **JM**.

SECTION XIV – SUCCESSORS AND ASSIGNS

This **CONTRACT** shall not be assignable except pursuant to the written consent of **CLIENT** and **JM**. If assigned, this **CONTRACT** shall extend to and be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this **CONTRACT** to be duly executed and agree that this **CONTRACT** will be effective on the date first shown, said date being the ____ day of _____, 20__.

CITY OF WILLOW PARK

By: _____

Doyle Moss
Printed Name

Mayor
Title

JM warrants that the person who is signing this **CONTRACT** on behalf of **JM** is authorized to do so and to execute all other documents necessary to carry out the terms of this **CONTRACT**.

JACOB AND MARTIN, LLC

By: Derek Turner

Derek Turner, P.E.
Printed Name

Senior Principal
Title

**ATTACHMENT A
TO MASTER CONTRACT FOR PROFESSIONAL SERVICES
SCOPE OF WORK**

A. Description of Projects

The project scope includes engineering services for design and construction administration of proposed water and street infrastructure improvements as follows:

1. Water Distribution System Improvements:
 - Water Line Replacement: Approximately 7,950' of 8" line along Squaw Creek Road
 - Water Line Replacement: Approximately 6,180' of 8" line along Yucca, Mesa, Cactus, and Verde Roads
2. Street Reconstruction:
 - Squaw Creek Road Reconstruction: Intersection of Ranch House Road to Sam Bass Road (7,950')
 - Yucca Road Reconstruction: Verde Road to Squaw Creek Road (1,775')
 - Mesa Road Reconstruction: Verde Road to Squaw Creek Road (1,450')
 - Cactus Road Reconstruction: Verde Road to Squaw Creek Road (1,100')
 - Cactus Court Reconstruction: Cactus Road to End of Cul-de-Sac (250')
 - Verde Road Reconstruction: HOA Entrance to Yucca Road (1,605')
3. Drainage Improvements:
 - a. Ditch and culvert improvements along and crossing Squaw Creek Road.
 - b. Drainage Improvements along and crossing Yucca, Mesa, Cactus, and Verde Roads

B. Basic Engineering Services

1. Design Phase

- a. Prepare detailed specifications, contract drawings and plans for bidding and constructing infrastructure improvements.
- b. Assist City with permitting as required.
- c. Prepare detailed cost estimates, which shall include summaries of bid items and quantities.
- d. Furnish Bidding Documents to City for staff, administration, and legal review.
- e. Finalize Contract Documents incorporating City's comments.
- f. Perform required topographic surveying for infrastructure improvements.

2. Bidding and Award Phase

- a. Assist City in the advertisement for bids.
- b. Conduct pre-bid meeting (if requested by City).
- c. Answer bidder's questions and issue addenda (if necessary).
- d. Assist the City in the opening and tabulation of bids for construction of the project and make recommendations to the City for award of Contract.
- e. Assist in the preparation of executed Contract Documents for the construction of the project.

3. Construction Phase

- a. Coordinate Pre-Construction Conference.
- b. Make periodic visits to the site to observe the progress and quality of the executed work and

- to determine in general if the work is proceeding in accordance with the Contract Documents.
- c. Consult and advise the City, issue all instructions to the Contractor requested by the City, and prepare routine field orders and/or change orders as required.
 - d. Review samples, catalog data, schedules, shop drawings, laboratory, shop and mill tests of material and equipment, and other data which the Contractor is required to submit, only for conformance with the design concept of the project and compliance with the information given by the Contract Documents.
 - e. Review and recommend Contractor's payment requests.
 - f. Conduct, in company with the City, a site visit following substantial completion notice and prepare punch list.
 - g. Conduct, in company with the City, a final inspection of the project for conformance with the design concept of the project and compliance with the Contract Documents and approve in writing final payment to the Contractors.
 - h. Review contract drawings with the assistance of Owner and Contractor to show the work as actually constructed. Furnish two (2) sets of Record Drawings and a digital copy of the Record Drawings to the City.
 - i. Provide construction staking for infrastructure improvements.

C. Additional Engineering Services

1. Miscellaneous time and expense reimbursable expenses (shipping, travel, lodging, etc.).
2. Provide boundary, topographic surveying and construction staking.
3. Provide inspection services as requested by the City.

D. Compensation Payment Schedule

Compensation for Basic Engineering Services as described in the Scope of Services shall be at a lump sum price of \$450,000.00. 75% (\$337,500) of the lump sum fee shall be invoiced at the completion of the design and approval of the construction drawings by the City. 10% (\$45,000) of the lump sum fee shall be invoiced after award of the contracts by the City. 10% (\$45,000) shall be invoiced on a monthly basis as the project progresses through construction. The final 5% (\$22,500) shall be invoiced after final completion and closeout of the project.

Compensation for Additional Engineering Services as described above shall be invoiced monthly following completion of the services and on a time and expense basis per the attached rate schedule.

Fees do not include any required outside review, inspection, or filing fees. Time and expense items including mileage, vehicle, lodging, meal and other incidentals will be charged at the standard rates attached.

INTEGRITY
EXCELLENCE
TRUST



EXHIBIT 1
TO AGREEMENT FOR PROFESSIONAL SERVICES
HOURLY RATES FOR PROFESSIONAL SERVICES

ENGINEERING SERVICES

Senior Principal Engineer	\$ 235.00
Principal Engineer	215.00
Registered Professional Engineer - 1	200.00
Registered Professional Engineer - 2	165.00
Engineer-in-Training (E.I.T.)	135.00
Engineering Technician - 1	140.00
Engineering Technician - 2	110.00
CAD Draftsman - 1	105.00
CAD Draftsman - 2	90.00
Engineering Intern	75.00

ARCHITECTURAL SERVICES

Principal Architect	\$ 215.00
Licensed Architect - 1	200.00
Licensed Architect - 2	165.00
Licensed Interior Designer	125.00
Architectural Associate	110.00
Architectural Intern	75.00

ANCILLARY SERVICES

Environmental Scientist	\$ 135.00
Environmental Technician	90.00
GIS Technician - 1	135.00
GIS Technician - 2	90.00
Senior Land Man	120.00
Clerical - 1	100.00
Clerical - 2	75.00

Effective 1/1/2025



3465 Curry Lane
Abilene, TX 79606
325.695.1070

908 S. Main Street, Suite 100
Boerne, TX 78006
325.695.1070

4920 S. Loop 289, Suite 106
Lubbock, TX 79414
806.368.6375

1925 Fort Worth Highway
Weatherford, TX 76086
817.594.9880



INTEGRITY
EXCELLENCE
TRUST

SURVEYING SERVICES

Principal Surveyor	\$ 175.00
Registered Professional Land Surveyor	165.00
Surveyor-in-Training (S.I.T.)	110.00
Survey Technician	100.00
1-Man Survey Team	180.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	205.00
2-Man Survey Team	205.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	230.00
3-Man Survey Team	230.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	255.00
Vehicle Charge (per day) plus IRS rate per mile	50.00

FIELD SERVICES

Resident Project Representative - 1	\$ 115.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	140.00
Resident Project Representative - 2	80.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)	105.00
Licensed Water/Wastewater Operator (A/B)	105.00
Licensed Water/Wastewater Operator (C/D)	85.00
Vehicle Charge (per day) plus IRS rate per mile	50.00

A FACTOR OF 1.1 SHALL BE APPLIED TO THE FOLLOWING

1. Actual cost of subsistence and lodging
2. Actual cost of postage and shipping fees
3. Actual cost of materials required for the project used in surveying, drafting and associated activities
4. Actual cost of special tests and services of special consultants, if required

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INTEGRITY
EXCELLENCE
TRUST

CONSTRUCTION MATERIALS ENGINEERING AND TESTING FEES

SERVICE TIME

Registered Professional Engineer	\$	200.00
Materials Technician Service Time		77.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)		105.00
Pier Observation, Hot Mix, Reinforcing Steel		91.00
General Overtime (Weekends, Holidays or before 8 am or after 5 pm)		108.00

CONCRETE

Concrete Cylinder Compressive Strength Tests	\$	34.00
Client Made Cylinder		42.00
Entrained Air Content Test		40.00
Slump Tests, when cylinders are not made		30.00
Concrete Mix Design		1175.00
Concrete Design Confirmation Cylinder		38.00

SOILS

Atterberg Limits (Liquid Limit, Plastic Limit & P.I.)	\$	95.00
Field Compaction Test		35.00
Moisture-Density Curve (Proctor)		325.00
Washed Sieve Analysis (Soil)		80.00
Washed Sieve Analysis (Base Material)		95.00
Unit Weight		52.00
Absorption		52.00
Decantation		52.00
Moisture Content		52.00

ASPHALT

Rice Theoretical Specific Gravity	\$	96.00
Field Density, Hot Mix (Nuclear Method)		40.00

Local Vehicle Charge (within 20 miles of Abilene) - \$37.00 per trip to the project
 Travel from and return to office at IRS rate per mile, plus service time at above rates
 Travel Charges (outside 20 miles of Abilene) – Round trip mileage at IRS current rate, plus

A FACTOR OF 1.1 SHALL BE APPLIED TO THE FOLLOWING

1. Actual cost of subsistence and lodging
2. Actual cost of postage and shipping fees
3. Actual cost of materials required for the project used in surveying, drafting and associated activities
4. Actual cost of special tests and services of special consultants, if required

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**ATTACHMENT C
TO MASTER CONTRACT FOR PROFESSIONAL SERVICES**

INSURANCE

A. Types of Insurance. The types of insurance required in this **CONTRACT** are those indicated by initials below. If no initials appear on any of the Items 1 through 6, insurance described in Items 1 through 4 shall be required.

	<u>Type</u>	<u>Amount</u>
1.	Workers compensation (employer’s liability statutory)	\$500,000.00 (per occurrence)
2.	Commercial (public) liability including but not limited to: premises / operations Independent Contractors Product / Completed operations Contractual liability Insuring above indemnity Explosion collapse and underground (where such exposures exist)	\$500,000.00 combined single limit for bodily injury and property damage (per occurrence)
3.	Business automobile liability to include coverage for: Owned / leased autos Non-owned autos Hired or rental vehicles	\$500,000.00 combined single limit for bodily injury and property damage (per occurrence)
4.	Liability (per occurrence)	\$500,000.00 combined single limit
5.	See addendum to this Attachment for special coverages and/or revisions	
6.	No insurance required	

B. General Requirements. **JM** agrees to purchase and maintain the type and amounts of insurance required above throughout the term of the **CONTRACT**. **JM** is solely responsible for providing the required Certificates of Insurance. The Certificates of Insurance shall:

1. Name **CLIENT** as an additional insured with respect to the operations for which this **CONTRACT** is made except for professional liability and workers compensation.
2. Provide for thirty (30) day advanced written notice of cancellation or material change.
3. The required insurance must be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies are subject to examination and approval by **CLIENT**.
4. The required insurance naming **CLIENT** as additional insured must be primary insurance and not contributing with any other insurance available to **CLIENT** under any third party liability policy.
5. **JM** must provide **CLIENT** with the required Certificates of Insurance or a certified copy of the required Certificates of Insurance on or before **CLIENT** executes the notice to proceed with any work under the **CONTRACT**. Thereafter, **JM** must furnish new Certificates of Insurance or certified copies of the same before the expiration date.

**ATTACHMENT D
TO MASTER CONTRACT FOR PROFESSIONAL SERVICES**

RESIDENT PROJECT REPRESENTATIVE

The Resident Project Representative (RPR) will be Engineer's representative at the Site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions.

1. General: RPR's dealings in matters pertaining to the Work in general shall be with Engineer and Contractor. RPR's dealings with Subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with Owner only with the knowledge of and under the direction of Engineer.
2. Schedules: Review the progress schedule, schedule of Shop Drawing and Sample submittals, and Schedule of Values prepared by Contractor and consult with Engineer concerning acceptability.
3. Conferences and Meetings: Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences, and other Project-related meetings, and prepare and circulate copies of minutes thereof.
4. Liaison:
 - a. Serve as Engineer's liaison with Contractor. Working principally through Contractor's authorized representative or designee, assist in providing information regarding the provisions and intent of the Contract Documents.
 - b. Assist Engineer in serving as Owner's liaison with Contractor when Contractor's operations affect Owner's on-Site operations.
 - c. Assist in obtaining from Owner additional details or information, when required for proper execution of the Work.
5. Interpretation of Contract Documents: Report to Engineer when clarifications and interpretations of the Contract Documents are needed and transmit to Contractor clarifications and interpretations as issued by Engineer.
6. Shop Drawings and Samples:
 - a. Record date of receipt of Samples and Contractor-approved Shop Drawings.
 - b. Receive Samples which are furnished at the Site by Contractor, and notify Engineer of availability of Samples for examination.
 - c. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a Shop Drawing or Sample submittal for which RPR believes that the submittal has not been approved by Engineer.
7. Modifications: Consider and evaluate Contractor's suggestions for modifications in Drawings or Specifications and report such suggestions, together with RPR's recommendations, if any, to Engineer. Transmit to Contractor in writing decisions as issued by Engineer.
8. Review of Work and Rejection of Defective Work:
 - a. Conduct on-Site observations of Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents.
 - b. Report to Engineer whenever RPR believes that any part of Contractor's work in progress is defective, will not produce a completed Project that conforms generally to the Contract Documents, or will imperil the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.
9. Inspections, Tests, and System Start-ups:
 - a. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate Owner's personnel, and that Contractor maintains adequate records thereof.
 - b. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems start-ups.

10. Records:
 - a. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, Subcontractors present at the Site, weather conditions, data relative to questions of Change Orders, Field Orders, Work Change Directives, or changed conditions, Site visitors, deliveries of equipment or materials, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.
 - b. Record names, addresses, fax numbers, e-mail addresses, web site locations, and telephone numbers of all Contractors, Subcontractors, and major Suppliers of materials and equipment.
 - c. Maintain records for use in preparing Project documentation.
11. Reports:
 - a. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the Progress Schedule and schedule of Shop Drawing and Sample submittals.
 - b. Draft and recommend to Engineer proposed Change Orders, Work Change Directives, and Field Orders. Obtain backup material from Contractor.
 - c. Immediately notify Engineer of the occurrence of any Site accidents, emergencies, acts of God endangering the Work, force majeure or delay events, damage to property by fire or other causes, or the discovery of any Constituent of Concern or Hazardous Environmental Condition.
12. Payment Requests: Review applications for payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the Schedule of Values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.
13. Certificates, Operation and Maintenance Manuals: During the course of the Work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the Contract Documents to be assembled and furnished by Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to Owner prior to payment for that part of the Work.
14. Completion:
 - a. Participate in Engineer's visits to the Site to determine Substantial Completion, assist in the determination of Substantial Completion and the preparation of a punch list of items to be completed or corrected.
 - b. Participate in Engineer's final visit to the Site to determine completion of the Work, in the company of Owner and Contractor, and prepare a final punch list of items to be completed and deficiencies to be remedied.
 - c. Observe whether all items on the final list have been completed or corrected and make recommendations to Engineer concerning acceptance and issuance of the notice of acceptability of the work.

The RPR shall not:

1. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).
2. Exceed limitations of Engineer's authority as set forth in the Contract Documents.
3. Undertake any of the responsibilities of Contractor, Subcontractors, or Suppliers.
4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of Contractor's work.
5. Advise on, issue directions regarding, or assume control over security or safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.
6. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
7. Accept Shop Drawing or Sample submittals from anyone other than Contractor.
8. Authorize Owner to occupy the Project in whole or in part.



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: March 11, 2025	Department: Admin	Presented By: City Manager
----------------------------------------	-----------------------------	--------------------------------------

AGENDA ITEM: Discussion / Action: Capital Improvement Projects including funding options

BACKGROUND:

Below are small Capital Improvement Projects for Council Consideration. These projects will address needs at the City Hall parking lot, and improvements at Kingsgate Park.

- City Hall parking lot project - \$1,135,500
- Kings Gate Park Restrooms & Pavilion - \$350,000
- Other projects per Council’s discretion

TOTAL: \$1,485,000
2023 CO Balance (\$400,000)
NET: \$1,085,000

The attached spreadsheet indicates the City’s debt obligations in future years, showing that a significant amount of the overall debt, related to the I/S rate, will be retired in 2027 (e.g. The Debt Cliff). Furthermore, the spreadsheet shows how a \$1.5M Tax Note would impact the overall debt requirements.

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$
	Source of Funding	\$

90% CONSTRUCTION DOCUMENTS
FOR
CITY OF WILLOW PARK
PARKING LOT EXPANSION
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS
AUGUST, 2024

FOR



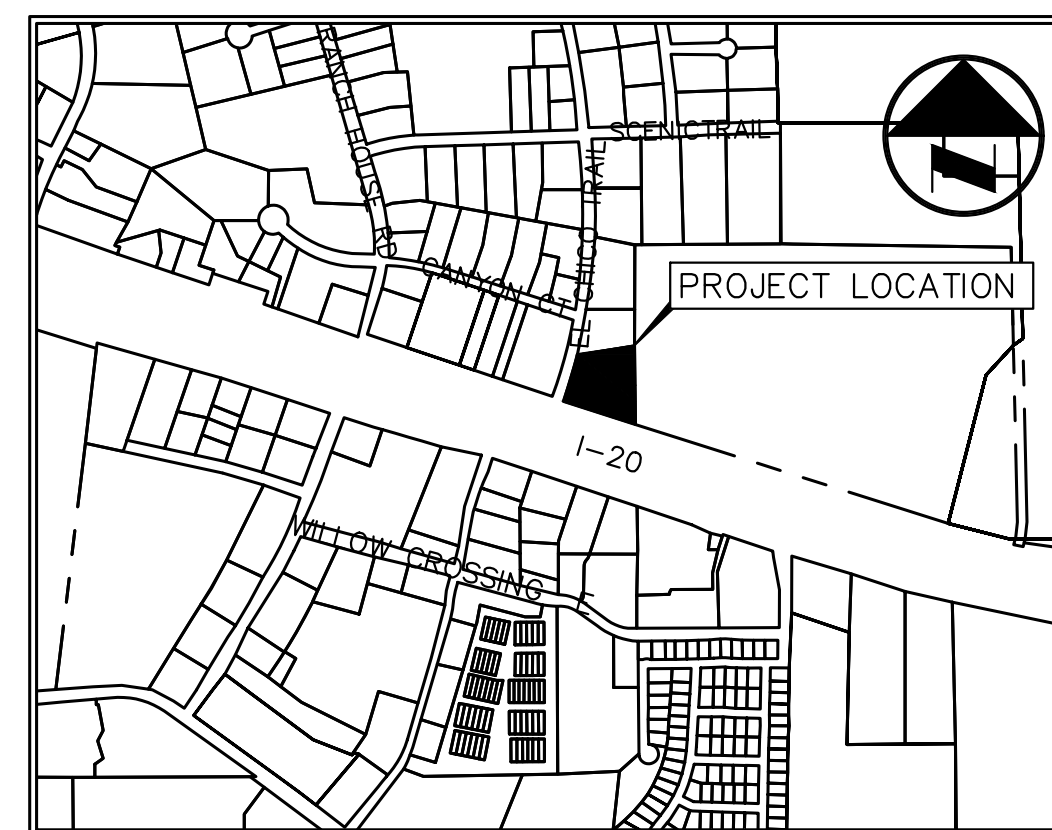
CITY OF WILLOW PARK
 120 EL CHICO TRAIL, SUITE A
 WILLOW PARK, TEXAS 76087

PREPARED BY

Westwood

Phone (817) 412-7155 4060 Bryant Irvin Road
 Fort Worth, TX 76109

westwoods.com
 Westwood Professional Services, Inc.
 TSPS FIRM REGISTRATION NO. F-11755
 TSPS FIRM REGISTRATION NO. 10074301



VICINITY MAP
 (NOT TO SCALE)



MAYOR
 DOYLE MOSS

CITY COUNCIL
 ERIC CONTRERAS, PLACE NO. 1
 CHAWN GILLILAND, PLACE NO. 2
 GREG RUNNEBAUM, PLACE NO. 3
 LEA YOUNG, MAYOR PRO TEM
 NATHAN CRUMMEL, PLACE NO. 5

CITY STAFF
 BILL FUNDERBURK, ASSISTANT CITY MANAGER
 TONI FISHER, DIRECTOR OF PLANNING & DEVELOPMENT

BID NUMBER -

DRAWING SHEET INDEX

ISSUE DATE

August 13, 2024; 90% Construction Documents

LANDSCAPE									
L0.00 - COVER SHEET	●								
L0.01 - SHEET INDEX	●								
L0.02 - GENERAL NOTES	●								
L1.00 - DEMOLITION PLAN	●								
L2.00 - LAYOUT PLAN	●								
L2.01 - DIMENSIONAL CONTROL PLAN	●								
L2.02 - HARDSCAPE DETAILS	●								
L2.03 - HARDSCAPE DETAILS	●								
L3.00 - PLANTING PLAN	●								
L3.01 - PLANTING DETAILS	●								
L4.00 - IRRIGATION PLAN	●								
L4.01 - IRRIGATION DETAILS	●								
CIVIL									
C.1 PAVING & GRADING	●								
ELECTRICAL									
PLACEHOLDER 1	●								
PLACEHOLDER 2	●								

NO.	DATE	ISSUE

NO.	DATE	REVISION

Westwood
Westwood Professional Services, Inc.

4060 BRYANT IRVIN ROAD
 FORT WORTH, TX 76109 T:817.412.7155
TBPELS ENGINEERING FIRM NO. 11756
 TBPELS SURVEYING FIRM NO. 10074301

SHEET INDEX
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	GA	AUG 2024	AS SHOWN			L0.01

INTERIM REVIEW
 THESE DOCUMENTS ARE INTENDED FOR INTERIM REVIEW ONLY AND NOT FOR REGULATORY APPROVAL/PERMITTING OR CONSTRUCTION.
 REGISTERED LANDSCAPE ARCHITECT
 DOROTHY J. WINEYER
 TEXAS REGISTRATION NUMBER 3159

DEMOLITION GENERAL NOTES

- 1. CONTRACTOR IS TO REVIEW ALL GENERAL NOTES PRIOR TO BEGINNING WORK.
2. CONTRACTOR RESPONSIBLE FOR ANY DAMAGE TO TREES THAT ARE TO BE RELOCATED.
3. CONTRACTOR RESPONSIBLE FOR COORDINATING CONSTRUCTION DELIVERY & SERVICE ACCESS.
4. SAWCUT AND REMOVE ALL EXISTING SIDEWALKS AND PAVEMENT AS SHOWN ON THE PLANS.
5. CONSULT THE DIMENSIONAL CONTROL PLAN. VERIFY THE PORTION OF EXISTING CONCRETE CURBS AND PAVEMENT WHICH ARE TO REMAIN.
6. COORDINATE WITH LOCAL POWER, TELEPHONE, CABLE, AND GAS COMPANIES PRIOR TO THE REMOVAL AND/OR RELOCATION OF EXISTING UTILITIES.
7. ALL UTILITIES SHOULD BE CUT AND PLUGGED IN ACCORDANCE WITH THEIR RESPECTIVE UTILITY COMPANY REQUIREMENTS PRIOR TO DEMOLITION.
8. CONTRACTOR TO PLUG ALL EXISTING EXPOSED ENDS OF ABANDONED UTILITIES, IF ANY.
9. CONTRACTOR TO DETERMINE SOURCE OF ALL EXPOSED UTILITIES AND, IF REQUIRED, RECONNECT TO PROPOSED UTILITIES.
10. CONTRACTOR IS RESPONSIBLE FOR THE REMOVAL AND LEGAL DISPOSAL OF ALL THE UNSUITABLE MATERIALS FROM THE PROJECT SITE.
11. CONTRACTOR IS RESPONSIBLE FOR ESTABLISHING AND MAINTAINING EROSION CONTROL MEASURES ON THE SITE IN ACCORDANCE WITH FEDERAL, STATE, AND LOCAL REGULATIONS UNTIL THE SITE HAS BEEN STABILIZED.
12. CONTRACTOR IS RESPONSIBLE FOR GRADING ALL DISTURBED AREAS TO ALLOW FOR POSITIVE DRAINAGE.
13. AREAS EXCAVATED FOR FOUNDATION OR UNDERGROUND STRUCTURE REMOVAL SHALL BE BACK-FILLED AND COMPACTED TO A MINIMUM OF 95% STANDARD PROCTOR DENSITY.
14. CONTRACTOR IS RESPONSIBLE FOR SECURITY OF THE SITE DURING DEMOLITION ACTIVITIES AND UNTIL SUBSTANTIAL COMPLETION.
15. ALL WORK, UNLESS OTHERWISE NOTED, SHALL CONFORM TO THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION ISSUED BY THE NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS AND CITY STANDARD CONSTRUCTION SPECIFICATIONS.
16. THE HORIZONTAL AND VERTICAL LOCATIONS OF EXISTING SUBSURFACE UTILITIES HAVE BEEN DETERMINED FROM DATA RECORDED BY OTHERS, IT WILL BE THE RESPONSIBILITY OF THE CONTRACTOR TO PROTECT ALL UTILITY MAINS, MANHOLES, CLEANOUTS, VALVE BOXES, AND FIRE HYDRANTS, ETC. IN THE AREA OF DEMOLITION.

IRRIGATION GENERAL NOTES

- 1. POINTS OF CONNECTION ARE APPROXIMATE. IRRIGATION CONTRACTOR SHALL COORDINATE WITH OWNER'S REPRESENTATIVE REGARDING THE MOST FEASIBLE LOCATIONS FOR TAPPING AN EXISTING WATER SOURCE.
2. IRRIGATION CONTRACTOR IS RESPONSIBLE TO COORDINATE THE APPROPRIATE ZONE WIRING BACK TO THE EXISTING SYSTEM CONTROLLER, INCLUDING ANY DATA OR SYSTEM CONTROL VALVE WIRING AS REQUIRED.
3. IRRIGATION CONTRACTOR IS RESPONSIBLE TO EXAMINE THE PLANS IN THEIR ENTIRETY TO DETERMINE THE APPROXIMATE LOCATION OF EXISTING AND PROPOSED UTILITIES.
4. CONTRACTOR SHALL EXAMINE THE DETAILS FOR ADDITIONAL REQUIREMENTS FOR THE IRRIGATION SYSTEM AND ITS INSTALLATION.
5. IRRIGATION DRAWINGS ARE SCHEMATIC IN NATURE. AT TIMES MAIN LINES, LATERALS AND VALVES MAY BE SHOWN IN PAVED AREAS OR OUTSIDE THE PROPERTY LINE FOR PLAN CLARITY PURPOSES ONLY.
6. THE SYSTEM HAS BEEN DESIGNED TO FUNCTION WITH A MINIMUM DYNAMIC WATER PRESSURE OF 37.5 PSI AT A MINIMUM RATE OF 35 GPM AT THE POINT WHERE THE EXTENDED MAINLINE IS CONNECTED.
7. ALL TRENCHING WITHIN DRIP LINES OF EXISTING TREES SHALL BE BY HAND TOOLS.
8. THE CONTRACTOR SHALL DEMONSTRATE TO AN OWNER'S REPRESENTATIVE THAT THE IRRIGATION SYSTEM IS FULLY FUNCTIONAL AND RUNNING PROPERLY PRIOR TO FINAL ACCEPTANCE AND BEGINNING OF THE WARRANTY PERIOD.
9. NEW SYSTEM COMPONENTS ARE SHOWN. CONTRACTOR SHALL INCLUDE IN HIS PRICING THE FOLLOWING TASKS:
9.1. FULL SITE WALK WITH OWNERS REPRESENTATIVE TO EXAMINE CONTROLLERS, P.O.C.'S, WIRING, VALVES AND OTHER EXISTING COMPONENTS.
9.2. PRODUCE A SHOP DRAWING SUBMITTAL TO SHOW ANY DEVIATIONS PROPOSED FOR THE PROPOSED SYSTEM ADAPTATION.
9.3. PRODUCE AN AS-BUILT FILE MARK UP, LAMINATED AT 24"x36" OF THE NEW COMPONENTS AND WHAT WAS LEARNED IN 9.1.

LAYOUT & DIMENSION GENERAL NOTES

- 1. WRITTEN DIMENSIONS SHALL GOVERN OVER SCALED DIMENSIONS.
2. ALL IMPROVEMENTS SHALL BE STAKED IN THE FIELD BY THE CONTRACTOR AND APPROVED BY THE OWNER'S REPRESENTATIVE PRIOR TO CONSTRUCTION OR INSTALLATION.
3. CONTRACTOR SHALL VERIFY ALL UTILITIES SHOWN ON THE PLANS AS WELL HAVE THE SITE UTILITIES LOCATED ON THE GROUND PRIOR TO THE START OF CONSTRUCTION ACTIVITIES.
4. THE CONTRACTOR SHALL EXAMINE THE SPECIFICATIONS FOR ADDITIONAL REQUIREMENTS AND DETAILS.
5. ALL DIMENSIONS ARE TO BACK OF CURB AND FACE OF BUILDING UNLESS OTHERWISE NOTED.
6. ACCESSIBLE RAMPS TO BE LOCATED AND INSTALLED AS SHOWN IN DRAWINGS.
7. REINFORCEMENT SHALL BE PROVIDED IN THE CONCRETE IMPROVEMENTS AS SHOWN WITHIN THE CONSTRUCTION DETAILS AND SPECIFICATIONS AND SHALL BE INSTALLED CONTINUOUS THROUGH CONTROL JOINTS, AND PER DETAIL DRAWINGS FOR THE EXPANSION JOINTS.
8. EXPANSION JOINT AND CONTROL JOINT SPACING SHALL BE LOCATED AS SHOWN ON PLANS AND DETAILS.
9. CONTRACTOR SHALL PROVIDE AN EXPANSION JOINT WHERE PROPOSED CONCRETE MEETS EXISTING WALKS OR CURBS.
10. GRADING IMPROVEMENTS HAVE BEEN DESIGNED WITH THE INTENT OF THE FOLLOWING GUIDELINES:
- ALL WALKS SHALL HAVE A MAXIMUM CROSS SLOPE OF 2% IN THE DIRECTION OF THE DOWNHILL SIDE.
- THE RUNNING SLOPE OF THE WALKS SHALL BE NO GREATER THAN 5%.
- ALL GRADES SHALL BE FINISHED TO A SMOOTH, FLOWING CONTOUR, MAINTAINING FLOW PATTERNS THAT ALLOW THE WATER TO FLOW FROM PLANTED AREAS, ACROSS PAVED AREAS TO DRAINAGE COLLECTION POINTS AS DEPICTED IN THE CONSTRUCTION DOCUMENTS.
11. THE CONTRACTOR SHALL ENSURE POSITIVE DRAINAGE THROUGHOUT CONSTRUCTION ACTIVITIES FOR THE PROJECT.
12. THE CONTRACTOR IS TO LOCATE, DOCUMENT, AND PROTECT ALL CONTROL BENCH MARKS THROUGHOUT THE DURATION OF CONSTRUCTION ACTIVITIES.
13. ALL QUANTITIES PROVIDED ARE TO BE VERIFIED AND ARE THE RESPONSIBILITY OF THE CONTRACTOR.
14. IF DISCREPANCIES WITH PLAN AND MATERIAL/FURNISHING SCHEDULE SHOULD OCCUR, THE CONTRACTOR IS RESPONSIBLE TO VERIFY WITH LANDSCAPE ARCHITECT, PRIOR TO START OF CONSTRUCTION.

IRRIGATION MODIFICATION NOTES

THE CONTRACTOR SHALL VISIT THE SITE & DOCUMENT THE EXISTING IRRIGATION SYSTEM TO A LEVEL SUFFICIENT TO DETERMINE:

- 1. THAT THE BACKFLOW PREVENTION DEVICE ON THE EXISTING SYSTEM IS FUNCTIONAL. IF NOT, HE SHALL PROVIDE A NEW ONE.
2. THAT THE EXISTING CONTROLLER CAN ACCOMMODATE NEW ZONES OR EXISTING ZONES MODIFIED WITHIN TCEQ DESIGN CRITERIA TO ACCOMMODATE EXISTING ZONES. PROVIDE NEW CONTROLLER IS NECESSARY.
3. IF EXISTING RAINFREEZE SENSOR IS PRESENT & FUNCTIONAL. IF NOT, PROVIDE ONE COMPATIBLE WITH CONTROLLER.
4. WHAT MANUFACTURER IS CURRENTLY IN USE & PROVIDE SAME BRAND OF EQUIPMENT TO MODIFIED ZONES.

CONTRACTOR SHALL:

- 1. FOLLOW ALL TCEQ IRRIGATION REQUIREMENTS & STANDARDS.
2. PROVIDE LAMINATED 8 1/2" X 11" AS-BUILT OF THE FINISHED/MODIFIED SYSTEM.
3. DEMONSTRATE TO AN OWNER'S REPRESENTATIVE THAT THE IRRIGATION SYSTEM IS FULLY FUNCTIONAL AND RUNNING PROPERLY PRIOR TO FINAL ACCEPTANCE AND BEGINNING OF THE WARRANTY PERIOD
4. PROVIDE THAT ALL TRENCHING WITHIN DRIP LINE OF EXISTING TREES SHALL BE DONE WITH HAND TOOLS AND SHALL NOT CUT ANY ROOT OVER 3" DIAMETER.
5. EXAMINE THE PLANS IN THEIR ENTIRETY TO DETERMINE THE APPROXIMATE LOCATION OF EXISTING AND PROPOSED UTILITIES. HE SHALL ALSO CONTACT THE APPROPRIATE AUTHORITY TO MARK UTILITIES ON THE SITE. THE IRRIGATION CONTRACTOR SHALL BE RESPONSIBLE FOR ANY DAMAGES TO UTILITIES ON THE SITE CAUSED BY HIS WORK.

PLANTING GENERAL NOTES

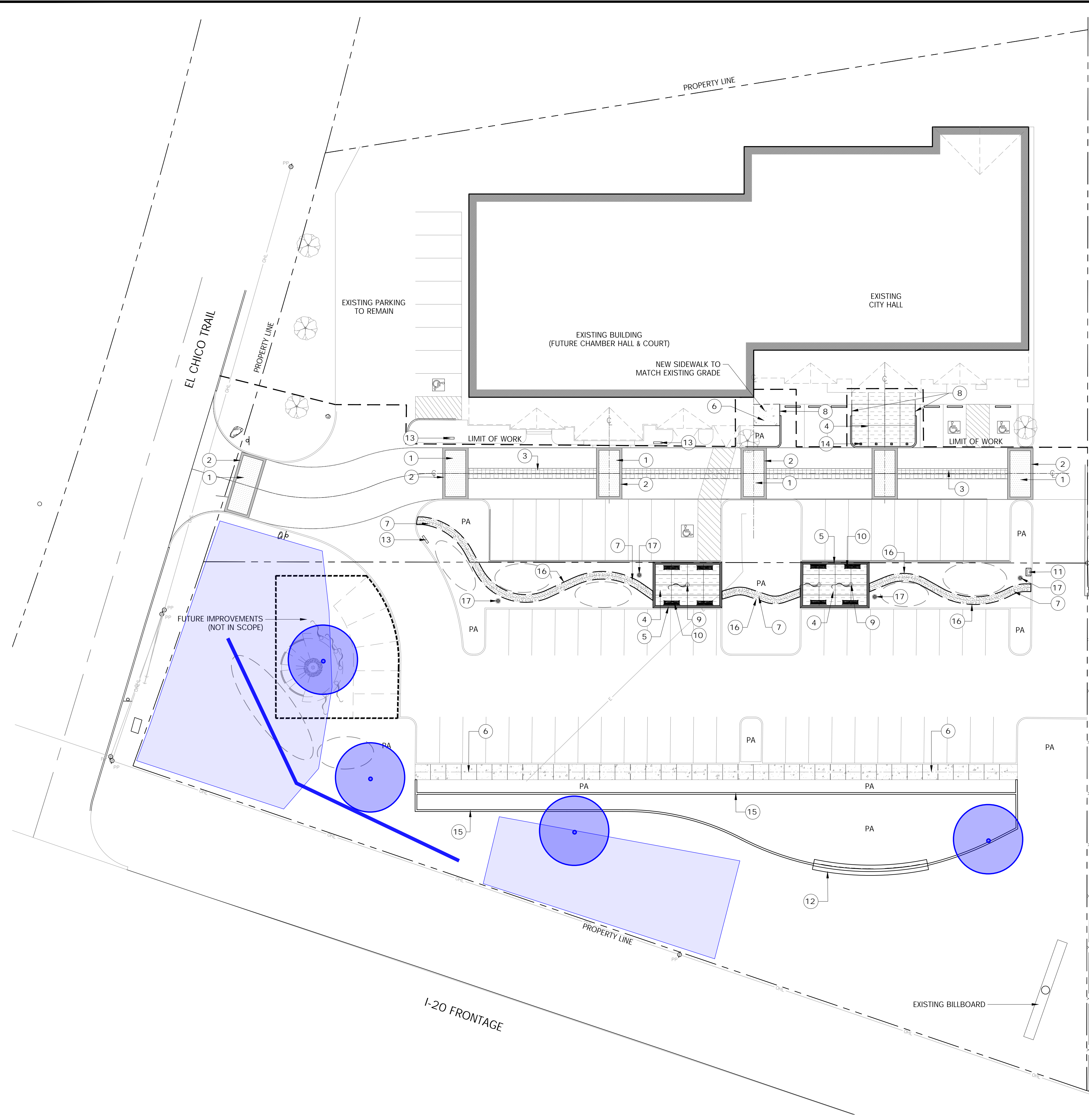
- 1. ALL PLANTS SHALL BE SET OUT FOR APPROVAL BY THE OWNER'S REPRESENTATIVE PRIOR TO INSTALLATION.
2. FINE GRADING SHALL BE PERFORMED IN ALL AREAS TO BE LANDSCAPED. FINE GRADING SHALL INCLUDE THE REMOVAL OF DEBRIS, ROCKS, ETC. FROM THE SITE AND INSURE POSITIVE DRAINAGE IN ALL AREAS.
3. THE CONTRACTOR SHALL LOCATE ALL UTILITIES AND EASEMENTS IN THE FIELD PRIOR TO COMMENCEMENT OF WORK.
4. WRITTEN DIMENSIONS SHALL GOVERN OVER SCALED DIMENSIONS.
5. THE CONTRACTOR SHALL REFER TO THE SPECIFICATIONS FOR ADDITIONAL INFORMATION AND REQUIREMENTS ASSOCIATED WITH THE LANDSCAPE AND ACCESSORIES.
6. ALL PLANT MATERIALS SHALL MEET ANSI Z60.1 STANDARDS FOR CALIPER, HEIGHT AND ROOT BALL SIZE.
7. BALLED AND BURLAPPED TREES SHALL HAVE THE TOP HALF OF THE WIRE BASKET REMOVED.
8. QUANTITIES ARE SHOWN FOR CONVENIENCE ONLY.
9. LIMITS OF DISTURBANCE ARE BASED UPON THE GRADING PLANS AND ARE APPROXIMATE.

INTERIM REVIEW
THESE DOCUMENTS ARE INTENDED FOR INTERIM REVIEW ONLY AND NOT FOR REGULATORY APPROVAL/PINPOINTING OR CONSTRUCTION.
REGISTERED LANDSCAPE ARCHITECT
DOROTHY J. WINNEVER
TEXAS REGISTRATION NUMBER 3159

Table with 3 columns: NO., DATE, ISSUE/REVISION. Includes Westwood logo and contact info, and a title block for 'GENERAL NOTES PARKING LOT EXPANSION CITY HALL 120 EL CHICO TRAIL, SUITE A CITY OF WILLOW PARK, PARKER COUNTY, TEXAS'.

CITY HALL PARKING LOT

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HARDSCAPE SCHEDULE

SYMBOL	DESCRIPTION	QTY	DETAIL
①	VEHICULAR PAVING 1 - ENHANCED SIKA OR APPROVED EQUAL COLOR: ROMAN TILE C3760 PATTERN: 6' X 6' SLATE STAMP	897 SF	REF. CIVIL
②	VEHICULAR PAVING 2 - ENHANCED SIKA OR APPROVED EQUAL COLOR: SPRING BEIGE C135	343 SF	REF. CIVIL
③	VEHICULAR PAVING 3 - ENHANCED SIKA OR APPROVED EQUAL COLOR: ANTIQUE CORK C26 PATTERN: HERRINGBONE	722 SF	REF. CIVIL
④	PEDESTRIAN PAVING 1 - ENHANCED SIKA OR APPROVED EQUAL COLOR: BARK C3150 PATTERN: FOX VALLEY FLAGSTONE	1,317 SF	1/L2.03
⑤	PEDESTRIAN PAVING 2 - ENHANCED SIKA OR APPROVED EQUAL COLOR: BURNT RED	172 SF	1/L2.03
⑥	PEDESTRIAN PAVING 3 STANDARD CONCRETE PAVING FINISH: MEDIUM BROOM	1,523 SF	1/L2.03
⑦	DECOMPOSED GRANITE	621 SF	6/L2.03
⑧	FADE OUT CURB - MATCH EXISTING GRADE	14 LF	
⑨	FLAG POLES	3	3/L2.03
⑩	BENCH - ANOVA, FROG FURNISHINGS, HERITAGE 6' RECYCLED PLASTIC BENCH, BENCH AND FRAME COLOR: GREEN OR APPROVED EQUAL	8	REF. MANUFACTURER
⑪	UTILITY BILL DROP OFF	1	REF. MANUFACTURER
⑫	CITY HALL SIGN	1	1/L2.04
⑬	WAYFINDING SIGN	3	4/L2.03
⑭	BOLLARD - QCP, BEACON 36, COLOR: LATTE, HPC FINISHES: HPC SANDSTONE OR APPROVED EQUAL	4	REF. MANUFACTURER
⑮	MOW CURB	462 LF	2/L2.03
⑯	STEEL EDGING	433 LF	6/L2.03
⑰	PEDESTRIAN LIGHT POSTS	4	REF. ELECTRICAL PLANS & MANUFACTURER
---	EXPANSION JOINTS, TYP.		
- - -	CONTROL JOINTS, TYP.		
PA	PLANTING AREA, TYP.		

VIEWS I-20 - POSITIVE
 SENSE OF ENCLURE AND SEPERATION FROM I-20
 NOISE
 FITTING INTO THE SITE SO IT LOOKS PURPOSEFUL
 BLOCKING VIEWS TO CITY HALL
 PARKING/ACCESS

- NOTE:
- THE BUILDING AND SITE WERE NOT SURVEYED NORTH OF THE FIRE LANE. CONTRACTOR TO SUBMIT ANY CONFLICTS FOR IMPROVEMENTS PRIOR TO INSTALL.
 - SURVEY BENCHMARK / CONTROL POINT (1)
 NORTHING: 6951233.2590
 EASTING: 2236215.7760
 POINT ELEVATION: 937.529'
 - SURVEY BENCHMARK / CONTROL POINT (2)
 NORTHING: 6951215.3780
 EASTING: 2236624.8640
 POINT ELEVATION: 947.851
 - CONTRACTOR TO INSTALL SALVAGED ITEMS AT NEW LOCATIONS INDICATED ON LAYOUT PLANS.
 - ALL FURNISHINGS COLORS AND LOCATIONS TO BE APPROVED BY THE CITY OF WILLOW PARK.
 - ALL FURNISHINGS ARE TO BE ASSEMBLED AND INSTALLED PER MANUFACTURER'S SPECIFICATIONS AND WITH VANDAL RESISTANT HARDWARE AND TO BE SECURED FIRMLY TO FINISH GRADE TO PREVENT MOVEMENT.
 - ALL SURFACE MOUNTED SITE FURNISHINGS TO BE FIELD LOCATED AND APPROVED BY THE CITY OF WILLOW PARK PRIOR TO INSTALLATION.

NO.	DATE	ISSUE

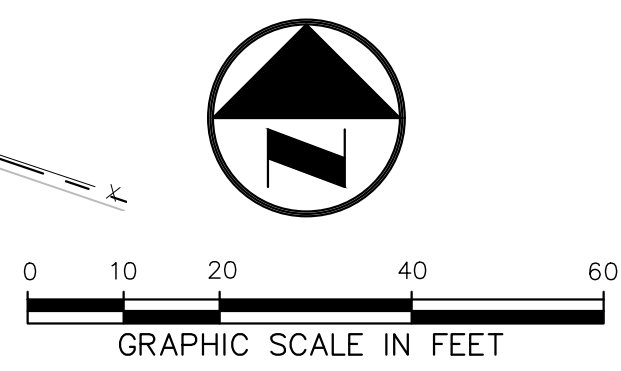
NO.	DATE	REVISION

Westwood
 Westwood Professional Services, Inc.
 4060 BRYANT IRVIN ROAD
 FORT WORTH, TX 76109 T:817.412.7155
 TBPELS ENGINEERING FIRM NO. 11756
 TBPELS SURVEYING FIRM NO. 10074301

LAYOUT PLAN
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	GA	AUG 2024	AS SHOWN			L1.00

1 LAYOUT PLAN
 1" = 20'-0"



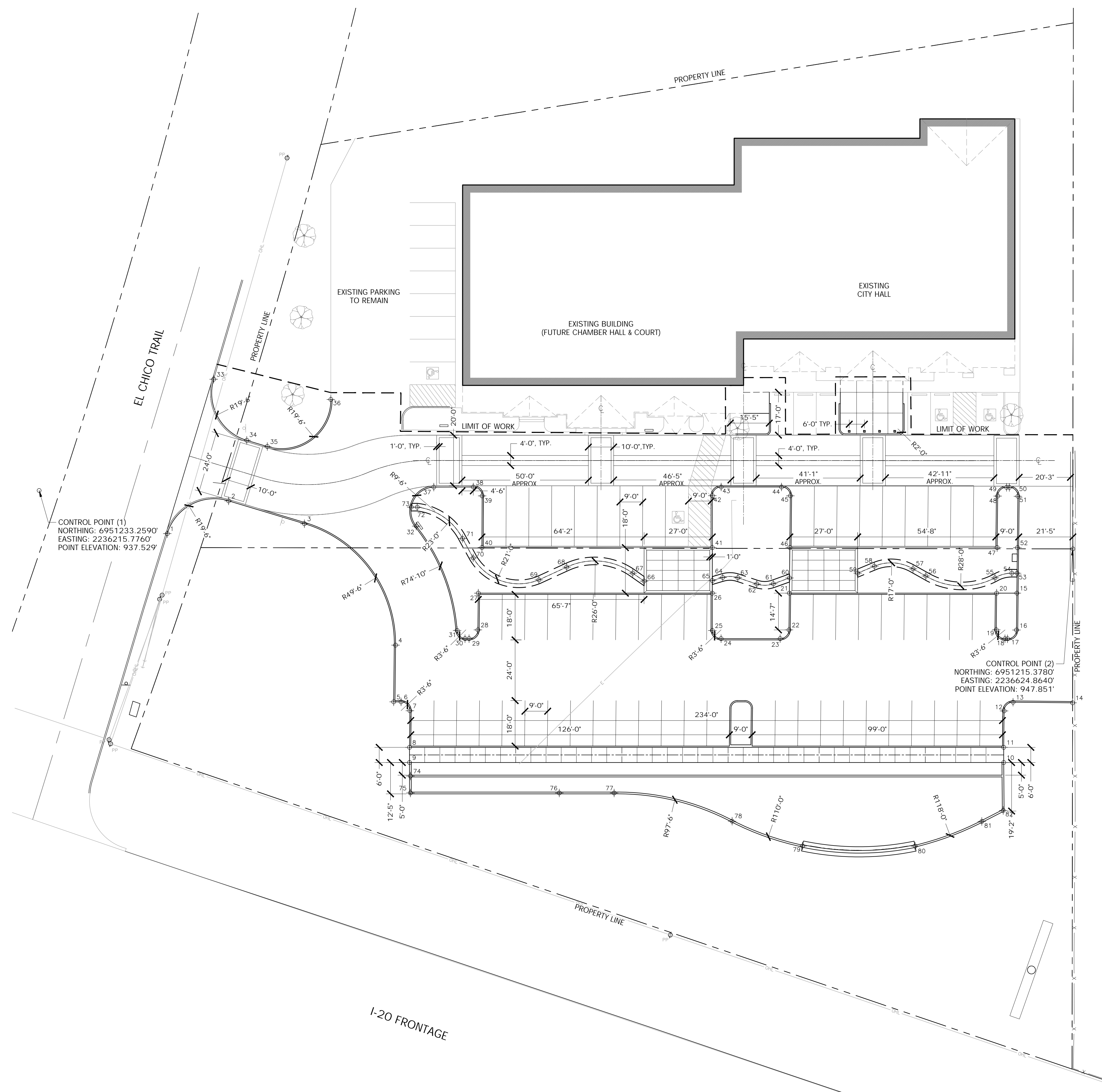
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CITY HALL PARKING LOT

NORTHING/EASTING POINT SCHEDULE

POINT	DESCRIPTION	NORTHING	EASTING
1	BACK OF CURB	N 6951216.8673	E 2236266.6768
2	BACK OF CURB	N 6951230.1178	E 2236290.7801
3	BACK OF CURB	N 6951221.4653	E 2236320.8524
4	BACK OF CURB	N 6951173.9001	E 2236357.5273
5	BACK OF CURB	N 6951151.4602	E 2236357.0756
6	BACK OF CURB	N 6951151.4972	E 2236359.9822
7	BACK OF CURB	N 6951148.0050	E 2236363.5267
8	BACK OF CURB	N 6951133.5412	E 2236363.5579
9	EDGE OF SIDEWALK	N 6951127.5417	E 2236363.6341
10	EDGE OF SIDEWALK	N 6951130.5297	E 2236598.6172
11	BACK OF CURB	N 6951136.5292	E 2236598.5409
12	BACK OF CURB	N 6951150.9374	E 2236598.5099
13	BACK OF CURB	N 6951154.4374	E 2236602.0024
14	BACK OF CURB	N 6951154.4880	E 2236625.5471
15	BACK OF CURB	N 6951197.5904	E 2236602.9664
16	BACK OF CURB	N 6951182.9996	E 2236602.9978
17	BACK OF CURB	N 6951179.4921	E 2236599.5053
18	BACK OF CURB	N 6951179.4899	E 2236598.4983
19	BACK OF CURB	N 6951182.9824	E 2236594.9983
20	BACK OF CURB	N 6951197.4887	E 2236594.9671
21	BACK OF CURB	N 6951196.4381	E 2236513.0040
22	BACK OF CURB	N 6951181.9013	E 2236513.0453
23	BACK OF CURB	N 6951178.4016	E 2236509.5898
24	BACK OF CURB	N 6951178.1046	E 2236486.2139
25	BACK OF CURB	N 6951181.2681	E 2236482.7179
26	BACK OF CURB	N 6951196.0594	E 2236482.5298
27	BACK OF CURB	N 6951194.8821	E 2236389.9828
28	BACK OF CURB	N 6951180.3444	E 2236390.0140
29	BACK OF CURB	N 6951176.8371	E 2236386.5586
30	BACK OF CURB	N 6951176.8168	E 2236384.9587
31	BACK OF CURB	N 6951180.0213	E 2236381.7958
32	BACK OF CURB	N 6951221.0845	E 2236365.0924
33	BACK OF CURB	N 6951278.1513	E 2236284.2768
34	BACK OF CURB	N 6951254.1523	E 2236297.6629
35	BACK OF CURB	N 6951251.8096	E 2236295.8058
36	BACK OF CURB	N 6951270.7550	E 2236330.6961
37	BACK OF CURB	N 6951236.5976	E 2236371.8512
38	BACK OF CURB	N 6951236.8489	E 2236387.4743
39	BACK OF CURB	N 6951233.3569	E 2236391.0294
40	BACK OF CURB	N 6951212.9334	E 2236391.1945
41	BACK OF CURB	N 6951214.0304	E 2236482.3013
42	BACK OF CURB	N 6951234.5990	E 2236482.0400
43	BACK OF CURB	N 6951238.0987	E 2236485.4955
44	BACK OF CURB	N 6951238.4020	E 2236499.3501
45	BACK OF CURB	N 6951234.9425	E 2236512.8944
46	BACK OF CURB	N 6951214.4963	E 2236512.9526
47	BACK OF CURB	N 6951215.4990	E 2236594.9282
48	BACK OF CURB	N 6951235.8904	E 2236594.8845
49	BACK OF CURB	N 6951239.3901	E 2236598.3400
50	BACK OF CURB	N 6951239.4022	E 2236599.4657
51	BACK OF CURB	N 6951235.9106	E 2236602.8839
52	BACK OF CURB	N 6951215.5623	E 2236602.9277
53	TRAIL - CENTERLINE	N 6951205.4626	E 2236602.9494
54	TRAIL - CENTERLINE	N 6951205.4581	E 2236600.8577
55	TRAIL - CENTERLINE	N 6951203.5339	E 2236594.2149
56	TRAIL - CENTERLINE	N 6951203.9129	E 2236566.8757
57	TRAIL - CENTERLINE	N 6951206.6811	E 2236561.7814
58	TRAIL - CENTERLINE	N 6951207.5337	E 2236546.4868
59	TRAIL - CENTERLINE	N 6951204.6967	E 2236539.9138
60	TRAIL - CENTERLINE	N 6951202.4459	E 2236512.9696
61	TRAIL - CENTERLINE	N 6951200.0591	E 2236506.5899
62	TRAIL - CENTERLINE	N 6951199.8952	E 2236500.0556
63	TRAIL - CENTERLINE	N 6951202.2832	E 2236492.5455
64	TRAIL - CENTERLINE	N 6951202.3090	E 2236486.5676
65	TRAIL - CENTERLINE	N 6951201.0440	E 2236482.4664
66	TRAIL - CENTERLINE	N 6951200.4821	E 2236455.4794
67	TRAIL - CENTERLINE	N 6951203.5661	E 2236450.9664
68	TRAIL - CENTERLINE	N 6951205.6241	E 2236424.8028
69	TRAIL - CENTERLINE	N 6951200.4263	E 2236413.8649
70	TRAIL - CENTERLINE	N 6951208.7956	E 2236387.7951
71	TRAIL - CENTERLINE	N 6951216.4383	E 2236383.4621
72	TRAIL - CENTERLINE	N 6951228.5864	E 2236365.4070
73	TRAIL - CENTERLINE	N 6951228.5632	E 2236363.0437
74	MOWCURB - CENTERLINE	N 6951122.1972	E 2236364.0628
75	MOWCURB - CENTERLINE	N 6951115.4976	E 2236364.1479
76	MOWCURB - CENTERLINE	N 6951116.2430	E 2236423.0242
77	MOWCURB - CENTERLINE	N 6951116.5163	E 2236444.7075
78	MOWCURB - CENTERLINE	N 6951105.9518	E 2236491.4996
79	MOWCURB - CENTERLINE	N 6951096.4860	E 2236519.4561
80	MOWCURB - CENTERLINE	N 6951096.9952	E 2236563.9884
81	MOWCURB - CENTERLINE	N 6951107.0981	E 2236590.2454
82	MOWCURB - CENTERLINE	N 6951111.5535	E 2236598.6631



CONTROL POINT (1)
 NORTHING: 6951233.2590'
 EASTING: 2236215.7760'
 POINT ELEVATION: 937.529'

CONTROL POINT (2)
 NORTHING: 6951215.3780'
 EASTING: 2236624.8640'
 POINT ELEVATION: 947.851'

NOTE:

- THE BUILDING AND SITE WERE NOT SURVEYED NORTH OF THE FIRE LANE. CONTRACTOR TO SUBMIT ANY CONFLICTS FOR IMPROVEMENTS PRIOR TO INSTALL.
- SURVEY BENCHMARK / CONTROL POINT (1)
 NORTHING: 6951233.2590'
 EASTING: 2236215.7760'
 POINT ELEVATION: 937.529'

SURVEY BENCHMARK / CONTROL POINT (2)
 NORTHING: 6951215.3780'
 EASTING: 2236624.8640'
 POINT ELEVATION: 947.851'

NO.	DATE	ISSUE

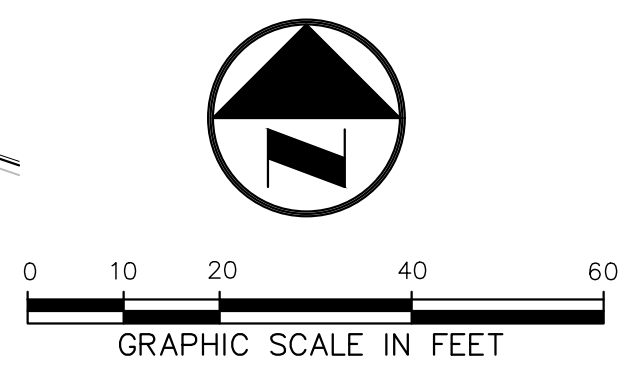
NO.	DATE	REVISION

Westwood
 4060 BRYANT IRVIN ROAD
 FORT WORTH, TX 76109 T:817.412.7155
 TBPELS ENGINEERING FIRM NO. 11756
 WESTWOOD PROFESSIONAL SERVICES, INC. www.westwoodga.com TBPELS SURVEYING FIRM NO. 10074301

DIMENSIONAL CONTROL PLAN
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	GA	AUG 2024	AS SHOWN			L2.01

1 DIMENSIONAL CONTROL PLAN
 1" = 20'-0"



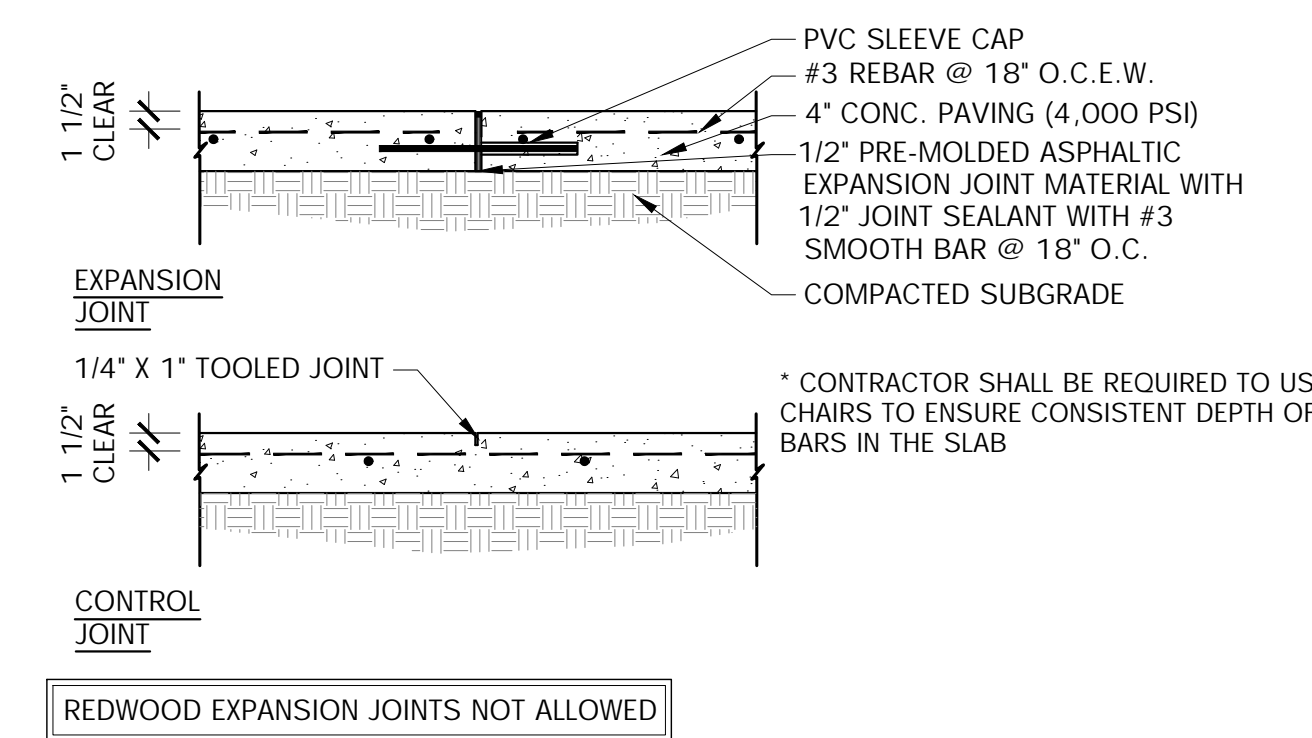
INTERIM REVIEW
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 REGISTERED LANDSCAPE ARCHITECT
 DOROTHY J. WINNEVER
 TEXAS REGISTRATION NUMBER: 3159

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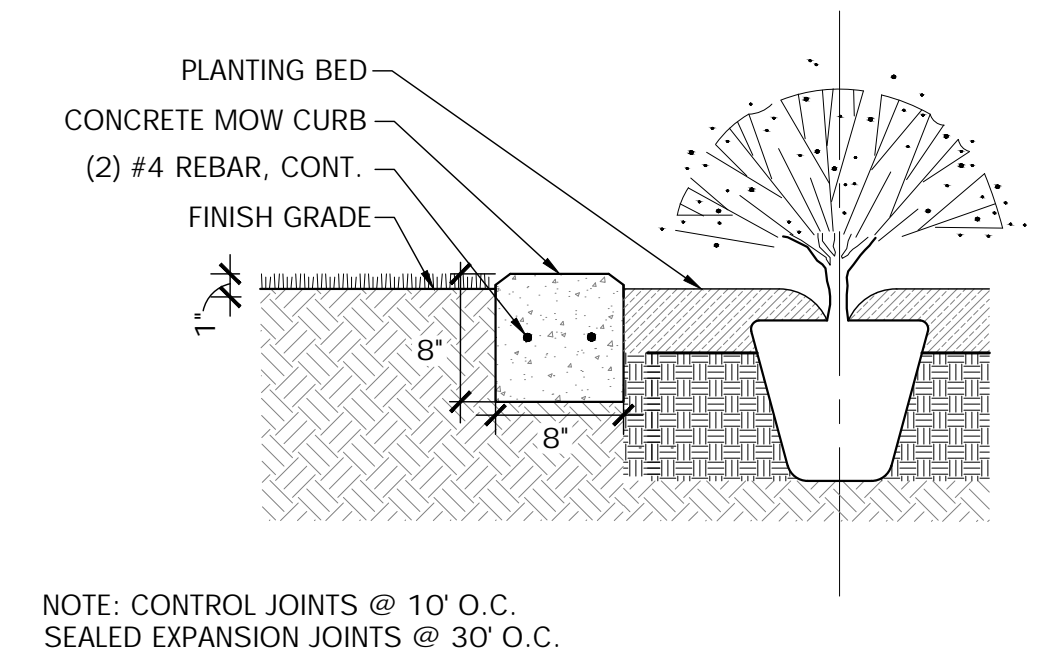
CITY HALL PARKING LOT

- NOTE:
 1. COMPACTED SUBGRADE - COMPACT TO 95% STANDARD PROCTOR DENSITY AT 0 TO +/- 2% OPTIMUM MOISTURE CONTENT AS PER ASTM D 698 (TYP.)
 2. EXPANSION JOINTS & CONTROL JOINTS SHALL BE LOCATED ACCORDING TO THE FOLLOWING:
 E.J: CHANGES IN DIRECTION, MAX 75' O.C., AGAINST CURBS, BUILDINGS, AND MANHOLES.
 C.J: SPACED EVENLY TO PRODUCE SQUARE MODULES UP TO 8' O.C. MAX

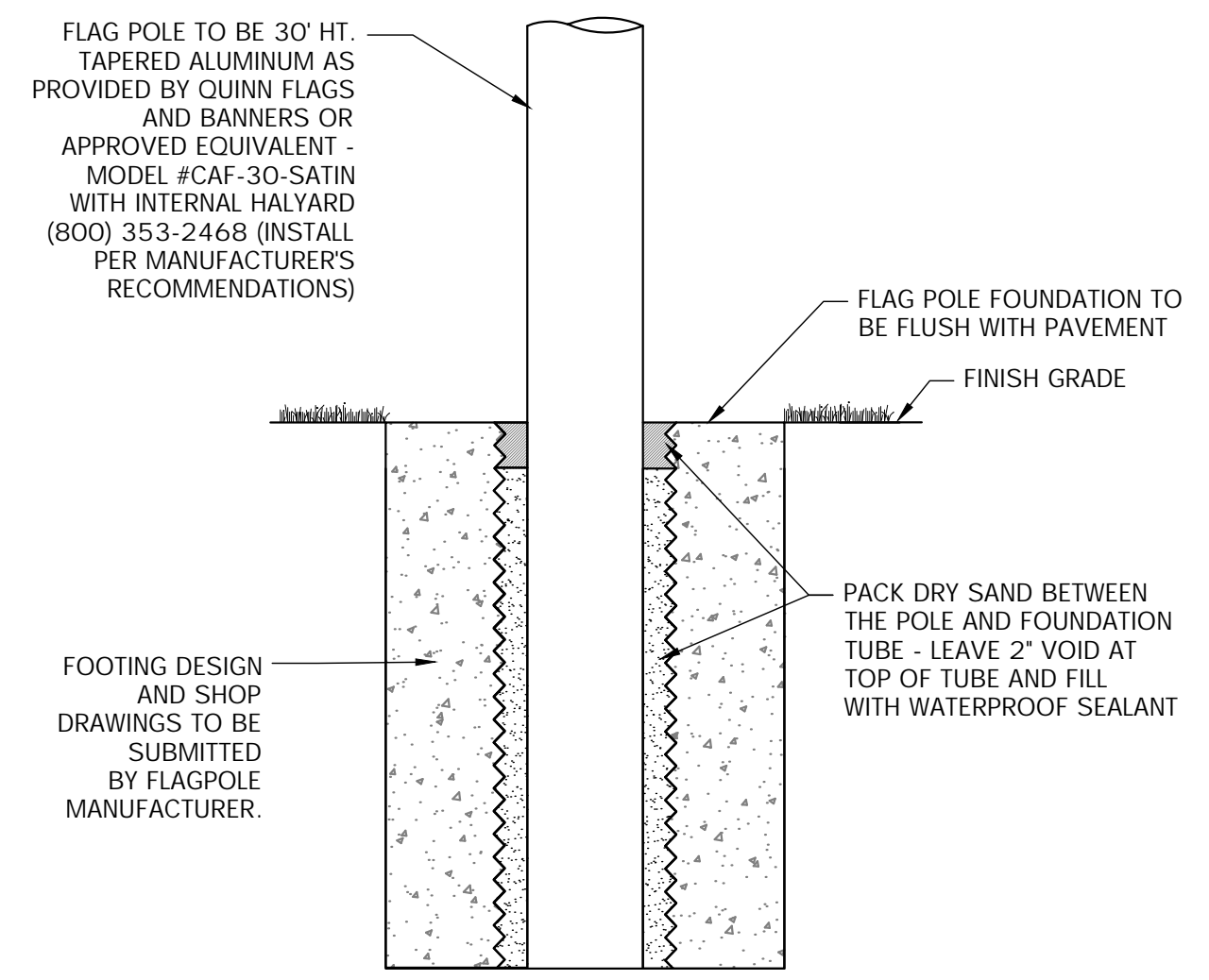
- CONCRETE MIXTURE:
 A. COMPRESSIVE STRENGTH 28 DAYS, 4,000 PSI.
 B. MAXIMUM WATER-CEMENTITIOUS MATERIALS RATIO AT POINT OF PLACEMENT 0.45.
 C. SLUMP LIMIT: 5 INCHES PLUS OR MINUS 1 INCH
 D. AIR CONTENT: 5-1/2 PERCENT PLUS OR MINUS 1.5 PERCENT
 E. MEASURE, BATCH, AND MIX CONCRETE MATERIALS AND CONCRETE ACCORDING TO ASTM C 94/C 94M.
 F. MEDIUM BROOM FINISH, PROVIDE SAMPLES PER SPEC
 G. STAMPED & INTEGRAL COLOR PER PLANS AND SPECS



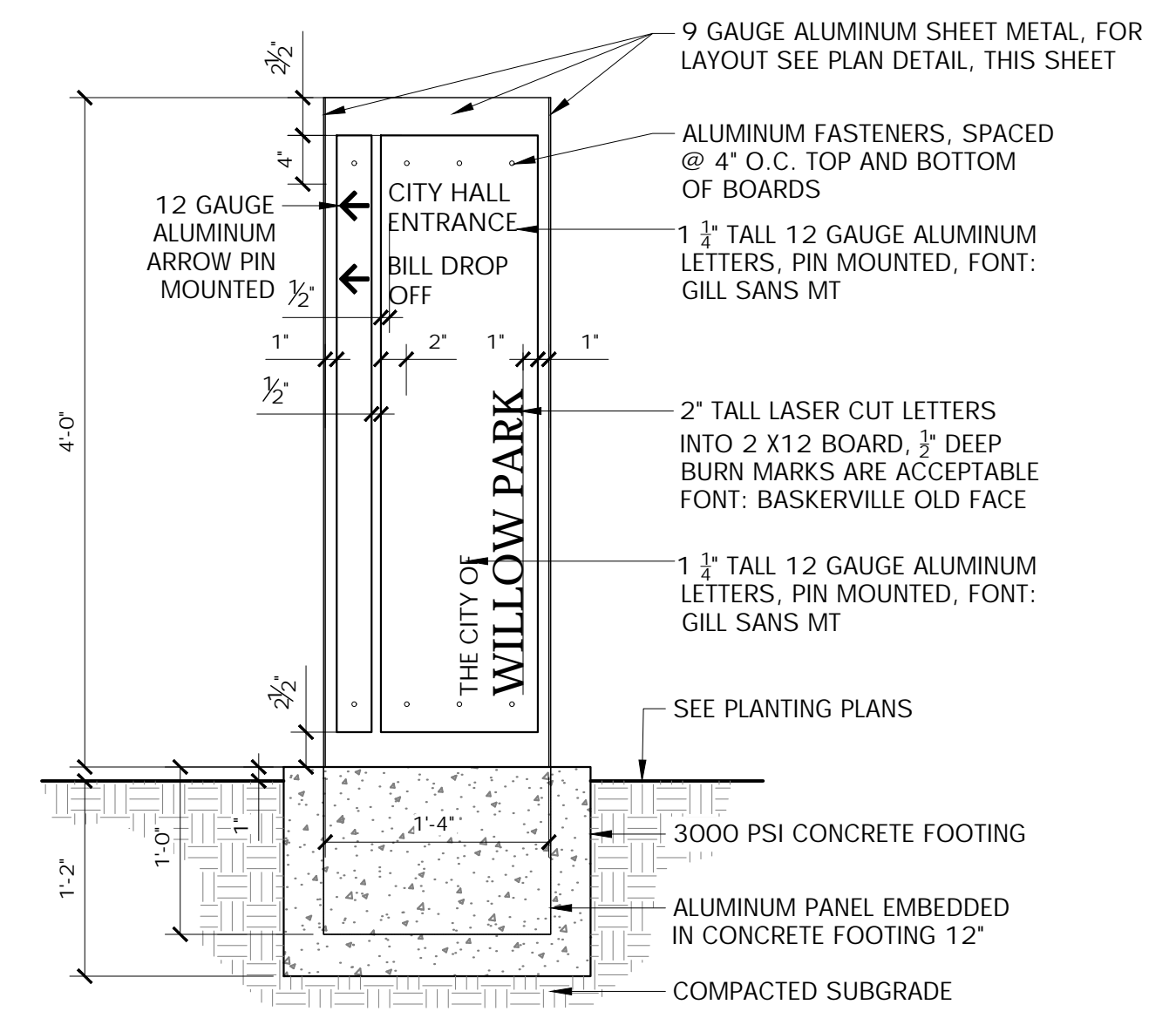
1 CONCRETE PAVING SECTION
 3/4" = 1'-0"



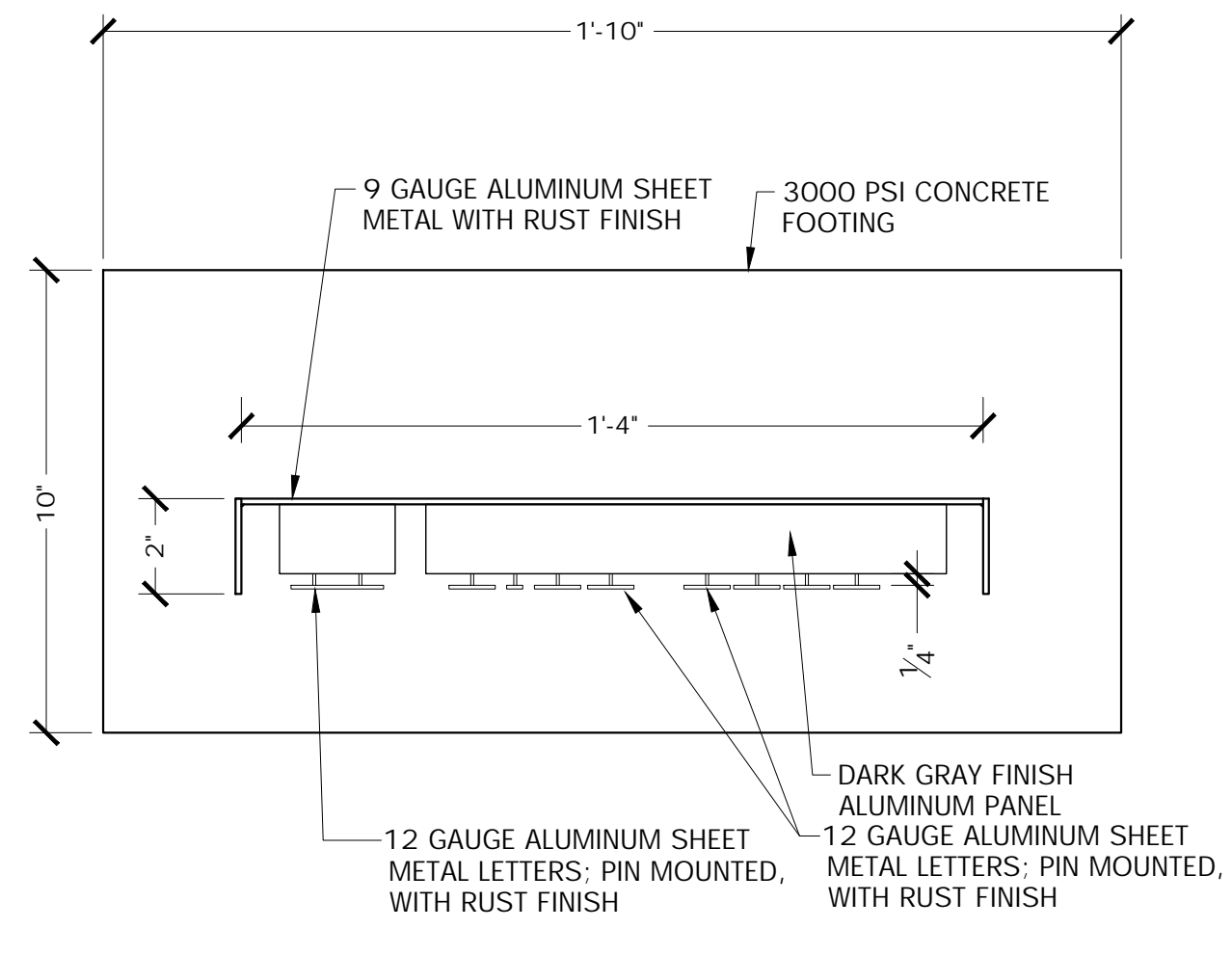
2 8" CONCRETE MOW CURB
 1" = 1'-0"



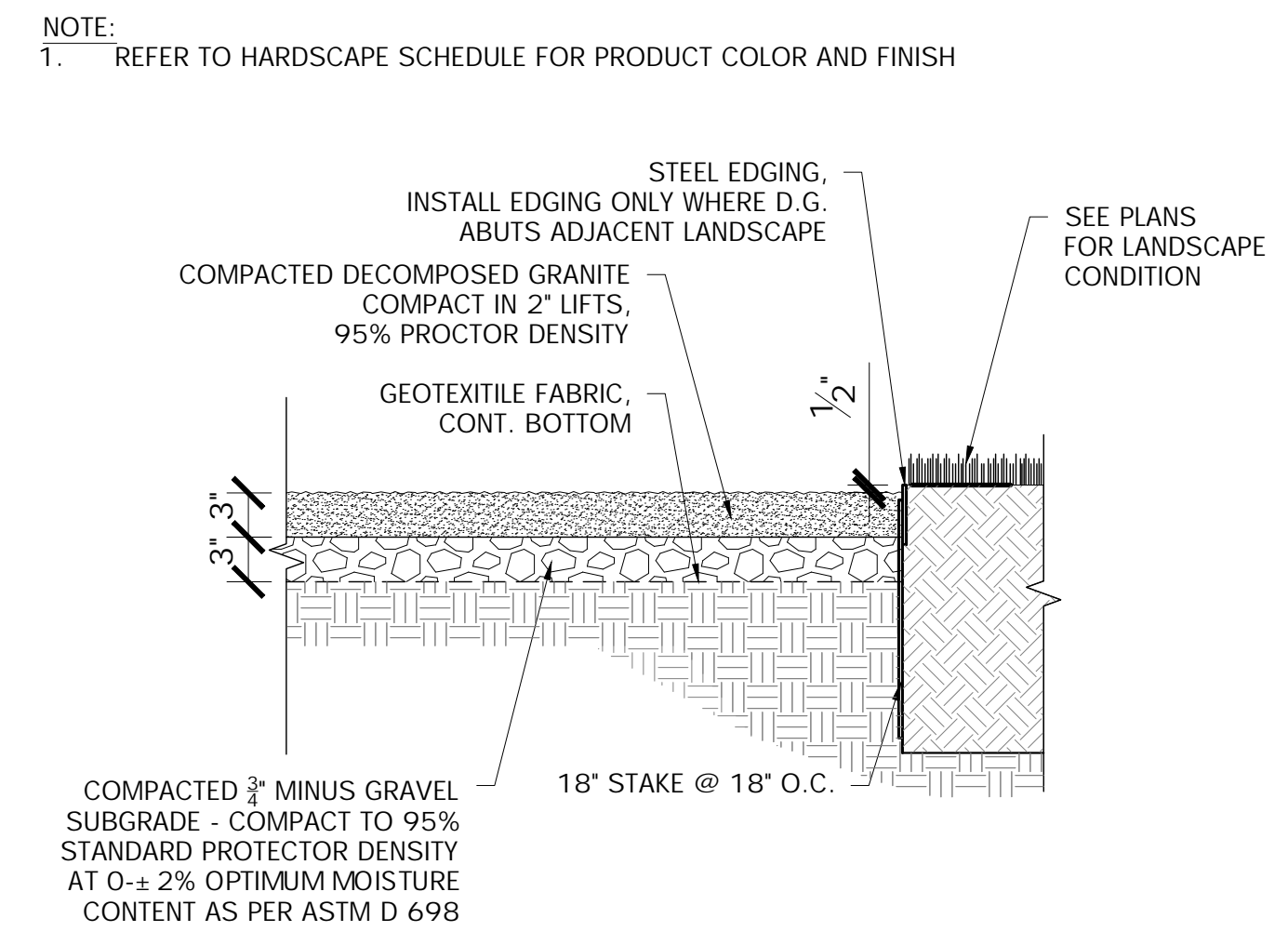
3 FLAGPOLE BASE
 1 1/2" = 1'-0"



4 WAYFINDING SIGN
 1" = 1'-0"
 P-MU1-WIL3-03



5 WAYFINDING SIGN PLAN DETAIL
 3" = 1'-0"
 P-MU1-WIL3-76



6 DECOMPOSED GRANITE
 1" = 1'-0"

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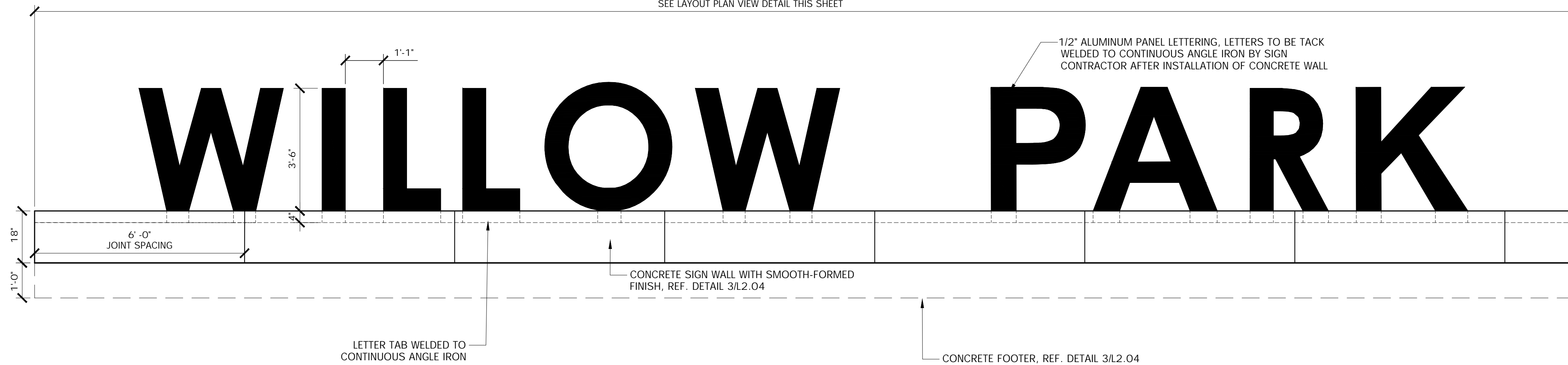
NO.	DATE	REVISION

Westwood 4060 BRYANT IRVIN ROAD FORT WORTH, TX 76109 T:817.412.7155
 Westwood Professional Services, Inc. westwoodps.com
 TBPELS ENGINEERING FIRM NO. 11756
 TBPELS SURVEYING FIRM NO. 10074301

HARDSCAPE DETAILS
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	GA	AUG 2024	AS SHOWN			L2.02

SEE LAYOUT PLAN VIEW DETAIL THIS SHEET



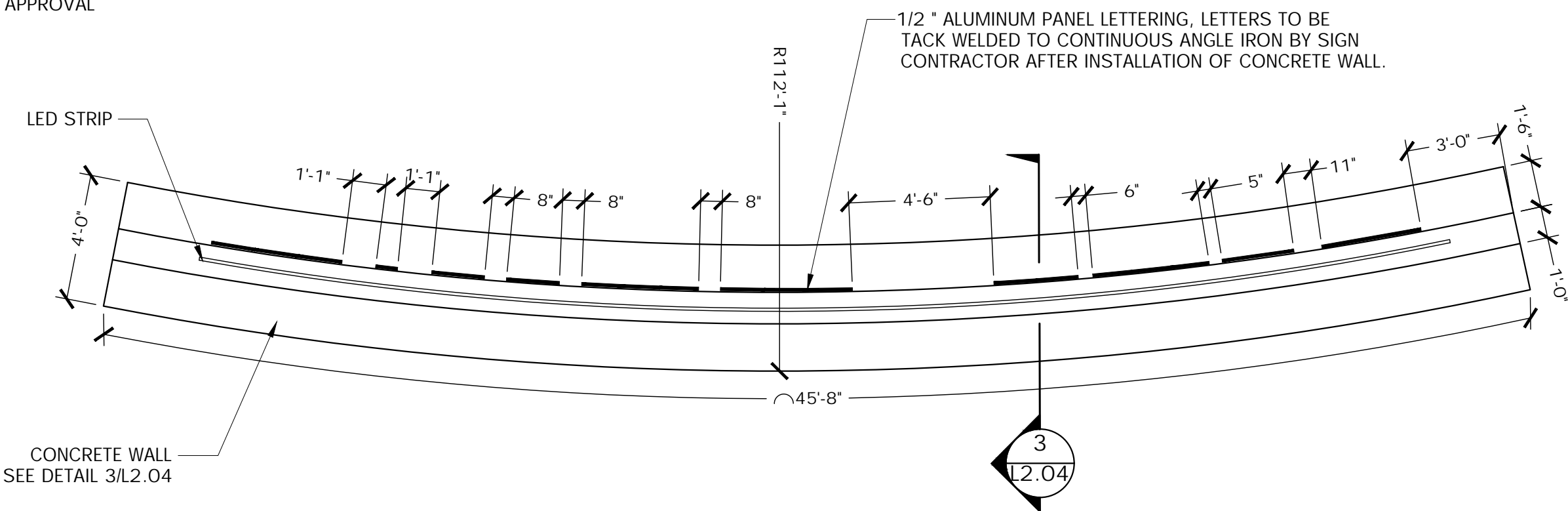
1 'WILLOW PARK' SIGN ON WALL - ELEVATION

1/2" = 1'-0"

P-MU1-WIL3-04

NOTES:

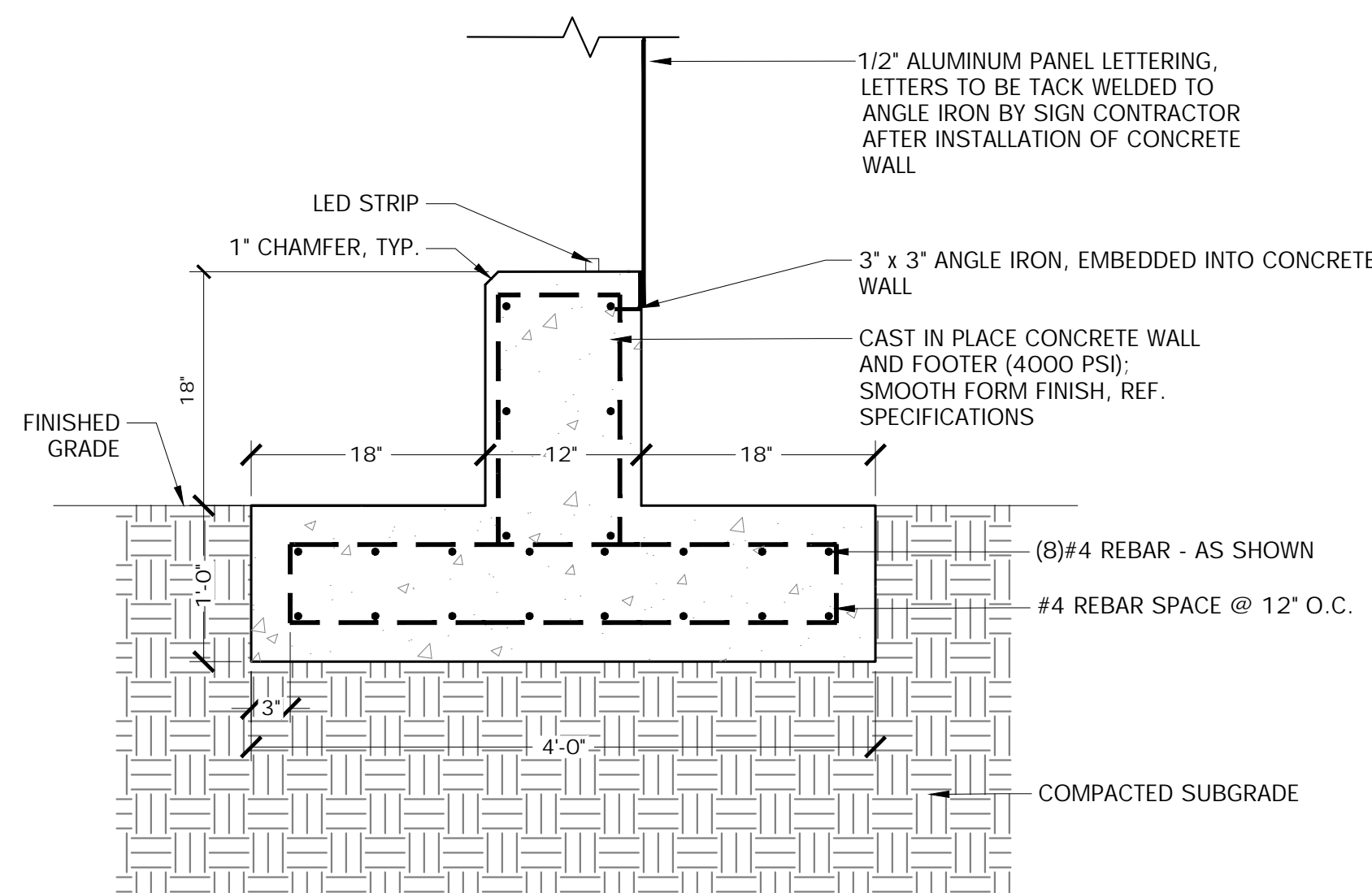
- 1. 1/2" LETTERS TO BE FABRICATED AND INSTALLED BY SIGN CONTRACTOR.
- 2. SEE DIMENSIONAL CONTROL PLANS FOR SIGN N/E POINTS AND TABLES.
- 3. CONTRACTOR TO PROVIDE SHOP DRAWINGS FOR APPROVAL



2 'WILLOW PARK' SIGN ON WALL PLAN VIEW

1/4" = 1'-0"

P-MU1-WIL3-10



3 WILLOW PARK SIGN WALL AND FOUNDATION

1" = 1'-0"

P-MU1-WIL3-05

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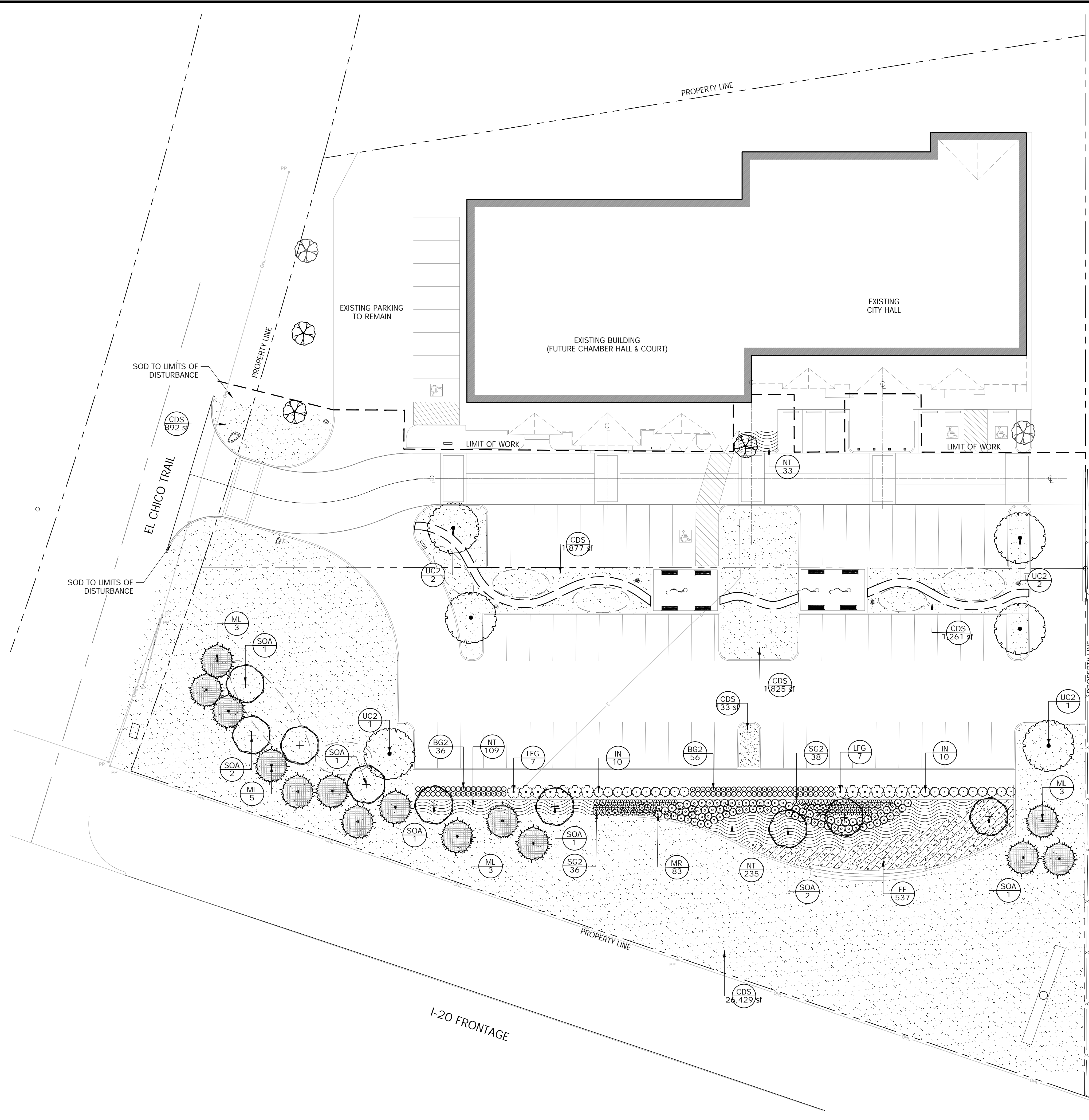
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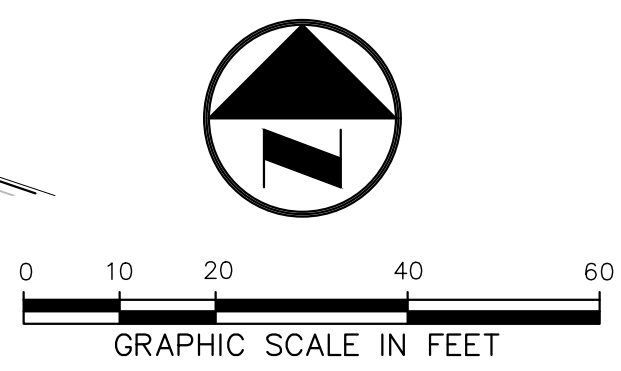
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PLANT SCHEDULE

SYMBOL	CODE	QTY	BOTANICAL / COMMON NAME	SIZE/COND.	REMARKS
TREES					
	UC2	6	ULMUS CRASSIFOLIA CEDAR ELM	3" CAL. / CONT.	MATCHED, WELL BRANCHED, STRONG CENTRAL LEADER
ORNAMENTAL TREES					
	SOA	9	SOPHORA AFFINIS EVE'S NECKLACE	60 GAL	SINGLE, STRAIGHT LEADER, MATCHING
EVERGREEN TREES					
	ML	14	MAGNOLIA GRANDIFLORA 'LITTLE GEM' DWARF SOUTHERN MAGNOLIA	60 GAL	SINGLE, STRAIGHT LEADER, MATCHING
SHRUBS					
	IN	20	ILEX VOMITORIA 'NANA' DWARF YAUPON	5 GAL	48" o.c. FULL, MATCHING
	LFG	14	LEUCOPHYLLUM FRUTESCENS 'GREEN CLOUD' TM GREEN CLOUD TEXAS RANGER	5 GAL	60" o.c. FULL, MATCHING
	SG2	74	SALVIA GREGGII AUTUMN SAGE	5 GAL	30" o.c. FULL, MATCHING
ORNAMENTAL GRASSES					
	BG2	92	BOUTELLOUA GRACILIS BLUE GRAMA GRASS	1 GAL	24" o.c. NURSERY GROWN, MATCHED & WELL ROOTED, PLANT AS SHOWN
	MR	83	MUHLENBERGIA CAPILLARIS 'REGAL MIST' TM PINK MUHLY	3 GAL	36" o.c. NURSERY GROWN, MATCHED & WELL ROOTED, PLANT AS SHOWN
GROUND COVERS					
	EF	537	EUONYMUS FORTUNEI 'COLORATUS' PURPLE WINTERCREEPER	1 GAL	18" o.c. FULL, MATCHING
	NT	377	NASSELLA TENUISSIMA MEXICAN FEATHER GRASS	1 GAL	24" o.c. FULL, MATCHING
SOD					
	CDS	32,417 SF	CYNODON DACTYLON BERMUDA GRASS	SOD	SOLID, ROLLED TIGHT, SAND FILLED JOINTS, 100% WEED, PEST AND DISEASE FREE

1 PLANTING PLAN
1" = 20'-0"



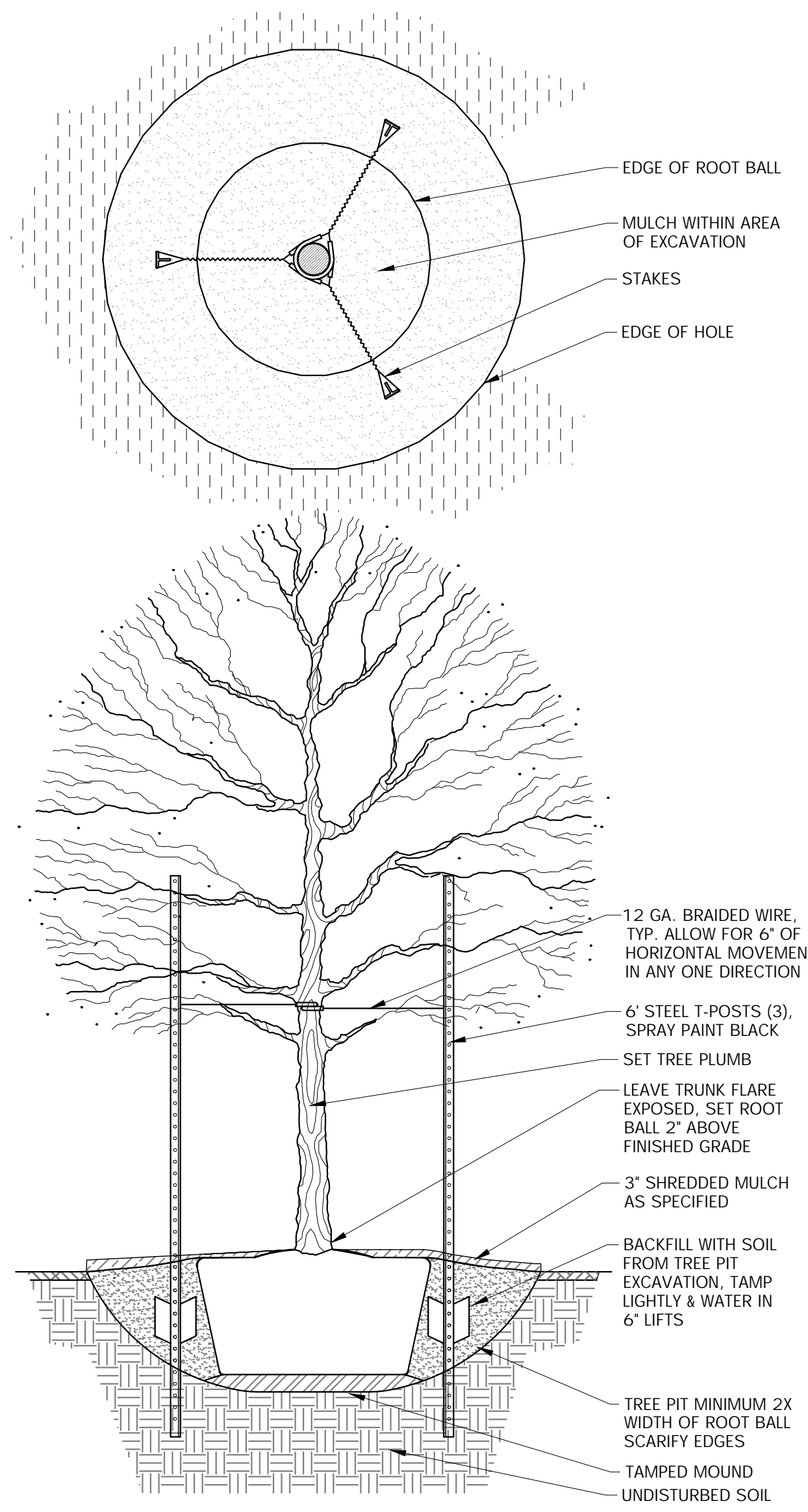
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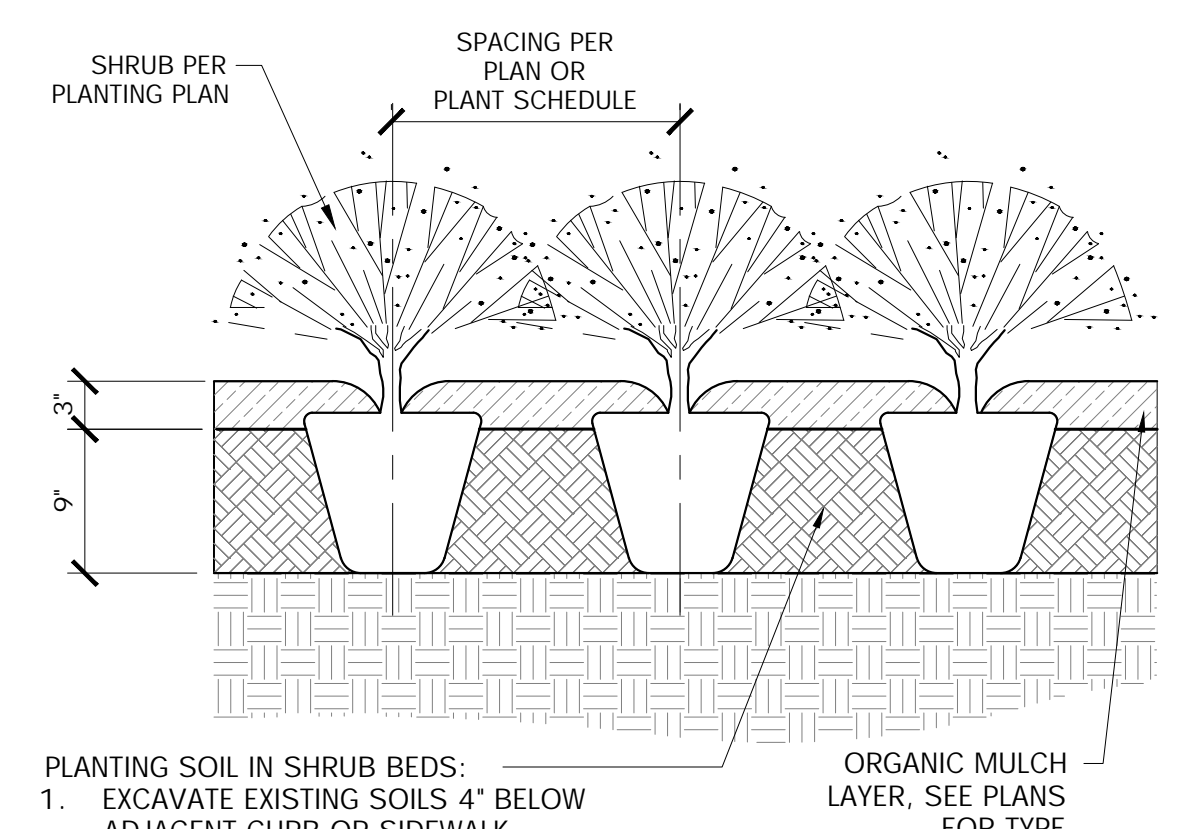
Westwood 4060 BRYANT IRVIN ROAD
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PLANTING PLAN
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

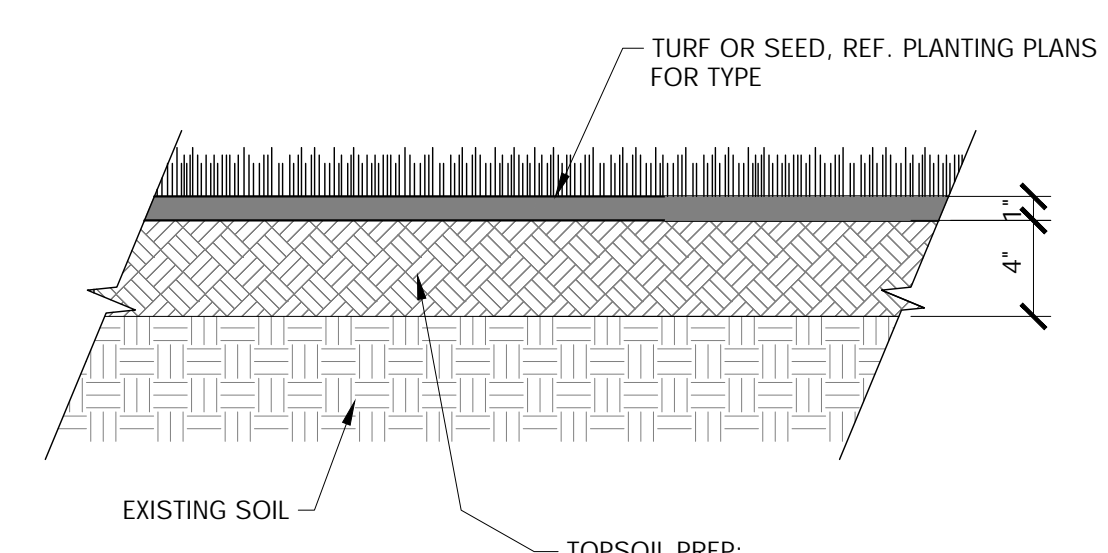
DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
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1 CANOPY TREE PLANTING
3/4" = 1'-0"



2 TYP. SHRUB PLANTING
1" = 1'-0"



3 SOIL PROFILE FOR SOD & SEED
1 1/2" = 1'-0"

- PLANTING SOIL IN SHRUB BEDS:
1. EXCAVATE EXISTING SOILS 4" BELOW ADJACENT CURB OR SIDEWALK
 2. ADD 3" COMPOST & TILL INTO 6" EXISTING SOILS, CREATING 9" PLANTING SOIL
 3. ADD 3" DARK BROWN FINE-SHREDDED HARDWOOD ORGANIC MULCH AFTER PLANTING

- TOPSOIL PREP:
1. FINISH GRADE TOPSOIL BY REMOVING STONES LARGER THAN 1" IN ANY DIMENSION AND STICKS, ROOTS, RUBBISH, AND OTHER EXTRANEIOUS MATTER TO LEGALLY DISPOSE OF THEM OFF OWNER'S PROPERTY.
 2. ADD 1" COMPOST ON THE SURFACE, THEN TILL TO 4" DEPTH
 3. INSTALL SOD AND SEED AS SHOWN AND NOTED PER SPECIFICATIONS, REF. PLANTING PLANS FOR TYPE

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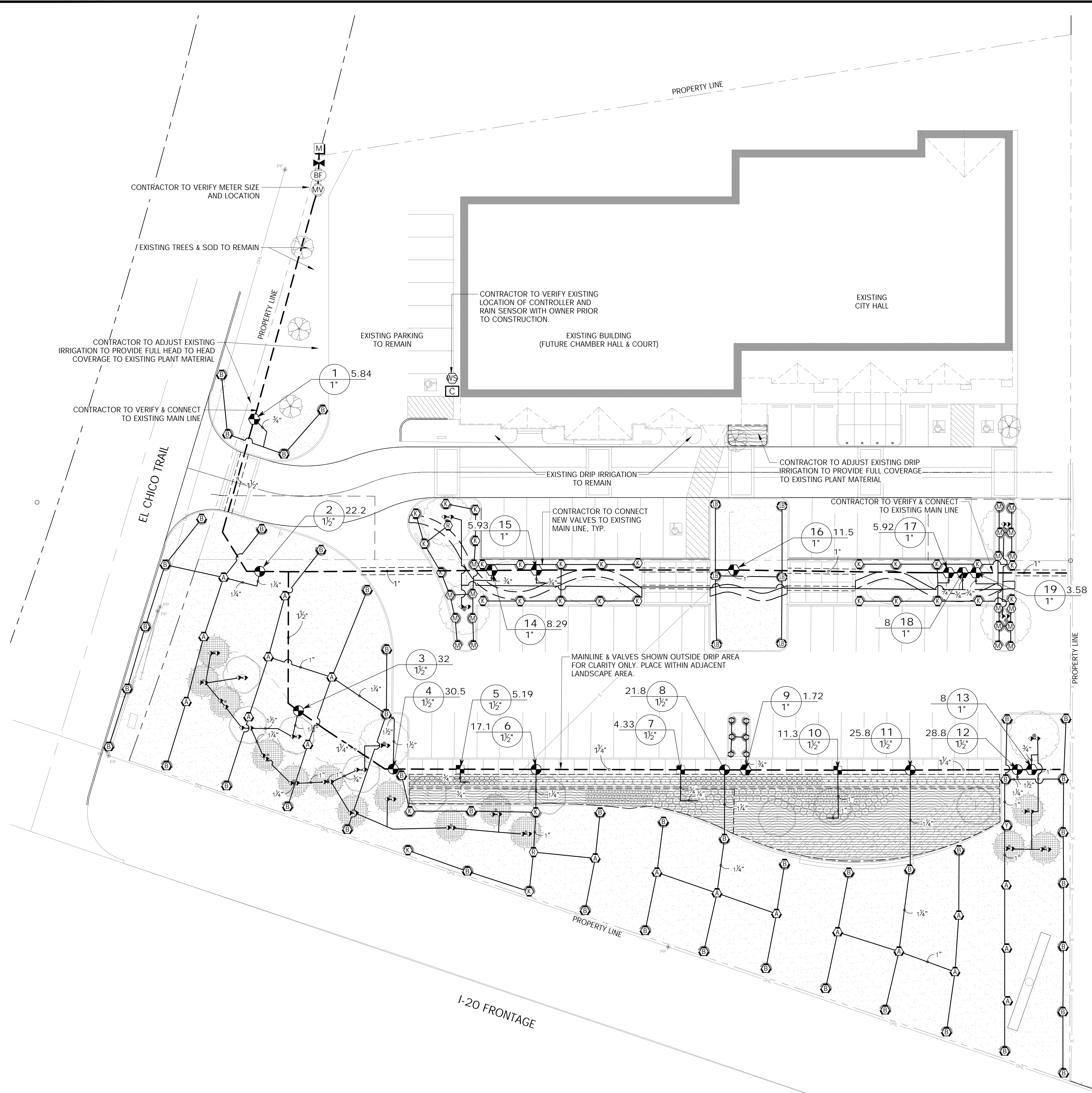
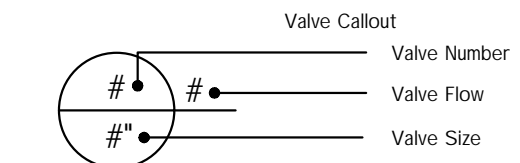
DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	GA	AUG 2024	AS SHOWN			L1.00

IRRIGATION SCHEDULE

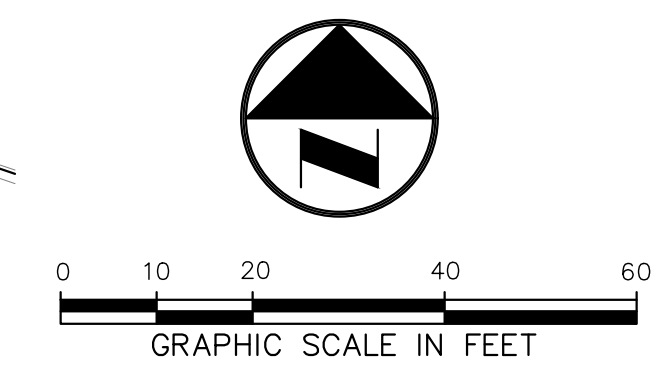
SYMBOL	MANUFACTURER/MODEL/DESCRIPTION
	HUNTER MP1000 PROS-04-PRS40-CV TURF ROTATOR, 4IN. POP-UP WITH CHECK VALVE, PRESSURE REGULATED TO 40 PSI, MP ROTATOR NOZZLE ON PRS40 BODY. M=MAROON ADJ ARC 90 TO 210, L=LIGHT BLUE 210 TO 270 ARC, O=OLIVE 360 ARC.
	HUNTER MP2000 PROS-04-PRS40-CV TURF ROTATOR, 4IN. POP-UP WITH FACTORY INSTALLED CHECK VALVE, PRESSURE REGULATED TO 40 PSI, MP ROTATOR NOZZLE ON PRS40 BODY. K=BLACK ADJ ARC 90-210, G=GREEN ADJ ARC 210-270, R=RED 360 ARC.
	HUNTER MP3000 PROS-04-PRS40-CV TURF ROTATOR, 4IN. POP-UP WITH FACTORY INSTALLED CHECK VALVE, PRESSURE REGULATED TO 40 PSI, MP ROTATOR NOZZLE ON PRS40 BODY. B=BLUE ADJ ARC 90-210, Y=YELLOW ADJ ARC 210-270, A=GRAY 360 ARC.
	HUNTER MP3500 PROS-04-PRS40-CV TURF ROTATOR, 4IN. POP-UP WITH FACTORY INSTALLED CHECK VALVE, PRESSURE REGULATED TO 40 PSI, MP ROTATOR NOZZLE ON PRS40 BODY. LB=LIGHT BROWN ADJUSTABLE ARC, 90-210.
	HUNTER MP800SR PROS-04-PRS40-CV TURF ROTATOR, 4IN. POP-UP WITH CHECK VALVE, PRESSURE REGULATED TO 40 PSI, MP ROTATOR NOZZLE ON PRS40 BODY. ADJ=ORANGE AND GRAY (ARC 90-210), 360=LIME GREEN AND GRAY (ARC 360)
	HUNTER PROS-PRS30-04-CV-PCN FLOOD BUBBLER, 4IN. POP-UP, FACTORY INSTALLED DRAIN CHECK VALVE.

SYMBOL	MANUFACTURER/MODEL/DESCRIPTION
	HUNTER ICZ-151-XL-40 DRIP CONTROL ZONE KIT. 1-1/2IN. ICV GLOBE VALVE WITH 1IN. HY100 FILTER SYSTEM. PRESSURE REGULATION: 40PSI. FLOW RANGE: 20 GPM TO 60 GPM. 120 MESH STAINLESS STEEL SCREEN. 1-1/2IN. INLET X SINGLE 2IN. OUTLET
	AREA TO RECEIVE DRIFLINE HUNTER HDL-06-18-CV HDL-06-18-CV: HUNTER DRIFLINE W/ 0.6 GPH EMITTERS AT 18" O.C. CHECK VALVE, DARK BROWN TUBING WITH GRAY STRIPING. DRIFLINE LATERALS SPACED AT 18" APART, WITH EMITTERS OFFSET FOR TRIANGULAR PATTERN. INSTALL WITH HUNTER PLD BARBED OR PLD-LOC FITTINGS.

SYMBOL	MANUFACTURER/MODEL/DESCRIPTION
	HUNTER PGV-101G 1IN. PLASTIC ELECTRIC REMOTE CONTROL VALVE, FOR RESIDENTIAL/LIGHT COMMERCIAL USE. FEMALE NPT INLET/OUTLET. GLOBE CONFIGURATION, WITH FLOW CONTROL.
	HUNTER PGV-151 GLOBE 1-1/2IN. PLASTIC ELECTRIC REMOTE CONTROL VALVE, FOR RESIDENTIAL/LIGHT COMMERCIAL USE. FEMALE NPT INLET/OUTLET, WITH FLOW CONTROL. GLOBE CONFIGURATION.
	NIBCO T-113 CLASS 125 BRONZE GATE SHUT OFF VALVE WITH WHEEL HANDLE, SAME SIZE AS MAINLINE PIPE DIAMETER AT VALVE LOCATION.
	HUNTER ICV-G 1" 1IN., 1-1/2IN., 2IN., AND 3IN. PLASTIC ELECTRIC MASTER VALVE, GLOBE CONFIGURATION, WITH NPT THREADED INLET/OUTLET, FOR COMMERCIAL/MUNICIPAL USE.
	FEBCO 850 1" EXISTING BACKFLOW PREVENTER
	HUNTER P2C-400 EXISTING CONTROLLER
	HUNTER WSS EXISTING RAIN/FREEZE SENSOR
	WATER METER 1" EXISTING 1" WATER METER
	IRRIGATION LATERAL LINE: PVC CLASS 200 SDR 21 ONLY LATERAL TRANSITION PIPE SIZES 1" AND ABOVE ARE INDICATED ON THE PLAN, WITH ALL OTHERS BEING 3/4" IN SIZE.
	IRRIGATION MAINLINE: PVC CLASS 200 SDR 21
	PIPE SLEEVE: PVC CLASS 200 SDR 21 2 SIZES LARGER THAN PIPE WITHIN.



1 IRRIGATION PLAN
1" = 20'-0"



INTERIM REVIEW
THESE DOCUMENTS ARE INTENDED FOR INTERIM REVIEW ONLY AND NOT FOR REGULATORY APPROVAL, PERMITTING, OR CONSTRUCTION.
REGISTERED LANDSCAPE ARCHITECT
DOROTHY J. WINNEVER
TEXAS REGISTRATION NUMBER 3199

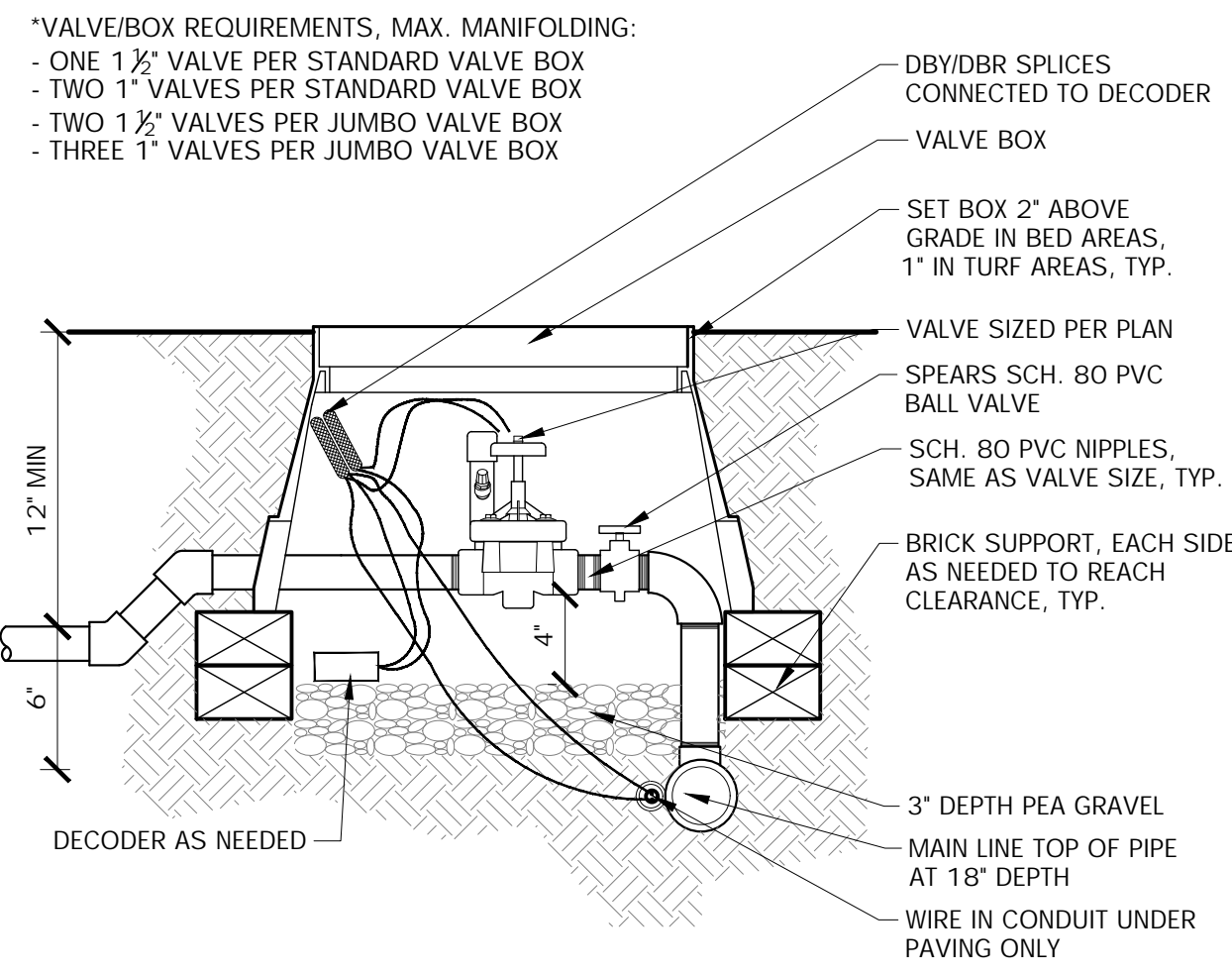
NO.	DATE	ISSUE

NO.	DATE	REVISION

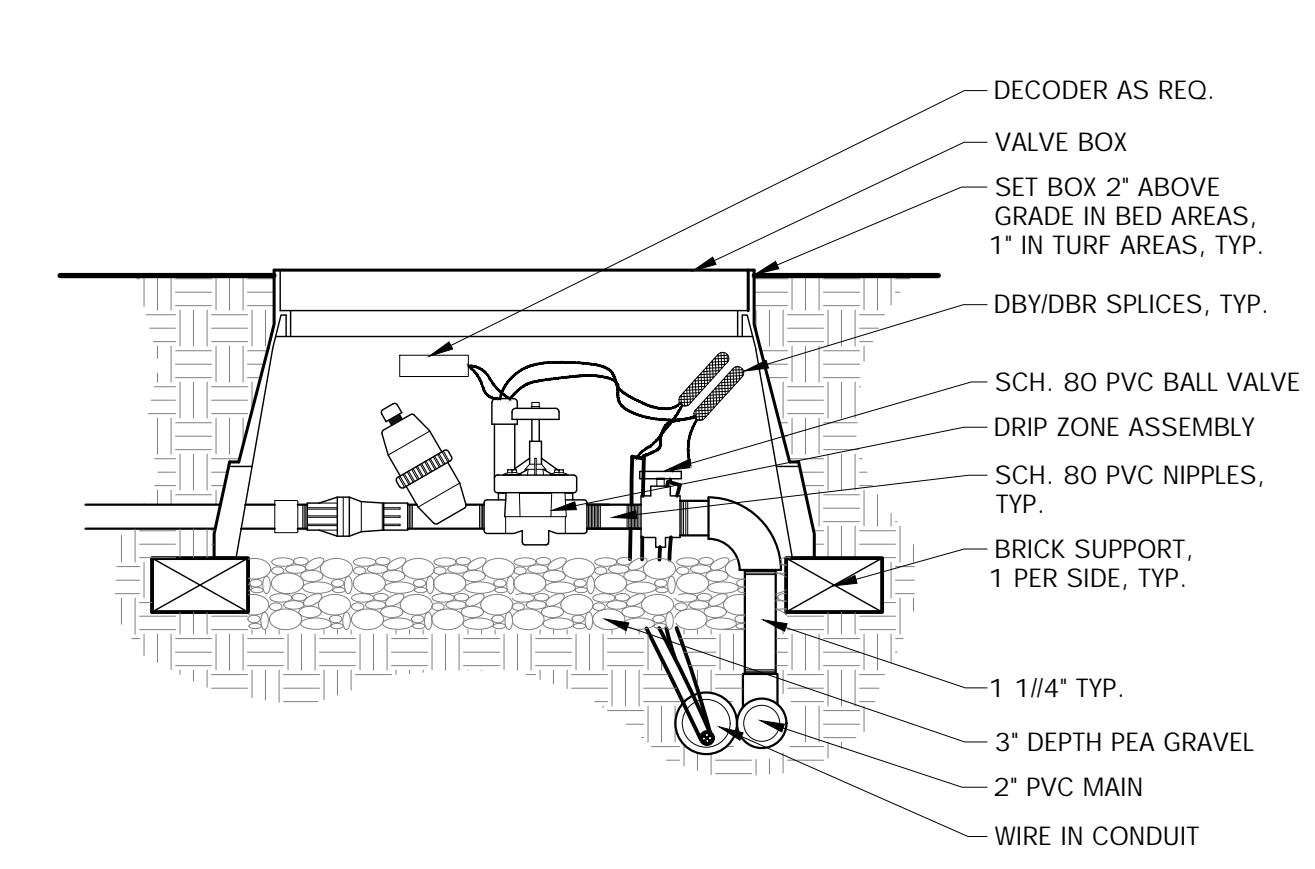
Westwood
4060 BRYANT IRVIN ROAD
FORT WORTH, TX 76109 T:817.412.7155
Westwood Professional Services, Inc. www.westwoodps.com
TBP/ELS ENGINEERING FIRM NO. 11756
TBP/ELS SURVEYING FIRM NO. 10074301

IRRIGATION PLAN
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

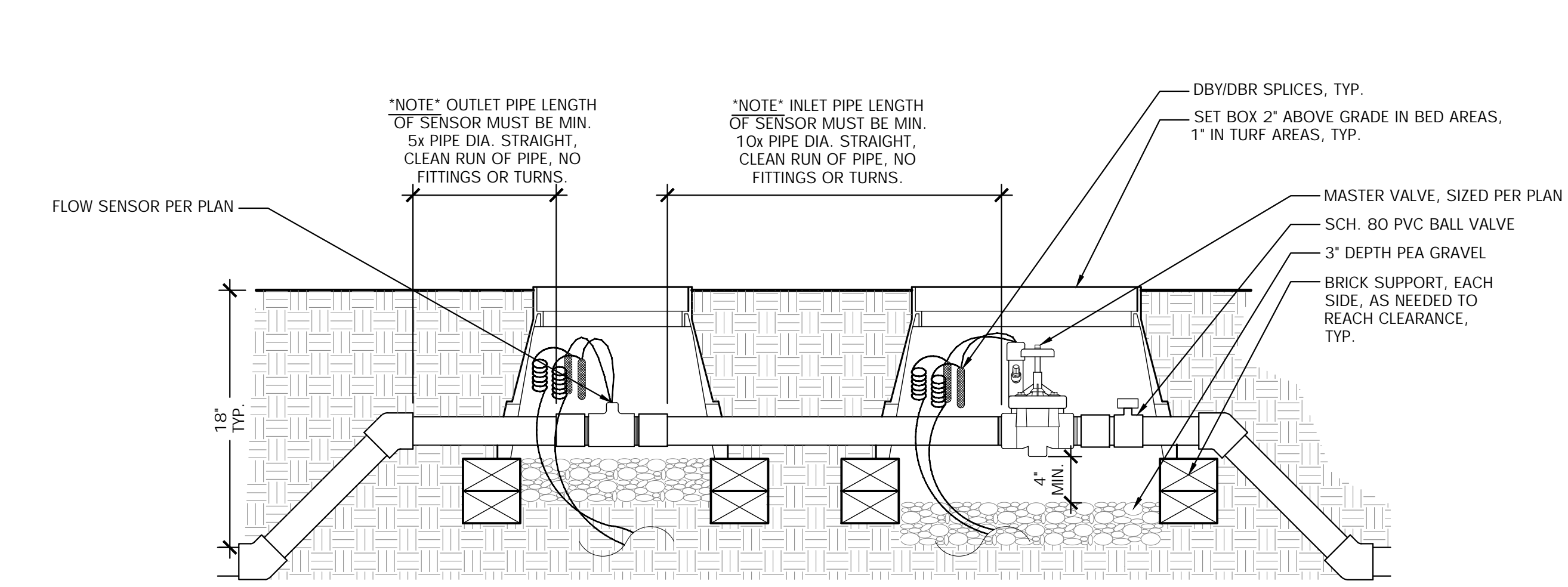
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DJW	GA	AUG 2024	AS SHOWN			L4.00



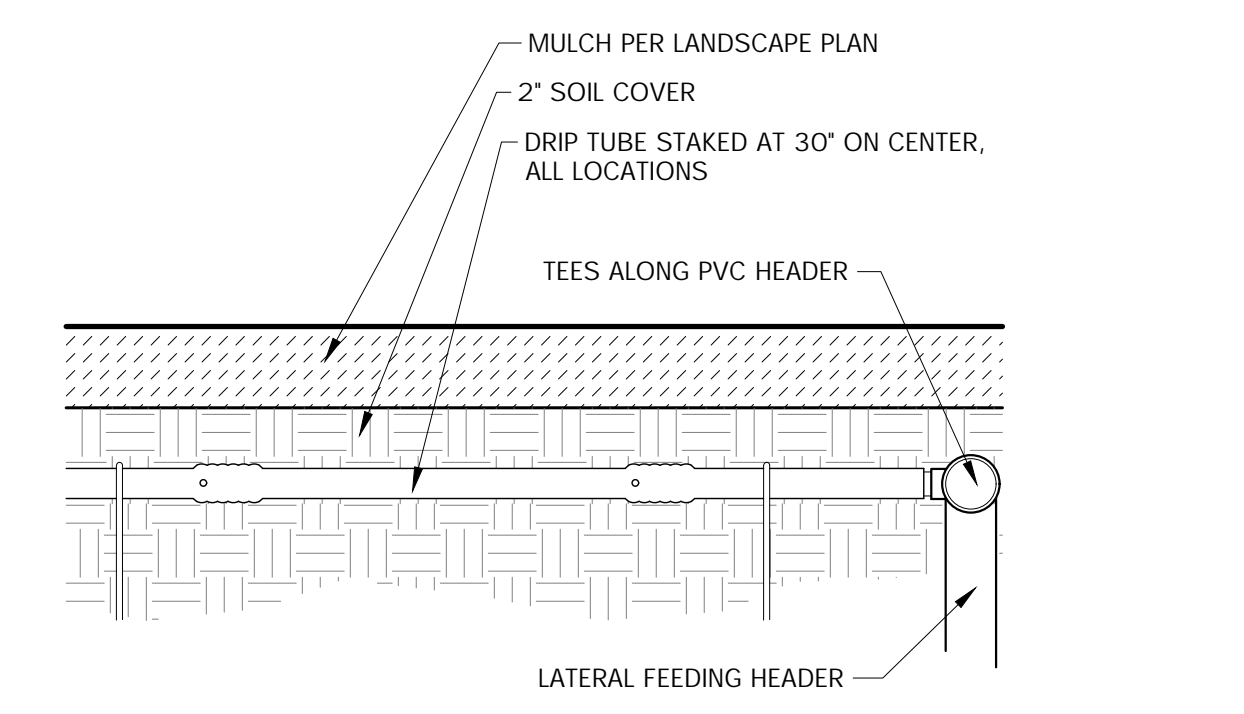
1 AUTOMATIC SYSTEM VALVE WITH DECODER
1 1/2" = 1'-0"



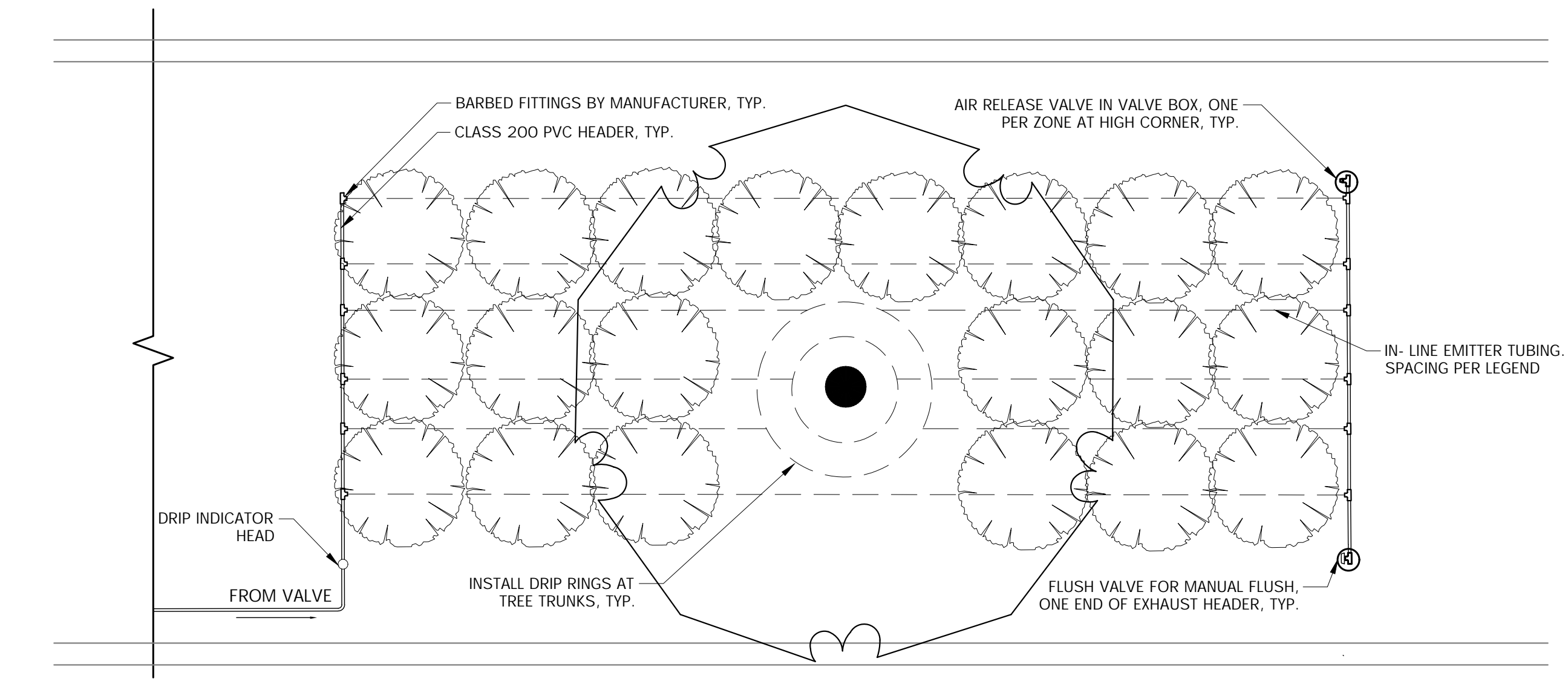
2 DRIP ZONE VALVE ASSEMBLY WITH DECODER
1 1/2" = 1'-0"



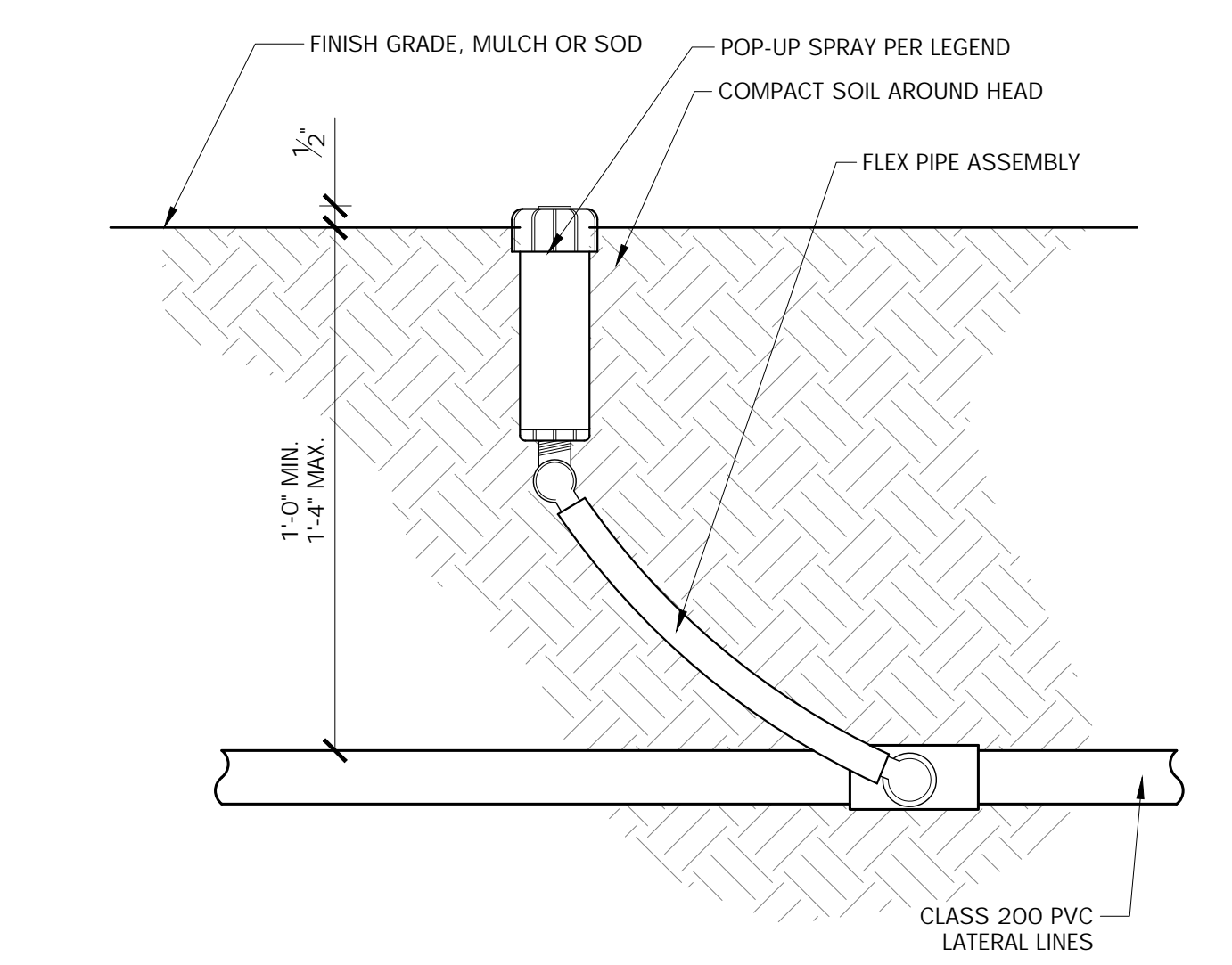
3 MASTER VALVE AND FLOW METER
1 1/2" = 1'-0"



4 DRIP TUBE INSTALLATION - AT GRADE
3" = 1'-0"



5 DRIP ZONE TYPICAL ENLARGEMENT
3/8" = 1'-0"



6 ROTATOR/SPRAY HEAD
3" = 1'-0"

INTERIM REVIEW
THESE DOCUMENTS ARE INTENDED FOR INTERIM REVIEW ONLY AND NOT FOR REGULATORY APPROVAL, PERMITTING, OR CONSTRUCTION.
REGISTERED LANDSCAPE ARCHITECT
DOROTHY J. WITNEVER
TEXAS REGISTRATION NUMBER 3159

NO.	DATE	ISSUE
NO.	DATE	REVISION

Westwood 4060 BRYANT IRVIN ROAD
 FORT WORTH, TX 76109 T:817.412.7155
 Westwood Professional Services, Inc. www.westwoodgs.com
 TBPELS ENGINEERING FIRM NO. 11756
 TBPELS SURVEYING FIRM NO. 10074301

IRRIGATION DETAILS
PARKING LOT EXPANSION
CITY HALL
120 EL CHICO TRAIL, SUITE A
CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	GA	AUG 2024	AS SHOWN			L1.00

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CITY HALL PARKING LOT



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: March 11, 2025	Department: Administration	Presented By: Mayor Doyle Moss
----------------------------------------	--------------------------------------	------------------------------------------

AGENDA ITEM:

Discussion & Action: to accept resignations and appointments for 2025 Planning & Zoning Commission and Parks Board.

BACKGROUND:

Planning & Zoning Commissioner, Tyler VanSant, Place 4, resigned on February 25, 2025, as his job has relocated him out of the state. Ever Gomez, Alternate, has requested to serve in Place 4 for the remainder of Mr. VanSant’s term to expire January 2026.

Mr. Gomez also currently holds the Place 4 position on the **Parks Board**. If appointed to the Planning & Zoning Commission’s Place 4, he has requested to resign from the Parks Board, upon which Jerry Vierling, Parks Board Alternate, has requested to serve in Place 4 for the remainder of Mr. Gomez’s term to expire January 2026.

STAFF RECOMMENDATION:

To accept resignation of Tyler VanSant from Planning & Zoning Commission, Place 4, and appoint Ever Gomez; and to resign Ever Gomez from Parks Board, Place 4, and appoint Jerry Vierling.

RECOMMENDED MOTION:

Accept resignations and appointments for Planning & Zoning Commission and Parks Board, as presented.



The City of Willow Park Police Department

Quincy Hamilton
Chief of Police

January 14, 2025

Honorable Mayor Doyle Moss
Members of the Willow Park City Council
120 El Chico Trl, Suite A
Willow Park, Texas 76087

Honorable Mayor and Members of Council,

Each year, prior to March 1, the Chief Administrator of a law enforcement agency is required to submit a written report to the governing body and the Texas Commission on Law Enforcement. The following document is a compilation and analysis of data regarding motor vehicle stops as required by the Texas Code of Criminal Procedure. The data in this report has been reviewed and analyzed, and the Willow Park Police Department is in compliance with all applicable State requirements.

This report meets all requirements as outlined in the Texas Code of Criminal Procedure. The Willow Park Police Department's annual Racial Profiling Report has also been submitted to and accepted by the Texas Commission on Law Enforcement.

In addition, the law enforcement agency is required to have a written policy that prohibits racial profiling. The Willow Park Police Department policy is also included and meets the requirements of the State of Texas and the Texas Police Chiefs Association Best Practices.

Should you have any questions or require clarification on any of the information presented in this report, please do not hesitate to contact me at 817-441-9747.

Respectfully,

A handwritten signature in blue ink, appearing to be "Q. Hamilton".

Quincy Hamilton
Chief of Police



Willow Park
Police
Department
Racial Profiling
Report

2024

January 14, 2025

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Racial Profiling Report | Full **Error! Bookmark not defined.**

Article 2.131-2.132

- Prohibits racial profiling by police officers
- Requires implementation of a process by which complaints may be made for racial profiling
- Requires collection of data related to motor vehicle stops resulting in citations and/or arrests:
 - Race of the individual
 - Whether a search was conducted
 - Whether the search was consensual
 - Whether the officer knew the race of the individual being stopped prior to the stop
 - Whether the peace officer used physical force that resulted in bodily injury
- Requires the Chief of Police to submit an annual report to the Texas Commission on Law Enforcement (TCOLE) and the Willow Park City Council

Art. 2.131. Racial Profiling Prohibited.

A peace officer may not engage in racial profiling.

Added by Acts 2001, 77th Leg., Ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.132. LAW ENFORCEMENT POLICY ON RACIAL PROFILING.

(a) In this article:

(1) "Law enforcement agency" means an agency of the state, or of a county, municipality, or other political subdivision of the state, that employs peace officers who make motor vehicle stops in the routine performance of the officers' official duties.

(2) "Motor vehicle stop" means an occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.

(3) "Race or ethnicity" means of a particular descent, including Alaska native or American Indian, Asian or Pacific Islander, black, white, and Hispanic or Latino.

(b) Each law enforcement agency in this state shall adopt a detailed written policy on racial profiling. The policy must:

(1) clearly define acts constituting racial profiling;

(2) strictly prohibit peace officers employed by the agency from engaging in racial profiling;

(3) implement a process by which an individual may file a complaint with the agency if the individual believes that a peace officer employed by the agency has engaged in racial profiling with respect to the individual;

(4) provide public education relating to the agency's compliment and complaint process, including providing the telephone number, mailing address, and e-mail address to make a compliment or complaint with respect to each ticket, citation, or warning issued by a peace officer;

(5) require appropriate corrective action to be taken against a peace officer employed by the agency who, after an investigation, is shown to have engaged in racial profiling in violation of the agency's policy adopted under this article;

(6) require collection of information relating to motor vehicle stops in which a ticket, citation, or warning is issued and to arrests made as a result of those stops, including information relating to:

(A) the race or ethnicity of the individual detained;

(B) whether a search was conducted and, if so, whether the individual detained consented to the search; and

(C) whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;

(D) whether the peace officer used physical force that resulted in bodily injury, as that term is defined by section 1.07 Penal Code, during the stop;

(E) the location of the stop; and

(F) the reason for the stop; and

(7) require the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:

(A) the Texas Commission on Law Enforcement; and

(B) the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

(c) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(d) On adoption of a policy under Subsection (b), a law enforcement agency shall examine the feasibility of installing video camera and transmitter-activated equipment in each agency law enforcement motor vehicle regularly used to make motor vehicle stops and transmitter-activated equipment in each agency law enforcement motorcycle regularly used to make motor vehicle stops. The agency shall also examine the feasibility of equipping each peace officer who regularly detains or stops motor vehicles with a body worn camera, as that term is defined by section 1701.651, Occupation Code. If a law enforcement agency installs video or audio equipment as provided by this subsection, the policy adopted by the agency under Subsection (b) must include standards for reviewing video and audio documentation.

(e) A report required under Subsection (b)(7) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the collection of information as required by a policy under Subsection (b)(6).

(f) On the commencement of an investigation by a law enforcement agency of a complaint described by Subsection (b)(3) in which a video or audio recording of the occurrence on which the complaint is based was made, the agency shall promptly provide a copy of the recording to the peace officer who is the subject of the complaint on written request by the officer.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b)(7), the commission shall begin disciplinary procedures against the chief administrator.

(H) a law enforcement agency shall review the data collected under Subsection (b) (6) to identify any improvements the agency could make in its practices and policies regarding motor vehicle stops.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.
Amended by: Acts 2009, 81st Leg., R.S., Ch. 1172, (H.B. 3389) , Sec. 25, eff. September 1, 2009.
Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.05, eff. May 18, 2013
Acts 2017, 85th Leg., R.S., Ch. 173 (H.B. 3051), Sec. 1, eff, September 1, 2017
Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.01, eff, September 1, 2017

Article 2.133-2.136

- Requires law enforcement agencies to submit a yearly report of the information collected to the governing body of the municipality
- Reports required for motor vehicle stops
- Compilation of data
- Analysis of data is required

Art. 2.133. Reports Required for Motor Vehicle Stops

Item 8.

- (a) In this article, "race or ethnicity" has the meaning assigned by Article 2.132(a).
- (b) A peace officer who stops a motor vehicle for an alleged violation of a law or ordinance shall report to the law enforcement agency that employs the officer information relating to the stop, including:
- (1) a physical description of any person operating the motor vehicle who is detained as a result of the stop, including:
 - (A) the person's gender; and
 - (B) the person's race or ethnicity, as stated by the person or, if the person does not state the person's race or ethnicity, as determined by the officer to the best of the officer's ability;
 - (2) the initial reason for the stop;
 - (3) whether the officer conducted a search as a result of the stop and, if so, whether the person detained consented to the search;
 - (4) whether any contraband or other evidence was discovered in the course of the search and a description of the contraband or evidence;
 - (5) the reason for the search, including whether:
 - (A) any contraband or other evidence was in plain view;
 - (B) any probable cause or reasonable suspicion existed to perform the search; or
 - (C) the search was performed as a result of the towing of the motor vehicle or the arrest of any person in the motor vehicle;
 - (6) whether the officer made an arrest as a result of the stop or the search, including a statement of whether the arrest was based on a violation of the Penal Code, a violation of a traffic law or ordinance, or an outstanding warrant and a statement of the offense charged;
 - (7) the street address or approximate location of the stop; and
 - (8) whether the officer issued a verbal or written warning or a ticket or a citation as a result of the stop; and
 - (9) whether the officer used physical force that resulted in bodily injury, as that term is defined by section 1.07 Penal Code, during the stop;

(c) The chief administrator of a law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, is responsible for auditing reports under Subsection (b) to ensure that the race or ethnicity of the person operating the motor vehicle is being reported.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by: Acts 2009, 81st Leg., R.S., Ch. 1172, Sec. 26, eff. September 1, 2009.

Acts 2017, 85st Leg., R.S., Ch. 950, (S.B. 1849) , Sec. 5.05, eff. September 1, 2017

Art. 2.134. Compilation and Analysis of Information Collected.

(a) In this article:

- (1) "Motor vehicle stop" has the meaning assigned by Article 2.132(a).
- (2) "Race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A law enforcement agency shall compile and analyze the information contained in each report received by the agency under Article 2.133. Not later than March 1 of each year, each law enforcement agency shall submit a report containing the incident-based data compiled during the previous calendar year to the Texas Commission on Law Enforcement and, if the law enforcement agency is a local law enforcement agency, to the governing body of each county or municipality served by the agency.

(c) A report required under Subsection (b) must be submitted by the chief administrator of the law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, and must include:

(1) a comparative analysis of the information compiled under Article 2.133 to:

- (A) evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities; and
- (B) examine the disposition of motor vehicle stops made by officers employed by the agency, categorized according to the race or ethnicity of the affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction; and
- (C) evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches; and

(2) information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling.

(d) A report required under Subsection (b) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the reporting of information required under Article 2.133(b)(1).

(e) The Texas Commission on Law Enforcement, in accordance with Section 1701.162, Occupations Code, shall develop guidelines for compiling and reporting information as required by this article.

(f) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling. Item 8.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b), the commission shall begin disciplinary procedures against the chief administrator.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:


Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 27, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.06, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849) , Sec. 5.03, eff. September 1, 2017

General Orders 5300 Bias Based Policing

- Policy effective January 2020
- Establishes policy
- States purpose
- Prohibits discriminatory practices
- Establishes complaint process
- Establishes disciplinary actions
- Establishes guidelines for data collection

WILLOW PARK POLICE DEPARTMENT		GENERAL ORDERS	
SUBJECT: RACIAL PROFILING		NUMBER: 5300	
EFFECTIVE DATE: 06/04/2020		NEXT REVIEW DATE: 01/03/2025	
AMENDS/SUPERSEDES: This policy supersedes all previous policies.		APPROVED:  Chief of Police	
BEST PRACTICE STANDARDS: 2.01			

NOTE: This General Order is for internal use only and does not enhance an officer’s civil or criminal liability in any way. It should not be construed as the creation of a higher standard of safety or care in an evidentiary sense, with respect to third party claims. Violations of this General Order, if proven, can only form the basis of a complaint by this Department and only in a non-judicial, administrative setting.

INDEX WORDS:

- | | |
|---------------------------|------------------|
| Audio and Video Recording | Racial Profiling |
| Collection of Information | Reporting |
| Complaint | Review |
| Ethnicity | Training |
| Race | |

I. PURPOSE

- A. The purpose of this order is to reaffirm the City of Willow Park Police Department’s commitment to unbiased policing in all its encounters with any person; to reinforce procedures that serve to ensure public confidence and mutual trust through the provision of services in a fair and equitable fashion; and to protect our officers from unwarranted accusations of misconduct when they act within the dictates of departmental policy and the law.

II. POLICY

- A. It is the policy of this department to police in a proactive manner and to aggressively investigate suspected violations of the law. Officers shall actively enforce local, state and federal laws in a responsible and professional manner without regard to race, ethnicity, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group. Officers are strictly prohibited from engaging in any bias based profiling, including racial profiling as defined in this policy. Racial profiling is an unacceptable police tactic and will not be condoned.
- B. This General Order is adopted in compliance with the requirements of Articles 2.131 through 2.136, Texas Code of Criminal Procedure, which prohibits Texas peace officers from engaging in racial profiling.

III. DEFINITIONS

- A. Racial Profiling - a law enforcement-initiated action based on an individual's race, ethnicity, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity. Racial profiling pertains to persons who are viewed as suspects or potential suspects of criminal behavior. The term is not relevant as it pertains to witnesses, complainants, persons needing assistance, or other citizen contacts.
- B. Race or Ethnicity - persons of a particular descent, including Caucasian, African, Hispanic, Asian, Middle Eastern or Native American descent.
- C. Acts Constituting Racial Profiling - acts initiating law enforcement action, such as a traffic stop, a detention, a search, issuance of a citation, or an arrest based solely upon an individual's race, ethnicity, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group rather than upon the individual's behavior, information identifying the individual as having possibly engaged in criminal activity, or other lawful reasons for the law enforcement action.
- D. Motor Vehicle Stop – means an occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.

IV. PROHIBITION

- A. Officers of the Willow Park Police Department are strictly prohibited from engaging in racial profiling. The prohibition against racial profiling does not preclude the use of race, ethnicity or national origin as factors in a detention decision by an officer. Race, ethnicity or national origin may be legitimate factors in such a decision when used as part of a description of a suspect or witness for whom an officer is searching.

V. COMPLAINT PROCESS

- A. No person shall be discouraged, intimidated or coerced from filing a complaint, or be discriminated against because they have filed a complaint.
- B. Any person who believes that a peace officer employed by the Willow Park Police Department has engaged in racial profiling with respect to that person, may file a complaint in accordance with the provisions of General Order 300, Discipline/Complaints against Police Personnel.
 - 1. An employee who is contacted regarding a complaint against an officer shall follow the procedures set forth in General Order 300, Section X. Investigation of Externally Originated Complaints.
 - 2. Citizens who appear in person wishing to file a complaint shall be provided with a departmental brochure, "How to File a Complaint." Brochures are maintained in the Willow Park Police Department lobby, and at Willow Park City Hall. Citizens may also be directed to the Departmental website to file a complaint.

- C. Any supervisor who becomes aware of an alleged or suspected violation of this General Order shall report the alleged violation in accordance with General Order 300, Discipline, Section XI. Investigation of Internally Originated Complaints.
- D. Complaints of racial profiling shall be classified as a Level I complaint, and shall be investigated by the Office of the Chief of Police, unless otherwise directed by the Chief of Police. A log of all Racial Profiling Complaints will be maintained by the Office of the Chief of Police.

VI. DISCIPLINARY AND CORRECTIVE ACTIONS

- A. Any officer of this Department who is found, after investigation, to have engaged in racial profiling in violation of this General Order may be subject to disciplinary action, up to and including termination. Disciplinary or corrective actions may include diversity, sensitivity or other appropriate training or counseling, as determined by the Chief of Police.

VII. PUBLIC EDUCATION

- A. This Department shall provide education to the public concerning the racial profiling complaint process. The primary method of public education shall be through a brochure, "How to File a Complaint" which are maintained in the lobby of the Willow Park Police Department, and at the Willow Park City Hall. These brochures are available in both English and Spanish versions. Other education methods may be utilized to inform the public, including news media, civic presentations, the Internet, and/or public meetings.

VIII. COLLECTION OF INFORMATION AND ANNUAL REPORT WHEN CITATION ISSUED OR ARREST MADE

- A. For each motor vehicle stop in which a citation or warning is issued and for each arrest resulting from a motor vehicle stop, an officer involved in the stop shall collect the following information:
 - 1. Information identifying the gender of the individual detained
 - a. Female
 - b. Male
 - 2. Information identifying the race or ethnicity of the individual detained. The following codes will be used to identify the individual's race:
 - A = Asian
 - B = Black
 - H = Hispanic/Latino
 - I = Alaska Native/American Indian
 - W = White

(Note: Officers may not ask the individual to identify their race.)

- 3. Whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual; and

4. Reason for the stop
 - a. Violation of law
 - b. Preexisting knowledge
 - c. Moving traffic violation
 - d. Vehicle traffic violation

5. Street Address or approximate location of the stop
 - a. City Street
 - b. U.S. Highway
 - c. County Road
 - d. State Highway
 - e. Private Property or other

6. Was a search conducted?

7. Reason for the search
 - a. Consent
 - b. Contraband in plain view
 - c. Probable cause
 - d. Inventory
 - e. Incident to arrest

8. Was contraband discovered?
 - a. Yes
 - b. No

9. Description of contraband
 - a. Drugs
 - b. Currency
 - c. Weapons
 - d. Alcohol
 - e. Stolen Property
 - f. Other

 10. Result of the stop
 - a. Verbal warning
 - b. Written warning
 - c. Citation
 - d. Written warning and arrest
 - e. Citation and arrest
 - f. Arrest

 11. What was the arrest based on?
 - a. Violation of Penal Code
 - b. Violation of Traffic Law
 - c. Violation of City Ordinance
 - d. Outstanding Warrant

 12. Whether the peace officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop; and
- B. The information collected shall be entered in to the Racial Profiling module in the Cardinal ticket writing program by the officer in a timely manner. All stops requiring Racial Profiling data collection must be entered.
- C. The Lieutenant shall ensure all Racial Profiling Data is collected and reported to the Chief of Police. The data collected shall be compiled in an annual report covering the period January 1 through December 31 of each year, and shall be submitted to the governing body of the City of Willow Park no later than March 1 of the following year. The report will include:
1. A breakdown of citations by race or ethnicity;
 2. Number of citations that resulted in a search;
 3. Number of searches that were consensual;
 4. Number of citations that resulted in custodial arrest; and
 5. Public education efforts concerning the racial profiling complaint process.
- D. The annual report shall not include identifying information about any individual stopped or arrested, and shall not include identifying information about any peace officer involved in a stop or arrest.

- E. Racial Profiling Data will also be reported to the Texas Commission on Law Enforcement (TCOLE) by March 1 of each year, following the Commission's prescribed format.

IX. AUDIO AND VIDEO EQUIPMENT

- A. Each motor vehicle regularly used by this department to make motor vehicle stops shall be equipped with a mobile video camera system capable of recording video and audio, and each motorcycle regularly used by this department to make motor vehicle stops shall be equipped with audio recording equipment.
- B. Each motor vehicle stop made by an officer of this department capable of being recorded by video and audio, or by audio only for motorcycles, shall be recorded.
- C. Supervisors and Officers shall ensure that mobile video camera equipment, and/or audio equipment, is properly functioning prior to commencing their tour of duty. Police units with malfunctioning or inoperable mobile video camera equipment shall not be utilized under normal circumstances.
- D. Supervisors shall have the authority to assign units with malfunctioning or inoperable mobile video equipment when situations dictate. Officers assigned to such units shall collect and document the information listed below for each motor vehicle stop. All documentation must be submitted to the officer's supervisor prior to ending that tour of duty. Documentation shall include but is not limited to Field Interview Forms, Traffic Citations and Warning Tickets.
1. A physical description of any person operating the motor vehicle, who is detained as a result of the stop, including:
 - a. the person's gender; and
 - b. the person's race or ethnicity, as stated by the person, or if the person does not state, the person's race or ethnicity, as determined by the officer to the best of his or her ability. Officers will not ask the individual to identify their race or ethnicity;
 2. Whether the officer knew the race or ethnicity of the individual detained before detaining that individual;
 3. The initial reason for the stop;
 4. Whether the officer conducted a search as a result of the stop, and, if so, whether or not the person detained consented to the search;
 5. Whether any contraband or other evidence was discovered in the course of the search and a description of the contraband or evidence;
 6. The reason for the search, including whether:
 - a. Any contraband or other evidence was in plain view;

- b. Any probable cause or reasonable suspicion existed to perform the search; or
 - c. The search was performed as a result of the towing of the motor vehicle or the arrest of any person in the motor vehicle
- 7. Whether the officer made an arrest as a result of the stop or the search, including a statement of whether the arrest was based on a violation of Penal Code, a violation of traffic law or ordinance or an outstanding warrant and a statement of the offense charged.
 - 8. The street address or approximate location of the stop;
 - 9. Whether the officer issued a citation or a written warning as a result of the stop; and
 - 10. Whether the person contacted is a resident or non-resident of the City of Willow Park. This shall be reflected on each citation issued, using an (R) for residents or an (NR) for non-resident.

X. REVIEW OF VIDEO AND AUDIO DOCUMENTATION

- A. Each audio and video recording shall be retained for a minimum period of one hundred-twenty (120) days, unless a complaint is filed alleging that an officer has engaged in racial profiling with respect to a motor vehicle stop. The Lieutenant shall ensure that all audio and video recordings are properly stored and retained in accordance with applicable laws and this General Order.
- B. If a complaint is received alleging that an officer has engaged in racial profiling, the audio / video recording shall be forwarded to the Office of the Chief of Police who shall retain the video until final disposition of the complaint has been made.
- C. The Lieutenant or his designee shall review a randomly selected sampling of at least three video and audio recordings, made recently by officers employed by the Department, in order to determine if patterns of racial profiling exist. These reviews shall be conducted monthly and documented on the appropriate form (WPPD-013).
 - 1. Written documentation shall include:
 - a. the names of the officers whose stops were reviewed;
 - b. the date(s) of the videos reviewed;
 - c. the date the actual review was conducted; and
 - d. the name of the person conducting the review.
 - 2. The Lieutenant shall forward the required documentation to the Office of the Chief of Police.

3. The Lieutenant shall maintain a file of all video review documentation performed in compliance with this General Order. Item 8.

- D. In reviewing audio and video recordings, the Lieutenant or his designee, shall seek to determine if the officer(s) reviewed have engaged in a pattern of racial profiling, that includes multiple acts constituting racial profiling for which there is no reasonable, credible explanation based on established police and law enforcement procedures.

XI. TRAINING

- A. Each peace officer employed by the department shall complete the comprehensive education and training program on racial profiling established by the Texas Commission on Law Enforcement (TCOLE) not later than the second anniversary of the date the officer was licensed, or the date the officer applies for an intermediate proficiency certificate, whichever date is earlier. A person who on September 1, 2001, held a TCOLE intermediate proficiency certificate, or who had held a peace officer license issued by TCOLE for at least two years, shall complete a TCOLE training and education program on racial profiling not later than September 1, 2003.

The Chief of Police shall, in completing the training required by Section 96.641, Texas Education Code, complete the program on racial profiling established by the Bill Blackwood Law Enforcement Management Institute of Texas (LEMIT), not later than September 1, 2003.

XII. EFFECTIVE DATE

- A. Any previous directive, rule, order or regulation that pertains to this subject matter and its amendments shall remain in full force and effect for any violation(s) which occur prior to the effective date of this General Order.
- B. If any section, sentence, clause or phrase of this General Order is, for any reason, held to be invalid, such decision shall not affect the validity of the remaining portions of this General Order.
- C. All training on this General Order will be in accordance with General Order 100, Written Directive System, Chapter VIII, Training.

The effective date is stated in the header block of this General Order

2024 Data Compilation

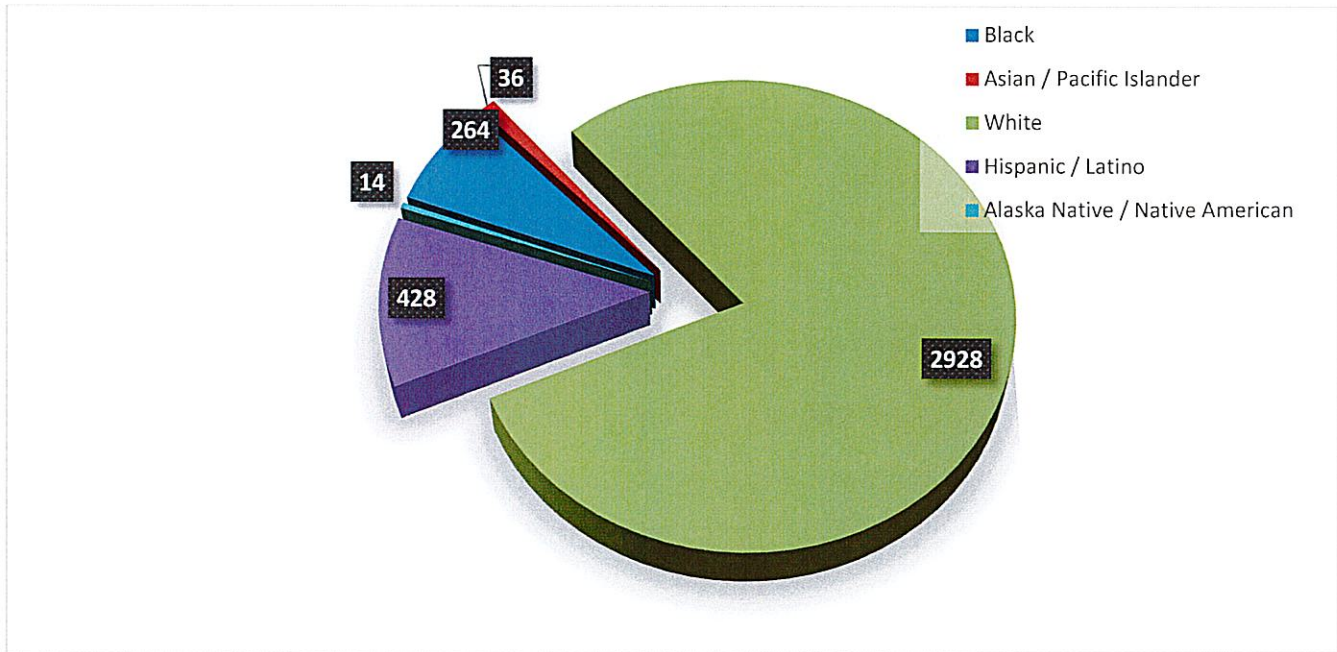
Total by Raw Number

Race	Traffic Related contacts Resulting in Search Arrest or Citation	Total Searches from Traffic Related Contacts	Consent Searches	Probable Cause Searches
Black	264	18	0	10
Asian / Pacific Islander	36	0	0	0
White	2928	48	3	17
Hispanic / Latino	428	15	1	5
Alaska Native / Native American	14	0	0	0
TOTAL	3670	81	4	32

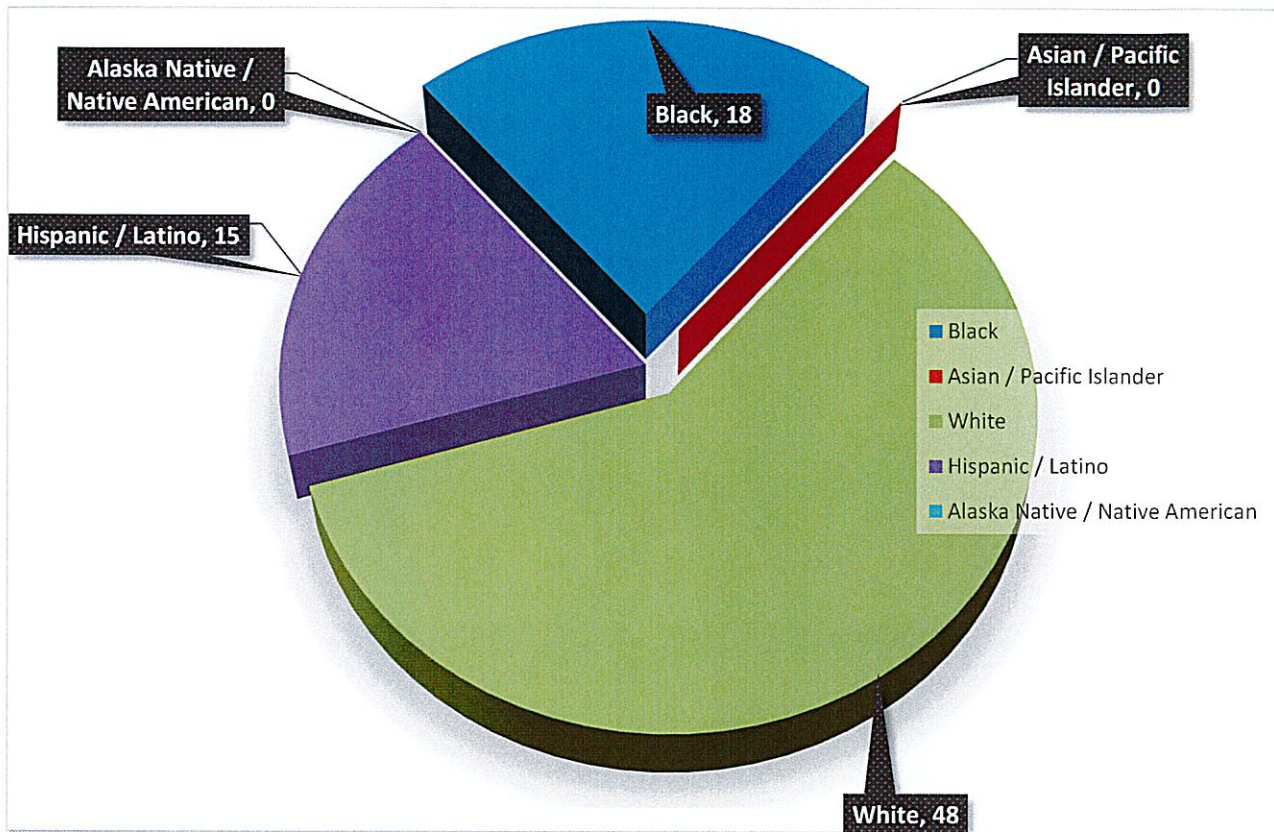
Total by Percentage

Race	Traffic Related contacts Resulting in Search Arrest or Citation	Total Searches from Traffic Related Contacts	Consent Searches	Probable Cause Searches
Black	7.19%	22.22%	0%	31.25%
Asian / Pacific Islander	0.98%	0%	0%	0%
White	79.78%	59.26%	75%	53.12%
Hispanic / Latino	11.66%	18.52%	25%	15.62%
Alaska Native / Native American	0.38%	0%	0%	0.00%
Total	100.00%	100.00%	100.00%	100.00%

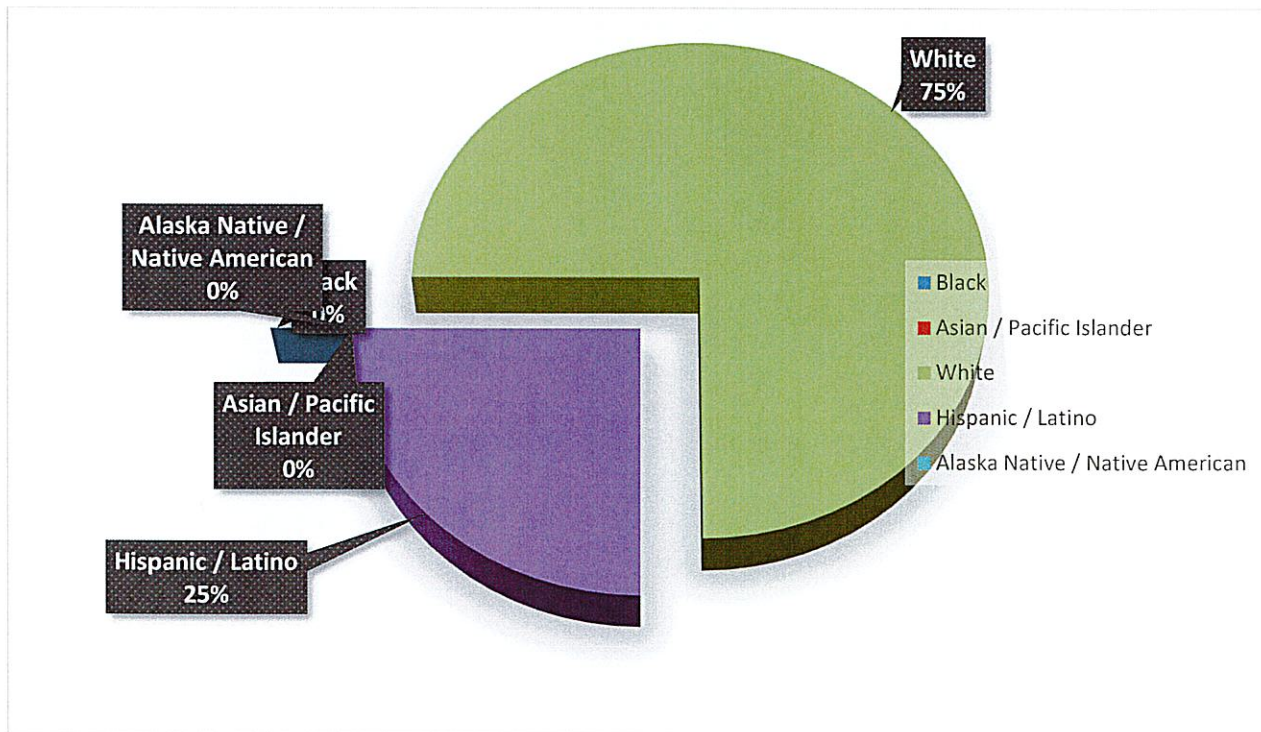
Traffic Related contacts Resulting in Search, Arrest, or Citation



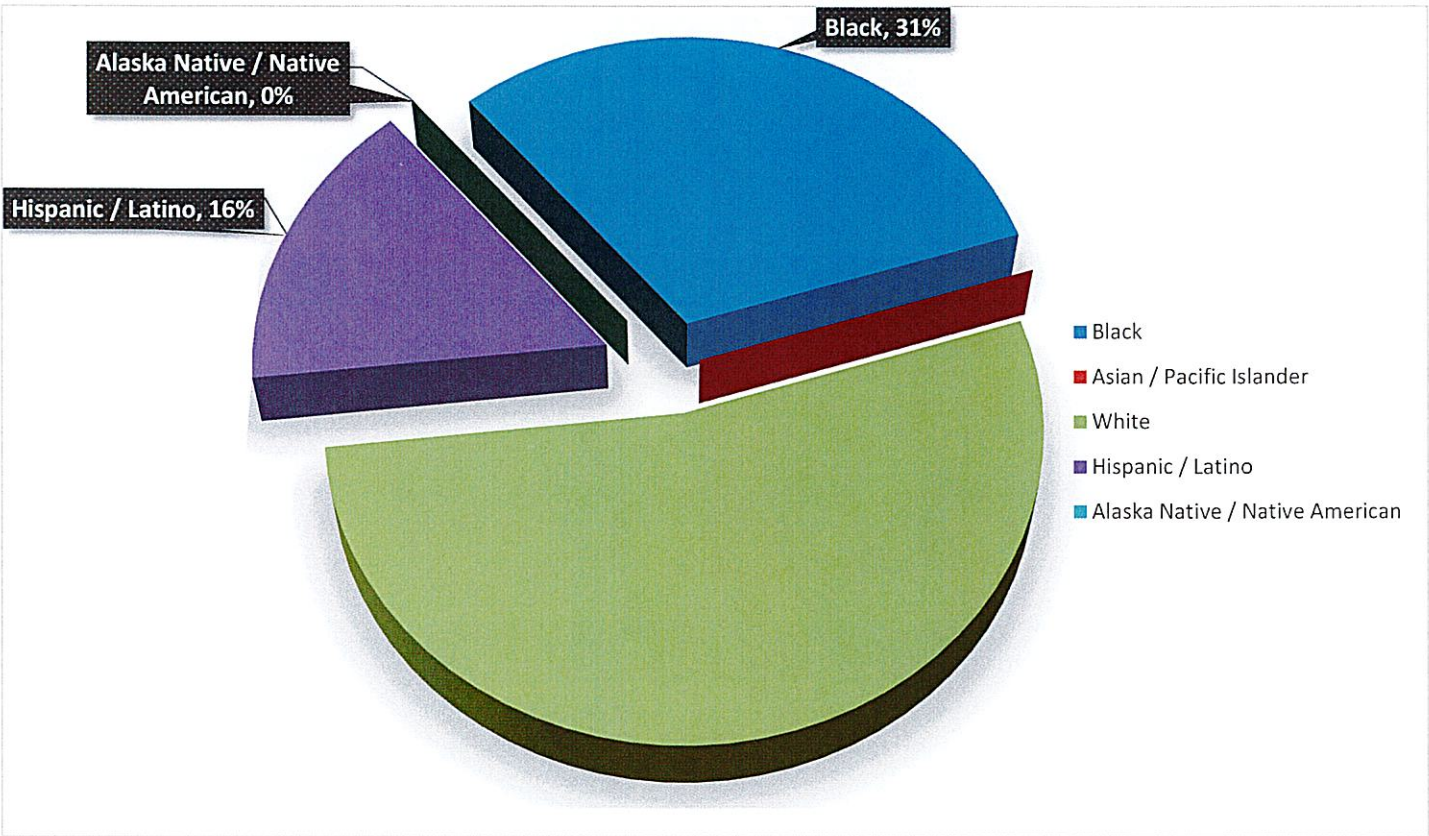
Total Searches from Traffic Related Contacts



Consent Searches



Probable Cause Searches



Complaints Made

There were no allegations of Racial Profiling in 2024.

Conclusion

The Willow Park Police Department is in compliance with Texas Code of Criminal Procedure Article 2.132.

Racial Profiling Report | Full

Agency Name: WILLOW PARK POLICE DEPT.
 Reporting Date: 01/14/2025
 TCOLE Agency Number: 367202

Chief Administrator: DANIEL G. FRANKLIN

Agency Contact Information:

Phone: (817) 441-9747

Email: dfranklin@willowpark.org

Mailing Address:

101 W STAGE COACH TRL

WILLOW PARK, TX 76087-8259

This Agency filed a full report

WILLOW PARK POLICE DEPT. has adopted a detailed written policy on racial profiling. Our policy:

- 1) clearly defines acts constituting racial profiling;
- 2) strictly prohibits peace officers employed by the WILLOW PARK POLICE DEPT. from engaging in racial profiling;
- 3) implements a process by which an individual may file a complaint with the WILLOW PARK POLICE DEPT. if the individual believes that a peace officer employed by the WILLOW PARK POLICE DEPT. has engaged in racial profiling with respect to the individual;
- 4) provides public education relating to the agency's complaint process;
- 5) requires appropriate corrective action to be taken against a peace officer employed by the WILLOW PARK POLICE DEPT. who, after an investigation, is shown to have engaged in racial profiling in violation of the WILLOW PARK POLICE DEPT. policy;
- 6) requires collection of information relating to motor vehicle stops in which a warning or citation is issued and to arrests made as a result of those stops, including information relating to:
 - a. the race or ethnicity of the individual detained;
 - b. whether a search was conducted and, if so, whether the individual detained consented to the search;
 - c. whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;
 - d. whether the peace officer used physical force that resulted in bodily injury during the stop;
 - e. the location of the stop;
 - f. the reason for the stop.
- 7) requires the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:
 - a. the Commission on Law Enforcement; and

b. the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

Item 8.

The WILLOW PARK POLICE DEPT. has satisfied the statutory data audit requirements as prescribed in Article 2.133(c), Code of Criminal Procedure during the reporting period.

Executed by: Quincy A. Hamilton
Lieutenant

Date: 01/14/2025

Total stops: 3670

Street address or approximate location of the stop	
City street	1180
US highway	2468
County road	8
State highway	13
Private property or other	1
Was race or ethnicity known prior to stop?	
Yes	7
No	3663
Race / Ethnicity	
Alaska Native / American Indian	14
Asian / Pacific Islander	36
Black	264
White	2928
Hispanic / Latino	428
Gender	
Female	1338
Alaska Native / American Indian	3
Asian / Pacific Islander	11
Black	95
White	1127
Hispanic / Latino	102
Male	2332
Alaska Native / American Indian	11
Asian / Pacific Islander	25
Black	169
White	1801
Hispanic / Latino	326
Reason for stop?	
Violation of law	10
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	9
Hispanic / Latino	1

Preexisting knowledge	10
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	9
Hispanic / Latino	1
Moving traffic violation	3028
Alaska Native / American Indian	12
Asian / Pacific Islander	29
Black	207
White	2425
Hispanic / Latino	355
Vehicle traffic violation	622
Alaska Native / American Indian	2
Asian / Pacific Islander	7
Black	57
White	485
Hispanic / Latino	71
Was a search conducted?	
Yes	81
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	18
White	48
Hispanic / Latino	15
No	3589
Alaska Native / American Indian	14
Asian / Pacific Islander	36
Black	246
White	2880
Hispanic / Latino	413
Reason for Search?	
Consent	4
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	3
Hispanic / Latino	1
Contraband	8
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	2
Hispanic / Latino	4
Probable Cause	32
Alaska Native / American Indian	0

Asian / Pacific Islander	0
Black	10
White	17
Hispanic / Latino	5
Inventory	15
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	5
White	10
Hispanic / Latino	0
Incident to arrest	22
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	16
Hispanic / Latino	5

Was Contraband discovered?

Yes	45
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	7
White	27
Hispanic / Latino	11
No	36
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	11
White	21
Hispanic / Latino	4

Did the finding result in arrest?
(total should equal previous column)

Yes 0	No 0
Yes 0	No 0
Yes 6	No 8
Yes 18	No 27
Yes 7	No 8

Description of contraband

Drugs	33
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	5
White	20
Hispanic / Latino	8
Weapons	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Currency	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0

White	0
Hispanic / Latino	0
Alcohol	10
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	5
Hispanic / Latino	3
Stolen property	1
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0
Other	4
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	3
Hispanic / Latino	0
Result of the stop	
Verbal warning	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Written warning	2065
Alaska Native / American Indian	6
Asian / Pacific Islander	21
Black	140
White	1718
Hispanic / Latino	180
Citation	1531
Alaska Native / American Indian	8
Asian / Pacific Islander	15
Black	110
White	1165
Hispanic / Latino	233
Written warning and arrest	45
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	12
White	27
Hispanic / Latino	6
Citation and arrest	29
Alaska Native / American Indian	0

Asian / Pacific Islander	0
Black	2
White	18
Hispanic / Latino	9
Arrest	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Arrest based on	
Violation of Penal Code	45
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	7
White	27
Hispanic / Latino	11
Violation of Traffic Law	17
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	5
White	11
Hispanic / Latino	1
Violation of City Ordinance	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Outstanding Warrant	12
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	7
Hispanic / Latino	3
Was physical force resulting in bodily injury used during stop?	
Yes	1
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0
Resulting in Bodily Injury To:	
Suspect	0
Officer	0

Both	1
No	3669
Alaska Native / American Indian	14
Asian / Pacific Islander	36
Black	264
White	2927
Hispanic / Latino	428
Number of complaints of racial profiling	
Total	0
Resulted in disciplinary action	0
Did not result in disciplinary action	0

Submitted electronically to the
The Texas Commission on Law Enforcement