



## CITY COUNCIL MEETING MARCH 10, 2026 AGENDA

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

Tuesday, March 10, 2026 at 6:00 PM

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### CALL TO ORDER AND DETERMINATION OF QUORUM

### INVOCATION, PLEDGE OF ALLEGIANCE AND TEXAS PLEDGE

1. **Mayor Comments - Bible Verse, Welcoming New Businesses to Willow Park**

### PUBLIC COMMENTS (Limited to five minutes per person)

*To address the City Council, residents must complete a speaker form and turn it in to the City Secretary at least five (5) minutes before the start of the meeting. The Rules of Procedure state that all comments are to be limited to five (5) minutes for each speaker provided that there are no more than ten (10) speakers. If there are more than ten (10) speakers, the Mayor and/or the City Council may reduce the applicable time limits to speak to three (3) minutes. Pursuant to the Texas Open Meetings Act, the Council is not permitted to take action on or discuss any item not listed on the agenda. The Council may: (1) make a statement of fact regarding the item; (2) make a statement concerning the policy regarding the item; (3) propose the item be placed on a future agenda (Tex. Govt. Code §551.042). Each speaker shall approach the podium or designated speaker location and state his/her name and address before speaking. Speakers shall address the City Council with civility that is conducive to appropriate public discussion. Speakers may only address the City Council and not individual officials, commission members, committee members, or employees. The public cannot speak from the gallery, but only from the podium or designated speaker location.*

### CONSENT AGENDA

*These items consist of non-controversial or "housekeeping" items required by law. Items may be considered individually by any Council member making such request prior to a motion and vote on the Consent Items.*

2. **Approval of Regular City Council Meeting Minutes:**

February 10, 2026

February 24, 2026

### REGULAR AGENDA ITEMS

- 3. Discussion and Action: Presentation from Snow Garrett and Williams Certified Public Accountants of the Annual Financial Report for the Fund Year Ending September 2025**
- 4. Discussion and Action: Water Conservation Impact Fee Credit** (*City Engineer Gretchen Vazquez, Public Works Director Chase McBride*)
- 5. Discussion and Action: to consider approval of a contract increase for City Prosecutor Ashley McSwain** (*Court Administrator Michelle Lowe, Interim City Manager Toni Fisher*)
- 6. Discussion and Action: to consider approval of the Advanced Funding Agreement (AFA) for Transportation Alternative grant** (*Parks Director Mandy McCarley, Interim City Manager Toni Fisher*)
- 7. Discussion and Action: to consider approval of the Bar-ko Land Company LLC Development Agreement.** (*City Planner Chelsea Kirkland, Interim City Manager Toni Fisher*)
- 8. Discussion and Action: Non-Disclosure Agreement for confidential meetings with the City** (*City Attorney Andy Messer, Interim City Manager Toni Fisher*)
- 9. Discussion & Action: for approval of a Policy and Sponsorship Request Application regarding Hotel Occupancy Tax (HOT) funds.** (*Communications Director Rose Hoffman, Councilmember Eric Contreras*)
- 10. Discussion and Action: to consider approval of the sponsorship application from the District for HOT (Hotel Occupancy Tax).** (*Communication Director Rose Hoffman, Interim City Manager Toni Fisher*)
- 11. Discussion and Action: to review the Trademark application and brand guidelines** (*Communications Director Rose Hoffman, Interim City Manager Toni Fisher*)
- 12. Discuss Emergency Management Program and Establish a New Team** (*Mayor Teresa Palmer*)

## **EXECUTIVE SESSION**

*In accordance with the Texas Government Code, Chapter 551, Subchapter D, the City Council will recess in Executive Session (closed meeting) to discuss the following:*

- 13. Section 551.071, Personnel Matters regarding a date for City Manager Finalist Interviews**
- 14. Section 551.071, Consultation with City Attorney; *City of Aledo, Texas and City of Fort Worth, Texas v. City of Willow Park, Texas*, cause number: CV26-0175 in Parker County District Court, 43rd District.**

15. **Section 551.071, Consultation with City Attorney; City of Willow Park vs. Halff & Associates**
16. **Section 551.071, Consultation with City Attorney regarding Police Investigation**
17. **Section 551.071, Consultation with City Attorney regarding Police Department request**
18. **Section 551.071, Consultation with City Attorney regarding Police Procedures for public meetings**
19. **Section 551.071, Consultation with City Attorney; communication with Mayor and governing body**

## **RECONVENE INTO OPEN SESSION**

*In accordance with the Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.*

## **INFORMATIONAL COMMENTS**

20. **City Manager Comments**
21. **City Council/Mayor Comments- Response/Reply to Meeting Items/Comments**
22. **Items of Community Interest - Save the date-July 4, 2026 @ The District of Willow Park, More details coming soon!**
23. **Future Items Requested by Mayor, City Council or City Staff**

## **ADJOURN**

*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, 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 was posted on the city website, and said Notice was posted on the following date and time: March 4, 2026,

at/by 6:00 p.m. and remained so posted continuously for at least three (3) business days before said meeting is to convene.

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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 [dmcullen@willowpark.org](mailto:dmcullen@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 MEETING FEBRUARY 10, 2026 MINUTES

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

Tuesday, February 10, 2026 at 6:00 PM

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### CALL TO ORDER AND DETERMINATION OF QUORUM

Mayor Teresa Palmer called the meeting to order at 6:01 pm and determined there was a quorum present for the meeting.

### PRESENT

Mayor Teresa Palmer  
 Councilmember Eric Contreras  
 Councilmember Chawn Gilliland (was late as indicated in votes during part of meeting)  
 Councilmember Buddy Wright  
 Councilmember Scott Smith  
 Councilmember Nathan Crummel

### STAFF PRESENT:

Interim City Manager Toni Fisher

City Secretary Deana McMullen

City Attorney Andy Messer

### INVOCATION, PLEDGE OF ALLEGIANCE AND TEXAS PLEDGE

Mayor Palmer asked a guest to lead the Invocation, the Pledge of Allegiance and the Texas Pledge which was also given by all present.

#### 1. Mayor Comments: Bible Verse

Mayor Teresa Palmer read aloud bible verse: Proverbs 27:1

### PROCLAMATION

#### 2. PROCLAMATION - Parker County Brewing Company (Interim City Manager Toni Fisher, City Planner Chelsea Kirkland)

Mayor Teresa Palmer presented the owner of Parker County Brewing Company with a Proclamation from the City of Willow Park.

## **PUBLIC COMMENTS (Limited to five minutes per person)**

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### **Those giving Public Comments:**

Michael James

Bill Green

Houston Wingard

## **CONSENT AGENDA**

*These items consist of non-controversial or "housekeeping" items required by law. Items may be considered individually by any Council member making such request prior to a motion and vote on the Consent Items.*

### **3. Approval of Regular City Council Meeting Minutes:**

**November 17, 2025 - Regular Meeting**

**December 9, 2025 - Regular Meeting**

**December 16, 2025 - Special meeting**

Motion was made to approve the consent agenda as presented.

Motion made by Councilmember Contreras, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith, Councilmember Crummel, Councilmember Chawn Gilliland was late getting to the meeting and did not vote.

## REGULAR AGENDA ITEMS

### 4. Discussion/Action: Confidentiality Agreement for governing body per Texas Government Code Section 552.404 (Attorney Andy Messer)

City Attorney Andy Messer went over a new law per Texas Government Code Section 552.040 that started September 1, 2025 regarding a confidentiality agreement for the governing body, with the City Council and answered questions of the Council

No action was needed on this item as it is a State Law.

### 5. Discussion/Action: City Limits Map (City Planner Chelsea Kirkland, Interim City Manager Toni Fisher)

Motion was made to approve the updated City Limits map that includes the annexations and the 2023 Haney tract along with the Boundary agreements as presented by staff.

Motion made by Councilmember Crummel, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith, Councilmember Crummel (Councilmember Chawn Gilliland was late and did not vote on this item.)

### 6. Discussion/Action: Parks Board Appointments (Parks Director Mandy McCarley, Interim City Manager Toni Fisher)

Parks Director Mandy McCarley addressed the Council regarding appointments to Parks Board. There are 2 vacancies and one up for reappointment.

Staff recommended Jerry Vierling be re-appointed to Place 1 for his continued years of service and experience.

Cynthia Neverdosky for Place 2 - (she served as an alternate member prior)

Jalie Chick to Place 4.

Motion was made to appoint the members of the Parks Board as recommended.

Motion made by Councilmember Crummel, Seconded by Councilmember Contreras. Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Crummel, Councilmember Scott Smith. (Councilmember Chawn Gilliland was late and did not vote on this item.)

### 7. Discussion/Action: P&Z Appointments (City Planner Chelsea Kirkland, Interim City Manager Toni Fisher)

Motion was made to appoint Michael Chandler and Ever Gomez to the Planning & Zoning Board as recommended by staff.

Motion made by Councilmember Crummel, Seconded by Councilmember Contreras.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith, Councilmember Crummel (Councilmember Chawn Gilliland was late to meeting and did not vote on this item)

- 8. Discussion/Action: to approve Development Agreement for the proposed residential development (currently known as Clearion) consisting of approximate 82.37-acres, situated in the McCarver Survey, Abstract 910, the W. Franklin Survey, Abstract Number 468, The M.M. Edwards Survey, Abstract 1955, & the J.B. Wynn Survey, Abstract 1637, a portion being within the Extraterritorial Jurisdiction and remainder within the city limits of the City of Willow Park, Parker County, Texas. (City Planner Chelsea Kirkland, Interim City Manager Toni Fisher)**

Motion was made to approve Development Agreement for the proposed residential development (currently known as Clearion) consisting of approximate 82.37-acres, situated in the McCarver Survey, Abstract 910, the W. Franklin Survey, Abstract Number 468, The M.M. Edwards Survey, Abstract 1955, & the J.B. Wynn Survey, Abstract 1637, a portion being within the Extraterritorial Jurisdiction and remainder within the city limits of the City of Willow Park, Parker County, Texas as presented.

Motion made by Councilmember Smith, Seconded by Councilmember Contreras.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith, Councilmember Crummel (Councilmember Chawn Gilliland was late and did not vote on this item)

- 9. Discussion/Action: to consider approval of Willow Park Public Safety Building Lease with Parker County ESD1. (Interim City Manager Toni Fisher)**

On January 9, 2024, the Parker County Emergency Services District, No. 1, and the City of Willow Park entered into a 24-month Lease Agreement for the fire station portion of the Willow Park Public Safety Building. Since the Lessee's formal notification to request an extension of the lease was received after the option period, Staff have created a new Lease with a new start date of February 1, 2026, to expire January 31, 2028, with the same extension clause. A portion of the building was not being used by PCESD1, totaling approximately 1,060 sf, and has been deducted from the leased space and the reduced rent as shown. The extended rate shown in the original lease will be collected for January 2026.

Motion was made to approve the Willow Park Public Safety Building Lease with Parker County ESD1 as presented.

Motion made by Councilmember Contreras, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

- 10. Discussion/Action: to consider approval of a Resolution to participate in a State grant for Rifle and Body Armor for the Willow Park Police Department. (Chief Ray Lacy)**

Motion was made to approve a Resolution 2026-19 to participate in a State Grant for Rifle and Body Armor for the Willow Park Police Department.

Motion made by Councilmember Contreras, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith, Councilmember Crummel, (Councilmember Chawn Gilliland was late and did not vote for this item).

**11. Discussion/Action: Certificate of Obligation for westward extension of E. Bankhead Hwy. (Councilmember Eric Contreras)**

Councilmember Eric Contreras asked for this item to be on the Agenda to discuss as to whether we would want to proceed with issuing CO Bonds for the westward extension of E. Bankhead Hwy. He stated that we need to discuss this and decide if the Citizens want us to move forward on this project, even potentially put it out for a vote. If we want to move forward we need to get the numbers together and have a discussion to consider action on whether we will move forward with the project.

Mr. Ryder Scott talked with the Council in reference to this project and said that the City Engineers have several estimates. This would be a big project. with the Right of Way it would accomodate 4 lanes. Part of the property is in the ETJ and Part is in the City limits. So there would need to be a Volunteer annexation for the balance of the ETJ.

Following discussion, Councilmember Contreras stated that we should have continued discussions on this item and bring it back later. There was no action on this item tonight.

**12. Discussion/Action: to consider all matters incident and related to the issuance and sale of "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2026" including the adoption of an ordinance authorizing the issuance of such certificates in the amount not to exceed \$10,110,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, (ii) constructing, acquiring, maintaining, improving and equipping streets, roads, and intersections, including drainage, landscaping, curbs, gutters, sidewalks, entryways, pedestrian pathways, signage and traffic signalization, the relocation of utilities in connection therewith and the acquisition of land and rights-of-way therefor, (iii) designing, constructing, acquiring, improving, enlarging, and equipping the City's municipal drainage utility system and the acquisition of land and rights-of-way therefor, and (iv) professional services rendered in connection with such projects and the financing thereof (Bond Attorney Kristen Savant; Finance Managing Director Erick Macha; Interim City Manager Michelle Guelker)**

Erick Macha of Hilltop Financials and Kristen Sevant of Norton and Fulbright were here to discuss the issuance and sale of "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2026" including the adoption of an ordinance

authorizing the issuance of such certificates in the amount not to exceed \$10,110,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, (ii) constructing, acquiring, maintaining, improving and equipping streets, roads, and intersections, including drainage, landscaping, curbs, gutters, sidewalks, entryways, pedestrian pathways, signage and traffic signalization, the relocation of utilities in connection therewith and the acquisition of land and rights-of-way therefor, (iii) designing, constructing, acquiring, improving, enlarging, and equipping the City's municipal drainage utility system and the acquisition of land and rights-of-way therefor, and (iv) professional services rendered in connection with such projects and the financing thereof.

Erick Macha stated that moving forward to issue the CO Bonds cannot happen tonight as there has been a petition filed with the City Secretary's office to place this item on a ballot for the citizens to be able to vote for it. There are no numbers for pricing. Pricing cannot occur. The petition puts it on hold. The petition will have to be verified for validity. The deadline for placing anything on the ballot for the May 2, 2026 election is Friday, February 13, 2026 at 5:00 pm. There is no way to get this item on the ballot or to get it verified by that time. Questions were asked about the amount of money that had already been spent on this project, \$350,000 for engineering services and \$21,000 for the rating call. There is a potential if the project was started over or postponed interest could be up high and cost an additional \$500k The petition that is filed has stopped this project.

Motion was made to deny the CO Bonds in light of the petition being filed.

Motion made by Councilmember Contreras, Seconded by Councilmember Wright.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Crummel

Voting Nay: Councilmember Smith

**13. Discussion/Action: Home Rule Charter including the presentation of the charter by Chairman Gene Martin. (Mayor Teresa Palmer, City Councilmember Buddy Wright)**

Mr. Gene Martin formally presented the final copy of the proposed Home Rule Charter to the City Council to consider approval and place on the May 2, 2026 ballot for the citizens to vote on.

Prior to a vote Council called for discussion. It was asked if a formal meeting was called of the commission to consider recommended changes and approve this as the final document? Mr. Martin said there was no final meeting, he blind copied the Commission to determine if they all approved of the final document. He did receive back a unanimous approval from the Commission.

There was alot of discussion on this item. Mayor Palmer called for a vote to accept the Home Rule Charter. City Attorney Andy Messer stated that a vote was not needed to accept the Charter as it had already been presented.

Councilmember Eric Contreras wanted to make a motion:

Motion was made thanking the Home Rule City Charter Commission for their time and service and discharge them from the Commission as they submitted their final report and this releases them from any other obligation or duty.

Motion made by Councilmember Contreras, Seconded by Councilmember Wright.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**14. Discussion/Action: to consider approval of Ordinance calling for a Special Election for May 2, 2026 for purpose of consideration of approval of a Home Rule Charter. (Mayor Teresa Palmer)**

There was much discussion on this item.

Motion was made to table this item until we get further legal clarity on the items discussed particularly the TOMA issue and bring back to the table to be considered to be placed on the next uniform election date on November ballot for the citizens to vote on.

Motion made by Councilmember Crummel, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**REPORTS- For Information purposes only. If Mayor or Council has any questions Staff will be present to discuss or answer questions.**

This item is for discussion with any of the Council or Mayor who have any questions regarding the reports.

Fire Marshal John Schnieder gave an after action report regarding the winter storm the week of Jan 23rd to Jan 29th.

**15. Special Staff Report: After-Action Report on City Operations during the Ice Storm (Fire Marshal/Emergency Management Coordinator Charlie Schneider, Interim City Manager Michelle Guelker)**

Mayor Teresa Palmer asked for this item to be placed on the Agenda.

Fire Marshal John Schneider stated that the report was in the packet and he was here to answer any questions regarding the report.

Mayor Palmer stated that she was in contact with Parker County Emergency Management and spoke with Parker County Emergency Manager Jason Layne several times. Mayor Palmer asked why she was not included in any of the conversations regarding the emergency situation of the Ice Stor. Mayor Palmer stated that according to the city code the Office of the Mayor is to be the Emergency Management manager and she was not even on the team. Mr. Schnieder explained to

her that she was contacted on January 23, 2026 when the storm began coming into the area. Mayor Palmer asked if he thought a call to the Governor of the State of Texas would be answered if he was the one calling him rather than the Mayor? Mayor Palmer stated she is the one who is supposed to call and declare a state of emergency for the City. Mr. Schnieder replied that in July of 2022 he was appointed as the Emergency management coordinator by the City Council at that time. He would make sure to have her included on any issues or emergencies moving forward. Mayor Palmer stated that she wants to be included as the Mayor.

No action was taken on this item and there were no further discussion/questions on items 17 through 23.

- 16. 2025-2026 1st Quarter Staff Report - Public Works**
- 17. 2025-2026 1st Quarter Staff Report - Engineering Project Update**
- 18. 2025-2026 1st Quarter Staff Report - Development Department**
- 19. 2025-2026 First Quarter Staff Report - Parks Department**
- 20. 2025-2026 1st Quarter Staff Report - Communications Department**
- 21. 2025-2026 1st Quarter Staff Report - Police Department**
- 22. 2025-2026 1st Quarter Staff Report - Municipal Court**

## **EXECUTIVE SESSION**

*In accordance with the Texas Government Code, Chapter 551, Subchapter D, the City Council will recess in Executive Session (closed meeting) to discuss the following:*

Mayor Teresa Palmer adjourned the regular meeting of the Willow Park City Council into executive session at 9:53 pm to discuss the items listed on the Agenda. Those in attendance at this meeting were Mayor Teresa Palmer, Mayor Pro Tem Nathan Crummel, City Councilmember Eric Contreras, Councilmember Chawn Gilliland, Councilmember Buddy Wright, Councilmember Scott Smith, Interim City Manager Toni Fisher and City Attorney Andy Messer.

- 23. Section 551.074, Personnel Matters; City Manager Finalist Interviews**
- 24. Section 551.071, Consultation with City Attorney regarding pending or contemplated litigation: Beall Dean Ranch Development and East Bankhead Highway/claims of Aledo, Fort Worth against Willow Park.**
- 25. Section 551.071, Consultation with Attorney; City of Willow Park v. Halff & Associates**
- 26. Consultation with Legal Counsel (Texas Government Code Section 551.071) regarding potential claims, legal duties, and exposure relating to governance and compliance concerns involving use of city resources, handling of city intellectual property/logos, Texas Public Information Act compliance, participation of non-official persons in closed meetings, protection of attorney-**

**client privileged communications, and the scope of executive authority under applicable Texas law.**

## **RECONVENE INTO OPEN SESSION**

*In accordance with the Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.*

Mayor Teresa Palmer called the regular session of Willow Park City Council meeting back to order at 4 pm.

There was no action taken on the items discussed in Executive Session.

- 27. Discussion/Action: regarding engagement of independent outside counsel to conduct governance/compliance review and investigation regarding identified concerns, including potential of: misuse of city resources; potential creation of a hostile work environment within city operations; improper use of city name, marks, seals or logos; non-compliance with the Texas Public Information Act (Govt Code Ch 552); attendance / participation of private persons (including campaign donors) in meetings not open to the public; improper access to, handling of, and dissemination of attorney-client privileged communications for non-government purposes; review of executive authority and compliance with applicable provisions of Texas Law, including Texas Local Government Code Chapter 9 (Councilmember Buddy Wright)**

Motion was made to table this item to the March 24, 2026, Regular City Council meeting.

Motion made by Councilmember Wright, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

## **INFORMATIONAL COMMENTS**

### **28. City Manager Comments:**

Thank you.

Interim City Manager Toni Fisher gave a Thank you to the staff that continued to work during the Ice/Winter Storm in January. Staff: Public Works Director Chase McBride and Public Works Staff; Communications Officer Rose Hoffman; Fire Marshal and Emergency Management Director Charlie Schnieder, Finance Director Andi Saylor, Chief Ray Lacy and Police Department all working to keep the City running during the storm.

### **29. City Council Comments: Reaction/Response to meeting**

Councilmember Buddy Wright stated that he had asked for this item to say reaction/response to meeting so that the Council can offer an explanation of things

that are going on such as with Squaw Creek. We were not allowed to respont and give comments for things happening during the meeting.

Councilmember Scott Smith - Wanted to publicly apologize to Fire Marshall Charlie Schnieder for the the way he was talked to. He was doing his job assigned to him and he did not deserve to be treated like he was.

No other Council or Mayor Comments

**30. Mayor Comments:**

**31. Items of Community Interest:**

There were no items of community interest brought up at this meeting.

**32. Future Agenda Items Requested by Mayor, City Council or City Staff**

There were no Future Agenda items requested by the Mayor, City Councilmembers or City Staff.

**ADJOURN**

Mayor Teresa Palmer called for a motion to adjourn this regular meeting of the Willow Park City Council.

Motion was made to adjourn this meeting at 11:19 pm

Motion made by Councilmember Contreras, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**THESE MINUTES WERE APPROVED BY WILLOW PARK CITY COUNCIL:**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
City Secretary



## CITY COUNCIL MEETING FEBRUARY 24TH, 2026 MINUTES

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

Tuesday, February 24, 2026 at 6:00 PM

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### CALL TO ORDER AND DETERMINATION OF QUORUM

Mayor Teresa Palmer Called the meeting to order at 6:00 pm and confirmed a quorum was present.

#### PRESENT

Mayor Teresa Palmer  
 Councilmember Chawn Gilliland  
 Councilmember Buddy Wright  
 Councilmember Scott Smith  
 Councilmember Nathan Crummel

#### ABSENT

Councilmember Eric Contreras

#### STAFF PRESENT:

Interim City Manager Toni Fisher  
 City Secretary Deana McMullen  
 City Attorney Andy Messer

### INVOCATION, PLEDGE OF ALLEGIANCE AND TEXAS PLEDGE

Chaplain Ken McKay gave the Invocation and led the Pledge of Allegiance and the Texas Pledge given by all present.

#### 1. Mayor Comments

Prayer- Call for Unity

Mayor Palmer cited Bible Verse: Psalm133.1 and asked that we gaterh in unity and support our local businesses.

### PUBLIC COMMENTS (Limited to five minutes per person)

*To address the City Council, residents must complete a speaker form and turn it in to the City Secretary at least five (5) minutes before the start of the meeting. The Rules of Procedure state that all comments are to be limited to five (5) minutes for each speaker provided that there are no more than ten (10) speakers. If there are more than ten (10) speakers, the Mayor*

*and/or the City Council may reduce the applicable time limits to speak to three (3) minutes. Pursuant to the Texas Open Meetings Act, the Council is not permitted to take action on or discuss any item not listed on the agenda. The Council may: (1) make a statement of fact regarding the item; (2) make a statement concerning the policy regarding the item; (3) propose the item be placed on a future agenda (Tex. Govt. Code §551.042). Each speaker shall approach the podium or designated speaker location and state his/her name and address before speaking. Speakers shall address the City Council with civility that is conducive to appropriate public discussion. Speakers may only address the City Council and not individual officials, commission members, committee members, or employees. The public cannot speak from the gallery, but only from the podium or designated speaker location.*

**Public Comments were given by:**

Roy Ramons

Amy Fennell

Gene Martin

Shannon Brown

Carol Bracken

Marcy Galle

**CONSENT AGENDA**

*These items consist of non-controversial or "housekeeping" items required by law. Items may be considered individually by any Council member making such request prior to a motion and vote on the Consent Items.*

**2. Approval of Regular City Council Meeting Minutes:**

January 13, 2026

January 22, 2026

Motion was made to approve the minutes from January 13, 2026 and January 22, 2026 presented on Consent Agenda.

Motion made by Councilmember Crummel, Seconded by Councilmember Smith.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**PUBLIC HEARINGS**

**3. PUBLIC HEARING: to consider a request for change in zoning from "Class II: Residential: 'R-1' Single-Family District" to "Class I: Special Purpose: 'PD/BD' Planned Development District" for the Beall-Dean Ranch Development, being a**

tract of land in the F.H. HAMMON SURVEY, Abstract No. 673, the HEIRS OF FRANCISCO SANCHEZ SURVEY, Abstract No. 2346, and the H.T. & B.R.R. CO. SURVEY NO. 5, Abstract No. 647, described in the deed to John Henry Dean III recorded in volume 1441, page 424 of the Official Public Records of Parker County, Texas, containing approximately 317.732 acres, more or less, and within the City of Willow Park, Texas.

**OPEN HEARING:**

**CLOSE HEARING:**

Mayor Teresa Palmer opened the public hearing for anyone wishing to speak for or against considering a request for change in zoning from "Class II: Residential: 'R-1' Single-Family District" to "Class I: Special Purpose: 'PD/BD' Planned Development District" for the Beall-Dean Ranch Development, being a tract of land in the F.H. HAMMON SURVEY, Abstract No. 673, the HEIRS OF FRANCISCO SANCHEZ SURVEY, Abstract No. 2346, and the H.T. & B.R.R. CO. SURVEY NO. 5, Abstract No. 647, described in the deed to John Henry Dean III recorded in volume 1441, page 424 of the Official Public Records of Parker County, Texas, containing approximately 317.732 acres, more or less, and within the City of Willow Park, Texas.

OPEN HEARING: Mayor Palmer opened the Public Hearing at 7:17 pm

Mr. Bill Green of 224 Vista Drive spoke regarding this item (not in favor)

CLOSE HEARING: Mayor Palmer closed the Public Hearing at 7:18 pm

- 4. PUBLIC HEARING: to consider a request for change in zoning from “Class III - Business: "C" Commercial District and Class V - IH-20 Overlay District” to “Class II - Residential: "R-3" Multifamily District” for the Christ Church West Assembly of God, being the owner of Lot 1 Block 2 of FAWCETT ADDITION, an addition to the City of Willow Park, Parker County, Texas, according to the plat thereof recorded in Cabinet D, Slide 144, P.R.C.T. within the JOHN H PHELPS SURVEY Abstract Number 1046, Parker County Texas, containing approximately 6.03 acres, more or less, and within the City of Willow Park, Texas.**

**OPEN HEARING:**

**CLOSE HEARING:**

Mayor Teresa Palmer opened the Public Hearing for anyone wishing to speak for or against considering a request for change in zoning from “Class III - Business: "C" Commercial District and Class V - IH-20 Overlay District” to “Class II - Residential: "R-3" Multifamily District” for the Christ Church West Assembly of God, being the owner of Lot 1 Block 2 of FAWCETT ADDITION, an addition to the City of Willow Park, Parker County, Texas, according to the plat thereof recorded in Cabinet D, Slide 144, P.R.C.T. within the JOHN H PHELPS SURVEY Abstract Number 1046, Parker County Texas, containing approximately 6.03 acres, more or less, and within the City of Willow Park, Texas.

OPEN HEARING: Mayor Palmer Opened this Public Hearing at 7:20 pm

Kathy Kenney spoke on this item (not in favor) stating we do not want Apartments in this location.

Candy Nikelson with Willow Park Village HOA - stated that we did not need any more multifamily. It will put a strain on infrastructure, and services such as Police and Fire.

Casey Finne - 204 Faith Hill - spoke not in favor stating this would bring even more traffic issues than we already have.

Marcy Galle - 500 Squaw Creek - spoke on this item, not in favor. Stated Council should vote it down, it does not make sense and is not part of the Future Land Use Plan.

CLOSE HEARING: Mayor Teresa Palmer closed the Public Hearing at 7:34 pm

## REGULAR AGENDA ITEMS

### 5. **Discussion & Action: Rules of Order for City Council Meetings.** *(City Attorney Andy Messer)*

City Attorney Andy Messer discussed the Rules of Order for the City Council meetings.

City Attorney Andy Messer stated that he had put together Rules of Order for City Council meetings for other cities and said it was laminated and placed at the Council table at each spot for Mayor/Council to observe during the meetings, citing it was tools to help with decorum

Motion was made to adopt the Rules of Order for City Council Meetings.

Motion made by Councilmember Crummel, Seconded by Councilmember Wright.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

### 6. **Presentation: Parker County Water Initiative by Jessica Brown, Frees & Nichols Engineering.** *(Interim City Manager Michelle Guelker)*

Ms. Jessica Brown of Freese & Nichols Engineering firm gave a presentation regarding the future water needs of Parker County. She explained all of the meetings that were being held and stated that Interim City Manager Michelle Guelker would be coming to the Council in the near future to discuss if Willow Park wishes to participate.

Ms. Brown answered questions of the City Council on the presentation.

No action was taken on this item.

**7. Presentation: Quarterly Financial Report. (Jake Weber, CPA)**

Jake Weber, CPA gave a presentation of the quarterly financial report to the Council stating that everything seems to be on track. Sales tax has increased by \$67,000 from last year. Water Department revenues were flat, (where they should be) Waste Water revenues and expenditures are also flat (where they should be). The only concern is the \$790,000 that has been spent so far on the Halff lawsuit that is ongoing. We need to keep an eye on this.

There was no action on this item.

**8. Discussion & Action: to consider a request for change in zoning from "Class II: Residential: 'R-1' Single-Family District" to "Class I: Special Purpose: 'PD/BD' Planned Development District" for the Beall-Dean Ranch Development, being a tract of land in the F.H. HAMMON SURVEY, Abstract No. 673, the HEIRS OF FRANCISCO SANCHEZ SURVEY, Abstract No. 2346, and the H.T. & B.R.R. CO. SURVEY NO. 5, Abstract No. 647, described in the deed to John Henry Dean III recorded in volume 1441, page 424 of the Official Public Records of Parker County, Texas, containing approximately 317.732 acres, more or less, and within the City of Willow Park, Texas (City Planner Chelsea Kirkland, Interim City Manager Toni Fisher).**

Motion was made to approve the request for change in zoning from "Class II: Residential: 'R-1' Single-Family District" to "Class I: Special Purpose: 'PD/BD' Planned Development District" for the Beall-Dean Ranch Development, being a tract of land in the F.H. HAMMON SURVEY, Abstract No. 673, the HEIRS OF FRANCISCO SANCHEZ SURVEY, Abstract No. 2346, and the H.T. & B.R.R. CO. SURVEY NO. 5, Abstract No. 647, described in the deed to John Henry Dean III recorded in volume 1441, page 424 of the Official Public Records of Parker County, Texas, containing approximately 317.732 acres, more or less, and within the City of Willow Park, Texas

Motion made by Councilmember Wright, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**9. Discussion & Action: to consider a request for change in zoning from "Class III - Business: "C" Commercial District and Class V - IH-20 Overlay District" to "Class II - Residential: "R-3" Multifamily District" for the Christ Church West Assembly of God, being the owner of Lot 1 Block 2 of FAWCETT ADDITION, an addition to the City of Willow Park, Parker County, Texas, according to the plat thereof recorded in Cabinet D, Slide 144, P.R.C.T. within the JOHN H PHELPS SURVEY Abstract Number 1046, Parker County Texas, containing approximately 6.03 acres, more or less, and within the City of Willow Park, Texas. (City Planner Chelsea Kirkland, Interim City Manager Toni Fisher)**

Motion was made to table the request for change in zoning from "Class III - Business: "C" Commercial District and Class V - IH-20 Overlay District" to "Class II - Residential: "R-3" Multifamily District" for the Christ Church West Assembly of God, being the owner of Lot 1 Block 2 of FAWCETT ADDITION, an addition to the City of Willow Park, Parker

County, Texas, according to the plat thereof recorded in Cabinet D, Slide 144, P.R.C.T. within the JOHN H PHELPS SURVEY Abstract Number 1046, Parker County Texas, containing approximately 6.03 acres, more or less, and within the City of Willow Park, Texas.

Motion made by Councilmember Smith, Seconded by Councilmember Wright.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

- 10. Discussion & Action: to consider a Resolution accepting petition and calling public hearing for the proposed annexed property of approximately 61.405 acres of land, out of the w. franklin survey, abstract no. 468 and in the A. McCarver survey, abstract no. 910, Parker county, Texas, being generally located at the northeast corner of crown road and meadow place drive (Clearion), City Council may adopt a Resolution that: sets public hearing date and authorizes the publication and mailing of notice of the public hearing. LGC 43.0673(d). (City Attorney Andy Messer)**

Motion was made to approve a Resolution accepting petition and calling public hearing for the proposed annexed property of approximately 61.405 acres of land, out of the w. franklin survey, abstract no. 468 and in the A. McCarver survey, abstract no. 910, Parker county, Texas, being generally located at the northeast corner of crown road and meadow place drive (Clearion), City Council may adopt a Resolution that: sets public hearing date and authorizes the publication and mailing of notice of the public hearing. LGC 43.0673(d) as presented.

Motion made by Councilmember Crummel, Seconded by Councilmember Smith.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

- 11. Discussion & Action: to consider Mowing & Landscaping RFP bids, select and approve 2026-2028 Contract. (Parks Director Mandy McCarley, Interim City Manager Toni Fisher)**

Parks Director Mandy McCarley addressed the Council asking for consideration of the Mowing & Landscaping RFP bids, to select a vendor and approve a contract for 2026-2028. RFP's were sent out and we received two (2) bids. One from I&E Services, and Davidson Lawn Care. Staff recommends the contract be awarded to I&E Services in the amount of \$88,360 per year and to approve the additional items listed for extra mowing on Sam Bass Court, Trinity Drive, Trinity Court and Crown Road for an additional amount of \$13,500 annually.

Motion was made to award the Mowing and Landscaping contract to I&E Services as presented including the extra mowing mentioned.

Motion made by Councilmember Wright, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**12. Discussion & Action: for approval of a Policy and Sponsorship Request Application regarding Hotel Occupancy Tax (HOT) funds.** (*Communications Director Rose Hoffman, Councilmember Eric Contreras*)

Communications Director Rose Hoffman asked the Council for approval of a Policy and Sponsorship Request Application regarding the Hotel Occupancy Tax (HOT) funds as discussed in a previous meeting.

Interim City Manager Toni Fisher stated that this was a project completed by Communications/Marketing Director Rose Hoffman and Ms. Hoffman could not be here tonight because she is ill. Ms. Fisher requested the Council table this item until Ms. Hoffman can be at the meeting to present the item herself.

Motion was made to table this item.

Motion made by Councilmember Crummel, Seconded by Councilmember Smith.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**13. Announcement: "Sponsorship Recipient" [using Hotel Occupancy Tax (HOT) funds] in the amount of \$10,000 to "The Promise" Artistic Production.** (*Johnathan Strickland to present "The Promise". (Mayor Teresa Palmer, Communications Director Rose Hoffman, Finance Director Andrea Saylor, Interim City Manager Toni Fisher)*)

John Stricklan wanted to thank the Council and Willow Park for considering allowing the use of the Hotel Occupancy Tax Funds for "The Promise" Artistic Production. The deadline to get this approved is March 30th. This production was in Willow Park last year at the Willow Park Baptist Church and we had a lot of visitors from out of town. It was very well intended and we look forward to the show coming in the Spring.

There was no motion on this item.

**14. Racial Profiling Report** (*Willow Park Police Chief Lacy, Commander Hamilton*)

Commander Quincy Hamilton presented the annual Racial Profiling report to the City Council as required by law. The report shows that there were no issues and no racial profiling for 2025. This report was sent to the State of Texas as required.

No action was taken on this item.

**15. Discussion & Action: City Council and Mayor Pay** (*City Attorney Andy Messer*)

City Attorney Andy Messer addressed the Council regarding a discussion that was previously brought up regarding City Council and Mayor Pay. Mr. Messer stated that if the City Council and the Mayor were paid a nominal fee they would be considered paid employees and would then be covered under the City Liability Insurance for any legal actions that could be brought on them.

Motion was made to approve that the Mayor and City Council be paid a nominal fee of \$1.00 for each meeting that they are in attendance.

Motion made by Councilmember Gilliland, Seconded by Councilmember Smith.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

## EXECUTIVE SESSION

*In accordance with the Texas Government Code, Chapter 551, Subchapter D, the City Council will recess in Executive Session (closed meeting) to discuss the following:*

Mayor Teresa Palmer adjourned the regular council meeting into Executive Session at 8:43 pm to discuss items listed on the Agenda.

Those in attendance were Mayor Teresa Palmer, Mayor Pro Tem Nathan Crummel, Councilmember Chawn Gilliland, Councilmember Buddy Wright, Councilmember Scott Smith, Interim City manager Toni Fisher, Interim City Manager Michelle Guelker, City Secretary Deana McMullen and City Attorney Andy Messer.

**16. Section 551.074, Personnel Matters; City Secretary.**

**17. Section 551.071, Consultation with City Attorney regarding City of Aledo, Texas and City of Fort Worth, Texas v. City of Willow Park, Texas, cause number CV26-0175 in Parker County District Court 43rd District.**

**Police Investigation.**

**18. Section 551.071, Consultation with City Attorney; Legal Fees by Ed Huddleston incurred by Mayor Teresa Palmer.**

**19. Section 551.071. Consultation with City Attorney; Legal Services Provided in Protection of Mayor Teresa Palmer in her Official Capacity regarding councilmember Wright's February 10, 2026, agenda item numbers 26 and 27.**

## RECONVENE INTO OPEN SESSION

*In accordance with the Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.*

Mayor Teresa Palmer reconvened the regular session of the Willow Park City Council meeting at 9:43 pm

On Item Number 17 Motion was made to hire Andy Sims to Team up with Messer Fort to represent Willow Park in the Ft. Worth/Aledo lawsuit.

Motion made by Councilmember Crummel, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**20. Discussion & Action: consideration of Legal Fees by Ed Huddleston incurred by Mayor Teresa Palmer.** *(City Attorney Andy Messer, Interim City Manager Toni Fisher)*

There was no action on this item.

**21. Discussion & Action: Legal Services Provided in Protection of Mayor Teresa Palmer in her Official Capacity regarding councilmember Wright's February 10, 2026, agenda item numbers 26 and 27.** *(Mayor Teresa Palmer)*

There was no action on this item

## INFORMATIONAL COMMENTS

### 22. City Manager Comments

Public Comments vs. Citizen Comments

Interim City Manager Toni Fisher commented on Public Comments vs. Citizen Comments reminding everyone that you do not have to be a Citizen to speak under the Citizen Comment Section of the Agenda. This item is open to anyone who would like to speak.

### 23. City Council/Mayor Comments

Response/Reply to Meeting Items/Comments

Mayor Pro Tem Nathan Crummel asked for staff to look at items coming up for Agenda's to see if they can move things around to possibly limit the number of items on each Agenda.

Mayor Teresa Palmer did not have any additional comments.

### 24. Items of Community Interest

Save the Date - July 4, 2026 @ The District of Willow Park. More details coming soon!

Interim City Manager Toni Fisher announced a July 4th Celebration being planned at the District of Willow Park and informed everyone to save the date on the calendar to join in the Celebration. More details will be coming soon.

### 25. Future Agenda Items Requested by Mayor, City Council or City Staff

Mayor Teresa Palmer asked for an item be added to take a look at the Emergency Management Policy. Also, we need to schedule or reschedule the meeting with the candidates for the City Manager position.

**ADJOURN**

Mayor Teresa Palmer asked for a motion to adjourn the regular meeting of the Willow Park City Council.

Motion was made to adjourn the regular meeting at 9:47 pm

Motion made by Councilmember Smith, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

**THESE MINUTES WERE APPROVED BY WILLOW PARK CITY COUNCIL:**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
City Secretary

# **CITY OF WILLOW PARK, TEXAS**

**Annual Financial Report  
For the Fiscal Year Ended September 30, 2025**

**City of Willow Park, Texas**  
**Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2025**

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# 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, 2025, 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, 2025, 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 5 – 13 and 54 – 58 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2026, 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 the City's internal control over financial reporting and compliance.

*Snow Garrett Williams*

Snow Garrett Williams  
February 27, 2026

# 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, 2025. 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 2025 by \$23,094,124 (*net position*). Of this amount, \$5,128,249 is restricted for specific purposes and \$9,918,430 represents unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors. Net position also includes \$8,047,445 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 \$5,427,828, of which \$1,450,029 represents restricted fund balance and \$3,977,799 represents unassigned fund balance.
- The general fund unassigned fund balance of \$3,977,799 equals 67% 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 marshal, 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 15 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 fourteen 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 eleven 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 17 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 20 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 23 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 54 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 60 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 \$23,094,124 as of September 30, 2025.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 6,958,307	\$ 5,759,213	\$ 22,764,834	\$ 27,196,846	\$ 29,723,141	\$ 32,956,059
Capital assets and right-of-use assets, net	29,210,556	29,341,949	39,833,195	30,779,134	69,043,751	60,121,083
<b>Total assets</b>	<b>36,168,863</b>	<b>35,101,162</b>	<b>62,598,029</b>	<b>57,975,980</b>	<b>98,766,892</b>	<b>93,077,142</b>
Deferred outflows of resources	126,233	172,846	46,689	63,929	172,922	236,775
Long-term liabilities	26,750,741	26,735,128	41,866,994	38,325,613	68,617,735	65,060,741
Other liabilities	2,954,176	2,403,230	3,888,180	4,579,595	6,842,356	6,982,825
<b>Total liabilities</b>	<b>29,704,917</b>	<b>29,138,358</b>	<b>45,755,174</b>	<b>42,905,208</b>	<b>75,460,091</b>	<b>72,043,566</b>
Deferred inflows of resources	377,582	610,794	8,017	5,439	385,599	616,233
<b>Net position:</b>						
Net investment in capital assets	2,168,249	2,190,673	5,879,196	3,037,572	8,047,445	5,228,245
Restricted	1,618,248	1,086,430	3,510,001	3,197,232	5,128,249	4,283,662
Unrestricted	2,426,100	2,247,753	7,492,330	8,894,458	9,918,430	11,142,211
<b>Total net position</b>	<b>\$ 6,212,597</b>	<b>\$ 5,524,856</b>	<b>\$ 16,881,527</b>	<b>\$ 15,129,262</b>	<b>\$ 23,094,124</b>	<b>\$ 20,654,118</b>

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 \$8,047,445. 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 \$5,128,249 (or 22%) 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 \$9,918,430 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. This was true of the prior fiscal year as well.

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

The City's total net position increased by \$2,440,006 during the current fiscal year. The City's governmental activities increased net position by \$687,741. The total cost of all governmental activities this year was \$8,195,092. The amount that taxpayers paid for these activities through property taxes was \$4,372,199, or 53%. The City's business-type activities increased net position by \$1,752,265. The total cost of all business-type activities for fiscal year 2025 was \$5,816,992.

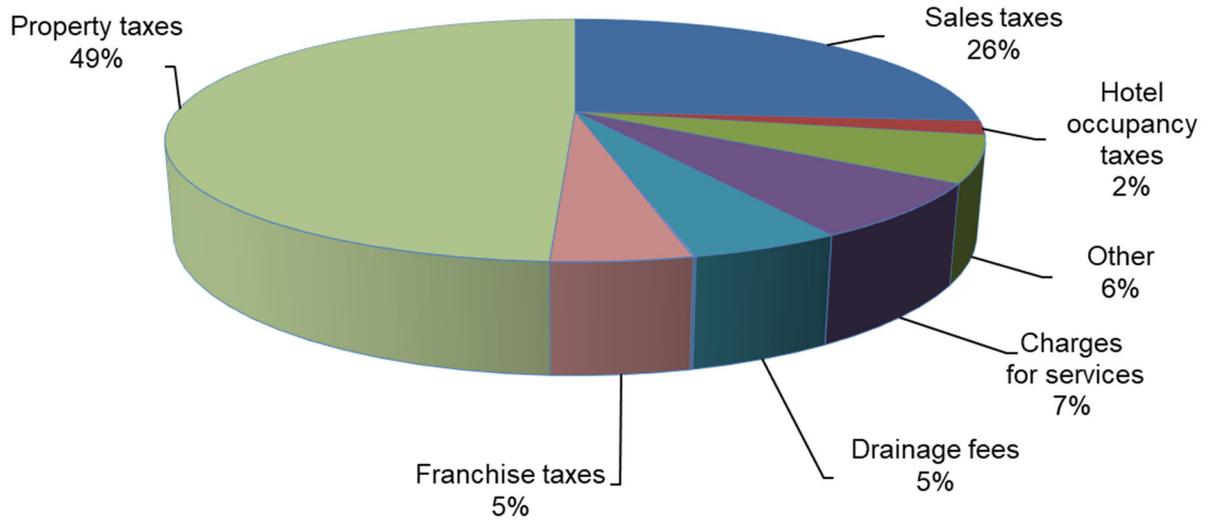
### City of Willow Park's Changes in Net Position

	Governmental activities		Business-type activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 641,053	\$ 654,958	\$ 5,184,598	\$ 4,878,739	\$ 5,825,651	\$ 5,533,697
Operating grants and contributions	7,417	9,029	-	-	7,417	9,029
Capital grants and contributions	-	-	312,770	174,898	312,770	174,898
General revenues:						
Property taxes	4,372,199	3,835,588	-	-	4,372,199	3,835,588
Sales and use taxes	2,330,206	2,054,636	-	-	2,330,206	2,054,636
Franchise taxes	394,216	401,649	-	-	394,216	401,649
Hotel occupancy taxes	166,787	193,190	-	-	166,787	193,190
Drainage fees	427,242	414,229	-	-	427,242	414,229
Investment earnings	253,255	333,195	688,149	1,048,198	941,404	1,381,393
Other	290,458	231,250	-	-	290,458	231,250
Gain (loss) on sale of capital assets	-	(116,057)	-	61,209	-	(54,848)
Total revenues	<u>8,882,833</u>	<u>8,011,667</u>	<u>6,185,517</u>	<u>6,163,044</u>	<u>15,068,350</u>	<u>14,174,711</u>
Expenses:						
Administration	1,292,585	1,337,902	-	-	1,292,585	1,337,902
Development services	1,021,374	1,379,905	-	-	1,021,374	1,379,905
Fire marshal	368,205	701,763	-	-	368,205	701,763
Legislative	260,861	264,608	-	-	260,861	264,608
Municipal court	220,139	245,471	-	-	220,139	245,471
Police	2,517,081	2,725,158	-	-	2,517,081	2,725,158
City services	1,181,500	579,711	-	-	1,181,500	579,711
Parks	179,856	57,101	-	-	179,856	57,101
Streets	138,058	145,896	-	-	138,058	145,896
Tourism	97,244	58,200	-	-	97,244	58,200
Public works, parks, and roads	-	-	-	-	-	-
Interest and fiscal charges	918,189	1,085,309	-	-	918,189	1,085,309
Water	-	-	4,071,350	4,431,315	4,071,350	4,431,315
Wastewater	-	-	1,359,353	1,306,538	1,359,353	1,306,538
Solid waste	-	-	386,289	347,866	386,289	347,866
Total expenses	<u>8,195,092</u>	<u>8,581,024</u>	<u>5,816,992</u>	<u>6,085,719</u>	<u>14,012,084</u>	<u>14,666,743</u>
Increase in net position before special items	<u>687,741</u>	<u>(569,357)</u>	<u>368,525</u>	<u>77,325</u>	<u>1,056,266</u>	<u>(492,032)</u>
Special items						
Developer contribution	-	363,910	1,383,740	-	1,383,740	363,910
Change in net position	<u>687,741</u>	<u>(205,447)</u>	<u>1,752,265</u>	<u>77,325</u>	<u>2,440,006</u>	<u>(128,122)</u>
Net position, beginning of year	5,524,856	5,730,303	15,129,262	15,051,937	20,654,118	20,782,240
Net position, end of year	<u>\$ 6,212,597</u>	<u>\$ 5,524,856</u>	<u>\$ 16,881,527</u>	<u>\$ 15,129,262</u>	<u>\$ 23,094,124</u>	<u>\$ 20,654,118</u>

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

**Governmental activities.** Governmental activities increased the City's net position by \$687,741 primarily due to an increase in property tax revenues due to development within the City as well as increased property tax values, offset by increased overall expenses as costs continue to rise.

**Revenues by Source - Governmental Activities**



**Business-type activities.** Business-type activities increased the City's net position by \$1,752,265 .

Operating revenue increased by \$443,731 from the prior year primarily due to an increase in water, wastewater, and solid waste sales and an increase in impact fees. Operating expenses decreased by \$268,727 from the prior year primarily due to a decrease in personnel expenses as a result of staff vacancies and a decrease in pension expense.

**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 \$5,427,828 which is an increase of \$860,653 in comparison with the prior year. \$3,977,799 or 73% 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 (\$122,111), to fund road capital projects (\$390,549), for court security and technology (\$142,939), for police seizure and holding funds (\$10,825), to fund tourism (\$564,282), for police and first responder contributions (\$109,613), for local truancy prevention (\$38,772), to fund other capital projects (\$13,442), and other City related expenditures (\$57,496).

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 \$3,983,020, of which \$3,977,799 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 67%, or approximately 243 days of total fund expenditures.

The fund balance of the City's general fund increased by \$340,974 during the current fiscal year. Key elements of the increase are as follows:

- Total revenues in the general fund increased by \$408,323, or 7%. The increase is primarily due to increased sales and use taxes of \$275,570 from increased consumer spending and increased property taxes of \$215,341 as the result of higher appraised values and an 8% increase in the maintenance and operation tax rate.
- Total expenditures in the general fund decreased by \$744,381, or 11%. The decrease is primarily due to capital outlay expenditures for drainage improvements decreasing in the current year.

### GENERAL FUND BUDGETARY HIGHLIGHTS

Overall, the City's revenues exceeded the budgeted amount by approximately \$24,990. This was primarily due to increased sales tax and investment revenues offset by lower than anticipated building permits and court citation revenue.

The City's expenditures exceeded budgeted amounts by approximately \$179,090. This was due to debt service expenditures exceeding appropriations as well as negative variances in city services, parks, and police.

### 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, 2025, amounts to \$69,043,751 (net of accumulated depreciation/amortization). Investments in capital assets related to governmental activities (\$29,210,556 ) include land, construction in progress, 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 (\$39,833,195 ) 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:

- Squaw Creek road improvements.
- Resurfacing multiple roads within the City.
- Ongoing Beall Development water line extension project.
- Purchase of a sewer vac truck.
- 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	
	2025	2024	2025	2024	2025	2024
Land	\$ 1,546,137	\$ 1,472,903	\$ 680,138	\$ 680,138	\$ 2,226,275	\$ 2,153,041
Construction in progress	347,345	-	18,031,868	8,387,839	18,379,213	8,387,839
Buildings and improvements	12,123,901	12,461,750	37,689	39,665	12,161,590	12,501,415
Furniture and equipment	220,068	265,376	631,463	362,649	851,531	628,025
Vehicles	31,153	29,875	58,775	68,593	89,928	98,468
Infrastructure	14,684,820	14,877,720	-	-	14,684,820	14,877,720
Water system	-	-	15,944,561	16,504,608	15,944,561	16,504,608
Wastewater system	-	-	4,215,132	4,415,314	4,215,132	4,415,314
Right-of-use assets - vehicles	257,132	234,325	233,569	320,328	490,701	554,653
<b>Total</b>	<b>\$29,210,556</b>	<b>\$29,341,949</b>	<b>\$39,833,195</b>	<b>\$30,779,134</b>	<b>\$69,043,751</b>	<b>\$60,121,083</b>

Additional information on the City's capital assets can be found in Note G on pages 34 through 36 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	\$ 5,665,000	\$ -	\$ 5,665,000
Certificates of obligation	17,135,056	42,279,944	59,415,000
Tax notes	2,370,000	-	2,370,000
Notes from direct borrowings	135,772	80,371	216,143
Unamortized debt premium	1,491,415	354,421	1,845,836
Lease liability	269,921	250,384	520,305
Net pension liability	1,188,001	439,397	1,627,398
Compensated absences	163,079	54,500	217,579
Total OPEB liability	63,483	23,480	86,963
<b>Total</b>	<b>\$ 28,481,727</b>	<b>\$ 43,482,497</b>	<b>\$ 71,964,224</b>

The City's total long-term obligations increased by a net amount of \$3,542,382 during the current fiscal year primarily as a result of the issuance of \$5.09 million in new certificates of obligation and \$1.56 million in tax notes, offset by principal payments made on outstanding debt. The City's general obligation bonds, notes from direct borrowings, unamortized debt premium, lease liability, net pension liability and OPEB liability decreased in the current fiscal year, while the City's certificates of obligation, tax notes, and compensated absences increased. Additional information on the City's long-term debt can be found in Note H on pages 36 through 42 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 2024-2025 was \$0.432546 per \$100 assessed valuation, of which \$0.203371 was for maintenance and operations and \$0.229175 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 2026, the City Council and administration considered the following factors:

At the beginning of Fiscal Year 2024-2025, the City of Willow Park annexed approximately 320 acres of undeveloped land for future commercial and retail development. This project, located along IH-20 and FM 1187 north of Bankhead Highway, is known as the Beall-Dean development.

Throughout the fiscal year, the City initiated the extension of water and wastewater utilities to the site while simultaneously upgrading existing system components to accommodate anticipated growth. Upon completion, the Beall-Dean development is expected to significantly enhance the City's sales tax base and increase overall taxable value. These revenues will directly benefit the citizens of Willow Park by supporting capital improvement projects and providing additional funding for water and wastewater operations.

The General Fund budget for the upcoming fiscal year is relatively consistent with the current year's adopted budget. Modest expenditure increases are anticipated, primarily related to higher insurance costs, cost-of-living adjustments, and increased expenditures within the Police Department. Sales tax revenues are trending positively, with receipts currently approximately 10% higher than the prior year. The adopted budget reflects this continued growth trend in sales tax collections.

The Water Fund budget remains largely consistent with the current fiscal year. Historically, the Water Fund has provided transfers to the Wastewater Fund to help subsidize operations. Although a transfer is included in the upcoming fiscal year budget as a contingency measure, management does not anticipate that it will be necessary. The inclusion of the transfer provides financial flexibility should operating conditions change.

The Wastewater Fund has experienced significant improvement over the past 12 months. Through an agreement with the City of Hudson Oaks, the Fund has established a partnership that will help offset operating costs. This collaboration is expected to strengthen the Fund's financial position and support the City Council's objective for the Wastewater Fund to operate on a self-sustaining basis.

### 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, 2025**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 4,692,516	\$ 1,197,595	\$ 5,890,111
Investments	1,017,205	1,108,106	2,125,311
Receivables (net of allowances of \$562,011)			
Property taxes	57,838	-	57,838
Accounts	48,103	633,221	681,324
Court fines and fees	43,394	-	43,394
Leases	367,512	-	367,512
Due from other governments	384,866	7,600,345	7,985,211
Interfund balances	(2,615)	2,615	-
Restricted assets			
Cash and cash equivalents	294,537	11,032,327	11,326,864
Certificates of deposit	-	113,410	113,410
Investments	54,951	1,077,215	1,132,166
Capital assets and right-to-use assets			
Nondepreciable	1,893,482	18,712,006	20,605,488
Depreciable/amortizable, net of accumulated depreciation and amortization	27,317,074	21,121,189	48,438,263
Total assets	36,168,863	62,598,029	98,766,892
<b>Deferred outflows of resources</b>			
Deferred outflows related to pensions	126,233	46,689	172,922
Total deferred outflows of resources	126,233	46,689	172,922
<b>Liabilities</b>			
Accounts payable	929,967	838,478	1,768,445
Payroll liabilities	79,467	21,847	101,314
Due to other governments	19,815	228,908	248,723
Retainage payable	-	808,859	808,859
Court bonds payable	9,130	-	9,130
Unearned revenue	52,783	-	52,783
Long-term obligations, due within one year	1,730,986	1,615,503	3,346,489
Current liabilities payable from restricted assets			
Interest payable	132,028	111,471	243,499
Customer deposits	-	263,114	263,114
Noncurrent liabilities			
Net pension liability	1,188,001	439,397	1,627,398
Total OPEB liability	63,483	23,480	86,963
Long-term obligations, due in more than one year	25,499,257	41,404,117	66,903,374
Total liabilities	29,704,917	45,755,174	75,460,091
<b>Deferred inflows of resources</b>			
Deferred inflows related to OPEB	21,673	8,017	29,690
Deferred inflows related to leases	355,909	-	355,909
Total deferred inflows of resources	377,582	8,017	385,599
<b>Net position</b>			
Net investment in capital assets	2,168,249	5,879,196	8,047,445
Restricted for:			
Debt service	153,232	-	153,232
Police	10,825	-	10,825
First responder	109,613	-	109,613
Tourism	564,282	-	564,282
Capital projects	390,549	3,510,001	3,900,550
Court security and technology	141,684	-	141,684
Public access channel capital projects	138,353	-	138,353
TIRZ	2,545	-	2,545
Construction projects	13,442	-	13,442
Local truancy prevention	38,772	-	38,772
TexSTAR parks and recreation	54,951	-	54,951
Unrestricted net position	2,426,100	7,492,330	9,918,430
Total net position	\$ 6,212,597	\$ 16,881,527	\$ 23,094,124

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, 2025**

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
<b>Primary Government</b>							
Governmental activities							
Administration	\$ 1,292,585	\$ -	\$ -	\$ -	\$ (1,292,585)	\$ -	\$ (1,292,585)
Development services	1,021,374	373,498	-	-	(647,876)	-	(647,876)
Fire marshal	368,205	-	-	-	(368,205)	-	(368,205)
Legislative	260,861	-	-	-	(260,861)	-	(260,861)
Municipal court	220,139	195,049	-	-	(25,090)	-	(25,090)
Police	2,517,081	72,506	7,417	-	(2,437,158)	-	(2,437,158)
City services	1,181,500	-	-	-	(1,181,500)	-	(1,181,500)
Parks	179,856	-	-	-	(179,856)	-	(179,856)
Streets	138,058	-	-	-	(138,058)	-	(138,058)
Tourism	97,244	-	-	-	(97,244)	-	(97,244)
Interest and fiscal charges	918,189	-	-	-	(918,189)	-	(918,189)
Total governmental activities	<u>8,195,092</u>	<u>641,053</u>	<u>7,417</u>	<u>-</u>	<u>(7,546,622)</u>	<u>-</u>	<u>(7,546,622)</u>
Business-type activities							
Water	4,071,350	3,182,266	-	194,765	-	(694,319)	(694,319)
Wastewater	1,359,353	1,596,758	-	118,005	-	355,410	355,410
Solid waste	386,289	405,574	-	-	-	19,285	19,285
Total business-type activities	<u>5,816,992</u>	<u>5,184,598</u>	<u>-</u>	<u>312,770</u>	<u>-</u>	<u>(319,624)</u>	<u>(319,624)</u>
Total primary government	<u>\$ 14,012,084</u>	<u>\$ 5,825,651</u>	<u>\$ 7,417</u>	<u>\$ 312,770</u>	<u>(7,546,622)</u>	<u>(319,624)</u>	<u>(7,866,246)</u>
<b>General revenues</b>							
Taxes:							
Property taxes, levied for general purposes					1,868,773	-	1,868,773
Property taxes, levied for debt service					2,102,614	-	2,102,614
Property taxes, levied for TIRZ					400,812	-	400,812
Sales and use					2,330,206	-	2,330,206
Franchise					394,216	-	394,216
Hotel					166,787	-	166,787
Drainage fees					427,242	-	427,242
Investment earnings					253,255	688,149	941,404
Rental income					251,141	-	251,141
Other revenue					39,317	-	39,317
Special Item:							
Developer Contribution					-	1,383,740	1,383,740
Total general revenues					<u>8,234,363</u>	<u>2,071,889</u>	<u>10,306,252</u>
Change in net position					687,741	1,752,265	2,440,006
Net position, beginning of year					<u>5,524,856</u>	<u>15,129,262</u>	<u>20,654,118</u>
Net position, end of year					<u>\$ 6,212,597</u>	<u>\$ 16,881,527</u>	<u>\$ 23,094,124</u>

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

**City of Willow Park, Texas**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2025**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Roads Capital Projects Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 2,747,235	\$ 125,026	\$ 1,216,469	\$ 898,323	\$ 4,987,053
Investments	1,017,205	-	-	54,951	1,072,156
Receivables (net of allowances for uncollectibles of \$230,863)					
Property taxes	29,332	28,506	-	-	57,838
Accounts	48,103	-	-	-	48,103
Court fines and fees	43,394	-	-	-	43,394
Lease	367,512	-	-	-	367,512
Due from other funds	284,750	-	-	-	284,750
Due from other governments	384,866	-	-	-	384,866
<b>Total assets</b>	<b>\$ 4,922,397</b>	<b>\$ 153,532</b>	<b>\$ 1,216,469</b>	<b>\$ 953,274</b>	<b>\$ 7,245,672</b>
<b>Liabilities</b>					
Accounts payable	\$ 367,371	\$ 300	\$ 541,170	\$ 21,126	\$ 929,967
Payroll liabilities	79,467	-	-	-	79,467
Due to other funds	-	2,615	284,750	-	287,365
Due to other governments	19,815	-	-	-	19,815
Court bonds escrow	9,130	-	-	-	9,130
Unearned revenue - franchise taxes	52,783	-	-	-	52,783
<b>Total liabilities</b>	<b>528,566</b>	<b>2,915</b>	<b>825,920</b>	<b>21,126</b>	<b>1,378,527</b>
<b>Deferred inflows of resources</b>					
Unavailable revenue - court fines	25,570	-	-	-	25,570
Unavailable revenue - property taxes	29,332	28,506	-	-	57,838
Unavailable revenue - leases	355,909	-	-	-	355,909
<b>Total deferred inflows of resources</b>	<b>410,811</b>	<b>28,506</b>	<b>-</b>	<b>-</b>	<b>439,317</b>
<b>Fund balances</b>					
Restricted	5,221	122,111	390,549	932,148	1,450,029
Unassigned	3,977,799	-	-	-	3,977,799
<b>Total fund balances</b>	<b>3,983,020</b>	<b>122,111</b>	<b>390,549</b>	<b>932,148</b>	<b>5,427,828</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,922,397</b>	<b>\$ 153,532</b>	<b>\$ 1,216,469</b>	<b>\$ 953,274</b>	
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.					29,210,556
Deferred outflows of resources are not financial resources and, therefore, are not reported in the funds.					126,233
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.					(28,613,755)
Revenues earned but not available within 60 days of year-end are not recognized as revenue on the fund financial statements.					439,317
Deferred inflows of resources are not financial resources and, therefore, are not reported in the funds.					(377,582)
<b>Net position of governmental activities - statement of net position</b>					<b>\$ 6,212,597</b>

**City of Willow Park, Texas**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended September 30, 2025**

	General Fund	Debt Service Fund	Roads Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes:					
Property	\$ 1,858,788	\$ 2,092,027	\$ -	\$ -	\$ 3,950,815
Sales and use	2,330,206	-	-	-	2,330,206
Franchise	394,216	-	-	-	394,216
Hotel occupancy	-	-	-	166,787	166,787
TIRZ	-	-	-	400,812	400,812
Licenses and permits	372,548	-	-	-	372,548
Drainage fees	427,242	-	-	-	427,242
Court fines and fees	186,349	-	-	17,658	204,007
Grants	7,344	-	-	-	7,344
Investment earnings	185,494	16,750	20,002	31,009	253,255
Intergovernmental	66,041	-	-	-	66,041
Rental income	251,141	-	-	-	251,141
Other revenue	47,031	-	-	1,602	48,633
Total revenues	6,126,400	2,108,777	20,002	617,868	8,873,047
<b>Expenditures</b>					
Current:					
Administration	574,675	-	-	-	574,675
Development services	614,980	-	-	408,573	1,023,553
Fire marshal	319,626	-	-	21,126	340,752
Legislative	270,028	-	-	-	270,028
Municipal court	222,094	-	-	-	222,094
Police	2,292,561	-	-	1,312	2,293,873
City services	506,981	-	-	-	506,981
Parks	179,709	-	-	-	179,709
Streets	138,058	-	-	-	138,058
Tourism	-	-	-	97,244	97,244
Capital outlay	370,443	-	1,146,939	2,181	1,519,563
Debt service:					
Principal	314,932	1,187,375	-	-	1,502,307
Interest and fiscal charges	168,014	876,468	-	-	1,044,482
Debt issuance costs	-	-	45,750	-	45,750
Total expenditures	5,972,101	2,063,843	1,192,689	530,436	9,759,069
Excess (deficiency) of revenues over (under) expenditures	154,299	44,934	(1,172,687)	87,432	(886,022)
<b>Other financing sources</b>					
Proceeds from sale of capital assets	15,000	-	-	-	15,000
Proceeds from issuance of debt	-	-	1,560,000	-	1,560,000
Proceeds from issuance of lease liabilities	171,675	-	-	-	171,675
Total other financing sources	186,675	-	1,560,000	-	1,746,675
Net change in fund balances	340,974	44,934	387,313	87,432	860,653
Fund balances, beginning of year	3,642,046	77,177	3,236	844,716	4,567,175
Fund balances, end of year	<u>\$ 3,983,020</u>	<u>\$ 122,111</u>	<u>\$ 390,549</u>	<u>\$ 932,148</u>	<u>\$ 5,427,828</u>

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

**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, 2025**

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

Net change in fund balances - total governmental funds		\$ 860,653
<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 depreciation/ amortization expense exceeded capital outlay in the current period.</p>		
Capital outlay	\$ 1,519,563	
Depreciation/ amortization expense	<u>(1,630,896)</u>	(111,333)
<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>		
		(20,060)
<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	\$ 127,193	
Net pension liability	103,131	
Compensated absences	(11,533)	
Total OPEB liability	<u>2,891</u>	221,682
<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>		
		20,572
<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>		
		75
<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>		
		(46,613)
<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>		
		(6,967)
<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	\$ 1,386,475	
Payments on lease liabilities	114,932	
Proceeds from certificates of obligations issuance	(1,560,000)	
Proceeds from the issuance of lease liabilities	<u>(171,675)</u>	<u>(230,268)</u>
Change in net position of governmental activities		<u>\$ 687,741</u>

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

**City of Willow Park, Texas**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2025**

	Water	Wastewater	Solid Waste	Totals
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 653,284	\$ 123,754	\$ 420,557	\$ 1,197,595
Investments	1,046,608	61,498	-	1,108,106
Receivables (net of allowances of \$326,639)				
Accounts	410,948	169,660	52,613	633,221
Due from other governments	7,600,345	-	-	7,600,345
Due from other funds	785	1,830	-	2,615
<b>Restricted assets</b>				
Cash and cash equivalents	1,519,424	9,512,903	-	11,032,327
Certificates of deposit	113,410	-	-	113,410
Investments	677,069	400,146	-	1,077,215
<b>Total current assets</b>	<b>12,021,873</b>	<b>10,269,791</b>	<b>473,170</b>	<b>22,764,834</b>
<b>Noncurrent assets</b>				
<b>Capital assets and right-of-use assets</b>				
Nondepreciable	1,682,034	17,029,972	-	18,712,006
Depreciable / amortizable	24,685,489	6,431,309	-	31,116,798
Less: accumulated depreciation / amortization	(6,915,154)	(3,080,455)	-	(9,995,609)
<b>Capital assets, net</b>	<b>19,452,369</b>	<b>20,380,826</b>	<b>-</b>	<b>39,833,195</b>
<b>Total noncurrent assets</b>	<b>19,452,369</b>	<b>20,380,826</b>	<b>-</b>	<b>39,833,195</b>
<b>Total assets</b>	<b>31,474,242</b>	<b>30,650,617</b>	<b>473,170</b>	<b>62,598,029</b>
<b>Deferred outflows of resources</b>				
Deferred outflows related to pensions	43,230	3,459	-	46,689
<b>Total deferred outflows of resources</b>	<b>43,230</b>	<b>3,459</b>	<b>-</b>	<b>46,689</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable	344,659	460,675	33,144	838,478
Payroll liabilities	18,557	3,290	-	21,847
Due to other governments	226,099	-	2,809	228,908
Retainage payable	103,414	705,445	-	808,859
Current portion of long-term obligations	886,236	729,267	-	1,615,503
<b>Current liabilities payable from restricted assets:</b>				
Interest payable	43,556	67,915	-	111,471
Customer deposits	263,114	-	-	263,114
<b>Total current liabilities</b>	<b>1,885,635</b>	<b>1,966,592</b>	<b>35,953</b>	<b>3,888,180</b>
<b>Noncurrent liabilities</b>				
Net pension liability	406,849	32,548	-	439,397
Total OPEB liability	21,741	1,739	-	23,480
Long-term obligations	19,888,850	21,515,267	-	41,404,117
<b>Total noncurrent liabilities</b>	<b>20,317,440</b>	<b>21,549,554</b>	<b>-</b>	<b>41,866,994</b>
<b>Total liabilities</b>	<b>22,203,075</b>	<b>23,516,146</b>	<b>35,953</b>	<b>45,755,174</b>
<b>Deferred inflows of resources</b>				
Deferred inflows related to OPEB	7,423	594	-	8,017
<b>Total deferred inflows of resources</b>	<b>7,423</b>	<b>594</b>	<b>-</b>	<b>8,017</b>
<b>Net Position</b>				
Net investment in capital assets	(361,105)	6,240,301	-	5,879,196
Restricted for capital projects	2,344,615	1,165,386	-	3,510,001
Unrestricted	7,323,464	(268,351)	437,217	7,492,330
<b>Total net position</b>	<b>\$ 9,306,974</b>	<b>\$ 7,137,336</b>	<b>\$ 437,217</b>	<b>\$ 16,881,527</b>

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

**City of Willow Park, Texas**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Fiscal Year Ended September 30, 2025**

	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Totals</u>
Operating revenues				
Charges for services	\$ 3,068,127	\$ 1,576,478	\$ 405,574	\$ 5,050,179
Meter and tap fees	37,102	-	-	37,102
Penalties and reconnect fees	44,780	-	-	44,780
Inspection fees	21,840	20,280	-	42,120
Other fees	10,417	-	-	10,417
Total operating revenues	<u>3,182,266</u>	<u>1,596,758</u>	<u>405,574</u>	<u>5,184,598</u>
Operating expenses				
Personnel	1,095,998	173,420	-	1,269,418
Contractual services	1,319,094	144,516	386,289	1,849,899
Supplies and maintenance	267,916	54,694	-	322,610
Franchise fees	129,978	37,220	-	167,198
Utilities	119,508	137,031	-	256,539
Depreciation / amortization	746,130	201,889	-	948,019
Total operating expenses	<u>3,678,624</u>	<u>748,770</u>	<u>386,289</u>	<u>4,813,683</u>
Operating income (loss)	<u>(496,358)</u>	<u>847,988</u>	<u>19,285</u>	<u>370,915</u>
Nonoperating revenues (expenses)				
Investment earnings	175,129	496,107	16,913	688,149
Interest and fiscal charges	(392,726)	(610,583)	-	(1,003,309)
Total nonoperating revenues (expenses)	<u>(217,597)</u>	<u>(114,476)</u>	<u>16,913</u>	<u>(315,160)</u>
Income (loss) before contributions	<u>(713,955)</u>	<u>733,512</u>	<u>36,198</u>	<u>55,755</u>
Contributions				
Capital contribution	-	1,383,740	-	1,383,740
Capital contribution - impact fees	194,765	118,005	-	312,770
Total contributions	<u>194,765</u>	<u>1,501,745</u>	<u>-</u>	<u>1,696,510</u>
Change in net position	<u>(519,190)</u>	<u>2,235,257</u>	<u>36,198</u>	<u>1,752,265</u>
Net position, beginning of year	<u>9,826,164</u>	<u>4,902,079</u>	<u>401,019</u>	<u>15,129,262</u>
Net position, end of year	<u>\$ 9,306,974</u>	<u>\$ 7,137,336</u>	<u>\$ 437,217</u>	<u>\$ 16,881,527</u>

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

**City of Willow Park, Texas**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended September 30, 2025**

	Water	Wastewater	Solid Waste	Totals
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 3,200,753	\$ 1,578,224	\$ 406,220	\$ 5,185,197
Cash paid to suppliers	(2,111,436)	(1,046,355)	(422,089)	(3,579,880)
Cash paid to employees	(1,107,246)	(173,185)	-	(1,280,431)
Net cash provided by (used in) operating activities	(17,929)	358,684	(15,869)	324,886
<b>Cash flows from capital and related financing activities:</b>				
Proceeds from issuance of bonds	1,541,439	3,601,941	-	5,143,380
Principal payments on long-term debt	(784,887)	(705,000)	-	(1,489,887)
Principal payments on lease liability	(72,817)	-	-	(72,817)
Payments from other governments	420,193	-	-	420,193
Impact fees received	194,765	118,005	-	312,770
Capital asset purchases	(1,249,320)	(7,126,282)	-	(8,375,602)
Transfers from (to) other funds	(785)	(1,830)	-	(2,615)
Interest paid on long-term debt	(392,924)	(599,437)	-	(992,361)
Net cash used for capital and related financing activities	(344,336)	(4,712,603)	-	(5,056,939)
<b>Cash flows from investing activities:</b>				
Purchases of investments	(677,069)	(400,146)	-	(1,077,215)
Interest income	802,753	493,457	16,913	1,313,123
Net cash provided by investing activities	125,684	93,311	16,913	235,908
<b>Net increase (decrease) in cash and cash equivalents</b>	(236,581)	(4,260,608)	1,044	(4,496,145)
Cash and cash equivalents at beginning of year	2,409,289	13,897,265	419,513	16,726,067
Cash and cash equivalents at end of year	<u>\$ 2,172,708</u>	<u>\$ 9,636,657</u>	<u>\$ 420,557</u>	<u>\$ 12,229,922</u>
<b>Cash and cash equivalents</b>	\$ 653,284	\$ 123,754	\$ 420,557	\$ 1,197,595
<b>Restricted cash and cash equivalents</b>	1,519,424	9,512,903	-	11,032,327
<b>Total cash and cash equivalents - end of year</b>	<u>\$ 2,172,708</u>	<u>\$ 9,636,657</u>	<u>\$ 420,557</u>	<u>\$ 12,229,922</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>				
Operating income (loss)	\$ (496,358)	\$ 847,988	\$ 19,285	\$ 370,915
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation / amortization expense	746,130	201,889	-	948,019
(Increase) decrease in assets and deferred outflows:				
Accounts receivable	383	(18,534)	(2,163)	(20,314)
Deferred outflows	15,964	1,276	-	17,240
Increase (decrease) in liabilities and deferred inflows:				
Accounts payable	(274,940)	(672,894)	(35,800)	(983,634)
Payroll liabilities	2,331	273	-	2,604
Due to other governments	-	-	2,809	2,809
Customer deposits	18,104	-	-	18,104
Net pension liability	(35,320)	(2,825)	-	(38,145)
OPEB liability	(990)	(79)	-	(1,069)
Compensated absences payable	4,380	1,399	-	5,779
Deferred inflows	2,387	191	-	2,578
Net cash provided by (used in) operating activities:	<u>\$ (17,929)</u>	<u>\$ 358,684</u>	<u>\$ (15,869)</u>	<u>\$ 324,886</u>

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

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**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 marshal, 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 service. 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 into 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, 2025**

**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 debt 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, 2025**

**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, 2025**

**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.

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

Right-of-use assets from arrangements that qualify as leases are amortized over the shorter of the lease term or the useful life of the underlying asset.

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.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note A. Summary of Significant Accounting Policies (Continued)**

Compensated Absences

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 360 hours of sick leave, however, upon termination, resignation or other separation from employment, no payment will be made for unused sick leave. Upon termination, resignation or other separation from employment, no payment will be made for unused holiday time. A liability for these amounts is reported in the governmental funds only when it has matured, for example, as a result of employee resignation and retirements. All leave pay is accrued when incurred in the government-wide and proprietary fund financial statements.

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 J.

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 K 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*.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note A. Summary of Significant Accounting Policies (Continued)**

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.

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.

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 \$5,128,249, of which, \$883,091 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.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note A. Summary of Significant Accounting Policies (Continued)**

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.

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 the following new accounting standards:

Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. There was no effect on beginning net position or fund balances due to the implementation of this standard.

Governmental Accounting Standards Board Statement No. 102, *Certain Risk Disclosures*. This statement requires governments to disclose information about certain risks that could significantly affect their ability to continue to provide services or meet obligations as they come due. The City evaluated its potential exposures in accordance with the requirements of this statement and determined that no additional disclosures were necessary.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**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.

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 readily determinable market value.
2. Direct obligations of the State of Texas and agencies thereof.
3. 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.
4. 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.
5. 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 City, other than an agency for the pledgor.
6. Joint pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note B. Deposits and Investments (Continued)**

External Investment Pools

As of September 30, 2025, 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.

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, 2025, the City's deposits and investments were insured or collateralized with securities held by the City or by an 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, 2025, 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, 2025, 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.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note B. Deposits and Investments (Continued)**

At September 30, 2025, the City was not invested in any securities which are highly sensitive to interest rate fluctuation.

The City's investments at September 30, 2025 included the following:

	September 30, 2025	Weighted Average Maturity (in days)
Investments measured at amortized cost:		
TexSTAR	\$ 3,257,477	50

**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, certificates of deposit, and investments in the governmental and enterprise funds are restricted for the following purposes:

Texas Water Development Board Escrow	\$ 504,346
Texas Water Development Board Interest & Sinking	677,174
Unspent bond proceeds	5,714,829
Debt service	125,026
Water impact fees	1,326,676
Wastewater impact fees	3,886,517
Customer deposits	113,410
First responder donations	130,195
Truancy prevention	38,772
Police donations	544
Parks and recreation	54,951
 Total restricted cash and cash equivalents and certificates of deposit	 \$ 12,572,440

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**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	\$	5,221
Roads capital projects		390,549
Debt service		122,111
Court security		69,570
Court technology		72,114
Consolidated security and technology		1,255
Police seizure funds		5,604
Tourism		564,282
Police and first responder contributions		109,613
Local truancy prevention		38,772
Other capital projects		70,938
 Total Restricted Fund Balance	 \$	 <u>1,450,029</u>

**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**

Balances due to and due from other funds as September 30, 2025 consisted of the following:

Receivable Fund	Payable Fund	Amount
General Fund	Road Capital Projects Fund	\$ 284,750
Water Fund	Debt Service Fund	785
Wastewater Fund	Debt Service Fund	1,830

These balances represent timing differences in the payment and reimbursement of expenditures. Balances are expected to be repaid within one year and do not represent long-term obligations. There were no interfund transfers during the year ended September 30, 2025.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note G. Capital Assets**

Capital asset activity for the year ended September 30, 2025 for governmental activities was as follows:

	Balance 10/1/2024	Transfers/ Additions	Transfers/ Deletions	Balance 9/30/2025
<b>Governmental activities</b>				
Capital assets not being depreciated / amortized				
Land	\$ 1,472,903	\$ 73,234	\$ -	\$ 1,546,137
Construction in progress	-	347,345	-	347,345
<hr/>				
Total capital assets not being depreciated / amortized	1,472,903	420,579	-	1,893,482
Other capital assets				
Buildings and improvements	13,938,302	97,301	-	14,035,603
Furniture and equipment	611,437	-	-	611,437
Vehicles	105,229	30,415	26,165	109,479
Infrastructure	20,103,308	799,593	-	20,902,901
Right-of-use assets - vehicles	551,607	171,675	149,200	574,082
<hr/>				
Total other capital assets	35,309,883	1,098,984	175,365	36,233,502
Less accumulated depreciation / amortization for:				
Buildings and improvements	1,476,552	435,150	-	1,911,702
Furniture and equipment	346,061	45,308	-	391,369
Vehicles	75,354	9,077	6,105	78,326
Infrastructure	5,225,588	992,493	-	6,218,081
Right-of-use assets - vehicles	317,282	148,868	149,200	316,950
<hr/>				
Total accumulated depreciation / amortization	7,440,837	1,630,896	155,305	8,916,428
<hr/>				
Other capital assets, net	27,869,046	(531,912)	20,060	27,317,074
<hr/>				
Governmental activities capital assets, net	\$ 29,341,949	\$ (111,333)	\$ 20,060	\$ 29,210,556

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note G. Capital Assets (Continued)**

Capital asset activity for the year ended September 30, 2025 for business-type activities was as follows:

	Balance 10/1/2024	Transfers/ Additions	Transfers/ Deletions	Balance 9/30/2025
<b>Business-type activities</b>				
Capital assets not being depreciated / amortized				
Land	\$ 680,138	\$ -	\$ -	\$ 680,138
Construction in progress	8,387,839	9,644,029	-	18,031,868
Total capital assets not being depreciated / amortized	9,067,977	9,644,029	-	18,712,006
Other capital assets				
Buildings and improvements	79,050	-	-	79,050
Furniture and equipment	1,038,751	358,051	-	1,396,802
Vehicles	286,524	-	-	286,524
Water system	22,559,187	-	-	22,559,187
Wastewater system	6,401,661	-	-	6,401,661
Right-of-use assets - vehicles	393,574	-	-	393,574
Total other capital assets	30,758,747	358,051	-	31,116,798
Less accumulated depreciation / amortization for:				
Buildings and improvements	39,385	1,976	-	41,361
Furniture and equipment	676,102	89,237	-	765,339
Vehicles	217,931	9,818	-	227,749
Water system	6,054,579	560,047	-	6,614,626
Wastewater system	1,986,347	200,182	-	2,186,529
Right-of-use assets - vehicles	73,246	86,759	-	160,005
Total accumulated depreciation / amortization	9,047,590	948,019	-	9,995,609
Other capital assets, net	21,711,157	(589,968)	-	21,121,189
Business-type activities capital assets, net	<u>\$ 30,779,134</u>	<u>\$ 9,054,061</u>	<u>\$ -</u>	<u>\$ 39,833,195</u>

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note G. Capital Assets (Continued)**

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

<b>Governmental activities:</b>	
Administration	\$ 705,448
Development services	760
Fire and rescue	35,761
Police	260,158
Public works, parks, and roads	628,769
Total governmental activities	\$ 1,630,896
 <b>Business-type activities:</b>	
Water	\$ 746,130
Wastewater	201,889
Total business-type activities	\$ 948,019

**Note H. Long-Term Liabilities**

Long-term liabilities at September 30, 2025 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 \$5,665,000 at September 30, 2025.

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 \$200,056 at September 30, 2025.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**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, 2042.
- Interest payable February 15 and August 15 at 3.0% to 4.0%.
- Outstanding balance of \$5,045,000 at September 30, 2025.

*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 \$3,390,000 at September 30, 2025.

*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, 2025.

*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, 2025.

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%.
- Fully repaid at September 30, 2025.

*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%.
- Fully repaid at September 30, 2025.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note H. Long-Term Liabilities (Continued)**

*Tax Notes, Series 2019*

- To finance various infrastructure projects, including constructing drainage 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 \$810,000 at September 30, 2025.

*Tax Notes, Series 2025*

- To finance various infrastructure projects, including constructing draining improvements and improvements to the City's parks.
- Original balance of \$1,560,000.
- Payable in annual installments of \$235,000 to \$285,000, maturing February 15, 2032.
- Interest payable February 15 and August 15 at 3.8%.
- Outstanding balance of \$1,560,000 at September 30, 2025.

Notes from Direct Borrowings

*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 \$135,772 at September 30, 2025.

The annual requirements to amortize long-term debt as of September 30, 2025 are as follows:

Year Ending	General Obligation Bonds		Certificates of Obligation	
	Principal	Interest	Principal	Interest
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	728,079
2030	430,000	135,000	457,306	705,543
2031-2035	1,155,000	496,700	4,184,999	3,013,723
2036-2040	1,050,000	308,400	4,385,000	1,985,238
2041-2045	1,220,000	134,250	2,760,000	1,264,445
2046-2050	270,000	4,050	2,220,000	727,854
2051-2055	-	-	1,635,000	131,299
<b>Total</b>	<b>\$ 5,665,000</b>	<b>\$ 1,779,600</b>	<b>\$ 17,135,056</b>	<b>\$ 10,859,968</b>

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note H. Long-Term Liabilities (Continued)**

Year Ending	Tax Notes		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2026	\$ 810,000	\$ 81,655	\$ 39,605	\$ 7,408
2027	235,000	54,815	41,340	5,673
2028	245,000	45,695	43,150	3,863
2029	255,000	36,195	11,677	1,973
2030	265,000	26,315	-	-
2031-2035	560,000	21,470	-	-
Total	<u>\$ 2,370,000</u>	<u>\$ 266,145</u>	<u>\$ 135,772</u>	<u>\$ 18,917</u>

**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 \$375,000 at September 30, 2025.

*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 \$164,944 at September 30, 2025.

*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 \$620,000 at September 30, 2025.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note H. Long-Term Liabilities (Continued)**

*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 \$1,700,000 at September 30, 2025.

*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 \$11,595,000 at September 30, 2025.

*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 \$5,955,000 at September 30, 2025.

*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 \$12,895,000 at September 30, 2025.

*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 \$3,885,000 at September 30, 2025.

*Combination Tax and Revenue Certificates of Obligation, Series 2024A*

- To finance the improvement of the water and wastewater system.
- Original balance of \$5,090,000.
- Payable in annual installments of \$100,000 to \$315,000, maturing February 15, 2054.
- Interest payable February 15 and August 15 at 4.00% to 5.00%.
- Outstanding balance of \$5,090,000 at September 30, 2025.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note H. Long-Term Liabilities (Continued)**

Notes from Direct Borrowings

*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 \$80,731 at September 30, 2025.

The annual requirements to amortize long-term debt as of September 30, 2025 are as follows:

Year Ending	Certificates of Obligation		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2026	\$ 1,426,475	\$ 873,748	\$ 80,371	\$ 2,001
2027	1,440,385	856,101	-	-
2028	1,557,694	834,763	-	-
2029	1,582,694	810,008	-	-
2030	1,607,694	784,172	-	-
2031-2035	7,565,002	3,503,241	-	-
2036-2040	7,305,000	2,803,976	-	-
2041-2045	8,005,000	1,992,104	-	-
2046-2050	8,995,000	1,016,497	-	-
2051-2055	2,795,000	145,980	-	-
Total	<u>\$ 42,279,944</u>	<u>\$ 13,620,590</u>	<u>\$ 80,371</u>	<u>\$ 2,001</u>

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**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, 2025:

	Balance 10/1/2024	Additions	Retirements	Balance 9/30/2025	Due Within One Year
<u>Governmental activities</u>					
General obligation bonds	\$ 6,005,000	\$ -	\$ 340,000	\$ 5,665,000	\$ 355,000
Certificates of obligation	17,373,588	-	238,532	17,135,056	248,525
Tax notes	1,580,000	1,560,000	770,000	2,370,000	810,000
Notes from direct borrowings	173,715	-	37,943	135,772	39,605
Unamortized debt premium	1,618,608	-	127,193	1,491,415	124,531
Lease liability	213,178	171,675	114,932	269,921	76,781
Net pension liability	1,291,132	369,834	472,965	1,188,001	-
Compensated absences*	151,546	11,533	-	163,079	76,544
Total OPEB liability	66,374	7,967	10,858	63,483	-
<b>Total governmental activities</b>	<b>28,473,141</b>	<b>2,121,009</b>	<b>2,112,423</b>	<b>28,481,727</b>	<b>1,730,986</b>
<u>Business-type activities</u>					
Certificates of obligation	38,601,412	5,090,000	1,411,468	42,279,944	1,426,475
Notes from direct borrowings	158,790	-	78,419	80,371	80,371
Unamortized debt premium	314,486	53,380	13,445	354,421	13,445
Lease liability	323,201	-	72,817	250,384	75,289
Net pension liability	477,542	136,788	174,933	439,397	-
Compensated absences*	48,721	5,779	-	54,500	19,923
Total OPEB liability	24,549	2,947	4,016	23,480	-
<b>Total business-type activities</b>	<b>39,948,701</b>	<b>5,288,894</b>	<b>1,755,098</b>	<b>43,482,497</b>	<b>1,615,503</b>
<b>Total</b>	<b>\$ 68,421,842</b>	<b>\$ 7,409,903</b>	<b>\$ 3,867,521</b>	<b>\$ 71,964,224</b>	<b>\$ 3,346,489</b>

\*The change in compensated absences is presented as a net change.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**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 \$1,344. Interest rates range from 3.69% to 7.97%.

The City leases nine vehicles for use by the water 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 2025.

The annual requirements to amortize lease activity as of September 30, 2025 are as follows:

Fiscal Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 76,781	\$ 17,322	\$ 75,289	\$ 17,139
2027	75,805	11,792	78,040	11,141
2028	55,221	6,670	76,161	4,958
2029	49,320	2,875	20,894	313
2030	12,794	377	-	-
	<u>\$ 269,921</u>	<u>\$ 39,036</u>	<u>\$ 250,384</u>	<u>\$ 33,551</u>

*Lessor*

Upon purchasing the 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 \$367,512 in lease receivables and \$355,909 in deferred inflows related to leases as of September 30, 2025. Lease revenue of \$251,141, included with rental income on the Statement of Activities, and interest income of \$17,561 were recognized for the year ended September 30, 2025.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note I. Leases (Continued)**

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

Fiscal Year Ending	Governmental Activities	
	Principal	Interest
2026	\$ 230,909	\$ 15,280
2027	114,322	4,387
2028	22,281	221
	\$ 367,512	\$ 19,888

**Note J. Defined Benefit Pension Plan**

Plan Description

The City participates as one of 938 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](http://tmrs.com).

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

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

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note J. Defined Benefit Pension Plan (Continued)**

*Employees covered by benefit terms.*

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	24
Inactive employees entitled to but not yet receiving benefits	36
Active employees	39
Total	99

**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 16.97% and 15.67% in calendar years 2025 and 2024, respectively. The City’s contributions to TMRS for the year ended September 30, 2025 were \$546,438 and were equal to the required contributions.

**Net Pension Liability**

The City’s Net Pension Liability (NPL) was measured as of December 31, 2024, 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, 2024 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

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note J. Defined Benefit Pension Plan (Continued)**

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 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.

The target allocation and best estimates of the expected rates of return for each major asset class in fiscal year 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equities	35.00%	7.10%
Core Fixed Income	6.00%	5.00%
Non-Core Fixed Income	6.00%	6.80%
Hedge Funds	5.00%	6.40%
Private Equity	13.00%	8.50%
Private Debt	13.00%	8.20%
Real Estate	12.00%	6.70%
Infrastructure	6.00%	6.00%
Other Private Markets	4.00%	7.30%
Total	100.00%	

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note J. Defined Benefit Pension Plan (Continued)**

*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.

Changes in the Net Pension Liability

Changes in the NPL	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2023	\$ 5,965,849	\$ 4,197,175	\$ 1,768,674
Changes for the year:			
Service cost	630,730	-	630,730
Interest	418,533	-	418,533
Changes in benefits/terms	-	-	-
Difference between expected and actual experience	(28,681)	-	(28,681)
Changes in assumptions	-	-	-
Contributions - employer	-	502,212	(502,212)
Contributions - employee	-	224,345	(224,345)
Net investment income	-	438,163	(438,163)
Benefit payments, including refunds of employee contributions	(161,456)	(161,456)	-
Administrative expense	-	(2,797)	2,797
Other changes	-	(65)	65
Net changes	<u>859,126</u>	<u>1,000,402</u>	<u>(141,276)</u>
Balance at 12/31/2024	<u>\$ 6,824,975</u>	<u>\$ 5,197,577</u>	<u>\$ 1,627,398</u>

*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	\$ 2,932,819	\$ 1,627,398	\$ 605,594

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note J. Defined Benefit Pension Plan (Continued)**

*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*.

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

For the year ended September 30, 2025, the City recognized pension expense of \$469,016.

At September 30, 2025, 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	\$ -	\$ 174,537
Changes of assumptions	-	5,518
Net difference between projected and actual earnings	-	69,155
Contributions made subsequent to measurement date	422,132	-
Total	\$ 422,132	\$ 249,210

\$422,132 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, 2026. 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:	
2025	\$ (68,621)
2026	(26,988)
2027	(110,487)
2028	(43,114)
Total	\$ (249,210)

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note K. 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, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	13
Active employees	<u>39</u>
Total	<u><u>69</u></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 retiree portion of the contribution rate for the City was 0.05% and 0.04% in calendar years 2025 and 2024, respectively.

The City's contributions to the TMRS SDBF for the year ended September 30, 2025 were \$1,561, which equaled the required contributions.

Total OPEB Liability

The City's Total OPEB Liability (TOL) was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note K. Other Postemployment Benefits (Continued)**

*Actuarial assumptions:*

The TOL in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Discount rate	4.08%
Retirees' share of benefit-related costs	\$0

The discount rate was based on the Bond Buyer "20-Bond GO Index" rate closest to, but not later than December 31, 2024. 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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

The actuarial assumptions used in the December 31, 2024 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 12/31/2023	\$ 90,923
Changes for the year:	
Service cost	7,371
Interest	3,543
Difference between expected and actual experience	(7,340)
Changes of assumptions	(6,252)
Benefit payments	(1,282)
Net changes	(3,960)
Balance at 12/31/2024	\$ 86,963

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note K. 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 4.08%, 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 (3.08%) or 1-percentage-point higher (5.08%) than the current rate:

	1% Decrease in Discount Rate (3.08%)	Current Discount Rate (4.08%)	1% Increase in Discount Rate (5.08%)
Total OPEB liability	\$ 109,227	\$ 86,963	\$ 70,528

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

For the fiscal year ended September 30, 2025, the City recognized OPEB expense of \$7,145.

At September 30, 2025, 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	\$ -	\$ 8,792
Changes of assumptions	-	22,142
Contributions made subsequent to measurement date	1,244	-
Total	<u>\$ 1,244</u>	<u>\$ 30,934</u>

The City reported \$1,244 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Measurement year ending December 31:</u>	
2025	\$ (4,385)
2026	(4,543)
2027	(7,960)
2028	(8,871)
2029	(5,394)
Thereafter	<u>219</u>
Total	<u>\$ (30,934)</u>

**City of Willow Park, Texas**  
**Notes to Financial Statements**  
**September 30, 2025**

**Note L. 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, 2025 are:

Due from other governments	\$ 7,600,345
Due to other governments	\$ 226,099

**Note M. Commitments**

The City has a construction contract for a waterline extension in the amount of \$655,420 outstanding at September 30, 2025, in the Water Fund. The City also has a construction contract for the new wastewater treatment plant in the amount of \$3,297,299 outstanding at September 30, 2025, in the Wastewater Fund.

**Note N. 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 O. Subsequent Events**

The City evaluated subsequent events through February 27, 2026, the date the financial statements were available to be issued and nothing requiring disclosure was noted.

**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, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property	\$ 1,865,362	\$ 1,865,362	\$ 1,858,788	\$ (6,574)
Sales and use	2,095,325	2,095,325	2,330,206	234,881
Franchise	417,722	417,722	394,216	(23,506)
Licenses and permits	683,600	683,600	372,548	(311,052)
Drainage fees	400,000	400,000	427,242	27,242
Court fines and fees	255,200	255,200	186,349	(68,851)
Grants	-	-	7,344	7,344
Investment earnings	76,500	76,500	185,494	108,994
Intergovernmental	56,151	56,151	66,041	9,890
Rental income	250,000	250,000	251,141	1,141
Other revenues	1,550	1,550	47,031	45,481
Total revenues	<u>6,101,410</u>	<u>6,101,410</u>	<u>6,126,400</u>	<u>24,990</u>
<b>Expenditures</b>				
Current:				
Administration	720,847	720,847	574,675	146,172
Development services	650,839	650,839	614,980	35,859
Fire and rescue	389,264	389,264	319,626	69,638
Legislative	280,487	280,487	270,028	10,459
Municipal court	225,778	225,778	222,094	3,684
Police	2,280,733	2,280,733	2,292,561	(11,828)
City services	358,163	358,163	506,981	(148,818)
Parks	151,168	151,168	179,709	(28,541)
Streets	154,500	154,500	138,058	16,442
Capital outlay	581,232	581,232	370,443	210,789
Debt service				
Principal	-	-	314,932	(314,932)
Interest	-	-	168,014	(168,014)
Total expenditures	<u>5,793,011</u>	<u>5,793,011</u>	<u>5,972,101</u>	<u>(179,090)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>308,399</u>	<u>308,399</u>	<u>154,299</u>	<u>(154,100)</u>
Other financing sources (uses)				
Proceeds from sale of capital assets	-	-	15,000	15,000
Proceeds from issuance of lease liability	-	-	171,675	171,675
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>186,675</u>	<u>186,675</u>
Change in fund balance	<u>\$ 308,399</u>	<u>\$ 308,399</u>	<u>340,974</u>	<u>\$ 32,575</u>
Fund balance, beginning of year			3,642,046	
Fund balance, end of year			<u>\$ 3,983,020</u>	

**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:*	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>										
Service cost	\$ 630,730	\$ 590,132	\$ 428,417	\$ 371,939	\$ 331,554	\$ 314,289	\$ 285,527	\$ 258,362	\$ 272,355	\$ 240,748
Interest	418,533	373,442	238,161	207,637	178,464	150,778	127,139	107,654	86,596	68,080
Change in benefit terms including substantively automatic status	-	1,514,285	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(28,681)	(139,457)	(118,575)	(45,798)	(14,917)	7,612	15,830	(32,349)	9,269	(4,518)
Change in assumptions	-	(8,764)	-	-	-	6,156	-	-	-	43,222
Benefit payments, including refunds of employee contributions	(161,456)	(173,816)	(104,151)	(115,472)	(50,737)	(103,874)	(81,467)	(35,695)	(62,812)	(43,186)
Net change in total pension liability	859,126	2,155,822	443,852	418,306	444,364	374,961	347,029	297,972	305,408	304,346
Total pension liability, beginning	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
Total pension liability, ending (a)	\$ 6,824,975	\$ 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
<b>Plan Fiduciary Net Position</b>										
Employer contributions	\$ 502,212	\$ 215,757	\$ 224,571	\$ 198,600	\$ 184,986	\$ 166,714	\$ 155,766	\$ 136,098	\$ 134,415	\$ 136,696
Employee contributions	224,345	218,567	224,892	196,052	174,765	161,411	150,395	134,065	141,641	139,169
Net investment income	438,163	410,282	(251,317)	364,911	175,567	279,601	(48,854)	170,238	64,397	1,060
Benefit payments, including refunds of employee contributions	(161,456)	(173,816)	(104,151)	(115,472)	(50,737)	(103,874)	(81,467)	(35,695)	(62,812)	(43,186)
Administrative expenses	(2,797)	(2,598)	(2,170)	(1,684)	(1,134)	(1,578)	(945)	(882)	(726)	(645)
Other	(65)	(19)	2,590	12	(44)	(49)	(49)	(45)	(41)	(32)
Net change in plan fiduciary net position	1,000,402	668,173	94,415	642,419	483,403	502,225	174,846	403,779	276,874	233,062
Plan fiduciary net position, beginning	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
Plan fiduciary net position, ending (b)	\$ 5,197,577	\$ 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
Net pension liability/(asset), ending (a) - (b)	\$ 1,627,398	\$ 1,768,674	\$ 281,025	\$ (68,412)	\$ 155,701	\$ 194,740	\$ 322,004	\$ 149,821	\$ 255,628	\$ 227,094
Plan's fiduciary net position as a percentage of total pension liability	76.16%	70.35%	92.62%	102.03%	94.72%	92.22%	84.87%	91.59%	82.77%	80.72%
Covered payroll	\$ 3,204,928	\$ 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
Net pension liability/(asset) as a % of covered payroll	50.78%	56.64%	8.77%	-2.44%	6.24%	8.45%	15.13%	7.82%	12.63%	12.10%

\* 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**

<b>Fiscal Year Ended September 30th: *</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
The City's actuarially determined contribution	\$ 546,438	\$ 428,518	\$ 227,424	\$ 214,303	\$ 184,986	\$ 166,714	\$ 155,766	\$ 158,377	\$ 136,067	\$ 134,745
Contributions in relation to the actuarially determined contribution	<u>546,438</u>	<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>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ (34,190)	\$ (23,813)	\$ (20,521)	\$ 17,368	\$ -	\$ -
Covered payroll	\$ 3,280,792	\$ 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
Contributions as a percentage of covered payroll	16.66%	13.63%	6.93%	7.01%	8.65%	8.29%	8.73%	7.37%	6.96%	6.78%

**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	20 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:**

There were no benefit changes during the year.

\* 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 Eight Years \*\***

**Texas Municipal Retirement System (TMRS)**

<b>Measurement Date - December 31st:*</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Total OPEB Liability - beginning of year	\$ 90,923	\$ 77,736	\$ 121,084	\$ 109,216	\$ 82,625	\$ 59,719	\$ 57,763	\$ 46,676
Service cost	7,371	6,557	10,574	7,842	5,742	4,381	4,468	3,447
Interest	3,543	3,256	2,316	2,254	2,348	2,293	1,982	1,830
Change in benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(7,340)	(756)	(2,380)	(2,040)	544	(606)	1,280	-
Changes of assumptions or other inputs	(6,252)	5,379	(52,897)	4,652	18,207	17,069	(5,561)	5,810
Benefit payments	(1,282)	(1,249)	(961)	(840)	(250)	(231)	(213)	-
Net changes	(3,960)	13,187	(43,348)	11,868	26,591	22,906	1,956	11,087
Total OPEB Liability - end of year	<u>\$ 86,963</u>	<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	\$ 3,204,928	\$ 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	2.71%	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 Eight Fiscal Years\*\***

**Texas Municipal Retirement System (TMRS)**

<b>Fiscal Year Ended September 30th: *</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
The City's actuarially determined contribution	\$ 1,561	\$ 1,258	\$ 1,223	\$ 917	\$ 760	\$ 230	\$ 202	\$ 191
Contributions in relation to the actuarially determined contribution	1,561	1,258	1,223	917	760	230	202	191
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 3,280,792	\$ 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	0.05%	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***	4.08%
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 Bond Buyer "20-Bond GO Index" rate closest to, but not later than December 31, 2024.

# **SUPPLEMENTARY INFORMATION**

**City of Willow Park, Texas  
Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2025**

	<b>Nonmajor Special Revenue Funds</b>								
	<b>Court Security</b>	<b>Court Technology</b>	<b>Consolidated Security and Technology</b>	<b>Seizure Fund</b>	<b>Tourism Fund</b>	<b>Police Contributions</b>	<b>First Responder Donations</b>	<b>Truancy Funds</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Assets</b>									
Cash and cash equivalents	\$ 69,570	\$ 72,114	\$ 1,255	\$ 5,604	\$ 564,282	\$ 544	\$ 130,195	\$ 38,772	\$ 882,336
Investments	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 69,570</b>	<b>\$ 72,114</b>	<b>\$ 1,255</b>	<b>\$ 5,604</b>	<b>\$ 564,282</b>	<b>\$ 544</b>	<b>\$ 130,195</b>	<b>\$ 38,772</b>	<b>\$ 882,336</b>
<b>Liabilities and fund balances</b>									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,126	\$ -	\$ 21,126
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,126</b>	<b>-</b>	<b>21,126</b>
Fund balances:									
Restricted	69,570	72,114	1,255	5,604	564,282	544	109,069	38,772	861,210
<b>Total fund balances</b>	<b>69,570</b>	<b>72,114</b>	<b>1,255</b>	<b>5,604</b>	<b>564,282</b>	<b>544</b>	<b>109,069</b>	<b>38,772</b>	<b>861,210</b>
<b>Total liabilities and fund balances</b>	<b>\$ 69,570</b>	<b>\$ 72,114</b>	<b>\$ 1,255</b>	<b>\$ 5,604</b>	<b>\$ 564,282</b>	<b>\$ 544</b>	<b>\$ 130,195</b>	<b>\$ 38,772</b>	<b>\$ 882,336</b>

**City of Willow Park, Texas  
Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2025**

	Nonmajor Capital Projects Funds			Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	Building Capital Projects	TexStar Parks & Recreation	TIRZ Reimbursement Fund		
<b>Assets</b>					
Cash and cash equivalents	\$ 13,442	\$ -	\$ 2,545	\$ 15,987	\$ 898,323
Investments	-	54,951	-	54,951	54,951
Total assets	<u>\$ 13,442</u>	<u>\$ 54,951</u>	<u>\$ 2,545</u>	<u>\$ 70,938</u>	<u>\$ 953,274</u>
<b>Liabilities and fund balances</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 21,126
Total liabilities	-	-	-	-	21,126
Fund balances:					
Restricted	13,442	54,951	2,545	70,938	932,148
Total fund balances	<u>13,442</u>	<u>54,951</u>	<u>2,545</u>	<u>70,938</u>	<u>932,148</u>
Total liabilities and fund balances	<u>\$ 13,442</u>	<u>\$ 54,951</u>	<u>\$ 2,545</u>	<u>\$ 70,938</u>	<u>\$ 953,274</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, 2025**

	<b>Nonmajor Special Revenue Funds</b>								
	<b>Court Security</b>	<b>Court Technology</b>	<b>Consolidated Security and Technology</b>	<b>Seizure Fund</b>	<b>Tourism Fund</b>	<b>Police Contributions</b>	<b>First Responder Donations</b>	<b>Truancy Funds</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Revenues</b>									
Hotel occupancy tax	\$ -	\$ -	\$ -	\$ -	\$ 166,787	\$ -	\$ -	\$ -	\$ 166,787
TIRZ	-	-	-	-	-	-	-	-	-
Court fines and fees	5,549	4,546	1,255	-	-	-	-	6,308	17,658
Investment earnings	-	-	-	242	20,291	-	4,801	-	25,334
Contributions	-	-	-	-	-	-	-	-	-
Other	-	-	-	1,602	-	-	-	-	1,602
<b>Total revenues</b>	<b>5,549</b>	<b>4,546</b>	<b>1,255</b>	<b>1,844</b>	<b>187,078</b>	<b>-</b>	<b>4,801</b>	<b>6,308</b>	<b>211,381</b>
<b>Expenditures</b>									
Current:									
Tourism	-	-	-	-	97,244	-	-	-	97,244
Development services	-	-	-	-	-	-	-	-	-
Fire and rescue	-	-	-	-	-	-	21,126	-	21,126
Legislative	-	-	-	-	-	-	-	-	-
Police	-	-	-	1,312	-	-	-	-	1,312
Capital outlay	-	-	-	-	2,181	-	-	-	2,181
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,312</b>	<b>99,425</b>	<b>-</b>	<b>21,126</b>	<b>-</b>	<b>121,863</b>
Changes in fund balances	5,549	4,546	1,255	532	87,653	-	(16,325)	6,308	89,518
Fund balances, beginning of year	64,021	67,568	-	5,072	476,629	544	125,394	32,464	771,692
Fund balances, end of year	<b>\$ 69,570</b>	<b>\$ 72,114</b>	<b>\$ 1,255</b>	<b>\$ 5,604</b>	<b>\$ 564,282</b>	<b>\$ 544</b>	<b>\$ 109,069</b>	<b>\$ 38,772</b>	<b>\$ 861,210</b>

**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, 2025**

	Nonmajor Capital Projects Funds			Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	Building Capital Projects	TexStar Parks & Recreation	TIRZ Reimbursement Fund		
<b>Revenues</b>					
Hotel occupancy tax	\$ -	\$ -	\$ -	\$ -	\$ 166,787
TIRZ	-	-	400,812	400,812	400,812
Court fines and fees	-	-	-	-	17,658
Investment earnings	499	2,368	2,808	5,675	31,009
Contributions	-	-	-	-	-
Other	-	-	-	-	1,602
<b>Total revenues</b>	<b>499</b>	<b>2,368</b>	<b>403,620</b>	<b>406,487</b>	<b>617,868</b>
<b>Expenditures</b>					
Current:					
Tourism	-	-	-	-	97,244
Development services	-	-	408,573	408,573	408,573
Fire and rescue	-	-	-	-	21,126
Legislative	-	-	-	-	-
Police	-	-	-	-	1,312
Capital outlay	-	-	-	-	2,181
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>408,573</b>	<b>408,573</b>	<b>530,436</b>
Changes in fund balances	499	2,368	(4,953)	(2,086)	87,432
Fund balances, beginning of year	12,943	52,583	7,498	73,024	844,716
Fund balances, end of year	<u>\$ 13,442</u>	<u>\$ 54,951</u>	<u>\$ 2,545</u>	<u>\$ 70,938</u>	<u>\$ 932,148</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 the City of Willow Park, Texas (the City), as of and for the year ended September 30, 2025, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 27, 2026.

**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.

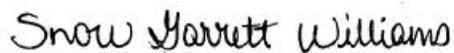
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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  
February 27, 2026



**SNOW GARRETT WILLIAMS**  
CERTIFIED PUBLIC ACCOUNTANTS

February 27, 2026

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, 2025. 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, 2025. 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. The City adopted new Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, and No. 102, *Certain Risk Disclosures*, during fiscal year 2025. 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 February 27, 2026.

### *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 the management's discussion and analysis and the 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.

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 COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Meeting Date:</b> <b>March 10, 2026</b>	<b>Department:</b> <b>Municipal Court</b>	<b>Prepared By:</b> <b>Michelle Lowe</b>
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## AGENDA ITEM

Consider and act upon approval of professional service agreement for Deputy City Attorney Services with Ashley McSwain Law, PLLC.

## BACKGROUND:

The City of Willow Park Municipal Court requires qualified legal counsel to prosecute Class C misdemeanor offenses and violations of municipal city ordinances filed in the municipal court. Mrs. McSwain has served as the Municipal Court Prosecutor since May of 2018. The current contract has expired, and staff have negotiated a new professional services agreement to ensure continuity of court operations.

## STAFF/BOARD/COMMISSION RECOMMENDATION:

## EXHIBITS:

Agreement for Deputy City Attorney Services.

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	
	<b>Source of Funding</b>	

**AGREEMENT FOR DEPUTY CITY ATTORNEY SERVICES**

This **Agreement for Deputy City Attorney Services** (“Agreement”) is made and entered into by and between the City of Willow Park (“City”), a Texas political subdivision, and Ashley McSwain Law, PLLC (“Firm”) a professional limited liability company. The City and Firm may hereafter be individually referred to as “party” or collectively as “parties.”

**RECITALS**

**WHEREAS**, the City of Willow Park is a political subdivision of the State of Texas.

**WHEREAS**, the Willow Park Municipal Court was created and formed pursuant to Section 29.002 of the Texas Government Code.

**WHEREAS**, the City of Willow Park desires to retain the services of Ashley McSwain Law, PLLC to provide municipal court prosecution services and other deputy city attorney services as requested by the City.

**WHEREAS**, “A municipal attorney or a deputy municipal attorney shall conduct each prosecution in a municipal court.” Tex. Code Crim. Proc. art. 45A.005.

**WHEREAS**, Ashley McSwain Law, PLLC is a professional limited liability company formed under the laws of the State of Texas for all lawful purposes of practicing law.

**WHEREAS**, Ashley McSwain Law, PLLC employs attorneys licensed by the State Bar of Texas and trained in providing the deputy city attorney services.

**WHEREAS**, Ashley McSwain, PLLC desires to provide deputy city attorney services to City.

**NOW, THEREFORE**, the City and Firm agree as follows:

**1. PURPOSE & SCOPE OF WORK**

City hereby retains Firm to provide Deputy City Attorney services for the purpose of municipal court prosecution, drafting of city ordinances, and any other services requested by the City. Under this contract, Firm will appear as requested and able to at City functions, meetings, court hearings, or other events and will respond to emails, phone calls, or text messages that pertain to the functions of a deputy city attorney. Firm employee Ashley McSwain will be the primary attorney representing the City. However, Firm may send an alternate trained attorney from time to time if needed to accommodate vacation schedules, illness, or when the primary attorney has a conflict that is unable to be resolved. The primary attorney will use reasonable efforts to avoid conflicts that would result in the primary attorney being unavailable for regularly scheduled docket times.

Firm and City may mutually agree to expand this contract, in writing, to matters that may arise beyond the scope of this contract, under terms mutually agreed upon between Firm and City in writing.

Firm agrees to represent the State of Texas in all matters before the municipal court, with the primary duty to see that justice is done.

Firm agrees to represent the City, as requested, in the drafting, review, and editing of legal documents or city ordinances, providing legal advice to the City when requested, and representing the City on any legal matter requested by the City.

City agrees to promptly provide the Firm with any and all documents or items requested in conjunction with the prosecution of matters arising in the municipal court, requested by the court, or required in connection with discovery. City agrees to make a diligent and complete search for any or all items requested and to make honest responses and replies to Firm in response to all requests for information and discoverable documents required to complete prosecution duties and as required to comply with the Prosecutor's ethical and statutory requirements.

City agrees to promptly provide the Firm with any and all documents or items requested in conjunction with the representation of City in legal matters.

## **2. CONFLICTS**

Firm represents that it has reviewed its records and has no conflicts of interest involving City. Firm will do all within reason necessary to prevent and avoid any situation that might constitute a conflict. In the event a conflict arises, Firm will promptly advise City of such, in writing, and shall notify City of Firm's proposal to resolve the conflict. If Firm is unable to resolve conflict, this contract may be terminated by either party in writing.

Firm cannot ensure that a conflict of interest will not arise with the prosecution of certain defendants within the municipal court. If primary attorney has a conflict of interest with any certain defendant, Firm will provide another attorney trained in municipal court prosecution for the prosecution of the certain defendant. If Firm is unable to provide another attorney due to a conflict of interest with any certain defendant, Firm will notify City in writing and cooperate fully with City to locate a special prosecutor to prosecute the matter.

## **3. PERSONNEL**

Firm attorneys will provide services to fulfill the purpose of this agreement. When it is deemed necessary, support personnel may be utilized to help fulfill the purpose of this agreement. Furthermore, services may be obtained from experts, private investigators, process servers, or any other personnel needed to fulfill the purpose of this agreement. However, Firm will not incur any expense to the City by using such personnel without written prior approval from the City.

## **4. COMPENSATION**

This agreement will require payment for representation and appearance for the matter at hand. A recurring payment shall be made by you until all services have been paid in full. Fee billing will occur as follows:

Firm charges flat fees for municipal court prosecution that are due and payable to Firm the month following the month that services are rendered. Firm will send monthly invoices to City by

the 15<sup>th</sup> of each month via electronic mail to the person designated to receive the invoices by the City. Payment shall be due and payable to Firm within 30 days of the receipt of invoice.

Firm's flat rate for municipal court prosecution each month, including trials, pre-trials, plea conferences, discovery conferences, or other similar matters, and one in-person appearance each month is \$1,000. Additional in-person appearances will be an additional charge of \$750 per month.

Firm flat rates include attorney travel time, preparation time, and responses to phone calls, emails, and text messages throughout the month. Firm and City may enter into a written agreement at any time to adjust the above-listed rates, or rates for additional appearances.

Firm will provide work for the City in addition to municipal court prosecution services at an hourly rate of \$250.00 per hour. Firm time will be billed by rounding up to the nearest 1/10<sup>th</sup> of an hour. Phone calls, emails, and text messages beyond the scope of municipal court prosecution services are billable and subject to the same Firm time billing as stated in the previous sentence.

Firm agrees to provide an invoice to the City, including the dates that the work was completed and a brief description of the work completed, by the 15<sup>th</sup> of each month immediately following the month that the work was completed. City agrees to pay the invoice within 30 days of its receipt. Firm and City may enter into a written agreement at any-time to adjust the rates and scope of services included for any additional work..

**Costs.** Legal matters, especially when contested, may incur extra legal costs. Firm will pay all "costs" in connection with Firm's representation of City under this agreement. Costs not paid directly by City will be included on the monthly invoice provided by Firm. Costs include, but are not limited to, court filing fees, deposition costs, expert witness fees and expenses, investigation costs, credit card transaction fees, or process server fees. Firm does not anticipate any legal costs to fulfill the obligations of this Agreement. If the need to incur a cost arises, Firm will seek written approval from City prior to incurring any expenses.

If City has any dispute or question regarding any invoice, City agrees to raise those questions in writing within 30 days of Firm providing City an invoice. Any bill that is not paid within 30 days will be considered "late" and may be subject to late fees of 1.5% of the unpaid balance per month. If payment is not made timely, Firm may limit or suspend additional services until the balance owed is paid or other arrangements are made.

## **5. NON-APPROPRIATION OF FUNDS**

City and Firm will use best efforts to appropriate sufficient funds to support obligations under this Agreement. However, in the event that sufficient funds are not appropriated by City's governing body, and, as a result, City is unable to fulfill its obligations under this Agreement, City shall promptly notify Firm in writing and may terminate this Agreement, effective as of the last day for which sufficient funds have been appropriated.

## **6. TERM AND TERMINATION**

This agreement shall become effective once signed by all parties, with services and term beginning on \_\_\_\_\_. This Agreement shall be in full force and effect once signed by all parties. The renewal term shall be automatic, for successive twelve-month terms and continue to renew unless either party notifies the other in writing thirty (30) days prior to the end of the term in effect of its intent to terminate or renegotiate the terms of this Agreement.

Either Party to this Agreement may terminate this Agreement at any time upon a written 30-day notice to the other Party.

Neither Party may assign their interest in this Agreement without the written permission of the other Party.

Article 39.14 of the Texas Code of Criminal Procedure (The Michael Morton Act) places a legal burden on prosecutors to release certain information and make certain information available to Defendants. If the City declines to make requested information available to the prosecutor, or fails to fully comply with requests by prosecutor to locate information, prosecutors will be unable to comply with statutory and ethical requirements. Failure to comply with statutory and ethical requirements could result in sanctions to the attorney. Therefore, if City fails to comply with requests from attorneys for information required to be located and released pursuant to article 39.14 of the Texas Code of Criminal Procedure, Firm may terminate this Agreement immediately by providing written notice to the City.

**7. CASE RESULTS**

“It is the primary duty of a municipal attorney is not to convict, but to see that justice is done.” Tex. Code Crim. Proc. art. 45A.006. Firm will not prosecute with a primary goal of collecting fine amounts for the City or ensuring convictions, but will prosecute with the goal of ensuring justice is done. City may, from time to time, have questions regarding certain cases. Upon request, Firm will provide City with an explanation of the legal basis for decisions made in those certain cases.

**8. LIABILITY**

Each party agrees to be liable for any damages or losses that may be caused by its own negligence, omission, or intentional misconduct. For purposes of this section, the term party shall include employees, directors, officers, agents, authorized representatives, subcontractors, consultants, and volunteers of the respective party.

It is understood and agreed that by execution of this Agreement, that neither City or Firm waives or surrenders any of its governmental powers or immunities.

**9. HOLD HARMLESS**

Each party agrees to hold harmless the other party and its respective officials, officers, agents, employees, in both their public and private capacities, from any and all liability, claims, suits, demands, losses, damages, attorney’s fees, including all expenses of litigation or settlement, or causes of action which may arise by reason or injury to or death of any person or for loss of, damage to, or loss of use of any property arising out of or in connection with this Agreement. In the event that a claim is filed, each party shall be responsible for its proportionate share of liability.

**10. NO WAIVER**

The failure of either party to insist upon the performance of any provision or condition of this Agreement or to exercise any right granted herein shall not constitute a waiver of that party's right to insist upon appropriate performance or to assert any such right on any future occasion.

**11. SEVERABILITY**

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired.

**12. FORCE MAJEURE**

The parties shall exercise their best efforts to meet their respective duties and obligations hereunder, but shall not be held liable for any delay in or omission of performance due to force majeure or other causes beyond their reasonable control, including, but not limited to, compliance with any state or federal law or regulation, acts of God, acts of omission, fires, strikes, lockouts, national disasters, wars, riots, material, pandemics, or labor restrictions, transportation problems, existing contractual obligations directly related to the subject matter of this Agreement, or declaration of a state of disaster or emergency by the federal, state, county, or City government in accordance with applicable law.

**13. GOVERNING LAW/VENUE**

This Agreement shall be construed in accordance with the laws of the State of Texas. Venue for any action brought on the basis of this Agreement shall lie exclusively in state courts located in Parker County, Texas or the United States District Court for the Northern District of Texas. In any such action, each party shall pay its own attorneys' fees, court costs and other expenses incurred as a result of the action.

**14. SIGNATURE AUTHORITY**

The person signing this Agreement hereby warrants that he or she has the legal authority to execute this Agreement on behalf of his or her respective party, and that such binding authority has been granted by proper order, resolution, ordinance or other authorization of the entity. The other party is fully entitled to rely on this warranty and representation in entering into this Agreement.

**15. ENTIRETY OF AGREEMENT**

This written instrument, including all Exhibits attached hereto, contains the entire understanding and agreement between City and Firm as to the matters contained herein. Any prior or contemporaneous oral or written agreement is hereby declared null and void to the extent in conflict with this Agreement.

**16. COUNTERPARTS.**

This Agreement may be executed in one or more counterparts and each counterpart shall, for all purposes, be deemed an original, but all such counterparts shall together constitute one and the same instrument.

**17. NOTICES.**

Notices required pursuant to the provisions of this Agreement shall be conclusively determined to have been delivered when (1) hand-delivered to the other party, its agents, employees, servants or representatives, (2) delivered by electronic mail, or (3) received by the other party by United States Mail, registered, return receipt requested, addressed as follows:

City of Willow Park	Ashley McSwain Law, PLLC
Attn: _____	Attn: Ashley McSwain
_____	700 Lone Star Ct
Willow Park, Texas _____	Wylie, Texas 75098
_____	Ashley@McSwainLaw.org

**18. CONDUCT OF THE ATTORNEY**

A copy of the *Texas Lawyer's Creed — A Mandate for Professionalism* is attached hereto as Exhibit A. It establishes the standards of professionalism for the legal profession. Some of its provisions may not be applicable to this matter. We pledge that the legal services we render will be in accordance with the *Creed* to the extent the provisions are applicable.

**EXECUTED IN MULTIPLE ORIGINALS** on this the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**CITY OF WILLOW PARK, TEXAS**

BY: \_\_\_\_\_  
NAME  
TITLE

**ASHLEY McSWAIN LAW, PLLC**

BY: \_\_\_\_\_  
Ashley McSwain  
Managing Member

## Exhibit A

*The Texas Lawyer's Creed* was promulgated by the Supreme Court of Texas and the Court of Criminal Appeals on November 7, 1989.

### The Texas Lawyer's Creed A Mandate for Professionalism

I am a lawyer. I am entrusted by the People of Texas to preserve and improve our legal system. I am licensed by the Supreme Court of Texas. I must therefore abide by the Texas Disciplinary Rules of Professional Conduct, but I know that professionalism requires more than merely avoiding the violation of laws and rules. I am committed to this creed for no other reason than it is right.

#### Our Legal System

A lawyer owes to the administration of justice personal dignity, integrity, and independence. A lawyer should always adhere to the highest principles of professionalism.

1. I am passionately proud of my profession. Therefore, "My word is my bond."
2. I am responsible to assure that all persons have access to competent representation regardless of wealth or position in life.
3. I commit myself to an adequate and effective pro bono program.
4. I am obligated to educate my clients, the public, and other lawyers regarding the spirit and letter of this Creed.
5. I will always be conscious of my duty to the judicial system.

#### Lawyer to Client

A lawyer owes to a client allegiance, learning, skill, and industry. A lawyer shall employ all appropriate legal means to protect and advance the client's legitimate rights, claims, and objectives. A lawyer shall not be deterred by any real or imagined fear of judicial disfavor or public unpopularity, nor be influenced by mere self-interest.

1. I will advise my client of the contents of this Creed when undertaking representation.
2. I will endeavor to achieve my client's lawful objectives in legal transactions and in litigation as quickly and economically as possible.
3. I will be loyal and committed to my client's lawful objectives, but I will not permit that loyalty and commitment to interfere with my duty to provide objective and independent advice.
4. I will advise my client that civility and courtesy are expected and are not a sign of weakness.
5. I will advise my client of proper and expected behavior.
6. I will treat adverse parties and witnesses with fairness and due consideration. A client has no right to demand that I abuse anyone or indulge in any offensive conduct.
7. I will advise my client that we will not pursue conduct which is intended primarily to harass or drain the financial resources of the opposing party.
8. I will advise my client that we will not pursue tactics which are intended primarily for delay.
9. I will advise my client that we will not pursue any course of action which is without merit.

10. I will advise my client that I reserve the right to determine whether to grant accommodations to opposing counsel in all matters that do not adversely affect my client's lawful objectives. A client has no right to instruct me to refuse reasonable requests made by other counsel.
11. I will advise my client regarding the availability of mediation, arbitration, and other alternative methods of resolving and settling disputes.

### **Lawyer to Lawyer**

A lawyer owes to opposing counsel, in the conduct of legal transactions and the pursuit of litigation, courtesy, candor, cooperation, and scrupulous observance of all agreements and mutual understandings. Ill feelings between clients shall not influence a lawyer's conduct, attitude, or demeanor toward opposing counsel. A lawyer shall not engage in unprofessional conduct in retaliation against other unprofessional conduct.

1. I will be courteous, civil, and prompt in oral and written communications.
2. I will not quarrel over matters of form or style, but I will concentrate on matters of substance.
3. I will identify for other counsel or parties all changes I have made in documents submitted for review.
4. I will attempt to prepare documents which correctly reflect the agreement of the parties. I will not include provisions which have not been agreed upon or omit provisions which are necessary to reflect the agreement of the parties.
5. I will notify opposing counsel, and if appropriate, the Court or other persons, as soon as practicable, when hearings, depositions, meetings, conferences, or closings are cancelled.
6. I will agree to reasonable requests for extensions of time and for waiver of procedural formalities, provided legitimate objectives of my client will not be adversely affected.
7. I will not serve motions or pleadings in any manner that unfairly limits another party's opportunity to respond.
8. I will attempt to resolve by agreement my objections to matters contained in pleadings and discovery requests and responses.
9. I can disagree without being disagreeable. I recognize that effective representation does not require antagonistic or obnoxious behavior. I will neither encourage nor knowingly permit my client or anyone under my control to do anything which would be unethical or improper if done by me.
10. I will not, without good cause, attribute bad motives or unethical conduct to opposing counsel nor bring the profession into disrepute by unfounded accusations of impropriety. I will avoid disparaging personal remarks or acrimony towards opposing counsel, parties, and witnesses. I will not be influenced by any ill feeling between clients. I will abstain from any allusion to personal peculiarities or idiosyncrasies of opposing counsel.
11. I will not take advantage, by causing any default or dismissal to be rendered, when I know the identity of an opposing counsel, without first inquiring about that counsel's intention to proceed.
12. I will promptly submit orders to the Court. I will deliver copies to opposing counsel before or contemporaneously with submission to the Court. I will promptly approve the form of orders which accurately reflect the substance of the rulings of the Court.
13. I will not attempt to gain an unfair advantage by sending the Court or its staff correspondence or copies of correspondence.
14. I will not arbitrarily schedule a deposition, court appearance, or hearing until a good faith effort has been made to schedule it by agreement.

15. I will readily stipulate to undisputed facts in order to avoid needless costs or inconvenience for any party.
16. I will refrain from excessive and abusive discovery.
17. I will comply with all reasonable discovery requests. I will not resist discovery requests which are not objectionable. I will not make objections nor give instructions to a witness for the purpose of delaying or obstructing the discovery process. I will encourage witnesses to respond to all deposition questions which are reasonably understandable. I will neither encourage nor permit my witness to quibble about words where their meaning is reasonably clear.
18. I will not seek Court intervention to obtain discovery which is clearly improper and not discoverable.
19. I will not seek sanctions or disqualification unless it is necessary for protection of my client's lawful objectives or is fully justified by the circumstances.

### **Lawyer and Judge**

Lawyers and judges owe each other respect, diligence, candor, punctuality, and protection against unjust and improper criticism and attack. Lawyers and judges are equally responsible to protect the dignity and independence of the Court and the profession.

1. I will always recognize that the position of judge is the symbol of both the judicial system and administration of justice. I will refrain from conduct that degrades this symbol.
2. I will conduct myself in Court in a professional manner and demonstrate my respect for the Court and the law.
3. I will treat counsel, opposing parties, the Court, and members of the Court staff with courtesy and civility.
4. I will be punctual.
5. I will not engage in any conduct which offends the dignity and decorum of proceedings.
6. I will not knowingly misrepresent, mischaracterize, misquote or miscite facts or authorities to gain an advantage.
7. I will respect the rulings of the Court.
8. I will give the issues in controversy deliberate, impartial and studied analysis and consideration.
9. I will be considerate of the time constraints and pressures imposed upon the Court, Court staff, and counsel in efforts to administer justice and resolve disputes.

**DEVELOPMENT AGREEMENT  
BETWEEN THE CITY OF WILLOW PARK, TEXAS AND  
BAR-KO LAND COMPANY, LLC**

This Development Agreement (the “Agreement”) is entered into between the City of Willow Park, Texas, a Texas Type A General Law municipal corporation (the “City”), and BAR-KO LAND COMPANY, LLC, a Texas limited liability company, and their successors or assigns (collectively, the “Developer”). The City and the Developer are sometimes referred to herein collectively as the “Parties” or singularly as a “Party.”

**RECITALS**

**WHEREAS**, Developer owns approximately 7.290 acres of land (the “Developer’s Property”) which lies within Parker County, Texas, and within the City’s extraterritorial jurisdiction and is described in **Exhibit A**; and

**WHEREAS**, the Developer intends to develop the Developer’s Property as a commercial project (the “Development”), as depicted in the Concept Plan attached as **Exhibit B**; and

**WHEREAS**, subject to the terms of this Agreement, Developer intends to request the Property be annexed into the corporate limits of the City and has agreed to submit a petition satisfying all legal requisites for annexation of the Property under Subchapter C-3 of Texas Local Government Code, Chapter 43 as set forth in this Agreement; and

**WHEREAS**, the Parties intend for this Agreement to establish certain restrictions and to impose certain commitments in connection with the development of the Developer’s Property; and

**WHEREAS**, except as otherwise provided herein, and subject to agreed-upon land usage, the Parties intend the Developer’s Property to be developed in a manner consistent with City Regulations (defined below); and

**WHEREAS**, the Parties intend for the City to provide retail water and future wastewater service to the Developer’s Property, pursuant to a Utility Agreement (defined below) between the City and the Developer and until such Agreement terms are fulfilled the Developer shall utilize a septic system; and

**WHEREAS**, the Parties intend that this Agreement is a development agreement as provided by state law in Section 212.171, et. Seq. of the Texas Local Government Code; and

**WHEREAS**, this Agreement shall constitute a “permit” under Chapter 245 of the Texas Local Government Code and as allowed pursuant to section 212.172(g) of the Texas Local Government Code.

**NOW, THEREFORE**, for and in consideration of the Recitals above and the mutual agreements, covenants, and conditions contained herein, and other good and valuable consideration, the Parties hereto agree as follows:

## **ARTICLE I** **DEFINITIONS**

For all purposes of this Agreement, except as otherwise expressly provided or unless the context otherwise requires, the terms defined in this Article have the meanings assigned to them in the Recitals or this Article, and all such terms include the plural as well as the singular.

“Affiliate(s)” means any other Person directly controlling, or directly controlled by or under direct common control with the Developer. As used in this definition, the term “control,” “controlling” or “controlled by” shall mean the possession, directly, of the power either to (i) vote fifty percent (50%) or more of the securities or interests having ordinary voting power for the election of directors (or other comparable controlling body) of the Developer, or (ii) direct or cause the direction of management or policies of the Developer, whether through the ownership of voting securities or interests, by contract or otherwise, excluding in each case, any lender of the Developer or any affiliate of such lender.

“Agreement” shall have the meaning ascribed in the introductory paragraph.

“Applicable Law” means any statute, law, treaty, rule, code, ordinance, regulation, permit, interpretation, certificate, or order of any Governmental Authority, or any judgment, decision, decree, injunction, writ, order or like action of any court, or other Governmental Authority. Applicable Law includes, but is not limited to, the City Regulations.

“Approved Development Regulations” shall have the meaning ascribed in Section 7.01.

“Bankruptcy or Insolvency” shall mean the dissolution or termination of a Party’s existence as a going business, insolvency, appointment of receiver for any part of such Party’s property and such appointment is not terminated within ninety (90) days after such appointment is initially made, any general assignment for the benefit of creditors, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against such Party and such proceeding is not dismissed within ninety (90) days after the filing thereof.

“Building Inspector” means the City of Willow Park building inspector that conducts building inspections.

“City” shall have the meaning ascribed in the introductory paragraph.

“City Manager” shall mean the acting City Manager of the City.

“City Regulation(s)” shall mean any ordinance, rule, regulation, standard, policy, order, guideline or other City-adopted or City-enforced requirement, existing as of the Effective Date of this Agreement (subject to Developer’s vested rights pursuant to Chapter 245 of the Texas Local Government Code) and as are applicable to the Developer’s Property, including but not limited to the Code of Ordinances and the Subdivision Regulations with Design Criteria and zoning applicable to the Developer’s Property.

“City Representative” means the City Manager or the City Manager’s designee.

“Concept Plan” means the conceptual land plan attached as **Exhibit B**.

“Developer” shall have the meaning ascribed in the introductory paragraph.

“Developer Property” shall have the meaning ascribed in the Recitals.

“Development” means the commercial development as depicted in the Concept Plan attached as **Exhibit B**.

“Development Regulations” means the Subdivision Regulations with Design Criteria as set out in the City Code of Ordinances and additional regulations

“City ordinances” means the City of Willow Park Code of Ordinances

“Effective Date” means the date this Agreement is approved and fully executed by the Parties.

"ETJ" means the extraterritorial jurisdiction of the City.

“Force Majeure” means any act that (i) materially and adversely affects the affected Party’s ability to perform the relevant obligations under this Agreement or delays such affected Party’s ability to do so; (ii) is beyond the reasonable control of the affected Party; (iii) is not due to the affected Party’s fault or negligence; and (iv) could not be avoided, by the Party who suffers it, by the exercise of commercially reasonable efforts. “Force Majeure” shall include: (a) natural phenomena, such as storms, floods, lightning and earthquakes, and inclement construction weather (except as provided below); (b) wars, civil disturbances, revolts, insurrections, terrorism, sabotage and threats of sabotage or terrorism; (c) transportation disasters, whether by ocean, rail, land or air; (d) strikes or other labor disputes that are not due to the breach of any labor agreement by the affected Party, shortages in labor or materials; (e) fires; (f) epidemics or pandemics where shut-down of commercial construction or the manufacturing of supplies relating thereto has been ordered by a Governmental Authority; and (g) actions or omissions of a governmental authority (including the actions of the City in its capacity as a governmental authority) that were not voluntarily induced or promoted by the affected Party, or brought about by the breach of its obligations under this Agreement or any Applicable Law or failure to comply with City regulations; provided, however, that under no circumstances shall Force Majeure include any of the following events: (1) economic hardship; (2) changes in market condition; (3) any strike or labor dispute involving the employees of the Developer or any Affiliate of the Developer, other than industry or nationwide strikes or labor disputes; (4) during construction, weather conditions which could reasonably be anticipated by experienced contractors operating the relevant location; or (5) any delay, default or failure (financial or otherwise) of the general contractor or any subcontractor, vendor or supplier of the Developer, or any construction contracts for the Developer Improvements or the Development.

“Impact Fees” means all impact fees applicable to the Tract, including utility and roadway impact fees, if any, relating to capital improvements that may be assessed by the City on the Tract in accordance with Chapter 395, Texas Local Government Code, as amended, and all utility impact

fees, if any, relating to the Developer Improvements in each case assessed and imposed by the City on the Tract.

“Impositions” means all taxes, assessments, use and occupancy taxes, sales taxes, charges, excises, license and permit fees, and other charges by any Governmental Authority, which are or may be assessed, charged, levied, or imposed by any Governmental Authority on Developer, or any property or any business owned by the Developer within the City.

“Off-Site Utility(ies)” means off-site utilities necessary to extend water service to the Points of Connection described in **Exhibit D** (“Off-Site Utilities”).

“Party(ies)” has the meaning ascribed in the introductory paragraph.

“Person” or “Persons” shall mean one or more individual(s) or corporation(s), general or limited partnership(s), limited liability company(ies), trust(s), estate(s), unincorporated business(es), organization(s), association(s) or any other entity(s) of any kind.

“Plans and Specifications” means the plans and specifications for Developer Improvements approved by the City, together with any changes thereto approved or required by the City.

“Points of Connection” means the access points to City water and sewer service to the Developer’s Property, as described in **Exhibit D**.

“Utility Agreement” means an agreement between the City and Developer for the City to provide retail water and wastewater service to the Development.

“Zoning Request” means zoning request to the City to zone the Developer’s Property in accordance with the Approved Development Regulations (the “Zoning Request”) simultaneously with full-purpose annexation petition or as permitted by Texas law.

## **ARTICLE II** **TERM**

2.01. **Term.** The term of this Agreement shall begin on the Effective Date and continue until December 31, 2045, unless sooner terminated as provided herein or as mutually agreed to by the Parties in writing. Notwithstanding anything to the contrary in this Agreement, this Agreement shall automatically terminate, be *void ab initio* and shall be of no further force and effect if the Closing does not occur on or before six (6) months following the closing date for purchase of the property but not later than July 31, 2026.

**ARTICLE III**  
**SCOPE OF AGREEMENT AND DEVELOPMENT PLAN**

3.01. Scope of Agreement. This Agreement establishes provisions for the construction and ownership of improvements in support of the Development, and the full-purpose annexation into the City of the Developer's Property, subject to the conditions contained herein.

3.02. Development Overview.

(a) Subject to the terms and conditions set forth in this Agreement, for the Developer's Property which shall be annexed into the City, the Developer shall plan, design, construct, and complete the improvements in accordance with approved city plans and specifications and subject to the City's approval as provided herein and in accordance with Approved Development Regulations, City Regulations and Applicable Law.

(b) Upon completion by Developer and inspection, and acceptance by the City, the City shall own and operate all public infrastructure, unless otherwise agreed in writing by the Parties.

**ARTICLE IV**  
**DEVELOPMENT FEES AND CHARGES**

4.01. Fees and Charges. The Developer agrees to pay the following fees and charges necessary for completion of the Development:

(a) Plat Review Fees. Development of the Developer's Property shall be subject to payment to the City of fees and charges associated with the City's preliminary and final plat review and approval process.

(b) Plan Review and Permit Fees. Development of the Developer's Property shall be subject to payment to the City of fees and charges associated with the City's review of the Plans and Specifications and issuance of permits for construction of any improvements constructed by Developer requiring City review pursuant to this Agreement.

(c) Inspection Fees. Development of the Developer's Property shall not be subject to the payment to the City of inspection fees.

(d) Impact Fees. Development of the Developer's Property shall be subject to the payment to the City of any Impact Fees.

(e) Other Fees. Fees adopted by the City after December 31, 2027 shall not apply to the Developer's Property.

**ARTICLE V**  
**DEVELOPMENT SPECIFIC REQUIREMENTS**

5.02. Utility Service and Capacity.

(a) Water Service.

(i) Following construction by Developer of all infrastructure required to provide water service, the City will provide retail water capacity sufficient to meet the ultimate demands of the Developer's Property, only upon full purpose annexation of the Developer's Property into the City. The Developer shall design, construct, and finance all off-site utilities necessary to extend water service to the Points of Connection described in **Exhibit D** ("Off-Site Utilities").

(b) Wastewater Service

(i) The Parties acknowledge that the City plans to provide retail wastewater service to the Developer's Property at a later date. At the time the City is willing and able to provide wastewater service to the Developer's Property, the City will provide retail wastewater capacity sufficient to meet the ultimate demands of the Developer's Property. The Developer shall design, construct, and finance all off-site utilities necessary to extend wastewater service to the Points of Connection."

(ii) The City shall only provide retail wastewater service to the Property upon full purpose annexation.

(c) The Developer shall design and construct and finance the public right of way known as Willow Bend Court and build the connections to Willow Bend Court.

## **ARTICLE VI** **PUBLIC DEDICATIONS AND IMPROVEMENTS**

6.01 Property Acquisition. The Developer shall be responsible for the acquisition of any off-site rights-of-way, easements, property rights, or interests not owned or controlled by Developer or an Affiliate (collectively, "Property Interests") in land to allow construction of the Off-Site Utilities.

6.02. Dedication of Developer Improvements. unless otherwise stated in this Agreement or approved in writing by the City, all Developer Improvements shall be constructed and dedicated to the City in accordance with the City Regulations and Applicable Law. The City and the Developer shall dedicate or convey by final plat or separate instrument, without cost to the City and in accordance with Applicable Law, all property rights (which may be an easement if approved by the City engineer and allowed by the City Regulations) necessary for the construction, operation, and maintenance of the road, water, public drainage infrastructure, and sewer public infrastructure at the completion of construction of the Developer improvements.

6.03. Improvements in Public Rights-of-Way and Easements. The City agrees to allow the Developer the use of any City easements, rights of way, or City-owned property as permitted by the City Regulations and as is reasonably necessary for the construction and installation of the Developer improvements. Such easements may be granted at the time of final platting in the final plat or by separate instrument. The Developer improvements within a public right-of-way or City easement shall be constructed and inspected in accordance with applicable state law, City Regulations, and all other

applicable development requirements, including those imposed by any other governing body or entity with jurisdiction over such Developer improvements and this Agreement, provided, however, that if there is any conflict, the regulations of the governing body or entity with jurisdiction over the Developer improvement being constructed shall control.

6.04. Improvements Constructed on Developer Property. Developer shall dedicate easements by plat or shall execute and deliver to the City such access and maintenance easements as the City may reasonably require in recordable form, and the Developer hereby agrees to grant to the City a permanent access and maintenance easement by plat or separate instrument to enter upon such land for purposes related to inspection and maintenance of any public infrastructure conveyed to the City.

6.05. Building Inspection . Building inspections for development within the Developer's Property shall be conducted by the City.

## **ARTICLE VII** **DEVELOPMENT REGULATIONS AND ANNEXATION**

7.01. General Approval Process for Development Regulations. the Developer shall request annexation and develop the Developer's Property. The associated development regulations are considered Approved Development Regulations, in addition to regulations set out in state law and the City Code of Ordinances, upon the City's execution of this Development Agreement.

(a) Following approval of this Development Agreement, the Developer shall submit a zoning request to the City to zone the Developer's Property in accordance with the Approved Development Regulations (the "Zoning Request") simultaneously with a full-purpose annexation petition.

(b) Within forty five (45) days of the annexation approval by the City Council, the City Planning and Zoning Commission shall consider and vote on the Zoning Request pursuant to the City's zoning ordinance and Texas law. Following such vote, and with legally required public notice, the Parties intend that the Zoning Request shall be considered by th City Council at the meeting immediately following the Planning and Zoning Commission meeting.

(c) If the City approves the petition for full-purpose annexation but does not approve the Zoning Request, the previously Approved Development Regulations shall be of no force and effect. The Developer may request disannexation of the Property and the City must disannex the property within thirty (30) days of such request.

7.02. Governing Regulations. Development shall be governed by the City Regulations existing on the Effective Date of this Development Agreement.

In the event of a conflict between the Development Regulations and City Regulations, the Development Regulations shall control. In the event of a conflict between the written Development Regulations and any concept plan attached thereto, the written Development Regulations shall control. In the event of a conflict between this Agreement and any City Regulation, whether existing on the Effective Date or adopted after the Effective Date, this Agreement shall control.

7.03. Boundaries and General Layout for the Development. Any amendment to the Concept Plan shall be considered an amendment to this Agreement and shall replace the attached Exhibit and become part of this Agreement. The City Manager of the City, or their designee, may administratively approve any amendments to the Concept Plan that the City Manager, or their designee, deems in their reasonable discretion to be minor in nature. If the City Manager, or their designee, deems an amendment not to be minor in nature, the Concept Plan shall be submitted to City Council for approval.

## **ARTICLE VIII** **REPRESENTATIONS AND WARRANTIES**

8.01. Representations and Warranties of City. The City makes the following representations and warranties for the benefit of the Developer:

Due Authority; No Conflict. The City represents and warrants that this Agreement has been approved by official action by the City Council and the City has all requisite power and authority to execute this Agreement and that the individual executing this Agreement on behalf of the City has been duly authorized to do so. The Developer represents and warrants that this Agreement has been approved by appropriate action of the Developer, and that the individual executing this Agreement on behalf of the Developer has been duly authorized to do so. Each Party respectively acknowledges and agrees that this Agreement is binding upon such Party and is enforceable against such Party, in accordance with its terms and conditions and to the extent provided by law.

8.02. Representations and Warranties of Developer. The Developer makes the following representations and warranties for the benefit of the City:

(a) Due Organization and Ownership. The Developer represents that the entities constituting the Developer are validly existing under the laws of the State of Texas and are duly qualified to do business in the State of Texas; and that the Person executing this Agreement on behalf of each entity is authorized to enter into this Agreement.

(b) Due Authority; No Conflict. The Developer has all requisite power and authority to execute and deliver this Agreement and to carry out its obligations hereunder and the transactions contemplated hereby. This Agreement has been, and the documents contemplated hereby will be, duly executed and delivered by the Developer and constitute the Developer's legal, valid, and binding obligations enforceable against the Developer in accordance with their terms. The consummation by the Developer of the transactions contemplated hereby is not in violation of or in conflict with, nor does it constitute a default under, any term or provision of the organizational documents of the Developer, or any of the terms of any agreement or instrument to which the Developer is a party, or by which the Developer is bound, or of any provision of any Applicable Law.

(c) Litigation/Proceedings. To the best knowledge of the Developer, after reasonable inquiry, there are no pending or, to the best knowledge of the Developer, threatened, judicial, municipal, or administrative proceedings, consent decrees or, judgments which might affect the Developer's ability to consummate the transaction contemplated hereby, nor is there a preliminary or permanent injunction or other order, decree, or ruling issued by a governmental

entity, and there is no statute, rule, regulation, or executive order promulgated or enacted by a Governmental Authority, that is in effect which restrains, enjoins, prohibits, or otherwise makes illegal the consummation of the transactions contemplated by this Agreement.

(d) Legal Proceedings. There is no action, proceeding, inquiry, or investigation, at law or in equity, before any court, arbitrator, legislator, or governmental or other board or official, pending or, to the best knowledge of the Developer, threatened against or affecting the Developer, any of the principals of the Developer, or any key Person or their respective Affiliates and representatives which the outcome of which would (a) materially and adversely affect the validity or enforceability of, or the authority or ability of the Developer under, this Agreement to perform its obligations under this Agreement, including but not limited to the Developer's consent to annexation any portion of the Developer's Property under the terms set forth in this Agreement, or (b) have a material and adverse effect on the consolidated financial condition or results of operations of the Developer or on the ability of the Developer to conduct its business as presently conducted or as proposed or contemplated to be conducted.

## **ARTICLE IX** **TERMINATION EVENTS**

9.01. Termination Events. The City or Developer may terminate this Agreement upon an uncured Event of Default by the other Party pursuant to Article X herein.

9.02. Termination Procedure. If either Party determines that it wishes to terminate this Agreement pursuant to this Article, such Party must deliver a written notice to the other Party specifying in reasonable detail the basis for such termination and electing to terminate this Agreement. Upon such a termination, the Parties hereto shall have no duty or obligation one to the other under this Agreement.

## **ARTICLE X** **DEFAULT AND REMEDIES**

10.1. Events of Default. No Party shall be in default under this Agreement until notice of the alleged failure of such Party to perform has been given in writing (which notice shall set forth in reasonable detail the nature of the alleged failure) and until such Party has been given a reasonable time to cure the alleged failure (such reasonable time to be determined based on the nature of the alleged failure, but in no event more than 30 days after written notice of the alleged failure has been given). Notwithstanding the foregoing, no Party shall be in default under this Agreement if, within the applicable cure period, the Party to whom the notice was given begins performance and thereafter diligently and continuously pursues performance until the alleged failure has been cured and within such 30-day period gives written notice to the non-defaulting Party of the details of why the cure will take longer than 30 days with a statement of how many days are needed to cure.

10.2. Remedies. If a Party is in default, the aggrieved Party may, at its option and without prejudice to any other right or remedy under this Agreement, seek any relief available at law or in equity, including, but not limited to, an action under the Uniform Declaratory Judgment Act, or actions for specific performance, mandamus, or injunctive relief. **NOTWITHSTANDING THE**

**FOREGOING, HOWEVER, NO DEFAULT UNDER THIS AGREEMENT SHALL ENTITLE THE AGGRIEVED PARTY TO TERMINATE THIS AGREEMENT OR LIMIT THE TERM OF THIS AGREEMENT.**

## **ARTICLE XI** **GENERAL PROVISIONS**

11.01. Notices. Any notice, communication, or disbursement required to be given or made hereunder shall be in writing and shall be given or made by hand delivery, overnight courier, or by United States mail, certified or registered mail, return receipt requested, postage prepaid, with a confirming copy sent by e-mail or at such other addresses as may be specified in writing by any Party hereto to the other Party hereto. Each notice which shall be mailed or delivered in the manner described above shall be deemed sufficiently given, served, sent and received for all purpose at such time as it is received by the addressee (with return receipt, the delivery receipt or the affidavit of messenger being deemed conclusive evidence of such receipt) at the following addresses:

To the City:

City of Willow Park  
120 El Chico Trail, Suite A  
Willow Park, TX 76087  
Attn: City Manager

To Developer:

BAR-KO LAND COMPANY, LLC  
2121 McClendon Road  
Weatherford, Texas 76088  
Attn: Grant Read

11.02. Mutual Assistance. The Parties shall do all things reasonably necessary or appropriate to carry out the terms and provisions of this Agreement and to aid and assist each other in carrying out such terms and provisions.

11.03. Assignment.

**Assignment of this Agreement shall be subject to the following:**

(a) Developer has the right (from time to time with the consent of the City to assign this Agreement, in whole or in part, and including any obligation, right, title, or interest of Developer under this Agreement, to any person or entity (an “Developer Assignee”)) that (i) is or will become an owner of any portion of the Property or (ii) is controlled by or under common control by the Developer, provided that the Developer is not in breach of this Agreement at the time of such assignment. A Developer Assignee is considered the “Developer” and a “Party,” and under this Agreement for purposes of the obligations, rights, title, and interest assigned to the Developer Assignee. Notice of each proposed assignment to a Developer Assignee shall be provided to the City at least ten (10) calendar days prior to the effective date of the assignment,

which notice shall include a copy of the proposed assignment document together with the name, address, telephone number, and e-mail address (if available) of a contact person representing the Developer Assignee.

(b) Each assignment shall be in writing executed by Developer and the Developer Assignee and shall obligate the Developer Assignee to be bound by this Agreement to the extent this Agreement applies or relates to the obligations, rights, title, or interests being assigned. A copy of each fully executed assignment to a Developer Assignee shall be provided to all Parties within fifteen (15) days after execution. From and after such assignment, the City agrees to look solely to the Developer Assignee for the performance of all obligations assigned to the Developer Assignee and agrees that Developer shall be released from subsequently performing the assigned obligations and from any liability that results from the Developer Assignee's failure to perform the assigned obligations; provided, however, if a copy of the assignment is not received by the City within fifteen (15) days after execution, Developer shall not be released until the City receives such copy of the assignment.

(c) No assignment by Developer shall release Developer from any liability that resulted from an act or omission by Developer that occurred prior to the effective date of the assignment unless the City approves the release in writing.

(d) Developer shall maintain written records of all assignments made by Developer to Developer Assignees, including a copy of each executed assignment and the Developer Assignee's Notice information as required by this Agreement, and, upon written request from another Party, shall provide a copy of such records to the requesting person or entity.

11.04. Transfer of Warranties. Any Public Improvements that are transferred to the City shall be accompanied by all applicable third-party bonds which include performance bond, payment bond, and maintenance bond, and warranties related to construction and maintenance of such Public Improvements.

11.05. Entire Agreement; Amendment. This Agreement is the entire agreement between the Parties with respect to the subject matter covered in this Agreement. There is no other collateral oral or written agreement between the Parties that in any manner relates to the subject matter of this Agreement. This Agreement may only be modified or amended by a written agreement executed by all Parties.

11.06. Time. In this Agreement, time is of the essence and compliance with the times for performance herein is required.

11.07. Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original, and all of which will together constitute the same instrument.

11.08. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable for any reason, then: (a) such unenforceable provision shall be deleted from this Agreement; (b) the unenforceable provision shall, to the extent possible and upon mutual agreement of the Parties, be rewritten to be enforceable and to give effect to the intent of the Parties; and

(c) the remainder of this Agreement shall remain in full force and effect and shall be interpreted to give effect to the intent of the Parties.

11.09. Further Documents. The Parties agree that at any time after execution of this Agreement, they will, upon request of another Party, execute and deliver such further documents and do such further acts and things as the other Party may reasonably request in order to effectuate the terms of this Agreement. This provision shall not be construed as limiting or otherwise hindering the legislative discretion of the City Council seated at the time that this Agreement is executed or any future City Council.

11.10. Non Waiver. Any failure by a Party to insist upon strict performance by the other Party of any material provision of this Agreement shall not be deemed a waiver thereof, and the Party shall have the right at any time thereafter to insist upon strict performance of any and all provisions of this Agreement. No provision of this Agreement may be waived except by writing signed by the Party waiving such provision. Any waiver shall be limited to the specific purposes for which it is given. No waiver by any Party of any term or condition of this Agreement shall be deemed or construed to be a waiver of any other term or condition or subsequent waiver of the same term or condition.

11.11. No Third-Party Beneficiaries. The City and the Developer intend that this Agreement shall not benefit or create any right or cause of action in or on behalf of any third-party beneficiary, or any individual or entity other than the City, the Developer, or assignees of such Parties.

11.12. No Joint Venture. Nothing contained in this Agreement or any other agreement between the Parties is intended by the Parties to create a partnership or joint venture between or among the Developer and the City, and any implication to the contrary is hereby expressly disavowed. It is understood and agreed that this Agreement does not create a joint enterprise, nor does it appoint either Party as an agent of the other for any purpose whatsoever. Neither Party shall in any way assume any of the liability of the other for acts of the other or obligations of the other. Each Party shall be responsible for any and all suits, demands, costs, or actions proximately resulting from its own individual acts or omissions.

11.13. Independence of Action. It is understood and agreed by and among the Parties that in the design, construction, and development of the Developer Improvements and any of the related improvements described herein, and in the Parties' satisfaction of the terms and conditions of this Agreement, that each Party is acting independently, and the City assumes no responsibility or liability to any third-party in connection to the Developer's obligations hereunder.

11.14. Exhibits. The following exhibits are attached to this Agreement and are fully incorporated herein by reference for all purposes wherever reference is made to the same:

Exhibit A – Developer's Property Metes and Bounds

Exhibit B – Concept Plan

Exhibit C – Points of Connection

Exhibit D– Water and Wastewater Projections

## Exhibit E – Municipal Services Agreement

### Exhibit F – Sign Design

11.15. Governmental Powers; Waivers of Immunity. By its execution of this Agreement, the City does not waive or surrender any of its respective governmental powers, immunities, or rights except as provided in this section. The Parties acknowledge that the City waives its sovereign immunity as to suit solely for the purpose of adjudicating a claim under this Agreement.

11.16. Public Information. Notwithstanding any other provision to the contrary in this Agreement, all information, documents, and communications relating to this Agreement may be subject to the Texas Public Information Act and any opinion of the Texas Attorney General or a court of competent jurisdiction relating to the Texas Public Information Act. The requirements of Subchapter J, Chapter 552, Government Code, may apply to this Agreement.

11.17. Ethics Disclosure. The Developer represents that it has completed a TEC form 1295 (“Form 1295”) generated by the TEC’s electronic filing application in accordance with the provisions of Texas Government Code 2252.908 and the rules promulgated by the TEC. The Parties agree that, with the exception of the information identifying the City and the contract identification number, the City is not responsible for the information contained in the Form 1295. The information contained in the Form 1295 has been provided solely by Developer and the City has not verified such information.

11.18. Anti-Boycott Verification. The Developer hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott Israel and, to the extent this Agreement is a contract for goods or services, will not boycott Israel during the term of this Agreement. The foregoing verification is made solely to comply with Section 2271.002, Texas Government Code, and to the extent such Section does not contravene applicable Federal law. As used in the foregoing verification, ‘boycott Israel’ means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. The Developer understands ‘affiliate’ to mean an entity that controls, is controlled by, or is under common control with the Developer and exists to make a profit.

11.19. Iran, Sudan and Foreign Terrorist Organizations. The Developer represents that neither it nor any of its parent company, wholly- or majority-owned subsidiaries, and other affiliates is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Texas Government Code, and posted on any of the following pages of such officer’s internet website: <https://comptroller.texas.gov/purchasing/docs/sudan-list.pdf>, <https://comptroller.texas.gov/purchasing/docs/iran-list.pdf>, or <https://comptroller.texas.gov/purchasing/docs/fto-list.pdf>. The foregoing representation is made solely to comply with Section 2252.152, Texas Government Code, and to the extent such Section does not contravene applicable Federal law and excludes the Developer and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization. The Developer understands

“affiliate” to mean any entity that controls, is controlled by, or is under common control with the Developer and exists to make a profit.

11.20. Governing Law. The Agreement shall be governed by the laws of the State of Texas without regard to any choice of law rules; and venue for any action concerning this Agreement shall be in the State District Court of Parker County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.

11.21. Petroleum. To the extent this Agreement constitutes a contract for goods or services for which a written verification is required under Section 2274.002 (as added by Senate Bill 13 in the 87th Texas Legislature, Regular Session), Texas Government Code, as amended, the Developer hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott energy companies and will not boycott energy companies during the term of this Agreement. The foregoing verification is made solely to enable the Issuer to comply with such Section and to the extent such Section does not contravene applicable Texas or federal law. As used in the foregoing verification, “boycott energy companies” shall mean, without an ordinary business purpose, refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with a company because the company (A) engages in the exploration, production, utilization, transportation, sale, or manufacturing of fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law; or (B) does business with a company described by (A) above. The Developer understands “affiliate” to mean an entity that controls, is controlled by, or is under common control with the Developer within the meaning of SEC Rule 133(f), 17 C.F.R. §230.133(f), and exists to make a profit.

11.22. Firearms. To the extent this Agreement constitutes a contract for goods or services for which a written verification is required under Section 2274.002 (as added by Senate Bill 19 in the 87th Texas Legislature, Regular Session), Texas Government Code, as amended, the Developer hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate during the term of this Agreement against a firearm entity or firearm trade association. The foregoing verification is made solely to enable the Issuer to comply with such Section and to the extent such Section does not contravene applicable Texas or federal law. As used in the foregoing verification, ‘discriminate against a firearm entity or firearm trade association’ (A) means, with respect to the firearm entity or firearm trade association, to (i) refuse to engage in the trade of any goods or services with the firearm entity or firearm trade association based solely on its status as a firearm entity or firearm trade association, (ii) refrain from continuing an existing business relationship with the firearm entity or firearm trade association based solely on its status as a firearm entity or firearm trade association, or (iii) terminate an existing business relationship with the firearm entity or firearm trade association based solely on its status as a firearm entity or firearm trade association and (B) does not include (i) the established policies of a merchant, retail seller, or platform that restrict or prohibit the listing or selling of ammunition, firearms, or firearm accessories and (ii) a company’s refusal to engage in the trade of any goods or services, decision to refrain from continuing an existing business relationship, or decision to terminate an existing business relationship (aa) to comply with federal, state, or local law, policy, or regulations or a directive by a regulatory agency or (bb) for any traditional business reason that is specific to the customer or potential customer and not based solely on an entity’s or association’s status as a firearm entity or firearm trade association. As used in the

foregoing verification, (b) ‘firearm entity’ means a manufacturer, distributor, wholesaler, supplier, or retailer of firearms (i.e., weapons that expel projectiles by the action of explosive or expanding gases), firearm accessories (i.e., devices specifically designed or adapted to enable an individual to wear, carry, store, or mount a firearm on the individual or on a conveyance and items used in conjunction with or mounted on a firearm that are not essential to the basic function of the firearm, including detachable firearm magazines), or ammunition (i.e., a loaded cartridge case, primer, bullet, or propellant powder with or without a projectile) or a sport shooting range (as defined by Section 250.001, Texas Local Government Code), and (c) ‘firearm trade association’ means a person, corporation, unincorporated association, federation, business league, or business organization that (i) is not organized or operated for profit (and none of the net earnings of which inures to the benefit of any private shareholder or individual), (ii) has two or more firearm entities as members, and (iii) is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c) of that code. The Developer understands “affiliate” to mean an entity that controls, is controlled by, or is under common control with the Developer within the meaning of SEC Rule 133(f), 17 C.F.R. §230.133(f), and exists to make a profit.

[SIGNATURES ON FOLLOWING PAGE]

**CITY OF WILLOW PARK, TEXAS**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: City Manager

ATTEST:

\_\_\_\_\_  
City Secretary

[SIGNATURES CONTINUE ON NEXT PAGE]

DRAFT

BAR-KO LAND COMPANY, LLC  
a Texas limited liability company

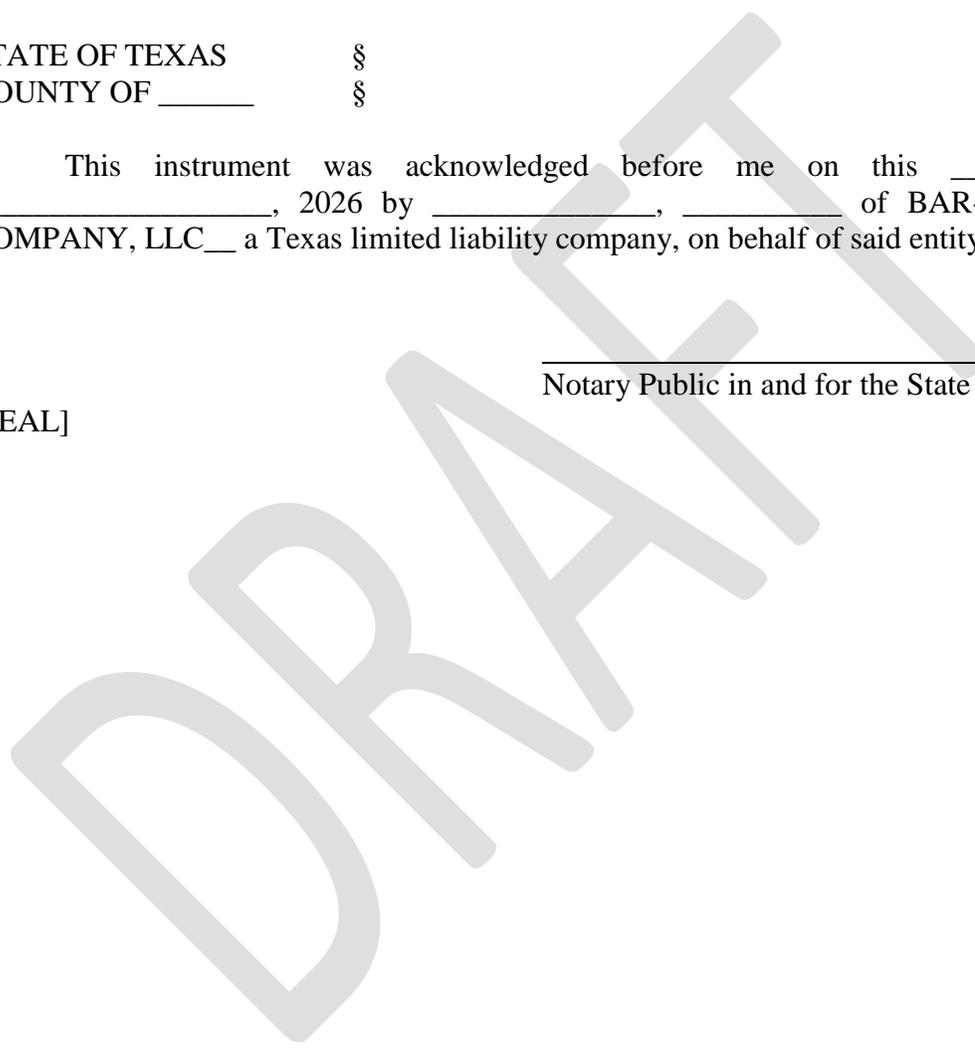
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

STATE OF TEXAS            §  
COUNTY OF \_\_\_\_\_ §

This instrument was acknowledged before me on this \_\_\_ day of \_\_\_\_\_, 2026 by \_\_\_\_\_, \_\_\_\_\_ of BAR-KO LAND COMPANY, LLC\_\_ a Texas limited liability company, on behalf of said entity.

\_\_\_\_\_  
Notary Public in and for the State of Texas

[SEAL]



**EXHIBIT A**

## DEVELOPER'S PROPERTY METES AND BOUNDS

WHEREAS BAR-KO LAND COMPANY LLC IS THE OWNER OF ALL THAT CERTAIN 7.290 ACRE TRACT OF LAND BEING SITUATED IN THE JAMES OXER SURVEY, ABSTRACT NUMBER 1029, PARKER COUNTY, TEXAS AND BEING ALL OF A CALLED 2,518 SQUARE FOOT TRACT OF LAND DESCRIBED IN A DEED TO BAR-KO LAND COMPANY LLC, RECORDED IN DOCUMENT NUMBER 202515735 OF THE DEED RECORDS OF SAID COUNTY AND BEING PART OF A CALLED 24.365 ACRE TRACT OF LAND DESCRIBED IN A DEED TO BAR-KO LAND COMPANY LLC, RECORDED IN DOCUMENT NUMBER 202142647 OFF SAID DEED RECORDS, AND SAID 7.290 ACRE TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

**COMMENCING** AT A 1/2 INCH IRON REBAR WITH CAP STAMPED "STEVENS SURVEYING" FOUND FOR THE CORNER OF A CALLED 0.82 ACRE RIGHT-OF-WAY DEDICATION DESCRIBED IN DOCUMENT NUMBER 202515356 OF SAID DEED RECORDS, BEING IN THE SOUTH LINE OF LOT 1, BLOCK 1 OF BANKHEAD COMMONS, RECORDED IN DOCUMENT NUMBER 202313961 OF THE PLAT RECORDS OF SAID COUNTY, AND THE NORTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN A DEED TO J.P. ELDER FAMILY LIMITED PARTNERSHIP RECORDED IN

DOCUMENT NUMBER 201931531 OF SAID DEED RECORDS;

**THENCE** SOUTH 11°48'12" WEST, WITH THE COMMON LINE OF SAID 0.82 ACRE RIGHT-OF-WAY TRACT AND SAID

J.P. ELDER FAMILY LIMITED PARTNERSHIP TRACT, A DISTANCE OF 112.85 FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "RPLS 7068" FOUND FOR THE SOUTHWEST CORNER OF SAID 0.82 ACRE RIGHT-OF-WAY TRACT,

AND THE **POINT OF BEGINNING**, FOR THE NORTHWEST CORNER HEREIN DESCRIBED;

**THENCE** WITH THE SOUTH LINE OF SAID 0.82 ACRE RIGHT-OF-WAY TRACT, THE FOLLOWING COURSES AND DISTANCES;

NORTH 89°32'01" EAST, A DISTANCE OF 73.66 FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "BARRON/STARK" FOUND FOR THE BEGINNING OF A CURVE TO THE LEFT, WITH A RADIUS OF 60.00 FEET AND

A CHORD WHICH BEARS NORTH 51°48'16" EAST, A DISTANCE OF 73.54 FEET;

ALONG SAID CURVE TO THE LEFT, WITH A CENTRAL ANGLE OF 75°35'11" AND AN ARC DISTANCE OF 79.15 FEET TO A 1/2 INCH IRON REBAR WITH A

CAP STAMPED "BARRON/STARK" FOUND FOR THE BEGINNING OF A REVERSE CURVE TO THE RIGHT, WITH A RADIUS OF 20.00 FEET AND A CHORD WHICH BEARS NORTH 51°46'21"

EAST, A DISTANCE OF 24.48 FEET;

ALONG SAID CURVE TO THE RIGHT, WITH A CENTRAL ANGLE OF 75°28'22" AND AN ARC DISTANCE OF 26.34

FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "BARRON/STARK" FOUND FOR CORNER;

NORTH 89°32'01" EAST, A DISTANCE OF 95.05 FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "RPLS 7068" SET FOR THE BEGINNING OF A CURVE TO THE LEFT, WITH A RADIUS OF 330.00 FEET AND A CHORD

WHICH BEARS NORTH 83°17'46" EAST, A DISTANCE OF 71.71 FEET;

ALONG SAID CURVE TO THE LEFT, WITH A CENTRAL ANGLE OF 12°28'31" AND AN ARC DISTANCE OF 71.85

FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "BARRON/STARK" FOUND FOR CORNER;

NORTH 77°03'30" EAST, A DISTANCE OF 73.10 FEET TO A 1/2 INCH IRON REBAR WITH CAP STAMPED "RPLS 7068" SET FOR THE BEGINNING OF A CURVE TO THE RIGHT, WITH A RADIUS OF 270.00 FEET AND A CHORD

WHICH BEARS NORTH 83°18'06" EAST, A DISTANCE OF 58.72 FEET;

ALONG SAID CURVE TO THE RIGHT, WITH A CENTRAL ANGLE OF 12°29'11" AND AN ARC DISTANCE OF 58.84

FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "BARRON/STARK" FOUND FOR CORNER;

NORTH 89°32'41" EAST, A DISTANCE OF 141.16 FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "BARRON/STARK" FOUND FOR THE BEGINNING OF A CURVE TO THE LEFT, WITH A RADIUS OF 180.00 FEET

AND A CHORD WHICH BEARS NORTH 64°20'38" EAST, A DISTANCE OF 153.28 FEET;

ALONG SAID CURVE TO THE LEFT, WITH A CENTRAL ANGLE OF 50°23'57" AND AN ARC DISTANCE OF 158.33

FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "RPLS 7068" SET FOR CORNER;

NORTH 38°51'37" EAST, A DISTANCE OF 17.15 FEET TO A 1/2 INCH IRON REBAR WITH A CAP STAMPED "RPLS 7068" SET FOR THE NORTH CORNER OF SAID 2,518 SQUARE FOOT TRACT, BEING IN THE SOUTHWEST RIGHT-OF-WAY LINE

OF EAST BANKHEAD HIGHWAY, A 80-FOOT-WIDE PUBLIC RIGHT-OF-WAY,  
FOR THE

NORTHEAST CORNER HEREIN DESCRIBED;

**THENCE** SOUTH 51°09'59" EAST, WITH THE NORTHEAST LINE OF SAID 2,518  
SQUARE FOOT TRACT, THE NORTHEAST LINE OF SAID 24.365 ACRE TRACT,  
AND SAID SOUTHWEST RIGHT-OF-WAY LINE OF EAST BANKHEAD  
HIGHWAY, A DISTANCE OF 183.65 FEET TO A 1/2 INCH IRON REBAR WITH CAP  
STAMPED "RPLS 7068"

SET FOR CORNER;

**THENCE**, IN OVER, AND THROUGH SAID 24.365 ACRE TRACT THE  
FOLLOWING COURSES AND DISTANCES:

SOUTH 32°27'39" WEST, A DISTANCE OF 446.43 FEET TO A 1/2 INCH IRON  
REBAR WITH CAP STAMPED "RPLS

7068" SET FOR THE SOUTHEAST CORNER HEREIN DESCRIBED;

SOUTH 89°32'45" WEST, A DISTANCE OF 707.58 FEET TO A 1/2 INCH IRON  
REBAR WITH A CAP STAMPED "RPLS 7068" SET IN THE COMMON LINE OF  
SAID 24.365 ACRE TRACT AND SAID J.P. ELDER FAMILY LIMITED

PARTNERSHIP TRACT, FOR THE SOUTHWEST CORNER HEREIN DESCRIBED;

**THENCE** NORTH 11°48'12" EAST, WITH SAID COMMON LINE, A DISTANCE OF  
330.00 FEET TO THE **POINT OF BEGINNING**, CONTAINING 7.290 ACRES,  
(317,544 SQUARE FEET) OF LAND







## Exhibit D– Water and Wastewater Projections



March 3, 2026

RE: Lot 1, Block 1, Tractor Supply Addition in the James Oxe Survey, Abstract No. 1029  
Estimated Water Demand and Wastewater discharge

To Whom it my Concern,

I have summarized the estimated water usage and wastewater discharge for the proposed Tractor Supply Development on the south side of East Bankhead Highway.

The on-site wastewater treatment facility design dated July 21, 2025 by Kayleen Chandler RS 4337:

DESIGN CALCULATIONS

The following items were used to calculate the estimated water usage:

- Number of employees per day: 6 (x 12 = 72 GPD)
- Estimated Water Usage for washing animals Monday – Thursday: 225 GPD
- Estimated Water Usage for washing animals Friday – Sunday: 550 GPD
- Restroom for customers: 160 GPD (daily)
- Monday – Thursday: Total estimated Water Use Per Day: 72 + 160 + 225 = 457 GPD
- Friday – Sunday: Total estimated Water Use Per Day: 72 + 160 + 550 = 782 GPD

**Disposal Calculations:**

- Daily Water Usage (Monday – Thursday): 457 GPD x 18 days per month = 8226 gallons/month
- “Peak Flow” Water Usage (Friday – Sunday): 782 GPD x 12 days per month = 9384 gallons/month
- 8226 gallons/month + 9384 gallons/month = 17,610 gallons/ month / 30 = **587 gallons per day (dosed daily volume)**
- Estimated Daily Flow: 587 gallons/day

Weekly Irrigation water usage can be estimated by applying 5 gallons per inch of tree caliper + 5 gallons. Site Landscape Plan (L-1.0) dated February 17, 2026 proposes 39 trees (2.5” caliper) to meet City of Willow Park Zoning Code Requirements.  
2.5” x 5 gallons + 5 gallons = 17.5 gallons per tree, per week.  
TSC irrigation needs = 98 gallons GPD on average.

**Average Water Service Demand = 685 GPM**

**Average Wastewater Discharge = 587 GPM**

References can be provided upon request.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ryan J. Morrissey".

Ryan J. Morrissey, P.E. (TX – 135105)  
Project Team Leader

**Water and Waste Water Capacity Projections**

**Lot 1**

**Estimated Water Demand:**

685 gallons per day (GPD)

**Estimated Wastewater Generation:**587 gallons per day (GPD)

---

**Lot 2**

**Estimated Water Demand:**

400 gallons per day (GPD)

**Estimated Wastewater Generation:**

400 gallons per day (GPD)

---

**Combined Total Project Demand**

<b>Utility</b>	<b>Total GPD</b>
Water	<b>1085 GPD</b>
Wastewater	<b>987 GPD</b>

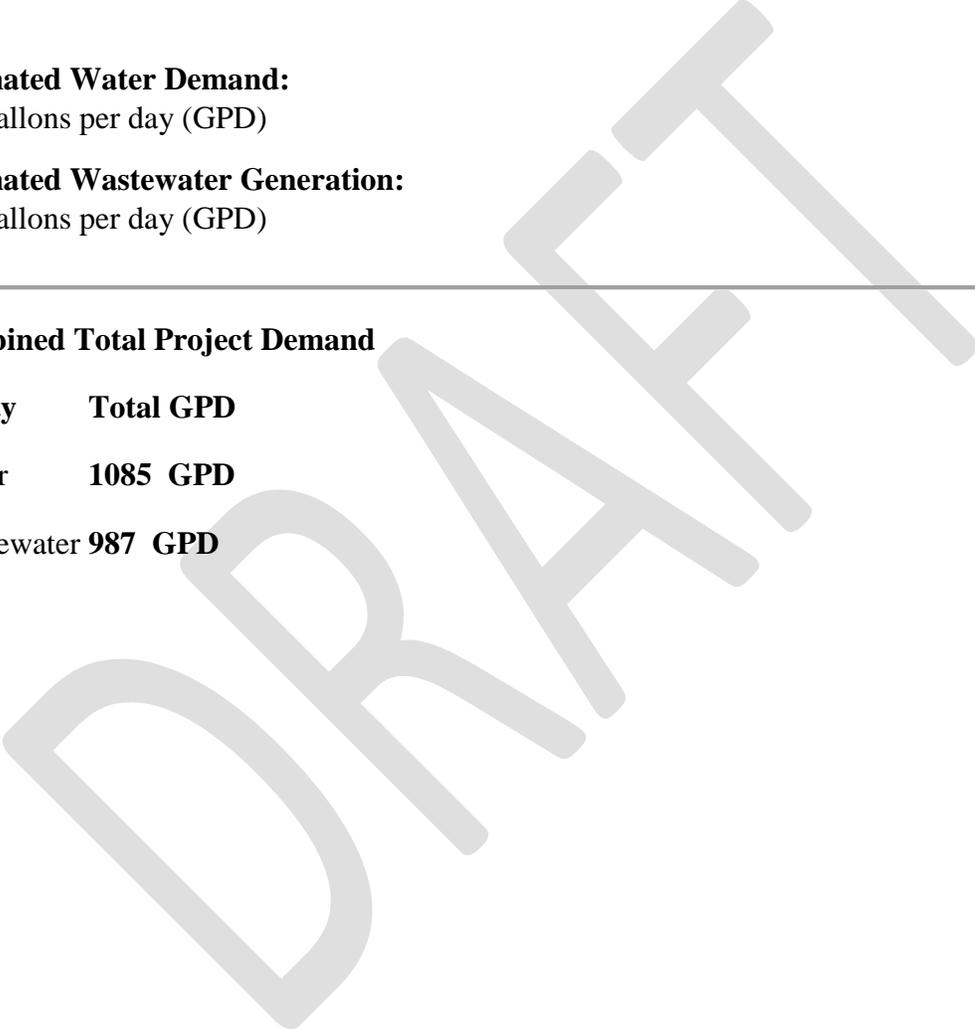


Exhibit E – Municipal Services Agreement

DRAFT

### Exhibit F – Sign Design

**FRONT ELEVATION - MAIN ID SIGN**

SCALE: 1" = 30'-0"

**NOTES:**  
 8'-0" X 24'-0" X 10 1/2" DP. CABINET W/ 2" RETAINERS (.050 ALUM.)  
 SELF-ADJUSTING 120V/277V POWER SUPPLIES  
 SINGLE FACE PANAGRAPHS (III) SUBSTRATE MATERIAL W VINYL OVERLAYS  
 CABINET BODY FRAMED W 2" X 2" X 1/8" ALUM. TUBE  
 BACK BRACING IS 1" X 2" 1/8" ALUM. TUBE  
 .050 BLK/WHT ALUM FILLER  
 3MM WHT/WHT ACM BACKS  
 .050 SHELF AND DOOR FOR POWER SUPPLIES (RIGHT SIDE OF CABINET)

**COLORS:**  
 CABINET - GLOSS BLACK  
 BACKGROUND WHITE  
 LOGO - 3M 3630-33 RED VINYL WITH WHITE COPY  
 TRACTOR SUPPLY CO. - 3M 7725-12 BLACK

**ELECTRICAL NOTES:**  
 (263) MODS OF SLOAN V14 #701507-6W2A1-MB LEDS  
 (5) SLOAN 1260 POWER SUPPLIES  
 8 AMPS EA  
 4 TOTAL AMPS  
 120/277 VOLT SELF ADJUSTING POWER SUPPLIES

**SECTION 'A'**

**Any Blocking Exposed To The Elements, Sign Installer is Required to Use Unistrut, Aluminum Angle or Pressure Treated Wood.**

**THIS DRAWING IS FOR CONCEPTUAL PURPOSES ONLY. DUE TO CONSTRUCTION CONSTRAINTS, SIZES AND/OR LAYOUTS MAY CHANGE SLIGHTLY.**

<p><b>ID ASSOCIATES</b>                  1771 Industrial Road, Dothan, Alabama 36503                  (888) 303-9534 (334) 826-1401                  www.idassociatesinc.com</p>	CLIENT: TRACTOR SUPPLY CO	STORE #:	REV:	REV:	REV:	EXHIBIT APPROVED BY:  
	LOCATION: WILLOW PARK, TX	DATE: 10/17/25	REV:	REV:	REV:	
	ACCOUNT REP: CHAD FAUCHEUX	DRAWN BY: BRC	REV:	REV:	REV:	
	DRAWING NO: TSC - WILLOW PARK, TX #3205 - VARIANCE SIGN EXHIBIT					

**NEW DOUBLE FACE PYLON**

**MANUFACTURING NOTES:**

- 6'-0" X 18'-0" X 26" Deep Double Face Cabinet
- 2" (.050) Aluminum Retainers
- .050 Aluminum Filler
- 3M Panagraphics III Flexible Sign Face Material
- Jr. Bleed Extrusion Retention System
- Framed W/ 2" X 2" X 16GA T.S. & 2' X 2" X 3/16" Angle Iron Saddles
- 108 Square Feet

**COLOR NOTES:**

- Cabinet & Steel Painted Gloss Black
- White Background
- Logo: 3M 3630-33 Red Vinyl With White Copy
- "Tractor Supply Co": 3M 7725-12 Gloss Black Vinyl
- Subcopy: 3M 3630-33 Red Vinyl With White Copy

**ELECTRICAL NOTES:**

- Universal 120/277 Volt 20 Amp Primary Power To Sign & Final Connection By Others
- Internal Illumination With White LEDs
- 2" X 4" Weather Proof J-Boxes

**COLORS:**

3M 3630-33 RED VINYL	3M FLEXIBLE SUBSTRATE	3M 7725-12 BLACK VINYL
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**THIS DRAWING IS FOR CONCEPTUAL PURPOSES ONLY. DUE TO CONSTRUCTION CONSTRAINTS, SIZES AND/OR LAYOUTS MAY CHANGE SLIGHTLY.**

<b>CLIENT:</b> TRACTOR SUPPLY CO	<b>STORE #:</b>	REV:	REV:	REV:	REV:	<b>EXHIBIT APPROVED BY:</b>  
<b>LOCATION:</b> WILLOW PARK, TX	<b>DATE:</b> 10/17/25	REV:	REV:	REV:	REV:	
<b>ACCOUNT REP:</b> CHAD FAUCHEUX	<b>DRAWN BY:</b> BRC	REV:	REV:	REV:	REV:	
<b>DRAWING NO:</b> TSC - WILLOW PARK, TX #3205 - VARIANCE SIGN EXHIBIT						

**id** ID ASSOCIATES  
ARCHITECTURAL & INTERIOR DESIGN  
 1775 INDUSTRIAL ROAD, DALLAS, TEXAS 75203  
 (972) 303-9534 • (214) 826-1420  
 www.idassociatesinc.com





## CITY OF WILLOW PARK POLICY AND PROCEDURES HOTEL OCCUPANCY TAX (HOT) FUNDS USE POLICY

### Objective

The purpose of the policy is to provide guidelines relating to the use of Hotel Occupancy Taxes collected in accordance with Chapter 351 of the Texas Tax Code, as amended. The policy shall be adopted by the City Council and will be amended as needed.

### Scope

This policy further outlines the use of Hotel Occupancy Tax (HOT) revenue to promote tourism and the convention and hotel industry in Willow Park including: Expenditure of HOT Revenue Application Form, review process, evaluation criteria, approval process and timing as well as compliance requirements. The HOT Use Policy is only intended to provide further clarification and guidance on use of collected HOT revenues. State law shall prevail. Any changes to Chapter 351 of the State of Texas Tax Code shall supersede the City Policy.

### Definitions

"Disbursement"- Disbursement is defined as payment to any "organization" for funding either through reimbursement or advanced funding of approved expenses in accordance with the City policy and state law.

"Fiscal Year"- The fiscal year shall mean the period between October 1 and September 30 of each year.

"Hotel Occupancy Tax"- The City levies a tax upon the occupant of any room or space furnished by any hotel, motel, lodging facility or short-term rental for not longer than thirty (30) consecutive days, where such costs of occupancy is at the rate of two dollars (\$2.00) or more per day, such tax to be equal to seven (7) percent of the consideration paid by the occupant of such room, space or facility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies. (Code of Ordinances 11.04.002)

"Internal Review Committee (IRC)"- A three-person committee consisting of the Communications Director, Finance Director, and the City Manager or their Designee is charged with evaluating applications for Hot Funds Use and making funding recommendations to City Council.

"Municipality" - Municipality shall mean the City of Willow Park.

"Organization"- Organization shall mean any person, governmental entity, or private organization requesting use of HOT Revenues.

"Revenues"- Shall be defined as Hotel Occupancy Tax revenues consisting of the tax levied by The City as defined as Hotel Occupancy Tax above.

The following are permitted uses of Hotel Occupancy Tax revenues, in accordance with Chapter 351 of the Texas Tax Code Section 351.101(a) and this policy. Any percentage breakdown between uses is intended to provide a general guideline and may be modified annually by the City Council without amendment to this policy.

City of Willow Park has a seven percent (7%) Hotel Occupancy Tax Rate, as such, state law requires that least one-seventh (1/7) of the annual Hotel Occupancy Tax revenues be spent on advertising and promoting the city to directly impact tourism and the hotel and convention industry.

Hotel Occupancy Tax revenues may be pledged for the repayment of bonds as allowed by state law. The City Council may set aside up to seventy-five percent (75%) of Hotel Occupancy Tax revenues for repayment of bonds issued for construction related to this policy.

- **Convention and Visitor's Bureau**

The acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center or visitor information facilities.

The furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants.

Advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity.

- **Promotion of the Arts**

The encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

- **Historical Restoration and Museums**

Revenues may be used for historical restoration and preservation projects or activities advertising and conducting solicitations and promotional programs to encourage tourists to visit preserved historic sites or museums located within the municipality.

- **Sporting Event Promotion**

Revenues may be used for promotion of sporting events in which the majority or participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

Sporting event promotion will be given the same funding consideration as outlined for advertising and conducting solicitations and promotional programs in Section A.

- **Enhancement of Existing Sports Facilities**

Revenues may be used for the promotion of tourism by the enhancement and upgrading of existing sports facilities or fields, including, but not limited to, facilities or fields for baseball, softball, soccer, or flag football so long as:

the municipality owns the facilities or fields;

the sports facilities and fields have been used in the preceding calendar year for district, state, regional, or national sports tournaments.

- **Signage**

Hotel Tax revenues may be used to construct signage directing the public to sights and attractions that are visited frequently by hotel guests in the municipality.

## Procedure

Item 9.

Any organization, non-profit, or entity may seek funding as an applicant.

The applicant must be located in the City's corporate limits, extra-territorial jurisdiction, or be sufficiently close in proximity as to reasonably attract tourists to the City, or provide sufficient explanation as to why their locations satisfies this policy.

The applicant must be a legal entity with legal capacity to enter into contracts in the State of Texas.

The applicant must be an organization or corporation governed by a Board of Directors or a business applying for a public project to support tourism efforts within the City.

The applicant must demonstrate that the funds will be used to promote the tourism, convention and hotel industry for the Willow Park region.

The applicant must demonstrate that the programs and/or events are open and appropriate for the general public.

The applicant must demonstrate that they are in good financial standing and that financial safe guards are in place to protect the public funds.

## Use of Funds

Organizations or applicants must use granted HOT revenues in accordance with this policy and Chapter 351 of the Tax Code. Applicants must demonstrate that the disbursement will directly enhance and promote tourism by attracting visitors from outside of Willow Park into the City or its vicinity.

The applicant must present reasonable evidence that the request will increase overnight stays in Willow Park. Any funded applicant must notify overnight lodging establishments of the upcoming event. Any promotional material must reference Willow Park lodging establishments.

## Application Process

The City of Willow Park will accept Expenditure of HOT Revenue applications year-round. The application and associated documents and deadlines will be made available on the City of Willow Park website.

### Financial Information

To be eligible to receive funds, applicants must demonstrate that they are in good financial standing and that they will act as responsible stewards of public funds.

## Audit

The City of Willow Park may, at any time, inspect the books or records of the organization that may relate to the use of HOT revenues. The City, at its sole expense, has a right to audit any report or document submitted by the organization to the City by giving thirty (30) days prior written notice to the organization of its intention to do so.

## Evaluation of Applications

- *Review of eligibility* - Once an application is received, City Staff will review the application for completeness to ensure all necessary information and documentation has been provided. Any deficiencies to the application will be submitted, in writing, to the organization within 14 business days of the receipt of the application by the City. No application will be presented for Council consideration if deficiencies are present.

- *Internal Review Committee (IRC) Evaluation* - At the close of the application window, applications for eligible projects will be reviewed and evaluated by the IRC. The IRC will make recommendations to the full City Council for consideration and award of funds.
- *Council Review* – Projects recommended by the IRC will be considered by the City Council for funding. This will occur at a regularly scheduled, City Council Meeting as per the dates set forth each year and published on the City of Willow Park website. The applicant may be requested to be present at the City Council Meeting during Council consideration to provide more information and/or clarification. Recommendation by the IRC or consideration by City Council does not guarantee funding.

The City Council may only award funds for uses that comply with Chapter 351 of the Texas Tax Code and this policy. Sufficient funds must be available before the Council may award funding.

**Conflict of Interest-** Any City Councilmember shall excuse themselves from voting on a funding request for an organization with which they are affiliated.

**Evaluation Criteria-** The IRC will use the criteria shown in the HOT Funding Project Evaluation Form prepared by the City Manager, or designee in order to evaluate requests.



## Expenditure of Hotel Occupancy Tax Revenue Application

The City of Willow Park will provide grants/sponsorships from the hotel/motel occupancy tax revenue generated within the Willow Park city limits. The City accepts applications from organizations seeking funds to be used in the development and promotion of tourism-related activities that are designed to attract overnight visitors to the City of Willow Park.

### ELIGIBILITY

As required by state statute, all projects must encourage and promote use of Willow Park hotels and motels through the enhancement and promotion of tourism, convention and the hotel industry. (Tax Code 351.1033).

### SELECTION GUIDELINES

All applicants are required to submit an application to the City of Willow Park Communications and Marketing Department. The application will then be evaluated on whether the proposed request and its associated event or activity:

- are of high quality and meet the goals and standards of community engagement
- attract overnight visitors to Willow Park
- meet the standards of the law
- promotes tourism

The application will be reviewed by the City Manager, the Finance Director, and the Communications Director. The Communications Director will notify the applicant of approval or rejection no later than 30 days after the application is filed.

### HOW TO FILE

Applications should be submitted to the Communications and Marketing Director at 120 El Chico Trail, Willow Park, TX, 76087 or by email at [media@willowpark.org](mailto:media@willowpark.org). A point of contact for each application must be clearly identified.

### RECORDS

- (a) A municipality shall maintain a record that accurately identifies the receipt and expenditure of all revenue derived from the tax imposed under this chapter.
- (b) A municipality or entity that spends revenue derived from the tax imposed under this chapter shall specify in a list each scheduled activity, program, or event that:
  - (1) is directly funded by the tax or has its administrative costs funded in whole or in part by the tax; and
  - (2) is directly enhancing and promoting tourism and the convention and hotel industry.

## ACKNOWLEDGEMENTS

Item 9.

If your project is selected, the City of Willow Park may require to be listed as an event sponsor of your event or activity which includes the line "this project was made possible, in part, by a sponsorship from the City of Willow Park" in press releases and other literature.

All use of city logos should be submitted in writing to the City of Willow Park communications and marketing department.

Promotional pieces submitted to media outlets should also be submitted to the City of Willow Park.

### A. CONTACT INFORMATION

Name of organization\_\_\_\_\_

501c3 or c6 non-profit organization?      Yes\_\_\_\_\_ No\_\_\_\_\_

Contact name\_\_\_\_\_

Address\_\_\_\_\_

Phone Number\_\_\_\_\_

Email Address\_\_\_\_\_

Website\_\_\_\_\_

Purpose of organization\_\_\_\_\_

### B. TELL US ABOUT YOUR EVENT

1. What specific event or activity is being promoted or marketed?

\_\_\_\_\_

2. What is your primary purpose of this event?

\_\_\_\_\_

3. How will your event help promote the tourism industry in Willow Park?

\_\_\_\_\_

4. Total amount of funds requested to promote this event or activity

\_\_\_\_\_

5. Date, time and location of event\_\_\_\_\_

6. Total number of days of the event\_\_\_\_\_ Consecutive? Yes No

7. Has the organization applied for funds for this event before? Yes No

8. Is this a one-time-only event or a recurring event?\_\_\_\_\_

9. Is one of the goals of this event to raise funds for charity/scholarship? Yes No

If so, what percentage of the funds will be given away?\_\_\_\_\_

## Choose the category/categories that apply to your event or activity

Item 9.

- oVisitor Information Center
- oFurnishing of facilities and registration of visitors
- oAdvertising and promotional programs and activities
- oArts promotion
- oHistorical Restoration and Preservation
- oSporting Event funding and promotion
- oEnhancement or Upgrading existing sports facilities or sports fields(this funding is linked directly to hotel revenue generated by sports events)
- oTourist Transportation Systems
- oSignage Directing Tourists

### A.VISITOR IMPACT

Projected attendance:\_\_\_\_\_

Previous year's attendance:\_\_\_\_\_

Registration/entrance fee per visitor (if applicable)\_\_\_\_\_

Do you reserve a room block for this event? If yes, specify which hotels and number of rooms at each: \_\_\_\_\_

### B.FUNDING AND MARKETING

On a separate sheet, describe your marketing plan. Please provide a detailed list of the media used, amount spent, and type product used that will be OUT OF AREA advertising that is likely to attract overnight tourists to our community.

### SIGNATURES

CITY OF WILLOW PARK

By: \_\_\_\_\_

By: \_\_\_\_\_

Name / Title: \_\_\_\_\_

Name / Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

Name / Title: \_\_\_\_\_

Date: \_\_\_\_\_

APPLICANT

By: \_\_\_\_\_

Name / Title: \_\_\_\_\_

Date: \_\_\_\_\_

CITY OF WILLOW PARK, TEXAS  
ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE CITY OF WILLOW PARK, TEXAS AMENDING THE CITY OF WILLOW PARK CODE OF ORDINANCES, CHAPTER 11 TAXATION, ARTICLE 11.04 “HOTEL OCCUPANCY TAX”, BY ADDING § 11.04.008 “USE OF REVENUE FROM HOTEL OCCUPANCY TAX”, PROVIDING FOR REPEAL; PROVIDING FOR SAVINGS AND SEVERABILITY; PROVIDING FOR PUBLICATION AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Willow Park, Texas is a Type-A general law municipality (the “City”) located in Parker County, created in accordance with the provisions of Chapter 6 of the Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

**WHEREAS**, the City of Willow Park desires to create a policy for the expenditure of hotel occupancy tax and desires to amend Chapter 11 “Taxation”, Article 11.04 “Hotel Occupancy Tax” by amending and adding § 11.04.008 “Use of Revenue from Hotel Occupancy Tax” of the Willow Park Code of Ordinances and as permitted by Chapter 351 of the Texas Tax Code; and

**WHEREAS**, the City of Willow Park City Council finds and determines that the revision to Chapter 11 “Taxation”, Article 11.04 “Hotel Occupancy Tax” will be in the best interests of the citizens of Willow Park.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF WILLOW PARK, TEXAS, THAT:**

**SECTION 1.** All the above premises are hereby found to be true and correct and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2: Amendment.** That Chapter 11 “Taxation”, Article 11.04 “Hotel Occupancy Tax”, of the City’s Code of Ordinances is hereby amended and revised by adding § 11.04.008 “Use of Revenue from Hotel Occupancy Tax” as set forth below:

**§ 11.04.008. Use of Revenue from Hotel Occupancy Tax.**

- (a) All revenue derived from the occupancy tax imposed in section 11.04.002 shall be used for the purposes permitted under state law, including Texas Tax Code, Chapter 351 as amended.
- (b) The City Manager or designee shall review all applications submitted to the City for the expenditure by the City of revenue derived from the hotel occupancy tax as permitted by city policy approved by city council, and such policy may be amended by the City Manager, if necessary. All applications received will be presented to city council for approval with staff recommendations. The City shall only make expenditures by providing grants or sponsorships as permitted by State law and in compliance with City policy.

**SECTION 3: Savings/Repealing Clause.** All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

**SECTION 4: Severability.** Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Willow Park hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

**SECTION 5: Effective Date.** This Ordinance shall become effective upon its passage and publication.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2026.

\_\_\_\_\_  
Teresa Palmer, Mayor

ATTEST:

\_\_\_\_\_  
Deana McMullen, City Secretary



# CITY COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Council Date:</b>  March 10, 2026	<b>Department:</b>  Admin	<b>Presented By:</b> Communications Director Rose Hoffman
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**AGENDA ITEM:** Discussion/Action: to consider approval of the sponsorship application from The District for HOT (Hotel Occupancy Tax).

**BACKGROUND:** The City has received an application from The District at Willow Park for a sponsorship for their 2026 Entertainment Season, which runs April-November. The sponsorship includes opportunities for signage, video advertising, and on-site presence for events.

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**STAFF/BOARD/COMMISSION RECOMMENDATION:**  
Staff has reviewed the application and recommends the Production Sponsor at the \$20,000 level.

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**EXHIBITS:**  
City of Willow Park Style and Branding guidelines

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$20,000
	<b>Source of Funding</b>	Hotel Occupancy Taxes



# City of Willow Park

COMMUNICATIONS AND MARKETING

120 El Chico Trail, Suite 100  
Willow Park TX, 76087  
817-441-7108  
willowparktx.gov

Item 10.

## Expenditure of Hotel Occupancy Tax Revenue Application

The City of Willow Park will provide grants/sponsorships from the hotel/motel occupancy tax revenue generated within the Willow Park city limits. The City accepts applications from organizations seeking funds to be used in the development and promotion of tourism-related activities that are designed to attract overnight visitors to the City of Willow Park.

### ELIGIBILITY

As required by state statute, all projects must encourage and promote use of Willow Park hotels and motels through the enhancement and promotion of tourism, convention and the hotel industry. (Tax Code 351.1033).

### SELECTION GUIDELINES

All applicants are required to submit an application to the City of Willow Park Communications and Marketing Department. The application will then be evaluated on whether the proposed request and its associated event or activity:

- are of high quality and meet the goals and standards of community engagement
- attract overnight visitors to Willow Park
- meet the standards of the law
- promotes tourism

The application will be reviewed by the City Manager, the Finance Director, and the Communications Director. The Communications Director will notify the applicant of approval or rejection no later than 30 days after the application is filed.

### HOW TO FILE

Applications should be submitted to the Communications and Marketing Director at 120 El Chico Trail, Willow Park, TX, 76087 or by email at [media@willowpark.org](mailto:media@willowpark.org). A point of contact for each application must be clearly identified.

### RECORDS

- (a) A municipality shall maintain a record that accurately identifies the receipt and expenditure of all revenue derived from the tax imposed under this chapter.
- (b) A municipality or entity that spends revenue derived from the tax imposed under this chapter shall specify in a list each scheduled activity, program, or event that:
  - (1) is directly funded by the tax or has its administrative costs funded in whole or in part by the tax; and
  - (2) is directly enhancing and promoting tourism and the convention and hotel industry.

## ACKNOWLEDGEMENTS

If your project is selected, the City of Willow Park may require to be listed as an event sponsor of your event or activity which includes the line "this project was made possible, in part, by a sponsorship from the City of Willow Park" in press releases and other literature.

All use of city logos should be submitted in writing to the City of Willow Park communications and marketing department.

Promotional pieces submitted to media outlets should also be submitted to the City of Willow Park.

## A. CONTACT INFORMATION

Name of organization The District at Willow Park/Wilks Development

501c3 or c6 non-profit organization? Yes \_\_\_\_\_ No

Contact name Nicole Ellis

Address 460 Shops Blvd, Willow Park, TX 76087

Phone Number 817-720-0821

Email Address nicole.ellis@wilksdevelopment.com

Website thedistrictatwillowpark.com

Purpose of organization Retail, restaurant, and entertainment district

## B. TELL US ABOUT YOUR EVENT

1. What specific event or activity is being promoted or marketed?

Live Music & Entertainment

2. What is your primary purpose of this event?

To provide residents of Willow Park and surrounding communities with high-quality, free weekly entertainment that fosters connection, enhances quality of life, and strengthens Willow Park's position as a regional destination.

3. How will your event help promote the tourism industry in Willow Park?

The District's entertainment series attracts visitors from an estimated 40-mile radius, bringing new audiences into Willow Park who dine, shop, and spend locally. By booking regional and out-of-town artists with established followings, we increase sales tax activity and strengthen the city's reputation as a destination for live entertainment.

4. Total amount of funds requested to promote this event or activity

\$20,000

5. Date, time and location of event Thursday-Sunday, April to November 2026

6. Total number of days of the event +/- 110 days Consecutive? Yes  No

7. Has the organization applied for funds for this event before? Yes  No

8. Is this a one-time-only event or a recurring event? Recurring

9. Is one of the goals of this event to raise funds for charity/scholarship? Yes  No

If so, what percentage of the funds will be given away? \_\_\_\_\_

**Choose the category/categories that apply to your event or activity**

- Visitor Information Center
- Furnishing of facilities and registration of visitors
- Advertising and promotional programs and activities
- Arts promotion
- Historical Restoration and Preservation
- Sporting Event funding and promotion
- Enhancement or Upgrading existing sports facilities or sports fields (this funding is linked directly to hotel revenue generated by sports events)
- Tourist Transportation Systems
- Signage Directing Tourists

**A. VISITOR IMPACT**

Projected attendance: +/- 75,000 (events), +/- 315,000

Previous year's attendance: +/- 15,000 (events), +/- 180,000 (entire development)

Registration/entrance fee per visitor (if applicable) Free

Do you reserve a room block for this event? If yes, specify which hotels and number of rooms at each: No room block, but we are partnering with Springhill Suites to offer discounted rates to artists playing at the venue.

**B. FUNDING AND MARKETING**

On a separate sheet, describe your marketing plan. Please provide a detailed list of the media used, amount spent, and type product used that will be OUT OF AREA advertising that is likely to attract overnight tourists to our community.

**SIGNATURES**

CITY OF WILLOW PARK

By: Rose Hoffman

Name / Title: Rose Hoffman, Comms Director

Date: 3/4/26

By: Andrea Jay

Name / Title: Andrea Jay, Finance Director

Date: 3/4/2026

By: Toni Fisher

Name / Title: Toni Fisher, Int. City Mgr

Date: 03/04/2026

APPLICANT

By: \_\_\_\_\_

Name / Title: Nicole Ellis, Director of Marketing

Date: 3/3/2026



## 2026 Marketing Plan Summary

The District's 2026 marketing strategy is designed to expand event, tenant, and community visibility while driving measurable economic activity for Willow Park. The attached budget reflects significant investment in both digital and traditional media that targets neighboring communities and audiences within a 40-mile radius.

Locally, 76008/86/87 Magazine, City Lifestyle, and Stroll Magazine circulate directly to households in Aledo, Weatherford, and surrounding areas. Regionally, paid social media campaigns and Google Ads are strategically targeted to high-potential and returning visitors across a 40-mile radius to ensure consistent exposure. Traditional media further strengthens this reach: 95.9/92.1 radio delivers coverage across North Texas; FTW Today engages the greater Fort Worth market through its daily newsletter and social platforms; and Fort Worth Weekly connects with the region's active music audience through a mix of print and digital placements. Additionally, we are pursuing a relationship with Hear Fort Worth to broaden our access to regional artists and attract audiences from outside Parker County.

This comprehensive approach supports a larger strategic objective: positioning Willow Park as a destination for accessible, high-quality community entertainment. Free, all-ages programming of this consistency and scale is limited in the surrounding area, creating a unique opportunity for Willow Park to distinguish itself. By offering regularly hosted events that encourage residents and visitors to gather, dine, and explore, The District strengthens the city's regional profile and appeal.

Beyond marketing investments, the company commits substantial private funding directly to the entertainment budget to secure high-caliber regional and out-of-town talent. This level of investment is intended to attract larger audiences, increase repeat visitation, and generate meaningful spending at Willow Park restaurants, retailers, and service providers.

2026 MARKETING BUDGET		
	Notes	BUDGETED
<b>DIGITAL MARKETING</b>		
Social Media Ads		\$4,000.00
Google AdWords		\$5,500.00
Jumbotron		\$391.05
FTW Today(6AM)	Newsletter/Social	\$13,308.00
<b>Subtotal</b>		<b>\$23,199.05</b>
<b>TRADITIONAL ADVERTISING</b>		
95.9/92.1	Radio	\$5,760.00
76008/86/87 Magazine	Print	\$3,113.00
City Lifestyle	Print	
FW Weekly	Mix of print and digital	\$14,400.00
Stroll Magazine	Print	\$3,240.00
Mailchimp SMS/Text	Newsletter/Text	\$600.00
<b>Subtotal</b>		<b>\$27,113.00</b>
<b>PR</b>		
<b>Subtotal</b>		<b>\$0.00</b>
<b>PHOTO/VIDEO</b>		
Photography		\$2,400.00
<b>Subtotal</b>		<b>\$2,400.00</b>
<b>WEBSITE</b>		
Siteground		\$235.00
WordPress Plugins		\$175.00
<b>Subtotal</b>		<b>\$410.00</b>
<b>SOFTWARE</b>		
<b>Subtotal</b>		<b>\$0.00</b>
<b>PROMO MATERIALS/PRINTING</b>		
Printing Costs		\$0.00
Promo Materials/Swag		\$3,000.00

Highlighted items indicate OUT OF AREA

<b>Subtotal</b>		\$3,000.00
<b>EVENTS</b>		
	Weekly Entertainment	\$186,000.00
	Music Licensing BMI, ASCAP, SESAC	\$16,975.00
<b>Subtotal</b>		\$202,975.00
<b>LUNCHEONS / SEMINARS / CONVENTIONS</b>		
		\$0.00
<b>Subtotal</b>		\$0.00
<b>SPONSORSHIPS/DONATIONS</b>		
	Willow Park National Night Out	\$2,500.00
<b>Subtotal</b>		\$0.00
<b>MEMBERSHIPS/DUES</b>		
		\$0.00
<b>Subtotal</b>		\$0.00
<b>Subtotal</b>		\$0.00
<b>TOTAL EXPENSES</b>		\$259,097.05
<b>ESTIMATED REVENUE FROM EVENTS/SPONSORSHIPS</b>		
	LED Wall Revenue	\$12,000.00
	Event Revenue	\$0.00
	Sponsorship Revenue	\$48,000.00
<b>Subtotal</b>		\$60,000.00
<b>NET TOTAL</b>		<b>\$199,097.05</b>

# SPONSORSHIPS



## SPONSORSHIP OPPORTUNITIES

2026 ENTERTAINMENT SEASON (APRIL-NOVEMBER)

**THE DISTRICT**  
AT WILLOW PARK

# WELCOME

The District at Willow Park has quickly become Parker County’s go-to destination for live music, family-friendly events, and community connection.

Following a four-month debut entertainment season in 2025, we are expanding to a full April–November calendar in 2026 — featuring weekly concerts, themed activations, outdoor movie nights, specialty markets, and community celebrations.

What began as a pilot season is now a growing tradition.

In 2025 alone, The District welcomed:

- **71,200 individual visitors with an average age of 36 and income of \$143k**
- **180,800 total visits**
- **1,000–1,300 attendees at headline concerts**

This year, we’re building on that momentum with more programming, more consistency, and more opportunities for local businesses to align with an engaged and high-spending audience.

Importantly, our goal remains the same:

**Keep entertainment free and accessible for Willow Park and the other surrounding communities.**

Sponsorship support allows us to continue offering high-quality live music and experiences while providing meaningful brand exposure for our partners.

Cork & Pig  
Tavern

LUCCHESI  
BOOTMAKER

THE  
LUMEN  
ROOM

MELT  
ICE CREAMS



KINGS GATE



# WHY SPONSOR AT THE DISTRICT?

Sponsoring The District is more than logo placement — it's consistent visibility in one of the fastest-growing communities in North Texas.

## **Direct Access to an Affluent Audience**

- \$142K average household income
- Family-oriented, home-owning demographic
- Repeat local attendance from Parker and Tarrant Counties

## **Repeated Brand Exposure**

- 2-3x Weekly event cadence (April–November)
- High-energy concerts drawing up 1,000+ attendees
- Community events attracting families

## **High Engagement Environment**

- On-site activation opportunities
- LED wall advertising
- Social media + email exposure

## **Community Alignment**

Your support helps us:

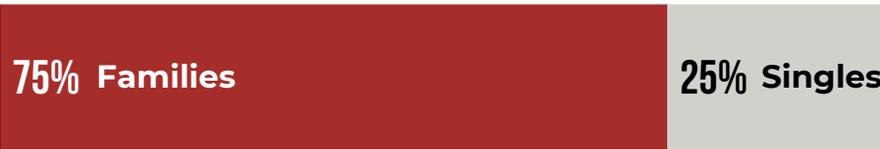
- Keep entertainment free
- Support local artists
- Create meaningful gathering experiences
- Strengthen Willow Park and Parker County's identity

This is a partnership opportunity designed to grow alongside our event season.

# VISITOR DEMOGRAPHICS

Events at The District are designed to attract visitors of all ages. We prioritize creating free family-friendly experiences for all.

## HOUSEHOLD TYPE

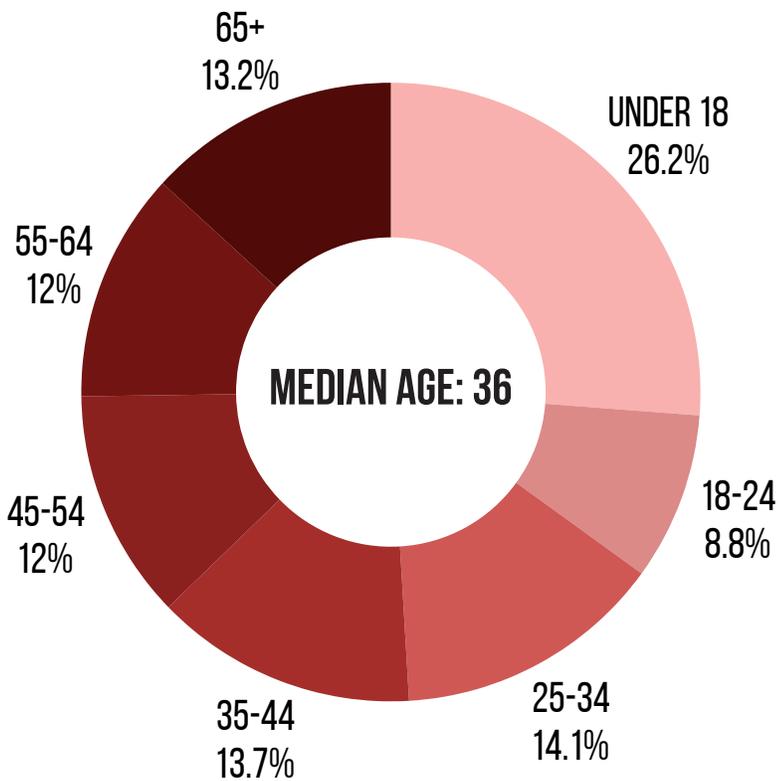


### % OF HOUSEHOLDS

AVERAGE HOUSEHOLD SIZE: 2.8

Placer.ai : January - December 2025, Captured Visitors

## AGE GROUPS



Placer.ai : January - December 2025, Potential Visitors



**AVERAGE HOUSEHOLD INCOME**  
\$142,892

Placer.ai : January - December 2025, Captured Visitors



**UNIQUE VISITORS (2025)**  
180,800

**DISTRICT VISITORS (2025)**  
71,200

Placer.ai : January - December 2025

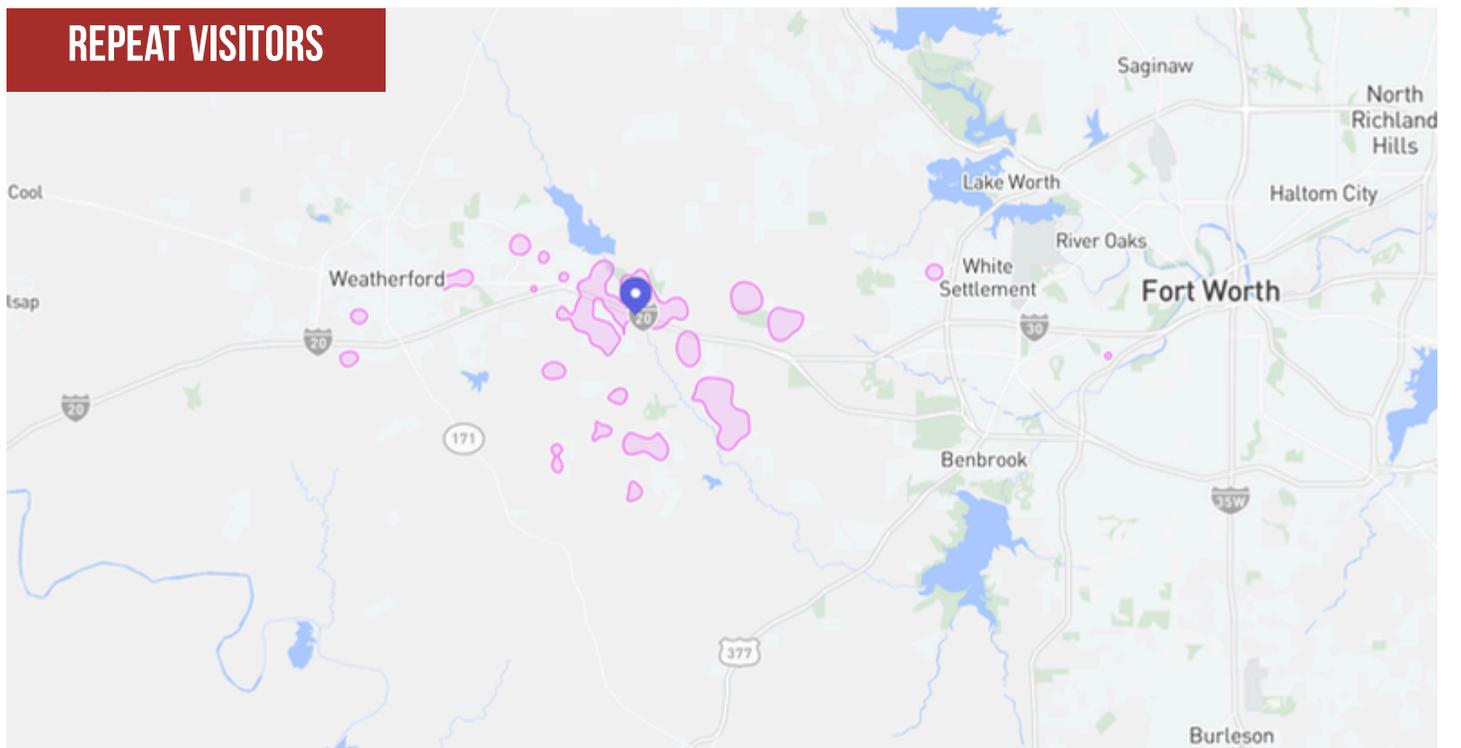
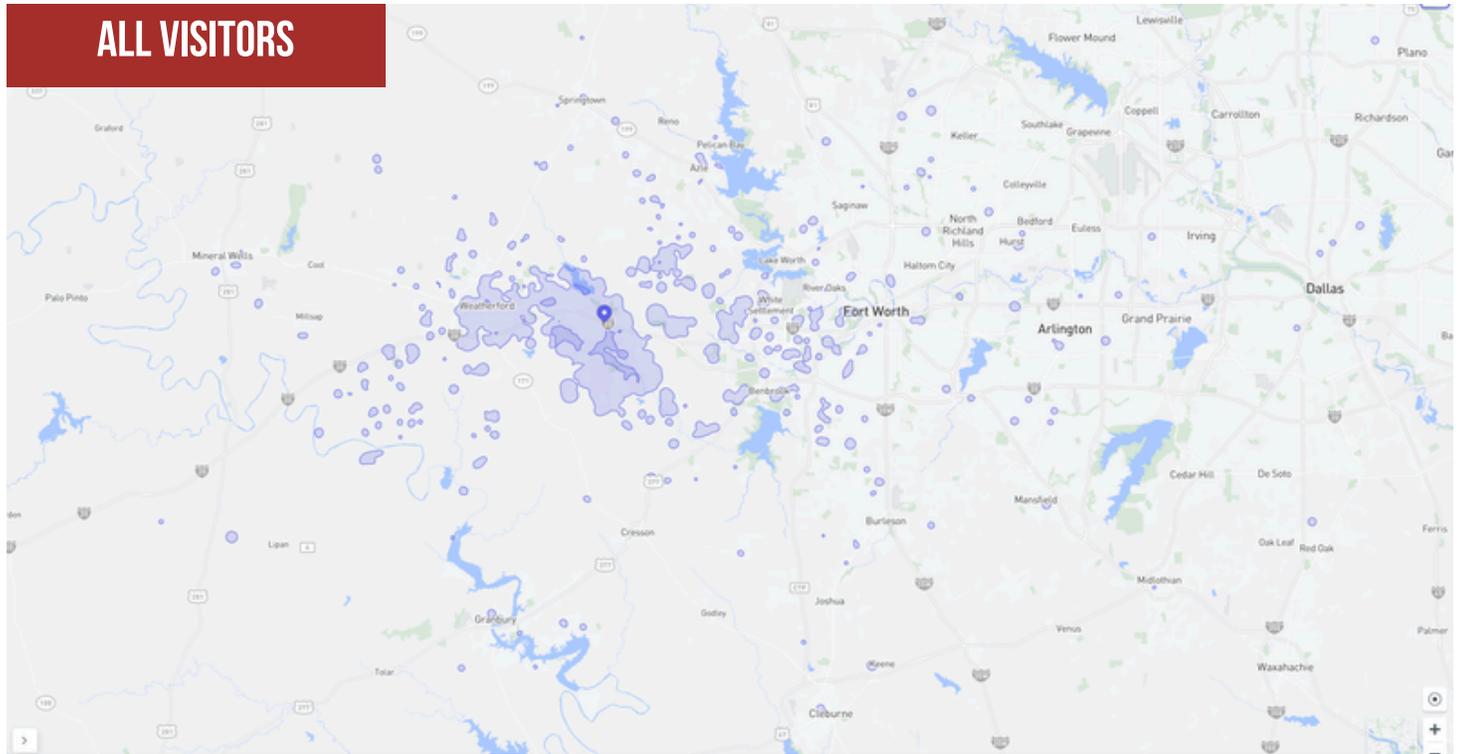


**EVENT ATTENDANCE HIGH**  
1.28K  
80S MIXTAPE

Placer.ai : July - December 2025

# VISITOR MAP

In 2025, The District attracted visitors from across North Texas. Repeat visitors primarily live in Parker and Tarrant County.



# 2025 SEASON RECAP

Our 2025 season at The District was packed with can't-miss experiences that brought the community together week after week. Our Friday night concert series, **Lucchese Live & Local**, showcased the best of Texas country music, giving guests an authentic, laid-back way to kick off their weekends while supporting local artists. We also leaned into family-friendly fun with outdoor movie nights and a Back-to-School Splash Bash, delivering the perfect mix of entertainment and summer relief for kids and parents alike.

Saturday nights turned up the volume with high-energy performances from larger bands that drew enthusiastic crowds. Highlights included Reputation, a Taylor Swift tribute band that had fans “shaking it off” all night; 80s Mixtape, which transformed The District into a full-on throwback dance party; and Run to You, a Bryan Adams tribute band that took us back to the Summer of '69. **Each drawing between 1,000-1,300 attendees.** Together, these events reinforced The District as a vibrant gathering place—offering something for everyone, from live music lovers and families to friends looking for a fun, social night out.

This year, we're building on that success with an expanded and even more dynamic event lineup. Live music will continue on Friday and Saturday nights, while new Thursday night activations are being introduced in rotation, including **music bingo, line dancing, and karaoke**—creating more opportunities for guests to gather and engage throughout the week. In addition, we're partnering with **NTX Vintage Markets** to host themed markets on select Sundays throughout the year, adding a fresh, curated shopping experience that further enhances The District as a go-to destination for community, entertainment, and discovery.



## EVENT PARTNERS

- 760 Magazine
- Aledo Music Academy
- Carter Bloodcare
- City of Willow Park
- Pure Barre Aledo
- SEEK Collaborative
- Weatherford Run Club

## DISTRICT REACH

### WEBSITE VISITS

42,000/YR  
8K/MO DURING EVENT SEASON

### FACEBOOK

4.6K FOLLOWERS

### INSTAGRAM

2.6K FOLLOWERS

# 2025 SEASON RECAP



# 2025 SEASON RECAP



# SPONSORSHIP PACKAGES



## STAGE SPONSOR



## LAWN SPONSOR

\$20,000

### Branding & Visibility

- Signage in a high-visibility location for the duration of sponsorship\*
- Prominent logo placement on sponsor banners and stage graphics
- Logo on website
- Logo in the footer of the newsletter every week during the event season

### LED Wall

- (3):30-second ad placements rotated during venue hours throughout the season; static or video (no sound)
- Featured sponsor slide shown pre-show at all concerts

### On-Site Presence

- 10x10 booth space at five events
- VIP elevated seating for 10 guests at five events (with beverages/snacks)

### Digital & Social

- Three dedicated social media sponsor features
- Logo inclusion in seasonal announcement post

### Renewal Priority

- First right of renewal for 2027



(\*SIGNAGE AT SPONSORS COST)

# PRODUCTION SPONSOR

\$20,000 FOR ONE SPONSOR OR TWO SPONSORS AT \$10,000/EA

## ONE SPONSOR:

### Branding & Visibility

- Signage near the stage during event season - "Official Production Partner"
- Prominent logo placement on sponsor banners and stage graphics
- Logo on website
- Logo in the footer of the newsletter every week during the event season

### LED Wall

- (3):30-second ad placements rotated during venue hours throughout the season; static or video (no sound)
- Featured sponsor slide shown pre-show at all concerts

### On-Site Presence

- 10x10 booth space at five events
- VIP elevated seating for 10 guests at (5) events (with beverages/snacks)

### Digital & Social

- (3) dedicated social media sponsor features
- Logo inclusion in seasonal announcement post

### Renewal Priority

- First right of renewal for 2027

## IF DIVIDED BETWEEN TWO SPONSORS:

### Branding & Visibility

- Signage near the stage during event season - "Official Production Partners"

### LED Wall

- (2):30-second ad placements rotated during venue hours throughout the season; static or video (no sound)

### On-Site Presence

- 10x10 booth space at (3) events
- VIP elevated seating for 10 guests at (3) events (with beverages/snacks)

### Digital & Social

- (2) dedicated social media sponsor features

**ALL OTHER PACKAGE ITEMS REMAIN THE SAME**

## ENTERTAINMENT SPONSOR – GOLD

### \$5,000

- 10×10 booth space at (2) events
- Logo on sponsor banner and stage graphics (grouped with other gold)
- (1):30-second ad placements rotated during venue hours throughout the season; static or video (no sound)
- Logo on website during event season
- (1) “Thank you” social media post (grouped with other gold)
- (1) “Sponsor Spotlight” in our newsletter during event season
- Logo in the footer of the newsletter every week during the event season



## ENTERTAINMENT SPONSOR – SILVER

### \$2,500

- 10×10 booth space at (1) event
- Logo on sponsor banners and stage graphics (grouped with other silver)
- (1) :15-second ad placement rotated during venue hours throughout the season; static or video (no sound)
- Logo on website during event season
- (1) “Thank you” social media post (grouped with other silver)
- Logo in the footer of email marketing during the event season



## MOVIE NIGHT SPONSOR

### \$1,000

- “Presented by” attribution on event collateral and event page
- Pre-show slide on LED Wall
- 10x10 booth at the event OR 3-minute on-stage welcome speech
- “Thank you” social media post

## CUSTOM SPONSORSHIPS

### SWAG SPONSOR

#### COST VARIES (SPONSOR FUNDS PRODUCTION)

- Logo on item
- Recognition during distribution
- “Thank you” social media post

***Event calendar selection required four weeks in advance***

### BRANDED EVENT SERIES

#### VARIES

- “Presented by” attribution on event collateral and event page
- 10x10 booth during the event for the duration of the series
- Shoutout during the event for the duration of the series
- “Thank you” social media posts during event series

**CONCERTS - “\_\_\_\_\_ SERIES PRESENTED BY \_\_\_\_\_”**

**MUSIC BINGO, LINE DANCING, KARAOKE - “THURSDAY NIGHTS PRESENTED BY \_\_\_\_\_”**

# CALENDAR OF EVENTS

AS OF 2/11/2026

APRIL 3	REMY REILLY
APRIL 4	POO LIVE CREW
APRIL 5	NTX VINTAGE MARKETS - SPRING MARKET
APRIL 10	MEL GARSEK
APRIL 17	DALLAS BURROW
APRIL 18	THE TEXAS HEAT
APRIL 25	760 FEST
MAY 1	FIELDS OF LILY
MAY 2	MILAGRO - SANTANA COVER BAND (CINCO DE MAYO)
MAY 8	LUCCHESE LIVE & LOCAL: MATTIE ROSE
MAY 9	NATE BURNHAM
MAY 15	LUCCHESE LIVE & LOCAL: COPPERHEAD JONES
MAY 16	THE TEXAS HEAT
MAY 23	REMY REILLY
MAY 30	ALEDO MUSIC FEST
MAY 31	NTX VINTAGE MARKETS - GILMORE GIRLS TAKEOVER
JUNE 5	DONOVAN AMAYA
JUNE 6	BRONSON LOUIS
JUNE 12	CAROLINE GRACE
JUNE 13	DANNY JOSEPH

JUNE 20	THE TEXAS HEAT
JUNE 28	NTX VINTAGE MARKETS - WEINER FEST
JULY 4	JULY 4 <sup>TH</sup> CELEBRATION W/ CITY OF WILLOW PARK
JULY 11	BRAD THOMPSON
JULY 18	THE TEXAS HEAT
JULY 25	NEON PROPHETS
AUGUST 1	TRISTAN ROBERSON
AUGUST 9	NTX VINTAGE MARKETS - DISCO COWGIRL MARKET
AUGUST 15	THE TEXAS HEAT
AUGUST 22	ZAC WILKERSON
SEPTEMBER 12	ATLANTIS AQUARIUS
SEPTEMBER 18	TWO GUYS WALK IN A BAR
SEPTEMBER 19	POO LIVE CREW
OCTOBER 3	THE TEXAS HEAT
OCTOBER 4	NTX VINTAGE MARKETS - BARKTOBERFEST
OCTOBER 10	JORDAN NIX
OCTOBER 24	FINIS SMITH
NOVEMBER 8	THE TEXAS HEAT
NOVEMBER 22	NTX VINTAGE MARKETS - HOLIDAY MARKET



# CITY COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Council Date:</b> March 10, 2026	<b>Department:</b> Admin	<b>Presented By:</b> Communications Director Rose Hoffman
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**AGENDA ITEM:** Discussion/Action: to review the trademark application and brand guidelines

**BACKGROUND:** Discussion and update on the city’s trademark application status, review of current branding guidelines, and discussion of potential future actions related to the city’s logo.

**STAFF/BOARD/COMMISSION RECOMMENDATION:**  
No staff recommendation at this time.

**EXHIBITS:**  
City of Willow Park Style and Branding guidelines

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	N/A
	<b>Source of Funding</b>	



## Summary

The City of Willow Park has adopted a unifying brand and graphic identity that will allow members of our community to easily distinguish the unique programs and services the City of Willow Park provides.

The reputation of the COWP brand identity rests on the clear and consistent use of logos, colors, typography, and other imagery used by the city's many departments and divisions. Every form of written and visual communication is a reflection of the city's brand, which includes printed materials, signage, email, websites, videos, and digital media.

The Communications and Marketing Office is the subject matter expert for developing and supporting the City's brand, logo, and graphic standards. Its role is also to help departments and individuals in the preparation and implementation of any external and internal communications so that the City's brand standard remains consistent and at a high quality. This guide is designed to help users easily and effectively adhere to the COWP brand standards. For any questions please contact the office of the Communications and Marketing Director.

## Public Information Materials Guidelines and Policy

*The City's Communications Director shall have final authority over the design and distribution of all printed public materials that will represent the Town and will be developed for public consumption.*

Individual departments may create their own public information materials, without input from the communications director, if those materials are being produced for a small audience and will not be displayed, mass mailed, etc. (Examples: memorandums, departmental letters, fliers or handouts for a committee meeting of 20 or less, etc.)

**If materials are developed that will be mass produced, developed to advertise programs, events or services, and will be distributed to a large audience, then a copy of those materials must adhere to the City's branding and style guidelines.**

Items that would fall into this category include, but are not limited to:

- Materials placed in City buildings and facilities for advertisement of City programs, services and events;
- Materials mass produced to be included as folder inserts or used as handout materials;
- Newsletters (printed and/or distributed by e-mail to a large number of recipients);
- Promotional items (key chains, banners, magnets, etc.);
- Posters, fliers or announcements placed throughout the community or in Town buildings and facilities;
- Brochures, pamphlets, mass-produced letters, postcards, etc.

**All materials published by the city must follow the branding guidelines set forth in this guide.**

## LOGO

The City of Willow Park uses one standard logo for all its materials, including signage, decals, printed and digital publications, video, vehicles, advertisements, and apparel.

## COLOR

The City of Willow Park uses two colors for logos and branding: green and white, with gold ONLY used for the lettering in the logo insignia. Secondary colors that may be used as graphic design elements are sage green, grey, and rust. The color values are as follows:

### GREEN

HEX = #00573d

RGB = 0 - 87 - 61

CMYK = 1 - 0 - 30 - 66

PANTONE = 7484C

### SAGE GREEN

HEX = #a3b18a

RGB = 163 - 177 - 138

CMYK = 8 - 0 - 22 - 31

### GREY

HEX = #5c6b63

RGB = 92 - 107 - 99

CMYK = 14 - 0 - 7 - 58

### RUST

HEX = #c75b39

RGB = 19 - 91 - 57

CMYK = 0 - 54 - 71 - 22

For materials needing further color variants, please contact the Communications Director for assistance.

## TYPOGRAPHY

The city logo uses two main fonts: Playfair Display Semibold and Californian SB. Passenger Display Semibold is an acceptable substitute for Playfair Display if it is not available. When a sans serif font is desired for materials such as envelopes, please choose a font in the Avenir family (available on most Microsoft applications).



The “stacked logo” is the preferred version for most uses



**Willow Park**  
TEXAS

When space or shape constraints prevent the use of the stacked logo, this horizontal version may be used.



On a solid color background, the logo may be used either solid black or white. Do not use the white logo on a light background, the black logo on a dark background, or any logo on a heavily patterned background.



**Willow Park**  
DEPARTMENT NAME HERE

Use the horizontal logo with your department name for department-specific logos.



This modified logo version is to be used for nametags.



Envelopes should use the round city logo. All text should be in Avenir font with the font size proportionally appropriate for the logo size.



**Willow Park**  
TEXAS

120 El Chico Trail, Suite A  
Willow Park, TX 76087  
817-441-7108  
willowparktx.gov

This is the standard letterhead for all city correspondence unless your department has a custom letterhead or special permission from the communications department.



# BUSINESS CARDS

ROUND CITY LOGO

NAME AND PROFESSIONAL DESIGNATION (Playfair Display)

TITLE (Avenir)



WILLOW PARK, TEXAS  
(Playfair Display and Californian FB)

ALL CONTACT INFORMATION IS AVENIR

QR CODE (PROVIDED BY COMMUNICATIONS)

## EMAIL SIGNATURE:

Aptos 12pt bold

Playfair Display 16pt bold

Aptos 11pt regular

**Rosealee Hoffman, CPC, APIO**  
**Communications and Marketing Director**

**City of Willow Park**

120 El Chico Trail, Suite A  
Willow Park, Texas 76087

City Hall: 817-441-7108 x101

City Cell: 682-239-6049

[www.willowparktx.gov](http://www.willowparktx.gov)