



MEETING NOTICE Tuesday, December 16, 2025

LOCATION: COUNCIL CHAMBER
TOWN OF WESTLAKE TOWN HALL
1500 SOLANA BLVD., SUITE 7100
BUILDING 7, WESTLAKE, TX 76262



TOWN OF WESTLAKE TOWN COUNCIL MEETING 4 PM

WESTLAKE ACADEMY BOARD OF TRUSTEES MEETING 5 PM

REGULAR MEETING AGENDA *

The Town Council of the Town of Westlake also serves as the governing Board of Trustees for Westlake Academy. This agenda may contain both municipal and Westlake Academy items, which will be clearly identified. **NOTE: To comply with Senate Bill 12, Westlake Academy items will begin no earlier than 5 p.m. but may start later depending on the progression of posted agenda items.** Town Council/Board of Trustees meetings are available for viewing online via live-stream or on-demand at <https://www.westlake-tx.org/787/Watch-Meetings-Live>. In an effort to improve meeting efficiency, any residents wishing to speak must submit a speaker request form to the Town Secretary prior to the start of the meeting.

Pursuant to Texas Government Code Section 551.127, one or more members of the Town Council may participate in this meeting by video-conference call. A quorum of the Town Council and the presiding officer will be present at the physical location of the meeting.

NOTE: As authorized by Section 551.071 of the Texas Government Code, the Town Council/Board of Trustees may enter into closed Executive Session for the purpose of seeking confidential legal advice from the Town Attorney and/or School Attorney on any agenda item listed herein.

A. CALL REGULAR MEETING TO ORDER (4 P.M.) AND ANNOUNCE A QUORUM PRESENT

B. INVOCATION AND PLEDGES OF ALLEGIANCE

C. CITIZEN/PUBLIC COMMENTS

This is an opportunity for citizens/public to address the Town Council on any matter, whether or not it is posted on the agenda. Anyone wishing to speak on action items must submit a speaker request form to the Town Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the individual to hold their comment on an agenda item if the item is posted as a Public Hearing. The Town Council cannot by law take action nor have any discussion or deliberations on any presentation made at this time concerning an item not listed on the agenda. The Town Council will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

TOWN COUNCIL AGENDA ITEMS

D. ITEMS OF COMMUNITY INTEREST

Mayor and Council Reports on Items of Community Interest pursuant to Texas Government Code Section 551.0415 the Town Council may report on the following items: (1) expression of thanks, congratulations, or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming Town Council events; (5) information about community events; and (6) announcements involving imminent threat to public health and safety.

D.1. Items of Community Interest

E. CONSENT AGENDA

All items listed below are considered routine by the Town Council and/or Board of Trustees and will be enacted with one motion. There will be no separate discussion of items unless a Council/Board Member or citizen so requests, in which event the item will be removed from the general order of business and considered in its normal sequence.

- E.1. Discuss, consider, and act to approve the Memorandum of Understanding (MOU) with the State of Texas Emergency Management Assistance Teams (TEMAT) program and the Town of Westlake.
- E.2. Discuss, consider and act to approve Ordinance 1041 amending the Town of Westlake Annual Operating Budget for fiscal year ending September 30, 2025 (Cayce Lay Lamas, Director of Finance)
- E.3. Discuss, consider and act to approve the Town Council/Board of Trustees Meeting Minutes for the November 18, 2025 Regular Meeting. (Town Secretary Dianna Buchanan)

F. REGULAR AGENDA ITEMS

- F.1. Discuss, consider, and act regarding Resolution 25-54 regarding a zoning-related application prepared and submitted by BRW Architects for the Westlake Academy Arts and Sciences Building Expansion in accordance with the established provisions for the GU, governmental use district (Cole Davenport, Town Planner)
- F.2. Discuss, consider and act to approve Resolution 25-52 accepting the Town of Westlake FY 202~~3~~4* Audit Report (Finance Director Cayce Lay Lamas)
- F.3. Discuss, consider and act regarding Resolution 25-53 creating an Ad Hoc Committee composed of two Council Members and an undetermined number of citizens to assist the Town of Westlake in studying the feasibility of a Public/Private Partnership with Hillwood for the receipt and distribution of reused water in Westlake. (Town Manager Wade Carroll)

WESTLAKE ACADEMY BOARD OF TRUSTEES AGENDA ITEMS

G. CALL REGULAR WESTLAKE ACADEMY BOARD OF TRUSTEES MEETING TO ORDER (5 P.M. OR LATER) AND ANNOUNCE A QUORUM PRESENT

H. PARENT/PUBLIC COMMENTS

This is an opportunity for parents/public to address the Board of Trustees on any matter, whether or not it is posted on the agenda. Anyone wishing to speak on action items must submit a speaker request form to the Board Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the individual to hold their comment on an agenda item if the item is posted as a Public Hearing. The Board of Trustees cannot by law take action nor have any discussion or deliberations on any presentation made at this time concerning an item not listed on the agenda. The Board of Trustees will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

I. PRESENTATIONS AND RECOGNITIONS

I.1. Recognition of TAIAC State Championship Athletes for Fall 2025.

J. CONSENT AGENDA

J.1. Discuss, consider and act to approve all library materials proposed to be purchased or donated to the Westlake Academy school library in an open meeting in compliance with SB 13.

J.2. Discuss, consider and act to approve WA Resolution 25-29 adopting the Westlake Academy Staff Handbook as amended (Sandy Garza, Human Resources Director)

J.3. Discuss, consider and act to approve WA Resolution 25-30 adopting amendments to the Westlake Academy Admissions Policy. (Dr. Kelly Ritchie, Head of School)

K. REGULAR BOARD OF TRUSTEES AGENDA ITEMS

K.1. Discuss, consider and act on accepting donations from private donors to fund the Campus Guardian Angel Program (Dr. Kelly Ritchie, Head of School)

L. EXECUTIVE SESSION

The Town Council/Board of Trustees will conduct a closed session pursuant to Section 551.071 (2) of the Texas Government Code, for the purpose of seeking confidential legal advice from the Town Attorney/Westlake Academy Attorney for the following:

- L.1. Section 551.071: Consultation with and legal advice from the Town Attorney regarding pending litigation - Vertical Bridge v. Town of Westlake.
- L.2. Section 551.074(1): Deliberation regarding Personnel Matters - to deliberate the appointment, employment, evaluation, reassignment, duties, of a public officer or employee: Bi-Annual Update and Review for 1) Head of School and 2) Town Manager.

M. TAKE ANY ACTION, IF NEEDED, FROM EXECUTIVE SESSION ITEMS

N. FUTURE AGENDA ITEMS

- N.1. Town Council Future Agenda Items
- N.2. Board of Trustees Future Agenda Items

O. STAFF RECAP OF TOWN COUNCIL/BOARD DIRECTION

P. ADJOURNMENT

I certify that the above notice was posted on the bulletin board at Town of Westlake, Town Hall, located at 1500 Solana Blvd., Building 7, Suite 7100, Westlake, TX 76262, and at the Westlake Academy Administration Building located at 2600 JT Ottinger Road, Westlake, TX 76262 in compliance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code.

/s/ Dianna Buchanan, CMC
Dianna Buchanan, Town/Board Secretary

 **Disabilities Notice:** *If you plan to attend the meeting and have a disability that requires special needs, please contact the Town Secretary's Office 48 hours in advance by calling phone number 817-490-5711 and reasonable accommodation will be made to assist you.*



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025
FROM: Jon Sasser, Director of Communications, Communications
SUBJECT: Items of Community Interest

AGENDA ITEM NO: D.1.

SUMMARY/BACKGROUND:

Updates on events and news around Westlake and Westlake Academy.

Pursuant to Texas Government Code Section 551.0415 the Town Council (and or designee) may report on the following items: (1) expression of thanks, congratulations, or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming Town Council events; (5) information about community events; and (6) announcements involving imminent threat to public health and safety.

NOTABLE ITEMS AND UPCOMING EVENTS:

Town Hall/Municipal Court Closed

Christmas Holiday
December 24-25, 2025

Town Hall/Municipal Court Closed

New Year's Day
January 1, 2026

Planning & Zoning Meeting

Tuesday, January 6, 2026; 5 pm
1500 Solana Blvd, Westlake

Town Council Meeting

Tuesday, January 20, 2026; 4 pm
1500 Solana Blvd, Westlake

Additional Notes:

- Tree Lighting Recap
- Trash Collection/bulk pick-up reminder



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** E.1.
FROM: John Ard, Fire Chief, Fire Dept.
SUBJECT: Discuss, consider, and act to approve the Memorandum of Understanding (MOU) with the State of Texas Emergency Management Assistance Teams (TEMAT) program and the Town of Westlake.

ATTACHMENTS:

1. TEMAT MOU_Final 04.13.25

SUMMARY :

The TEMAT Memorandum of Understanding (MOU) formalizes the process by which the state requests and reimburses our personnel during emergency deployments. It provides liability protection, guarantees reimbursement, offers additional training opportunities, and ensures ongoing support for us in the future. It doesn't obligate us to deploy—it just provides the legal and financial framework when we choose to. Signing it is in the city's best interest.

BACKGROUND AND DISCUSSION:

This MOU provides for a single-source agreement between the State of Texas and participating jurisdictions for all special response teams under the **State of Texas Emergency Management Assistance Teams (TEMAT) program**.

This new agreement supersedes existing individual contracts currently in place. However, to ensure continuity and flexibility, all existing agreements will remain in effect until each local jurisdiction has had the opportunity to review and opt into the new TEMAT framework. There will be no disruption to ongoing mutual aid capabilities during the transition.

Participation in the TEMAT program ensures that our community remains both a contributor to and a beneficiary of a more efficient and well-coordinated statewide emergency management system. It also creates new opportunities for our personnel to receive training, deploy during real-world operations, and return with valuable experience and insights.

FISCAL IMPACT:

None

LEGAL REVIEW:

N/A.

RECOMMENDATION:

Recommendation to approve the Memorandum of Understanding (MOU) with the State of Texas Emergency Management Assistance Teams (TEMAT) program and the Town of Westlake.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table

Memorandum of Understanding Between Texas Division of Emergency Management and Texas Emergency Management Assistance Teams Participating Jurisdiction/Employer

This memorandum of understanding (“TEMAT MOU”) becomes effective as of the date of final signature, by and between the Texas Division of Emergency Management (“TDEM”), a member of The Texas A&M University System (“A&M System”) and an agency of the State of Texas, and the Texas Emergency Management Assistance Teams (“TEMAT”) participating jurisdiction/employer Town of Westlake (“Jurisdiction”).

I. PURPOSE

In accordance with Texas Government Code Chapter 418, Subchapter E-1 Texas Statewide Mutual Aid System, and the State of Texas Emergency Management Plan, this TEMAT MOU delineates responsibilities and procedures for TEMAT activities. TDEM’s authority is provided through the State of Texas to activate state resources for the purposes of TEMAT Programs.

TEMAT Programs include and are administered by the state agencies listed below:

TEMAT Program	State Agency Program Administrator	Program Summary
Incident Support Task Force (ISTF)	Texas Division of Emergency Management (TDEM)	Provides support through multiple areas of expertise throughout response and recovery initiatives
Public Works Response Team (PWRT)	Texas A&M Engineering Extension Service (TEEX)	Provides support for critical infrastructure systems
Texas A&M Task Force 1 (TX-TF1)	Texas A&M Engineering Extension Service (TEEX)	Provides search and rescue support through Texas A&M Task Force 1, Texas Task Force 2, and Texas A&M Task Force 3
State of Texas Incident Management Team (IMT)	Texas Division of Emergency Management (TDEM)	Provides position specific personnel to assist in emergency operations
Texas Intrastate Fire Mutual Aid System (TIFMAS)	Texas A&M Forest Service (TFS)	Provides wildland and fire department support

II. SCOPE

The provisions of this memorandum of understanding apply to TEMAT activities performed at the request of TDEM at the option of the participating Jurisdiction. These activities may be in conjunction with, or in preparation of, a local, state or federal declaration of disaster. The scope of this TEMAT MOU also includes training activities sponsored by the state, TDEM, the Jurisdiction, and the Program Administrators to maintain TEMAT operational readiness.

III. PERIOD OF PERFORMANCE

This TEMAT MOU commences on the date of the last signature and continues for a period of five (5) years unless terminated earlier in accordance with the terms of this TEMAT MOU.

IV. DEFINITIONS

- A. Affiliated Member: A TEMAT Member that is associated with a Jurisdiction or participating agency for purposes of this agreement.
- B. Backfill: The assignment of personnel by a participating Jurisdiction to meet their minimum level of staffing to replace a deployed TEMAT Member.
- C. Incident Support Task Force: The division of TDEM is responsible for maintaining all TEMAT program information to include but not limited to this TEMAT MOU and the ISTF Program Guide.
- D. Jurisdiction: A TEMAT Member's employer, which, by the execution of this TEMAT MOU, has provided official approval of their employee's membership involvement with TEMAT.
- E. Member: An employee of a Jurisdiction who has been formally accepted into a TEMAT Program and is in compliance with all program requirements (for both TEMAT overall and specific requirements for the program(s) for which they are a Member). For clarification, the lower-case use of "member" within this agreement, refers to a A&M System member.
- F. PIV-I: Personal Identification Verification Interoperability card should be issued to all first responders.
- G. Program: One of the TEMAT Programs listed in the above table and administered by a Texas state agency to provide assistance during an emergency event or disaster.
- H. Program Administrator: Designated State agency representative participating in the program or administering the program on behalf of the state.

- I. Red Card: A National Wildfire Coordinating Group (NWCG) "Red Card" is a credential issued to wildland firefighters that verifies their qualifications and training for specific wildland fire positions.
- J. State Mutual Aid Reimbursement Guide: A living document explaining how TDEM will reimburse local responding entities, state agencies, and other entities for accepting and responding to state-assigned mutual aid missions.
- K. TEMAT: Any response team administered by a state Jurisdiction of Texas to provide response assistance to local Jurisdictions or the state of Texas.
- L. TEMAT Training and Exercises – Jurisdiction Sponsored: Training and/or exercises performed at the direction, control, expense, and funding of a participating Jurisdiction in order to develop and maintain capabilities of the Member and TEMAT.
- M. TEMAT Training and Exercises – State or Administrator Sponsored: Training and/or exercises performed at the direction, control, expense, and funding of the state or Program Administrator.
- N. Unaffiliated Member: An approved Member of the Incident Support Task Force that is not currently employed by a government entity.

V. RESPONSIBILITIES

- A. TDEM shall be responsible for the following:
 - 1. Provide and maintain administrative and personnel management guidelines and procedures related to TEMAT and this TEMAT MOU.
 - 2. Maintain, in coordination with Program Administrators, programmatic guidance to provide standard operating procedures that are current and readily available to Program Administrators, Jurisdictions, and Members.
 - 3. Provide training to Members. Training shall be consistent with the objectives of the TEMAT Program overall to include but not limited to State Operations Center functions, financial reimbursement, and other training.
 - 4. Work with Program Administrators to ensure all administrative, fiscal, and personnel management guidelines are consistent across all TEMAT Programs.
 - 5. Provide coordination between Program Administrators, other relevant governmental and private entities, Jurisdiction, and Member.
 - 6. Maintain overall TEMAT contact list for all Jurisdictions and Members.

B. The TDEM shall ensure that the Program Administrator(s) will do the following:

1. Recruit and manage Members for their specific program according to guidelines outlined in the program-specific guidance manual.
2. Produce related portion of the program-specific guidance manual to provide standard operating procedures that are current and readily available to Members.
3. Provide and maintain qualifications, training, and operational guidelines and procedures related to the TEMAT Program they administer.
4. Provide upon approval of membership and then collect upon separation from the program equipment, uniforms, and identification issued on behalf of TEMAT.
5. Provide training for Members. Training must be consistent with the objectives of developing, increasing, and maintaining individual skills necessary to maintain operational readiness related to emergency management response.
6. Develop, implement, and exercise an internal notification and call-out system for Members.
7. Provide coordination between the state, other governmental and private entities, participating agency/employer, and Member, notify Jurisdictions or program Members of the need for activation.
8. Maintain and submit, annually, a primary contact list for their respective program, for all Jurisdictions and Members, to the state.
9. Maintain personnel files on all Members of administered programs for the purpose of documenting training records, qualifications, emergency notification, and other documentation as required by the state and Program Administrators.
10. Ensure the issuance of PIV-I to each Member through coordination with TDEM. If removed from team, then the PIV-I should be retrieved and revoked immediately. Program Administrator(s) should retrieve the PIV-I and notify TDEM for immediate revocation.
11. Program Administrator, TEEX, will reimburse Jurisdiction for Urban Search and Rescue (US&R), Public Works Response and sponsored training activities related to this TEMAT MOU under the authority of the State of Texas Emergency Management Plan, the Robert T. Stafford Disaster Relief and Emergency Act, Public law 93-288, as amended 42 U.S.C. 5121, et seq., and Title 44 CFR Part 208 – National Urban Search and Rescue Response System.

12. All reimbursement requests pursuant to this section shall follow program specific guidelines included in the TEEX Deployment Reimbursement Manual and the State Mutual Aid Reimbursement Guide.

C. The Jurisdiction shall:

1. Determine which TEMAT Programs the Jurisdiction will support by providing Members and being able to respond as requested by TDEM and Program Administrators.
2. Upon signature, the Jurisdiction will submit a roster within fourteen (14) calendar days of final signature to TDEM and Program Administrators. Maintain a roster of all its personnel participating in TEMAT activities and submit an update annually. The roster shall include all current Red Card qualifications for each Member when applicable.
3. Provide a primary point of contact to TDEM and Program Administrators for the purpose of notification of TEMAT activities and for administrative activities.
4. Provide administrative support to employee Members of TEMAT, e.g., time off when fiscally reasonable to do so for TEMAT activities such as training, meetings, and actual deployments.
5. Ensure all reimbursement claims meet the requirements of the State Mutual Aid Reimbursement Guide.
6. Upon notification by TDEM, the Jurisdiction will determine which Members within Jurisdiction are qualified and available for deployment. Jurisdiction determines which qualified Members deploy.

D. The Jurisdiction shall ensure the Member(s):

1. Perform duties, as required by their membership in a TEMAT program, when requested and deployed by TEMAT.
2. Maintain knowledge, skills, and abilities necessary to operate safely and effectively in the assigned position and conduct themselves in accordance with the program-specific guidance manual.
3. Advise the Program Administrator of any change in the notification process, i.e., address, change of employment, or phone number changes.
4. Update their membership profile through their Program Administrator or their online portal with any updated qualifications, rate of pay change, or position change as they occur and verify accuracy annually.

5. Maintain, for deployment, all equipment issued by the TEMAT program and advise Program Administrator of any lost, stolen, or damaged items assigned to Member.
6. Keep the Jurisdiction advised of TEMAT activities that may require time off from work.
7. Be prepared to operate in a disaster environment, which may include living and working in austere conditions.
8. During any period in which TEMAT is activated by TDEM or during any TEMAT sponsored or sanctioned training, Member shall be acting as a representative of the State of Texas.
9. Ensure that staff approved for membership by Jurisdiction meet the program requirements and experience level with his/her position on each TEMAT program in accordance with the program-specific guidance manual.

VI. QUALIFICATIONS, TRAINING, AND EXERCISES

A. TEMAT Training and Exercises – Jurisdiction Sponsored:

Periodically, Members will be requested and/or invited to attend local TEMAT-sponsored training or exercises. Local Jurisdiction-sponsored training or exercises shall be performed at the direction, control, expense, and funding of the local Jurisdiction in order to develop the technical skills of Members.

TEMAT Training and Exercises – State or Program Administrator Sponsored:

Periodically, Members will be invited to attend state TEMAT training and/or exercises, and when these training and/or exercises are required, Jurisdiction shall ensure Member attends such. These trainings and exercises shall be performed at the direction, control, expense, and funding of the state which may include being administered through a Program Administrator in order to develop and maintain the incident support capabilities of the TEMAT. For state or Program Administrator sponsored training or exercises, the Jurisdiction shall coordinate with TDEM and/or Program Administrators, prior to the event, to receive written authorization prior to such an event.

B. Minimum Qualification and Training Requirements

Jurisdiction should allow Members appropriate time to maintain the qualifications required for each position Member fills in the TEMAT Program.

Jurisdiction should ensure Members can attend available TEMAT training and exercise opportunities provided for the assigned TEMAT position to ensure the maintenance of position qualifications. Jurisdiction understands that failure for

Jurisdiction to ensure Members attend or maintain qualifications may result in dismissal from the TEMAT Program when qualifications are no longer valid.

VII. ADMINISTRATIVE, FINANCIAL, AND PERSONNEL MANAGEMENT

A. Reimbursement of Administrators/Jurisdiction

1. All guidelines and procedures for requesting reimbursement shall be pursuant to the State Mutual Aid Reimbursement Guide.
2. All financial commitments herein are made subject to the availability of funds from the State of Texas.

VIII. Liability and Workers' Compensation for State Activation/And Training

- A. During any period in which a program under TEMAT is activated by the State of Texas, or during any TEMAT sanctioned training, Members who are not employees of A&M System or another agency of the State of Texas will be considered to be in the course and scope of the Member's (employee's) regular employment with the Jurisdiction (employer) and the Member shall be entitled to full benefits, including workers' compensation and liability coverage, as an employee of their employer.
- B. For a Member who becomes injured during any period in which a program under TEMAT is activated by the State of Texas, or during any TEMAT sanctioned training, the Jurisdiction shall immediately notify the Program Administrator and TDEM of the injury in writing, and TDEM shall reimburse the Jurisdiction the costs and expenses paid by the Jurisdiction to Member, including but not limited to, all related medical expenses, compensation, wages, pension contributions, and any benefits provided by the Jurisdiction. Pursuant to Texas Government Code Section 418.118(b), the Jurisdiction may seek reimbursement for all eligible costs and expenses as provided in this section by providing TDEM or the Program Administrator, whichever is applicable, adequate supporting documentation for the costs/expenses claimed, to include proof of pay provided by the Jurisdiction to the Member. Said reimbursement shall continue, in accordance with Texas Labor Code Section 408, until such time that the injured Member is medically cleared for return to work or in the event of permanent disability or death, until all obligations for payment to the Member or Member's beneficiaries are satisfied.

IX. CONDITIONS, AMENDMENTS, AND TERMINATION

- A. This TEMAT MOU may be modified or amended only by the written agreement of all the parties.
- B. This TEMAT MOU may be terminated by any signing party, upon thirty (30) days written notice to the other party.

- C. The state complies with the provisions of the Department of Labor Executive Order 11246 of September 24, 1965, as amended and with the rules, regulations, and relevant orders of the Secretary of Labor. To that end, the state shall not discriminate against any Member on the grounds of race, color, religion, sex, or national origin. In addition, the use of state or federal facilities, services, and supplies will be in compliance with regulations prohibiting duplication of benefits and guaranteeing nondiscrimination. Distribution of supplies, processing of applications, provisions of technical assistance, and other relief assistance activities shall be accomplished in an equitable and impartial manner, without discrimination on the grounds of race, color, religion, nationality, sex, age, or economic status.
- D. This TEMAT MOU is governed by the laws of the State of Texas (but not its conflict of laws statutes and principles). Pursuant to Section 85.18 (b), Texas Education Code, venue for a state court suit filed against any member of A&M System, or any officer or employee of A&M System is in the county in which the primary office of the chief executive officer of the system or member, as applicable, is located.
- E. The parties expressly acknowledge that the Program Administrators are agencies of the State of Texas and nothing in this TEMAT MOU will be construed as a waiver or relinquishment by any state agency administrator of its right to claim such exemptions, privileges, and immunities as may be provided by law.
- F. By executing this TEMAT MOU, all parties and each person signing on behalf of each party certifies, and in the case of a sole proprietorship, partnership or corporation, each party thereto certifies as to its own organization, that to the best of their knowledge and belief, no member of A&M System or A&M System Board of Regents, nor any employee, or person, whose salary is payable in whole or in part by A&M System, has direct or indirect financial interest in the award of this TEMAT MOU, or in the services to which this TEMAT MOU relates, or in any of the profits, real or potential, thereof.
- G. Each party is responsible to ensure that employees participating in work for any member of A&M System have not been designated by a member of A&M System as Not Eligible for Rehire (NEFR) as defined in System policy 32.02, Section 4. Non-conformance to this requirement may be grounds for termination of this agreement. In event a system member becomes aware that a contracting party has any employees that are designated as NEFR under this TEMAT MOU, the nonconforming employee is immediately required to be removed from all performance duties upon demand by a system member.

X. JURISDICTION DECLARATION OF PARTICIPATION IN TEMAT

Jurisdiction agrees to abide by the terms and conditions of this TEMAT MOU and the program-specific guidance manual. Jurisdiction agrees to allow employees to serve as TEMAT Members for the approved TEMAT Programs checked below:

TEMAT Program	Check for Participation	Jurisdiction Point of Contact Initials
Incident Support Task Force (ISTF)	☒	
Public Works Response Team (PWRT)	☒	
Texas A&M Task Force 1	☒	
State of Texas Incident Management Team (IMT)	☒	
Texas Intrastate Fire Mutual Aid System (TIFMAS)	☒	

XI. POINTS OF CONTACT

	TDEM	TEMAT Coordinator
Name:	Chief Nim Kidd	Kharley Smith
Title:	Chair – Texas Emergency Management Council	ISTF Division Chief
Address Line 1:	313 E Anderson Ln	313 E Anderson Ln
Address Line 2:	Building 3	Building 3
City, State, Zip:	Austin, TX 78752	Austin, TX 78752
Phone Number:	512-424-2436	512-424-2436
Email:	Nim.kidd@tdem.texas.gov	kharley.smith@tdem.texas.gov

	Jurisdiction
Name:	Kim Greaves
Title:	Mayor
Address Line 1:	1500 Solana Blvd., Bldg. 7, #7200
Address Line 2:	
City, State, Zip:	Westlake, Texas 76262
Phone Number:	
Email:	kgreaves@westlaketx.gov

XII. GENERAL PROVISIONS

- A. This TEMAT MOU, with the rights and privileges it creates, is assignable only with the written consent of the parties.
- B. Pursuant to Texas Government Code Section 321.013, acceptance of funds under this TEMAT MOU constitutes acceptance of the authority of the State of Texas, the Texas State Auditor's Office, or any successor agency (collectively, "Auditor"), to conduct an audit or investigation in connection with those funds under Texas Education Code Section 51.9335(c). Jurisdiction shall cooperate with the Auditor in the conduct of the audit or investigation, including without limitation, providing all records requested.

- C. Pursuant to Texas Government Code Sections 2107.008 and 2252.903, any payments owing to Jurisdiction under this TEMAT MOU may be applied directly toward certain debts or delinquencies that Jurisdiction owes the State of Texas or any agency of the State of Texas regardless of when they arise until such debts or delinquencies are paid in full.
- D. To the extent applicable, Jurisdiction shall use the dispute resolution process provided in Chapter 2260, Texas Government Code, and the related rules adopted by the Texas Attorney General to attempt to resolve any claim for breach of contract made by Jurisdiction that cannot be resolved in the ordinary course of business. Jurisdiction shall submit written notice of a claim of breach of contract under this Chapter to TDEM's designated official, who will examine the claim and any counterclaim and negotiate in an effort to resolve the claim.

XIII. ENTIRE AGREEMENT

This TEMAT MOU terminates and supersedes any prior TEMAT MOU amongst TDEM, TEMAT Program Administrators, a TEMAT Employee Member, and Participating Jurisdiction. This TEMAT MOU, in addition to the related program-specific guidance manuals and State Mutual Aid Reimbursement Guidelines, reflects the entire agreement between the parties.

TDEM and Jurisdiction hereby acknowledge that they have read and understand this entire TEMAT MOU. All oral or written agreements between the parties hereto relating to the subject matter of this TEMAT MOU that was made prior to the execution of this TEMAT MOU have been reduced to writing and are contained herein. TDEM and Jurisdiction agree to abide by all terms and conditions specified herein and certify that the information provided to the state is true and correct in all respects to the best of their knowledge and belief.

This TEMAT MOU is entered into by and between the following parties:

TEXAS DIVISION OF EMERGENCY MANAGEMENT

Signature: _____
Name: W. Nim Kidd
Title: Chief, Texas Division of Emergency Management
Date: _____

JURISDICTION

Signature: _____
Name: Kim Greaves
Title: Mayor
Date: _____



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** E.2.
FROM: Cayce Lay Lamas, Finance Director, Finance
SUBJECT: Discuss, consider and act to adopt Ordinance 1041 amending the Town of Westlake Annual Operating Budget for fiscal year ending September 30, 2025 (Cayce Lay Lamas, Director of Finance)

ATTACHMENTS:

1. Ordinance 1041 - Amend FY25 Budget
2. Exhibit A - TOW FY2025 Budget Amendment

SUMMARY :

Town Council is required to adopt an operating budget annually, which occurred via Ordinance 1005 on September 16, 2024, for the fiscal year 2024-2025. The year end budget amendment is presented to reflect the unaudited ending balance of revenues and overages to expenditures for the Town for fiscal year 2025. The changes to fiscal year 2025 include Council-approved purchases that were not included in the original adopted budget, unbudgeted spending previously communicated to Council, and the actual revenues received. Consideration and adoption of this ordinance is routine in nature and considered an administrative action intended to provide an update on the financial position of the Town prior to receiving the final audit report.

The budgetary changes proposed will result in a net increase to fund balance of \$11,683,920 to all funds. This is not the final audited change to fund balance. Revenues are amended when received revenues exceed the adopted budget. Expenditures are amended to reflect changes to the originally adopted spending plan. Below are the highlights of these changes:

Description of Revenue Changes

Total revenues are being increased by \$12,822,290.

Sales tax revenues received were higher than the adopted budget due to economic activities not decreasing as generally anticipated. Sales tax in total is being amended \$2,258,000.

Property tax revenues were slightly higher than the adopted budget due to protests settled after receipt of the certified roll. Property tax in total is being amended \$140,000.

Franchise fees received were significantly higher than the adopted budget due to expected decreases in activity not occurring. Other taxes in total are being amended \$339,400.

Permit and fee revenue was higher than the adopted budget to higher than planned development activity. Licenses and permits in total are being amended \$194,175.

Utility revenues received were higher than the adopted budget mainly due to proactive maintenance that reduced water loss. Charges for service in total is being amended \$413,000.

Interest income received was significantly higher than the adopted budget due to anticipated rate cuts not materializing. Interest income in total is being amended \$586,400.

The Town issued a Certificate of Obligation for the Arts & Sciences Building expansion and utility improvement projects. Other financing sources are being amended

Description of Expenditure Changes

Total expenditures are being increased by \$3,661,868.

General Fund expenditures are not being amended. Due to turnover in different departments, planned expenditures

coming in under budget, and historically budgeted shared services expenses did not occur, the fund in total is projected to end under budget.

Utility Fund expenditures are being amended \$1,811,868 for unbudgeted projects previously approved by Council and higher than budgeted water and wastewater costs. Projects include the water master plan (\$132,000), impact fee study (\$118,000), and the SCADA system replacement (\$319,000). Increases in water and wastewater costs are offset by increased revenues.

The Capital Projects Funds are being increased for unbudgeted projects previously approved by Council. These projects include the improvements to the football field (\$1,700,000), initial costs related to the Arts & Sciences expansion project (\$87,000 to date), and final costs for the Town's enterprise resource platform software conversion (\$31,000).

Special Revenue Funds are being amended \$156,853 for increased economic and development activity, which is offset by increased revenues.

Final contribution to or use of fund balance/retained earnings will be provided as part of the fiscal year 2025 audit.

BACKGROUND AND DISCUSSION:

The Town's budget development begins in January of each year for the upcoming fiscal year that runs from October 1 to September 30, with constant changes occurring over the 8-month development period as better revenue estimates become available, policy and project decisions are made with Council input, and details are refined. The annual budget is adopted with agreed upon assumptions for projecting revenues and expenditures built in and the understanding that responsible public funds management will include adjustments throughout the year. Adjustments that do not require Council approval are limited to budget transfers with a \$0 impact within a fund or department, as defined within the Council-approved financial policies. Any adjustments to the original adopted budget that would require additional use of or contribution to fund balance must be approved by Council. For revenues, these adjustments are generally done annually to communicate differences between the original projections and actual activity that could impact spending plans and future reserves. For expenditures, additional use of fund balance occurs for purchases that may be unbudgeted or under-budgeted and has been previously communicated to and approved by Council.

FISCAL IMPACT:

The FY 2025 budget amendment will increase revenues by \$12,822,290 and expenditures by \$3,661,868, resulting in a planned increase to fund balances of \$11,683,920 before audit adjustments.

LEGAL REVIEW:

N/A.

RECOMMENDATION:

Staff recommends adoption of Ordinance 1041, approving the FY 2025 budget amendment, as presented.

ACTION OPTIONS:

Motion to Approve as Presented
Motion to Approve with Changes/Conditions

Motion to Deny
Motion to Continue or Table

TOWN OF WESTLAKE

ORDINANCE NO. 1041

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, AMENDING THE BUDGET FOR THE 2025 FISCAL YEAR APPROVED ON ORDINANCE 1005; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, as required by Texas Local Government Code 102, the Town Council is required to adopt a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and

WHEREAS, the Town Council adopted an annual operating budget for the 2025 fiscal year via Ordinance 1005 on September 16, 2024; and

WHEREAS, the Town Council acknowledges that changes to the adopted municipal budgets are necessary to achieve specific directives from the Town Council, maintain the desired level of service to constituents, and reflect unexpected inflows and outflows of Town resources; and

WHEREAS, the Town Council finds that the passage of this Ordinance is in the best interest of the citizens of Westlake.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS:

SECTION 1: That, all matters stated in the Recitals hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

SECTION 2: That the Town Council hereby amends the budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, as shown within ***Exhibit A***.

SECTION 3: If any portion of this Ordinance shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Ordinance without the invalid provision.

SECTION 4: This Ordinance shall take effect immediately from and after its passage as the law in such case provides.

PASSED AND APPROVED ON THIS 16th DAY OF DECEMBER, 2025.

ATTEST:

Kim Greaves, Mayor

Dianna Buchanan, Town Secretary

Wade Carroll, Town Manager

APPROVED AS TO FORM:

Matthew Boyle, Town Attorney

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

All Funds

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$34,925,477	\$27,943,307	\$40,948,056	\$40,765,597	\$12,822,290
Property Taxes	\$4,008,191	\$4,071,694	\$4,221,294	\$4,211,694	\$140,000
Sales Tax	\$10,139,872	\$9,942,000	\$12,255,822	\$12,200,000	\$2,258,000
Other Taxes	\$748,849	\$510,600	\$868,463	\$850,000	\$339,400
Licenses & Permits	\$6,095,802	\$1,725,825	\$1,929,196	\$1,920,000	\$194,175
Charges for Service	\$8,341,161	\$6,187,000	\$6,675,415	\$6,600,000	\$413,000
Fines & Forfeitures	\$413,336	\$437,185	\$405,965	\$400,000	-\$37,185
Miscellaneous Revenue	\$3,413,792	\$1,488,600	\$2,100,015	\$2,075,000	\$586,400
Other Financing Sources	\$1,764,475	\$3,580,403	\$12,503,762	\$12,508,903	\$8,928,500
	\$0	\$0	\$0	\$0	
Expenditures by Classification	\$22,383,792	\$25,419,809	\$27,403,318	\$29,081,677	\$3,661,868
Personnel	\$5,868,031	\$7,097,795	\$6,610,460	\$7,097,795	\$0
Supplies	\$564,292	\$673,201	\$340,384	\$673,201	\$0
Services	\$8,251,233	\$6,093,524	\$6,866,795	\$7,098,492	\$1,004,968
Repairs & Maintenance	\$1,321,918	\$1,185,194	\$1,578,385	\$1,640,094	\$454,900
Utilities	\$1,011,861	\$1,053,939	\$935,375	\$1,053,939	\$0
Debt Service	\$4,551,053	\$4,275,597	\$4,269,889	\$4,275,597	\$0
Capital Outlay	\$815,403	\$222,100	\$2,281,009	\$2,424,100	\$2,202,000
Transfers Out	\$0	\$4,818,459	\$4,521,019	\$4,818,459	\$0
	\$0	\$0	\$0	\$0	
Expenditures by Department	\$22,383,792	\$25,419,809	\$27,403,318	\$29,081,677	\$3,661,868
General Services	\$7,237,835	\$11,389,287	\$12,239,595	\$12,969,287	\$1,580,000
Council	\$22,797	\$41,450	\$14,121	\$41,450	\$0
Town Manager	\$422,105	\$399,935	\$596,405	\$499,935	\$100,000
Town Secretary	\$177,575	\$178,592	\$172,883	\$178,592	\$0
Human Resources	\$244,299	\$321,131	\$316,527	\$361,131	\$40,000
Finance	\$716,855	\$696,072	\$682,570	\$796,072	\$100,000
Information Technology	\$882,917	\$1,265,587	\$809,969	\$1,295,587	\$30,000
Communications	\$206,611	\$224,844	\$363,952	\$224,844	\$0
Fire	\$2,893,513	\$3,681,025	\$3,170,383	\$3,681,025	\$0
Police	\$1,335,937	\$1,261,969	\$1,061,767	\$1,261,969	\$0
Municipal Court	\$335,855	\$420,334	\$361,280	\$420,334	\$0
Planning & Development	\$807,024	\$666,277	\$631,974	\$666,277	\$0
Public Works	\$6,560,765	\$4,349,156	\$6,451,835	\$6,161,024	\$1,811,868
Facilities	\$119,834	\$155,750	\$156,324	\$155,750	\$0
Parks & Recreation	\$419,869	\$368,400	\$373,731	\$368,400	\$0
Contribution to (Use of) Fund Balance	\$12,541,685	\$2,523,498	\$13,544,738	\$11,683,920	\$9,160,422

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

General Fund

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$21,545,041	\$17,040,210	\$19,761,126	\$19,620,000	\$2,579,790
Property Taxes	\$2,175,863	\$2,830,000	\$2,970,912	\$2,970,000	\$140,000
Sales Tax	\$10,139,872	\$9,942,000	\$12,255,822	\$12,200,000	\$2,258,000
Other Taxes	\$748,849	\$510,600	\$868,463	\$850,000	\$339,400
Licenses & Permits	\$6,027,602	\$1,710,825	\$1,857,896	\$1,850,000	\$139,175
Charges for Service	\$146,050	\$100,000	\$149,320	\$100,000	\$0
Fines & Forfeitures	\$413,336	\$437,185	\$405,965	\$400,000	-\$37,185
Miscellaneous Revenue	\$1,890,933	\$1,038,100	\$1,264,625	\$1,250,000	\$211,900
Other Financing Sources	\$2,537	\$471,500	\$0	\$0	-\$471,500
Expenditures by Classification	\$12,137,803	\$15,472,277	\$14,259,373	\$15,472,277	\$0
Personnel	\$5,507,510	\$6,307,343	\$6,001,862	\$6,307,343	\$0
Supplies	\$438,587	\$605,301	\$294,665	\$605,301	\$0
Services	\$4,395,424	\$2,998,492	\$2,832,264	\$2,998,492	\$0
Repairs & Maintenance	\$943,350	\$940,094	\$892,405	\$940,094	\$0
Utilities	\$748,292	\$808,963	\$688,818	\$808,963	\$0
Debt Service	\$18,903	\$5,000	\$376	\$5,000	\$0
Capital Outlay	\$85,737	\$174,100	\$90,099	\$174,100	\$0
Transfers Out	\$0	\$3,632,984	\$3,458,885	\$3,632,984	\$0
Expenditures by Department	\$12,137,803	\$15,472,277	\$14,259,373	\$15,472,277	\$0
General Services	\$2,991,632	\$5,030,787	\$4,963,243	\$5,030,787	\$0
Council	\$22,797	\$41,450	\$14,121	\$41,450	\$0
Town Manager	\$404,181	\$399,935	\$539,194	\$399,935	\$0
Town Secretary	\$177,575	\$178,592	\$172,883	\$178,592	\$0
Human Resources	\$235,198	\$321,131	\$292,328	\$321,131	\$0
Finance	\$634,558	\$696,072	\$620,156	\$696,072	\$0
Information Technology	\$809,589	\$1,265,587	\$779,242	\$1,265,587	\$0
Communications	\$206,611	\$224,844	\$363,952	\$224,844	\$0
Fire	\$2,893,513	\$3,681,025	\$3,170,383	\$3,681,025	\$0
Police	\$1,335,937	\$1,261,969	\$1,061,767	\$1,261,969	\$0
Municipal Court	\$335,855	\$420,334	\$361,280	\$420,334	\$0
Planning & Development	\$807,024	\$666,277	\$631,974	\$666,277	\$0
Public Works	\$824,070	\$760,124	\$758,794	\$760,124	\$0
Facilities	\$119,834	\$155,750	\$156,324	\$155,750	\$0
Parks & Recreation	\$339,430	\$368,400	\$373,731	\$368,400	\$0
Contribution to (Use of) Fund Balance	\$9,407,238	\$1,567,933	\$5,501,753	\$4,147,723	\$2,579,790

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

Utility Fund

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$9,217,149	\$6,352,500	\$12,583,283	\$12,545,000	\$6,192,500
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$68,200	\$15,000	\$71,300	\$70,000	\$55,000
Charges for Service	\$8,195,111	\$6,087,000	\$6,526,095	\$6,500,000	\$413,000
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$953,838	\$250,500	\$485,888	\$475,000	\$224,500
Other Financing Sources	\$0	\$0	\$5,500,000	\$5,500,000	\$5,500,000
Expenditures by Classification	\$5,492,840	\$5,696,935	\$7,064,250	\$7,508,803	\$1,811,868
Personnel	\$360,521	\$790,452	\$608,599	\$790,452	\$0
Supplies	\$125,704	\$67,900	\$45,720	\$67,900	\$0
Services	\$3,798,331	\$3,095,032	\$3,947,831	\$4,000,000	\$904,968
Repairs & Maintenance	\$378,568	\$245,100	\$685,980	\$700,000	\$454,900
Utilities	\$263,569	\$244,976	\$246,557	\$244,976	\$0
Debt Service	\$507,748	\$20,000	\$27,507	\$20,000	\$0
Capital Outlay	\$58,398	\$48,000	\$439,922	\$500,000	\$452,000
Transfers Out	\$0	\$1,185,475	\$1,062,134	\$1,185,475	\$0
Expenditures by Department	\$5,492,840	\$5,696,935	\$7,064,250	\$7,508,803	\$1,811,868
General Services	\$154,972	\$2,107,903	\$1,227,385	\$1,867,903	-\$240,000
Council	\$0	\$0	\$0	\$0	\$0
Town Manager	\$17,924	\$0	\$57,211	\$100,000	\$100,000
Town Secretary	\$0	\$0	\$0	\$0	\$0
Human Resources	\$9,101	\$0	\$24,199	\$40,000	\$40,000
Finance	\$82,297	\$0	\$62,414	\$100,000	\$100,000
Information Technology	\$0	\$0	\$0	\$0	\$0
Communications	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$0	\$0	\$0	\$0	\$0
Public Works	\$5,228,545	\$3,589,032	\$5,693,041	\$5,400,900	\$1,811,868
Facilities	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$0	\$0	\$0	\$0	\$0
Contribution to (Use of) Fund Balance	\$3,724,310	\$655,565	\$5,519,033	\$5,036,197	\$4,380,632

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

Capital Funds

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$569,021	\$300,000	\$4,349,502	\$4,350,000	\$4,050,000
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$569,021	\$200,000	\$349,502	\$350,000	\$150,000
Other Financing Sources	\$0	\$100,000	\$4,000,000	\$4,000,000	\$3,900,000
Expenditures by Classification	\$728,746	\$0	\$1,837,689	\$1,850,000	\$1,850,000
Personnel	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Services	\$57,478	\$0	\$86,700	\$100,000	\$100,000
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$671,268	\$0	\$1,750,989	\$1,750,000	\$1,750,000
Transfers Out	\$0	\$0	\$0	\$0	\$0
Expenditures by Department	\$728,746	\$0	\$1,837,689	\$1,850,000	\$1,850,000
General Services	\$574,979	\$0	\$1,806,961	\$1,820,000	\$1,820,000
Council	\$0	\$0	\$0	\$0	\$0
Town Manager	\$0	\$0	\$0	\$0	\$0
Town Secretary	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$0
Information Technology	\$73,328	\$0	\$30,727	\$30,000	\$30,000
Communications	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0	\$0
Facilities	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$80,440	\$0	\$0	\$0	\$0
Contribution to (Use of) Fund Balance	-\$159,725	\$300,000	\$2,511,813	\$2,500,000	\$2,200,000

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

Special Revenue Funds

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$4,597,555	\$3,785,500	\$5,098,481	\$4,977,800	\$1,192,300
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$3,358,242	\$3,000,000	\$4,061,116	\$4,000,000	\$1,000,000
Other Taxes	\$781,982	\$510,000	\$512,174	\$510,000	\$0
Licenses & Permits	\$1,050	\$0	\$0	\$0	\$0
Charges for Service	\$64,507	\$42,800	\$55,885	\$42,800	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$211,773	\$7,700	\$214,305	\$200,000	\$192,300
Other Financing Sources	\$180,000	\$225,000	\$255,000	\$225,000	\$0
Expenditures by Classification	\$2,241,903	\$2,787,759	\$2,707,202	\$2,944,612	\$156,853
Personnel	\$134,881	\$315,909	\$220,964	\$315,909	\$0
Supplies	\$0	\$4,250	\$5,194	\$4,250	\$0
Services	\$230,152	\$293,147	\$434,448	\$450,000	\$156,853
Repairs & Maintenance	\$5,911	\$17,625	\$3,901	\$17,625	\$0
Utilities	\$108,425	\$111,900	\$99,776	\$111,900	\$0
Debt Service	\$596	\$1,500	\$1,292	\$1,500	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$1,761,938	\$2,043,428	\$1,941,628	\$2,043,428	\$0
Expenditures by Department	\$2,241,903	\$2,787,759	\$2,707,202	\$2,944,612	\$156,853
General Services	\$2,077,659	\$2,712,259	\$2,445,839	\$2,869,112	\$156,853
Council	\$0	\$0	\$0	\$0	\$0
Town Manager	\$0	\$0	\$51,145	\$0	\$0
Town Secretary	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$36,741	\$0	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0
Communications	\$164,244	\$75,500	\$173,477	\$75,500	\$0
Fire	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0	\$0
Facilities	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$0	\$0	\$0	\$0	\$0
Contribution to (Use of) Fund Balance	\$2,355,651	\$997,741	\$2,391,279	\$2,033,188	\$1,035,447

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

Debt Service Funds

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$3,594,265	\$3,185,122	\$3,192,011	\$3,185,122	\$0
Property Taxes	\$1,832,328	\$1,241,694	\$1,250,383	\$1,241,694	\$0
Sales Tax	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$1,761,938	\$1,943,428	\$1,941,628	\$1,943,428	\$0
Expenditures by Classification	\$3,437,895	\$3,185,122	\$3,180,422	\$3,185,122	\$0
Personnel	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Services	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
Debt Service	\$3,437,895	\$3,185,122	\$3,180,422	\$3,185,122	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Expenditures by Department	\$3,437,895	\$3,185,122	\$3,180,422	\$3,185,122	\$0
General Services	\$3,437,895	\$3,185,122	\$3,180,422	\$3,185,122	\$0
Council	\$0	\$0	\$0	\$0	\$0
Town Manager	\$0	\$0	\$0	\$0	\$0
Town Secretary	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0
Communications	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0	\$0
Facilities	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$0	\$0	\$0	\$0	\$0
Contribution to (Use of) Fund Balance	\$156,370	\$0	\$11,589	\$0	\$0

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

Utility Debt Fund

	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
ALL FUNDS					
Revenue	\$0	\$1,065,475	\$1,062,134	\$1,065,475	\$0
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$1,065,475	\$1,062,134	\$1,065,475	\$0
Expenditures by Classification	\$586,507	\$1,065,475	\$1,061,584	\$1,065,475	\$0
Personnel	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Services	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
Debt Service	\$586,507	\$1,065,475	\$1,061,584	\$1,065,475	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Expenditures by Department	\$586,507	\$1,065,475	\$1,061,584	\$1,065,475	\$0
General Services	\$78,357	\$1,065,475	\$1,061,584	\$1,065,475	\$0
Council	\$0	\$0	\$0	\$0	\$0
Town Manager	\$0	\$0	\$0	\$0	\$0
Town Secretary	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0
Communications	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$0	\$0	\$0	\$0	\$0
Public Works	\$508,150	\$0	\$0	\$0	\$0
Facilities	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$0	\$0	\$0	\$0	\$0
Contribution to (Use of) Fund Balance	-\$586,507	\$0	\$550	\$0	\$0

FISCAL YEAR 2024-2025 BUDGET - Budget Amendment

Internal Service Funds

ALL FUNDS	FY2024 Actuals	FY2025 Adopted	FY2025 Unaudited	FY2025 Amended	FY2025 Change
Revenue	\$55,927	\$1,451,500	\$1,763,030	\$1,451,500	\$0
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$55,927	\$31,500	\$40,629	\$31,500	\$0
Other Financing Sources	\$0	\$1,420,000	\$1,722,401	\$1,420,000	\$0
Expenditures by Classification	\$573,531	\$1,420,000	\$1,722,401	\$1,420,000	\$0
Personnel	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Services	\$33,334	\$0	\$138,374	\$0	\$0
Repairs & Maintenance	\$328,811	\$0	\$138,820	\$0	\$0
Utilities	\$126	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$211,261	\$1,420,000	\$1,445,207	\$1,420,000	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Expenditures by Department	\$573,531	\$1,420,000	\$1,722,401	\$1,420,000	\$0
General Services	\$147,802	\$120,000	\$118,440	\$120,000	\$0
Council	\$0	\$0	\$0	\$0	\$0
Town Manager	\$0	\$0	\$0	\$0	\$0
Town Secretary	\$0	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$0
Information Technology	\$38,805	\$0	\$171,817	\$0	\$0
Communications	\$0	\$0	\$0	\$0	\$0
Fire	\$41,282	\$1,300,000	\$1,293,323	\$1,300,000	\$0
Police	\$0	\$0	\$0	\$0	\$0
Municipal Court	\$0	\$0	\$0	\$0	\$0
Planning & Development	\$0	\$0	\$0	\$0	\$0
Public Works	\$59,171	\$0	\$48,020	\$0	\$0
Facilities	\$286,472	\$0	\$90,800	\$0	\$0
Parks & Recreation	\$0	\$0	\$0	\$0	\$0
Contribution to (Use of) Fund Balance	-\$517,604	\$31,500	\$40,629	\$31,500	\$0



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** E.3.
FROM: Dianna Buchanan, Town Secretary, Town Secretary's Office
SUBJECT: Discuss, consider and act to approve the Town Council/Board of Trustees Meeting Minutes for the November 18, 2025 Regular Meeting. (Town Secretary Dianna Buchanan)

ATTACHMENTS:

1. 11.18.2025 Draft TC BOT Meeting Minutes

SUMMARY :

The Town Council/Board of Trustees Meeting Minutes are attached for the October 21, 2025 Regular Meeting for review and consideration of approval. Please note that formatting issues occurred during compilation of the minutes and will be adjusted for the final document prior to execution by the Mayor upon approval.

BACKGROUND AND DISCUSSION:

Approval of meeting minutes is a formal process ensuring accuracy, transparency, and compliance with the Texas Open Meetings Act. Meeting minutes must document a quorum being present, accurately reflect the meeting's proceedings, and record specific actions taken. Upon approval and execution, the minutes become the official transcript and permanent record of the meeting. Minutes of open meetings are considered public records and are available upon approval for inspection as outlined by the Texas Public Information Act upon request.

FISCAL IMPACT:

N/A

LEGAL REVIEW:

N/A

RECOMMENDATION:

Approve the meeting minutes as presented.

ACTION OPTIONS:

Motion to Approve as Presented
Motion to Approve with Changes/Conditions

Motion to Deny
Motion to Continue or Table



Town Council/Board of Trustees
Town of Westlake
Council Chamber, 1500 Solana Blvd
Building 7, Suite 7100 Westlake, TX 76262



Tuesday, November 18, 2025, 4:00 PM
Meeting Minutes - Draft

The Town Council of the Town of Westlake also serves as the governing Board of Trustees for Westlake Academy. This agenda may contain both municipal and Westlake Academy items, which will be clearly identified. **NOTE: To comply with Senate Bill 12, Westlake Academy items will begin no earlier than 5 p.m. but may start later depending on the progression of posted agenda items.** Town Council/Board of Trustees meetings are available for viewing online via live-stream or on-demand at <https://www.westlake-tx.org/787/Watch-Meetings-Live>. In an effort to improve meeting efficiency, any residents wishing to speak must submit a speaker request form to the Town Secretary prior to the start of the meeting.

Pursuant to Texas Government Code Section 551.127, one or more members of the Town Council may participate in this meeting by video-conference call. A quorum of the Town Council and the presiding officer will be present at the physical location of the meeting.

NOTE: As authorized by Section 551.071 of the Texas Government Code, the Town Council/Board of Trustees may enter into closed Executive Session for the purpose of seeking confidential legal advice from the Town Attorney and/or School Attorney on any agenda item listed herein.

A. CALL REGULAR TOWN COUNCIL MEETING TO ORDER (4 P.M.) AND ANNOUNCE A QUORUM PRESENT

Mayor Greaves called the Town Council meeting to order at 4 p.m. and announced a quorum present. He also reminded this is the first meeting since the Town Council portion begins at 4 pm and the Westlake Academy Board of Directors portion begins at 5 pm or after. Council Member Duane arrived at 4:01 p.m.

B. INVOCATION AND PLEDGES OF ALLEGIANCE

Pastor Mike Banas, Milestone Church, Keller, provided the invocation. Mayor Greaves, assisted by Dr. Ritchie and Westlake Academy students and sisters - Aneesa Sadoudi--4th Grade and Arya Sadoudi--1st Grade, led the Pledges.

C. CITIZEN/PUBLIC COMMENTS

This is an opportunity for citizens/the public to address the Town Council on any matter, whether or not it is posted on the agenda. Anyone wishing to

Speak on action items must submit a speaker request form to the Town Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the individual to hold their comment on an agenda item if the item is posted as a Public Hearing. The Town Council cannot by law take action nor have any discussion or deliberations on any presentation made at this time concerning an item not listed on the agenda. The Town Council will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

Mayor Greaves asked if there was anyone present that wanted to speak. There was no one to speak at this time.

D. ITEMS OF COMMUNITY INTEREST

Mayor and Council Reports on Items of Community Interest pursuant to Texas Government Code Section 551.0415 the Town Council may report on the following items: (1) expression of thanks, congratulations, or condolences; (2) information about holiday schedules; (3) recognition of individuals; (4) reminders about upcoming Town Council events; (5) information about community events; and (6) announcements involving imminent threat to public health and safety.

D.1. Items of Community Interest

Communications Director Jon Sasser provided an overview of upcoming meetings and also shared details regarding the upcoming Westlake Together Christmas Event to be held on December 3rd. Mayor Greaves thanked the volunteers that made the recently held community clean-up event a success. Mayor Greaves mentioned that he would like Westlake Academy student athletes to be recognized at Board meetings in the future for achieving State championships as has been done in the past.

D.2. Demonstration of cardiac heart monitor (LifePak 35).

Chief Ard and Fire Department members presented the Life Pak 35 cardiac defibrillator , summarized the capabilities of the device and importance in daily response to medical emergencies, and demonstrated performance of the device.

TOWN COUNCIL AGENDA ITEMS FOR CONSIDERATION

E. CONSENT AGENDA

All items listed below are considered routine by the Town Council and/or Board of Trustees and will be enacted with one motion. There will be no separate discussion of items unless a Council/Board Member or citizen so requests, in which event the item will be removed from the general order of business and considered in its normal sequence.

Mayor Greaves asked if there were any items to be removed from the consent agenda. There were none.

- E.1. Discuss, consider and act to approve the Town Council/Board of Trustees Meeting Minutes for the October 21, 2025 Regular Meeting. (Town Secretary Dianna Buchanan)
- E.2. Discuss, consider and act to approve Resolution 25-40 authorizing a Professional Services Agreement with Westwood Professional Services, Inc. for the engineering design for the Westlake Pump Station Improvements Project in an amount not to exceed \$372,200. (Cheryl Taylor, P.E., Director of Public Works)

Motion by Mayor Pro Tem Reeves and Motion Second by Council Member Yackira to approve the Consent Agenda. Mayor Greaves called the vote.

Motion approved unanimously by all present.

F. PUBLIC HEARINGS AND CORRESPONDING ACTION ITEMS

- F.1. Hold a Public Hearing and discuss, consider and act to adopt Ordinance 1038 approving a request from Marquis Group to rezone approximately 25 acres of land located at 4110 and 4120 Aspen Lane and currently zoned as R-5, country residential district to the TC, town center form-based development district (town center edge zone). ZC No. 2025-01 (Jason Alexander, AICP, CECD, Deputy Town Manager)

Deputy Town Manager Jason Alexander presented an overview of the rezoning request from R-5 Country Residential District to TC Town Center Form-Based Development District. The Planning and Zoning Commission met on November 10, 2025 and recommended approval of this request by a vote of 4-1 (with two absences). The Planning and Development Department also recommend approval of the zoning request as presented. The applicant, Mr. Wally Maya, Westlake resident and owner of the Marquis Group, the project developer, addressed the Town Council in support of the requested zoning change. Mayor Greaves opened the public hearing and asked if there was anyone to speak regarding the item. Mr. Sloan Harris, Westlake resident, spoke on behalf of his family and neighbors in opposition to the rezoning request; Mr. Don Dykstra, Westlake resident, spoke in support of the rezoning request; Mr. Dennis Wurtz, Westlake resident, spoke in support of the rezoning request; Ms. Becky Fisher, Westlake resident, spoke in opposition of the rezoning request. There was no one else to speak and Mayor Greaves closed the public hearing. Council Member Gautier posed questions to the developer, Mr. Maya regarding the expected impact to current residents and their properties in the proposed development area, such as traffic, sewage and other required infrastructure installation. Mr. Maya addressed the questions. Council Member Gautier reiterated he wants to see a comprehensive impact analysis which includes the sewage, the drainage, the infrastructure required to support the new development and to visit the location as the request is a significant change from what is there. Council Member Duane pointed out that the question is if Westlake is to be "Distinctive by Design", how much of it

needs to be designed and how much needs to be left distinctive? Mayor Pro Tem Reeves said she does not see how the current tree canopy can be preserved with the number of homes being proposed and she personally cannot accept that number. She can see perhaps 8 homes on that land and thinks it is important to preserve the tree coverage. Mr. Maya addressed the questions posed by Town Council. Motion by Council Member Gautier and Motion Second by Mayor Pro Tem Reeves to Table this until a later time the developer can come back with a proposal of less density--approximately 8 residences—and further information about the impact on the infrastructure. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

At the recommendation of Town Manager Carroll to accommodate the students present for acknowledgment during the Board of Trustees portion of the meeting, Mayor Greaves advanced the meeting to Item H.

- F.2. Hold a public hearing and discuss, consider and act to adopt Ordinance 1039, approving a request for text amendments related to certain performance standards for approximately 85.9 acres of land in PD, Planned Development District 1-2 ("PD 1-2"), commonly referred to as Entrada, by adding "repository" as a land use permitted by-right; providing a definition and certain performance standards for a repository; providing a penalty; providing a cumulative clause; providing a severability clause; providing a savings clause; authorizing publication; and establishing an effective date. The property is generally located on the south side of State Highway 114, to the east of Davis Boulevard, and to the north of Solana Boulevard. (Jason Alexander, AICP, CEcD, Deputy Town Manager)

This item was considered immediately after J.1., which was presented out of order so Westlake Academy students that were present could participate and not be made to wait through the entire Town portion of the meeting.

Deputy Town Manager Jason Alexander presented an overview of the proposed ordinance which will add a definition for "Repository" to the Planned Development District, restrict the use to only Block "C", and establish performance standards for the use. The Planning and Zoning Commission recommend approval of the text amendment by a vote of 5--0 (2 absences) and the Planning and Development Department also recommend approval. Mayor Greaves opened the public hearing and asked if there was anyone to speak regarding the item. There was no one to speak. Motion by Council Member Yackira and Motion Second by Council Member Duane to approve Ordinance 1039 as presented. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

G. REGULAR AGENDA ITEMS

- G.1. Discuss, consider and act regarding Ordinance 1037 approving amendments to Town of Westlake Utility Rates. (Finance Director Cayce Lay Lamas)

Finance Director Cayce Lay Lamas provided an overview of the item. This ordinance will enact a change in the Town's Tier Structure only for the current volumetric water rate structure, to be effective January 1, 2025. No changes are proposed to the meter size-based minimum rates or to volumetric sewer rates. Motion by Council Member Yackira and Motion Second by Council Member Duane to approve Ordinance 1037 as presented. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

- G.2. Discuss, consider and act to approve Resolution 25-50 approving contracts with Driven Security for the purchase of Verkada Access Control and Camera Hardware, 5-year Licensing, and installation services for the Westlake Fire EMS Station No. 1 and the Public Works Facilities. (Jason Power, I.T. Director)

Town Manager Wade Carroll gave an overview of the request to contract for the purchase of access control and camera hardware with Driven Security for the systems at the Fire Station and the Pump Station. This is part of the approved budget for this fiscal year. The \$143,000 allocated for this pays for the equipment, install and maintenance for a five-year period. Motion by Council Member Gautier and Motion Second by Council Member Yackira to approve Resolution 25-50 as presented. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

- G.3. Discuss, consider and act to adopt Ordinance 1040 approving a contract extension with Allied Waste aka Republic Services for Trash Pick Up and Recycling Services effective January 1, 2026. (Town Manager Wade Carroll).

Town Manager Wade Carroll presented an overview of the proposed contract for trash pick-up and recycling services with Republic Services. Ms. Jeri Harwell, representative of Republic Services, addressed Town Council and answered questions. Motion by Council Member Yackira and Motion Second by Council Member Duane to approve Ordinance 1040 as presented. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

- G.4. Consider and act to excuse Mayor and Council absence(s), if any.

Motion by Council Member Yackira and Motion Second by Mayor Pro Tem Reeves to excuse the absence of Council Member Gautier from the October 21, 2025, Town Council/Board of Trustees Meeting. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

Mayor Greaves directed the meeting to Item I. Parent/Public Comments at this time.

WESTLAKE ACADEMY BOARD OF TRUSTEES AGENDA ITEMS

H. CALL REGULAR WESTLAKE ACADEMY BOARD OF TRUSTEES MEETING TO ORDER (5 P.M. OR LATER) AND ANNOUNCE A QUORUM PRESENT

Mayor Greaves called the Board of Trustees meeting to order at 5:08 p.m., immediately after Item F.1. was concluded. A quorum was present. Mayor Greaves directed the meeting to Item J.1. to be heard next.

I. PARENT/PUBLIC COMMENTS

This is an opportunity for parents/public to address the Board of Trustees on any matter, whether or not it is posted on the agenda. Anyone wishing to speak on action items must submit a speaker request form to the Board Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the individual to hold their comment on an agenda item if the item is posted as a Public Hearing. The Board of Trustees cannot by law take action nor have any discussion or deliberations on any presentation made at this time concerning an item not listed on the agenda. The Board of Trustees will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

Mayor Greaves asked if there was anyone present to speak. Those that addressed the Board of Trustees are as follows:

- 1) Ms. Carolyn Wang, Westlake Academy parent, Colleyville resident, regarding a proposal for a survey for a Culture & Climate Survey for Westlake Academy teachers and parents.
 - 2) Ms. Elizabeth Whiting, Westlake Academy teacher and parent, Flower Mound resident, expressed her appreciation of Dr. Ritchie's leadership at Westlake Academy and presented Dr. Ritchie a book of notes from staff and parents and a copy to Mayor Greaves for the Board.
 - 3) Ms. Kelly Capecci, Westlake Academy parent and Westlake resident, requesting mental health and social-emotional wellbeing be considered as an area of investment for the next budgetary review for the academy.
 - 4) Mr. Spencer Thurman, Westlake Academy parent and Fort Worth resident, expressing concerns that the academy's actions are not in alignment with the values embedded in the IB Learner Profile.
 - 5) Ms. Susan Thurman, Westlake Academy parent and Fort Worth resident, expressing concerns that compassion, as written in the mission of Westlake Academy, is not being modeled for students by academy administrators.
- There was no one else to speak at this time.

Mayor Greaves directed the meeting to Agenda Item J.2. at this time.

J. PRESENTATIONS AND RECOGNITIONS

J.1. Fine Arts Presentation/Recognition (Dr. Kelly Ritchie, Head of School)

Mayor Greaves announced a 5 minutes break to allow time for everyone to be seated. Dr. Ritchie said arts are at the forefront of an IB education and the Academy has expanded their arts offerings to students this year and are thankful to do so. Dr. Ritchie recognized the efforts of Ms. Jaime Estrada who could not attend the meeting and is in charge of the PYP music program for her work with levels K-5. She introduced Ms. Nicole Saffery, PYP Art teacher, and Ms. Teddie Davis, Visual Arts teacher. Ms. Saffery recognized students who won awards through the Trinity River Authority Art Contest. Ms. Saffery along with Ms. Davis selected standout artwork from students, which are on display outside the chamber, and the artists present at the meeting were recognized.

Michelle Briggs, Director of Innovation and Development, provided information about participation in the inaugural year of the IB Film Program and recognized five students that have been selected to represent Westlake Academy, Westlake, Texas and the United States in Paris, France, for the "Clash of the Titans" Film Competition this year. They will compete with students from other international IB schools. A video made by these students was shown to inform about the competition. The academy is accepting donations to support this effort.

Dr. Ritchie introduced and recognized students in the Theater Group that are currently preparing the production of "Alladin Junior" and they performed a song from the show. She also expressed gratitude for the private donations and grants from the Westlake Academy Foundation for the arts programs being provided for students at the academy.

Mayor Greaves directed the meeting to Item F.2. at this time.

J.2. BRW Architects Presentation (Dr. Kelly Ritchie, Head of School)

Dr. Ritchie introduced representatives of BRW Architects present to provide additional information and site plan scenarios in response to the need for a code-compliant tornado shelter as part of the Arts and Sciences Building Expansion on the campus. No action will be taken on this item but is to provide additional information to the Board. BRW Architects Principals Anne Hildenbrand and Chris Sano provided the study prepared, "Storm Shelter Study for Westlake Academy ICC 500 2020" which is attached to these minutes. Presentation received.

K. REGULAR BOARD OF TRUSTEES AGENDA ITEMS

K.1. Discuss, consider and act to approve WA Library Policy Update. (Dr. Kelly Ritchie, Head of School, Katie Estrada, Secondary Library Media Specialist, and Sarah Titus, PYP Library Media Specialist)

Dr. Ritchie introduced Ms. Katie Estrada, Secondary Library Media Specialist and Sarah Titus, PYP Library Media Specialist who presented an overview of the requested Library Policy update. Motion by Mayor Pro Tem Reeves and Motion Second by Council Member Yackira to approve the update as requested. Mayor Greaves called for the vote. **Motion approved unanimously.**

- K.2. Discuss, consider and act to approve WA Resolution 25-28 Approving the Westlake Academy Audit for FY 2024-2025. (Cayce Lay Lamas, Finance Director)

Finance Director Cayce Lay Lamas presented an overview of the FY 2025 Academy Audit highlighting that it is an unmodified opinion; six findings addressed, no material weaknesses; acceptance tonight meets TEA's original deadline; First 12-month year with 6/30 fiscal year end; and completed in a short timeline with newly engaged auditors. Representatives from Macias, Gini, & O'Connell, LLP, accounting firm (MGO) provided more details of the audit and answered questions. Motion by Council Member Duane and Motion Second by Council Member Yackira to approve WA Resolution 25-28 approving the Westlake Academy Audit for FY 2024-2025. Mayor Greaves called for the vote.

Motion approved unanimously by all present.

- K.3. Discuss, consider, and act to amend the Westlake Academy Code of Conduct to align expulsion parameters with Board policy and the Texas Education Code. (Dr. Kelly Ritchie, Head of School)

Dr. Kelly Ritchie, Head of School, provided an overview of the item which is aligning the Code of Conduct with the Texas Education Code Chapter 47. Motion by Council Member Yackira and Motion Second by Council Member Duane to approve the amendment as presented. Mayor Greaves called for the vote.

Motion approved unanimously.

L. EXECUTIVE SESSION

The Town Council/Board of Trustees will conduct a closed session pursuant to Section 551.071 (2) of the Texas Government Code, for the purpose of seeking confidential legal advice from the Town Attorney/Westlake Academy Attorney for the following:

Mayor Greaves announced items L.1., L.2., and L.3. for consideration during Executive Session and recess the Regular Meeting to Executive Session at 7:07 p.m.

- L.1. Section 551.071: Consultation with and legal advice from the Town Attorney regarding pending litigation - Vertical Bridge v. Town of Westlake.
- L.2. Section 551.071: Consultation with and legal advice from Academy Attorney regarding Westlake Academy Affiliate Group: Westlake Academy Athletic Club (WAAC).
- L.3. Section 551.074(1): Deliberation regarding Personnel Matters -to deliberate the appointment, employment, evaluation, reassignment, duties, of a public officer or employee: Westlake Academy finance and technology personnel.

M. TAKE ANY ACTION, IF NEEDED, FROM EXECUTIVE SESSION ITEMS

Mayor Greaves reconvened the Regular Session from Executive Session at 8:11 p.m. Mayor Greaves reviewed that for Item L.3., Town and Academy staff will work to put together (schedule) a workshop for Westlake Academy finance and technology.

N. FUTURE AGENDA ITEMS/STAFF RECAP OF TOWN COUNCIL/BOARD DIRECTION(S) RECEIVED

N.1. Town Council Future Agenda Items

Mayor Pro Tem Reeves requested that a future Work Session be scheduled, to be a joint meeting with the Westlake Academy Foundation Board to discuss our vision and strategies for fundraising goals for the academy. Council Member Gautier seconded the requested item. The item was approved unanimously by all present.

Town Manager Carroll recapped direction from the Council/Board. In the future, Westlake Academy student athletes will be recognized at meetings for achieving State championships. The Aspen Lane Estates zoning item tabled this evening will be brought back for consideration after the conditions are met as noted.

N.2. Board of Trustees Future Agenda Items

Head of School Dr. Ritchie requests to schedule a workshop meeting to receive information from several Charter Management Organizations related to technology and finance for the Academy in January. She also mentioned the need to receive regular reports from Westlake Academy affiliate organizations. Mayor Greaves would like the Westlake Academy Foundation to provide quarterly reports. Mayor Greaves asked the Communications Department to provide an update on the current surveys and the process.

O. ADJOURNMENT

Mayor Greaves reminded that the next Regular Meeting will be held on December 16, 2025 and the upcoming Holiday Tree Lighting event. Mayor Greaves adjourned the meeting at 8:14 p.m.

Kim Greaves, Mayor and Board President

ATTEST:

Dianna Buchanan, Town/Board Secretary



Storm Shelter Study for Westlake Academy
ICC 500 2020

BRWARCHITECTS

OBJECTIVES

- Executive Summary
- Review ICC 500 **Tornado Shelter Impact**
- Review the Westlake Campus Plan for a Storm Shelter.





EXECUTIVE SUMMARY

Westlake Academy Campus

- **Arts and Science Addition** will not serve as a Tornado Shelter, as it will not accommodate the entire student population and staff
- The area under the gym is currently used during storm events
- Concept site plan for the Tornado Shelter building that will house entire campus located within 1,000 feet of buildings

NEXT STEPS

- Determine timing for building a campus Tornado Shelter that will accommodate the entire student population and staff

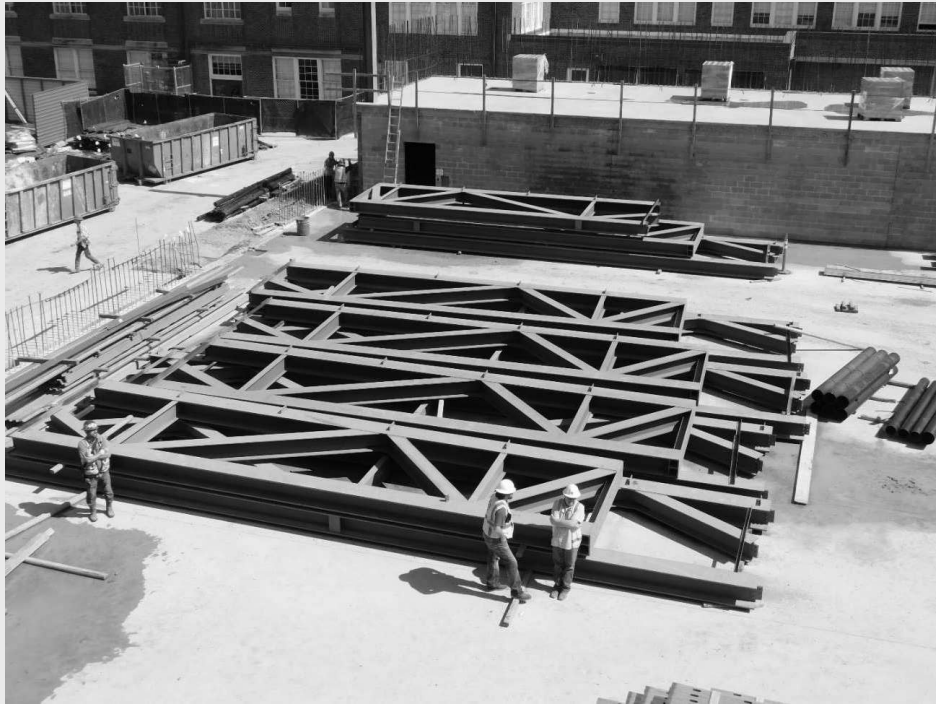
STORM SHELTER ICC 500

Major Building Elements of a Tornado Shelter



- 2-hour wall construction of separation wall
- Building EJ at separation wall
- Additional SF to for back-up power generation and possible control room
- Additional SF for toilet facilities
- Premium for missile impact door and window assemblies

ARCHITECTURAL IMPLICATIONS



- Thicker/heavier structural walls
- 12" fully grouted CMU or Concrete walls
- Thicker/heavier roof systems
- Concrete over metal deck
- Increased rebar in walls and roofs
- Increased structural steel tonnage at roofs
- More robust foundations
- Additional structural testing and inspections

STRUCTURAL IMPLICATIONS



- Protection of mechanical equipment openings
- Emergency ventilation
- Emergency lighting
- Back-up power

MEP IMPLICATIONS

WESTLAKE ACADEMY CAMPUS

ICC 500 Tornado Shelter for 1,200 | OPTIONS



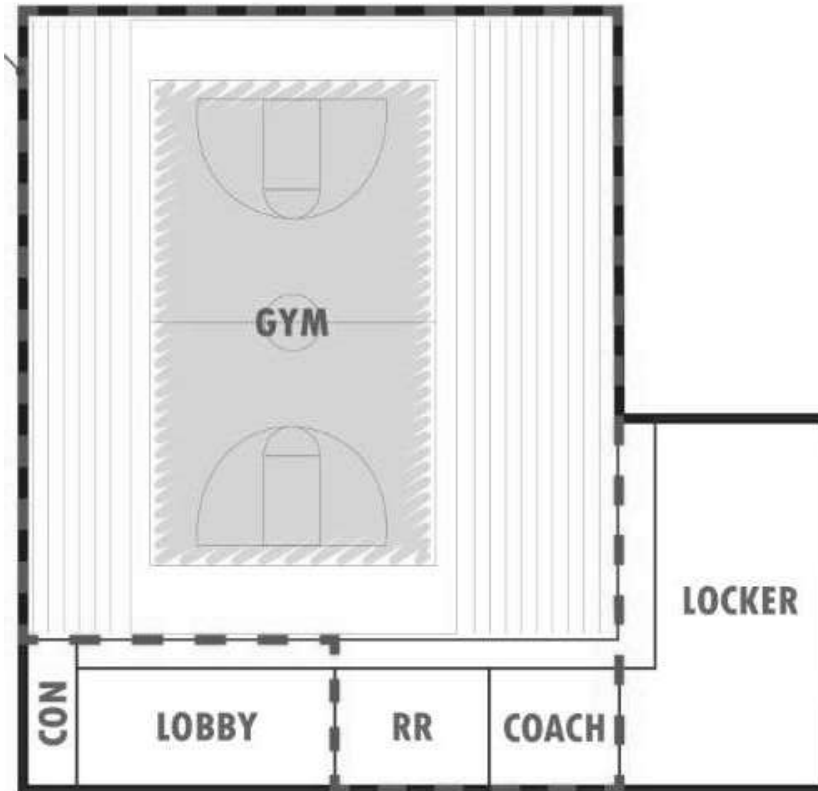
GYM TORNADO SHELTER OPTION

- Competition Basketball Court | Volleyball
- 1,200 Seats
- Restrooms
- Electrical / Mechanical

Additional Program Outside the Tornado Shelter

- Lobby and Concessions
- Locker Rooms
- Laundry
- Coaches Offices

25,000 GSF



GYMNASIUM STORM SHELTER



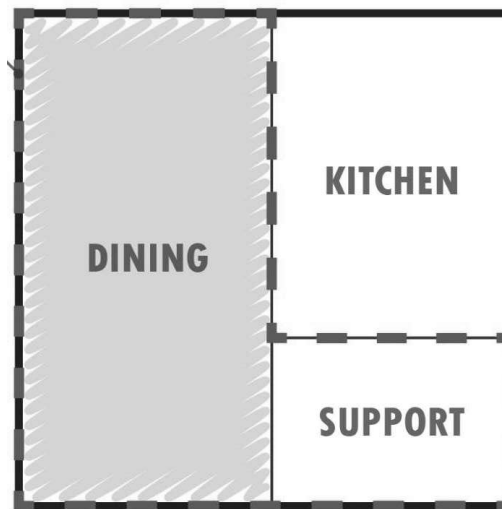
CAFETERIA TORNADO SHELTER OPTION

- Cafeteria (Holds 1,400 in a tornado event)
- Restrooms
- Electrical / Mechanical

Additional Program Outside the Tornado Shelter

- Kitchen
- Chair Storage

16,000 GSF



CAFETERIA STORM SHELTER



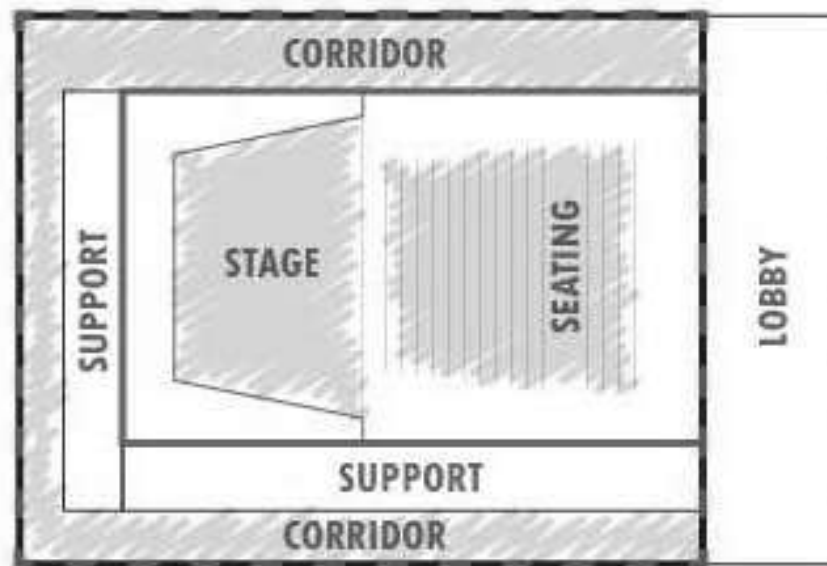
AUDITORIUM TORNADO SHELTER OPTION

- Stage
- Auditorium with 350 Seats
- Control Booth
- Green Room
- Storage
- Restrooms
- Electrical / Mechanical

Additional Program Outside the Tornado Shelter

- Lobby

20,000 GSF



PERFORMING ARTS STORM SHELTER

	GYM OPTION	CAFETERIA OPTION	AUDITORIUM OPTION	BASELINE
SIZE	25,000 GSF	17,500 GSF	20,000 GSF	8,200 GSF
SEATS	1,200 SEATS	400 SEATS EACH PERIOD	350 SEATS	-
PROS	• Competition Basketball / Volleyball • All-school Assembly • Graduation • Dedicated Practice Gym • Dedicated Cafeteria	• Dedicated Cafeteria	• Performance space	-
CONS		Duplicated function	Limited functionality	-
COST	\$20,000,000	\$15,500,000	\$20,000,000	\$6,150,000

* Cost includes construction cost only, no soft costs. Date of Estimate 2025. Cost does not include relocating portables.

STORM SHELTER OPTIONS - 1,400 CAPACITY



WESTLAKE ACADEMY | EXISTING



WESTLAKE ACADEMY | POTENTIAL BUILDING SITES



Site Context + Adjacencies



Access + Circulation



Site Infrastructure + Utilities



Topography + Environmental Conditions



Safety + Security



Educational Functionality



Construction Logistics



Cost + Feasibility

EVALUATION CRITERIA



SITE A1 | GYMNASIUM



Gym located within Athletics Zone of Campus
Large building at front of campus



Good access to existing drives & parking for large events



Adequate utilities



Flat site, no trees to remove



Student access without crossing vehicular drives



Creates competition-size court
Does not require existing Dining Hall to also function as PE



Requires portables to be relocated first



Cost of relocating portables
Leasing and Graduation income opportunities



SITE A2 | DINING HALL



Distance from PYP



Good access to existing drives & parking for large events



Adequate utilities
Grease trap considerations



Flat site, no trees to remove



Student access without crossing vehicular drives



Duplicates existing commercial kitchen



Requires portables to be relocated first



Cost of relocating portables
Dining area 2X larger than req'd to meet shelter occupancy



- 
 Performing Arts located within Arts Zone of campus
 Signature building near front of campus
- 
 Good access to existing drives & parking for large events
- 
 Adequate utilities
- 
 Flat site, no trees to remove
- 
 Student access without crossing vehicular drives
- 
 Provides new Performing Arts opportunities
- 
 Requires portables to be relocated first
- 
 Cost of relocating portables

SITE A3 | PERFORMING ARTS



- 
 Adjacent to upper school
- 
 Good access to existing drives & parking for large events
- 
 Adequate utilities
- 
 Flat site, no trees to remove
- 
 Student access without crossing vehicular drives
- 
 Maximizes new classrooms with multi-story building
- 
 Requires portables to be relocated first
- 
 Cost of relocating portables

SITE A4 | CLASSROOMS [NOT A STORM SHELTER]



SITE B1 | GYMNASIUM



Gym located within Athletics Zone of Campus
Large building at back of campus



Good access to existing drives
Distant from parking for large events



Adequate utilities



Flat site, no trees to remove



Students must cross vehicular drives to access



Creates competition-size court
Does not require existing Dining Hall to also function as PE



Requires new parking



Does not negatively impact existing facilities
Leasing and Graduation income opportunities



SITE B2 | DINING HALL



Far from main entry



Good access to existing drives
Distant from parking for large events



Adequate utilities
Grease trap considerations



Flat site, no trees to remove



Students must cross vehicular drives to access



Duplicates existing commercial kitchen



Requires new parking



Does not negatively impact existing facilities
Dining area 2X larger than req'd to meet shelter occupancy



Far from main entry



Good access to existing drives
Distant from parking for large events



Adequate utilities



Flat site, no trees to remove



Students must cross vehicular drives to access



Provides new Performing Arts opportunities

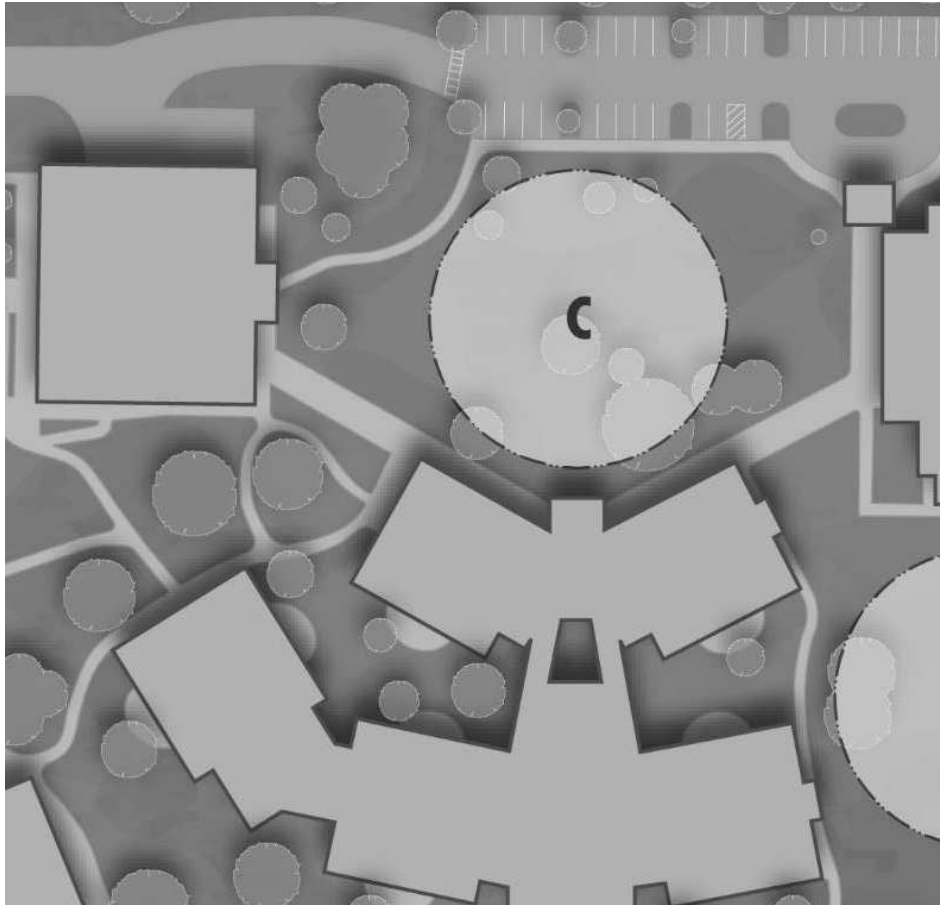


Requires new parking



Does not negatively impact existing facilities

SITE B3 | PERFORMING ARTS



SITE C1 | DINING HALL

- 

Close proximity to PYP
Eliminates open space at heart of campus
- 

Good access to existing drives and parking
Difficult loading access due to grades and location
- 

Adequate utilities
Grease trap considerations
- 

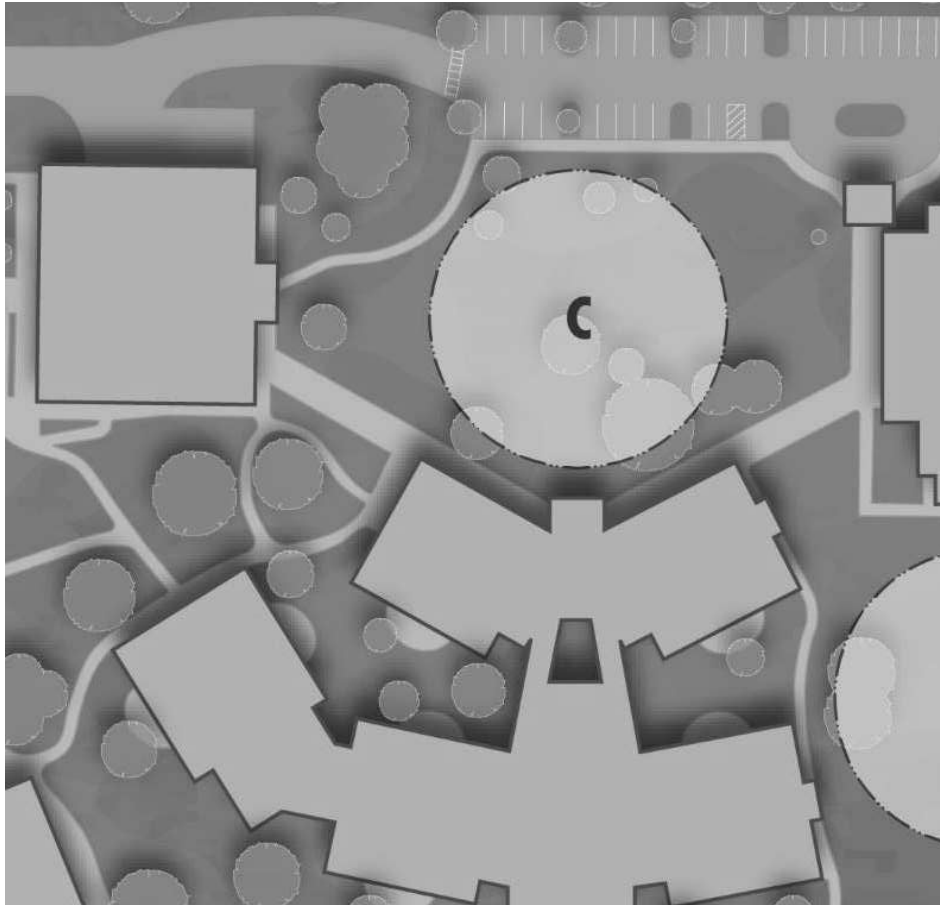
Significant topography and removal of mature trees
- 

Students access without crossing vehicular drives
- 

Duplicates existing commercial kitchen
- 

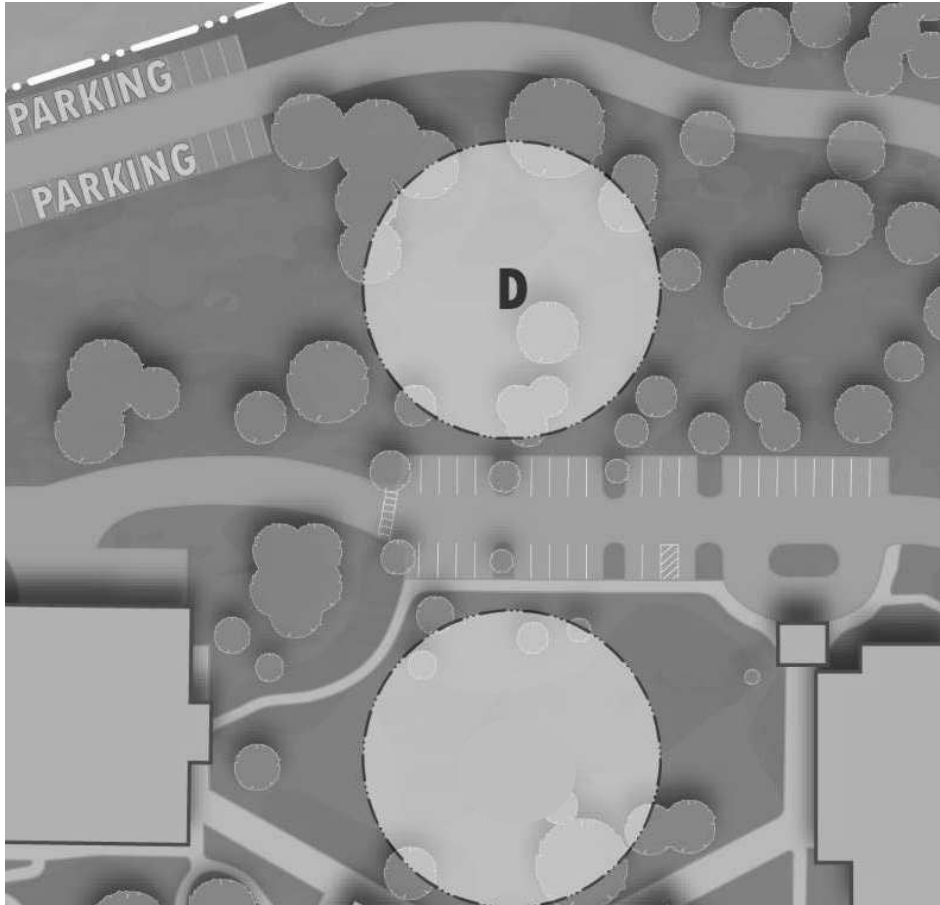
Heavy construction in the heart of campus would disrupt learning and campus life
- 

Significant site prep and grading required
Dining area 2X larger than req'd to meet shelter occupancy



- 
Close proximity to PYP
 Eliminates open space at heart of campus
- 
Good access to existing drives and parking
- 
Adequate utilities
- 
Significant topography and removal of mature trees
- 
Students access without crossing vehicular drives
- 
Provides new Performing Arts opportunities
- 
Heavy construction in the heart of campus would disrupt learning and campus life
- 
Significant site prep and grading required

SITE C2 | PERFORMING ARTS



SITE D1 | PERFORMING ARTS



Signature building with high visibility at front of campus



Good access to existing drives and parking



Adequate utilities



Significant topography and removal of mature trees



Students must cross vehicular drives to access



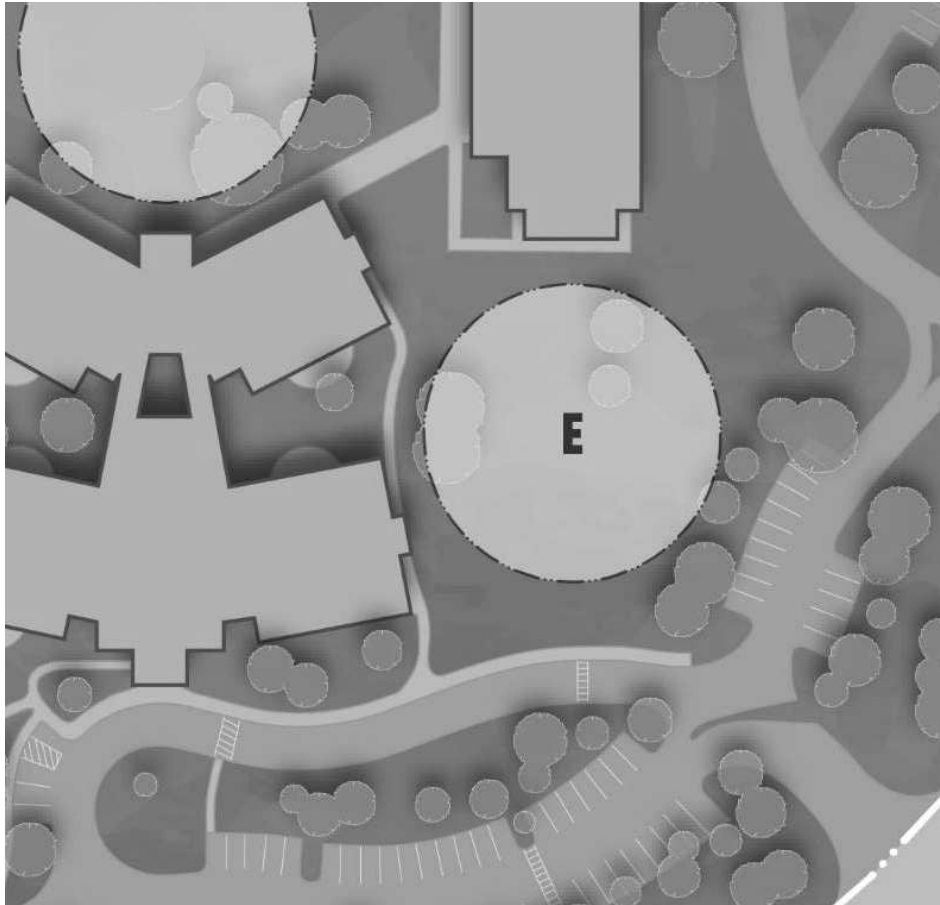
Provides new Performing Arts opportunities



Does not negatively impact existing facilities



Significant site prep and grading required



SITE E1 | DINING HALL

- 

Close proximity to PYP
 Eliminates future growth opportunity for PYP classrooms
 Storm Shelter at front of campus
- 

Difficult loading access due to grades and locations
- 

Adequate utilities
 Grease trap considerations
- 

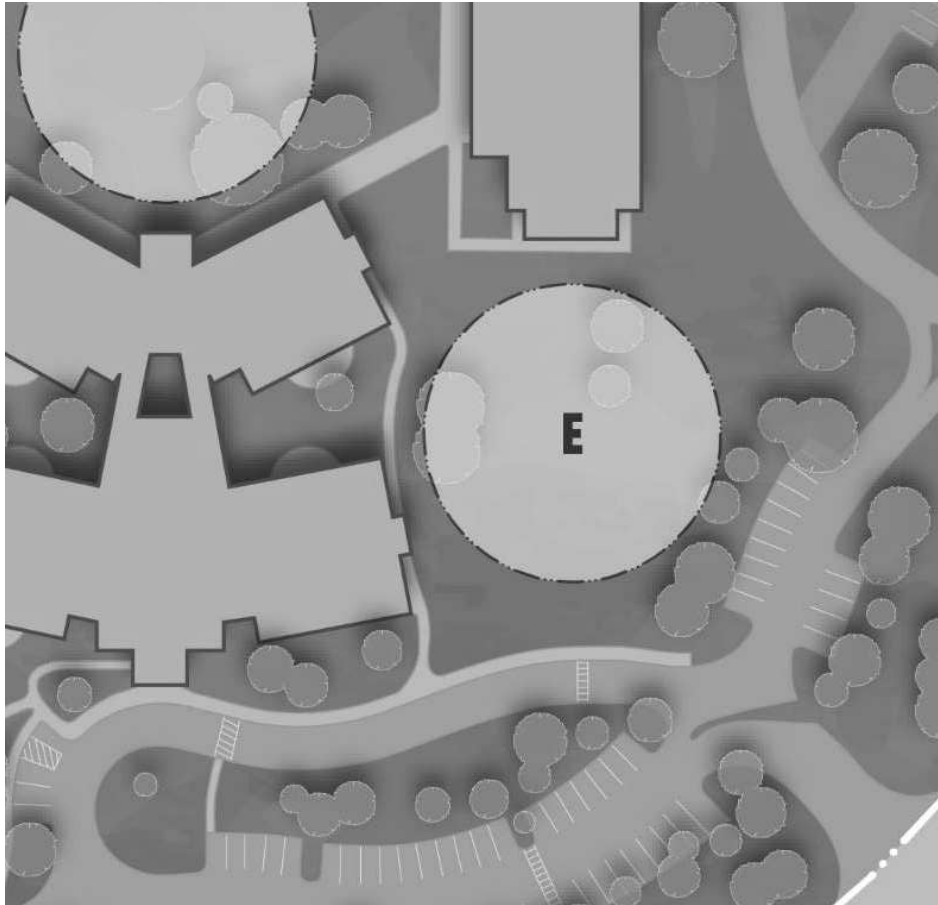
Significant topography
- 

Student access without crossing vehicular drives
- 

Duplicates existing commercial kitchen function
 Eliminates space for playground
- 

Heavy construction in the heart of the campus would disrupt learning and campus life
- 

Significant site prep and grading required
 Dining area 2X larger than req'd to meet shelter occupancy



Direct connection to PYP



Direct connection to PYP



Adequate utilities



Significant topography



Direct connection to PYP



Eliminates space for playground



Heavy construction in the heart of the campus would disrupt learning and campus life



Significant site prep and grading required

SITE E2 | CLASSROOMS [NOT A STORM SHELTER]

SITE A | CLASSROOMS

SITE B | GYM [STORM SHELTER]

SITE C | REMAIN AS OPEN SPACE

SITE D | PERFORMING ARTS

SITE E | CLASSROOMS

* EXPAND EXISTING DINING AS REQUIRED
[NOT AS A STORM SHELTER]

SITE RECOMMENDATIONS





- Competition Basketball / Volleyball
- All-school Assemblies
- Graduation Ceremonies
- Dedicated Practice Gym
- Dedicated Cafeteria
- Leasing income opportunities
- Does Not Negatively Impact Future Master Plan

GYMNASIUM STORM SHELTER BENEFITS



EXISTING



EXISTING

PARKING

EXISTING: 283 SPACES

33 SPACES

4 SPACES

35 SPACES

155 SPACES

56 SPACES

EXISTING PARKING



PROPOSED BUILDINGS

PARKING

EXISTING: 283 SPACES

DEMO: 37 SPACES

ADDITIONAL: 50 SPACES

TOTAL: 296 SPACES

25 SPACES

25 SPACES

PARKING OPPORTUNITIES



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** F.1.
FROM: Cole Davenport, Town Planner, Planning and Dev
SUBJECT: Discuss, consider, and act on Resolution 25-54 regarding a zoning-related application prepared and submitted by BRW Architects for the Westlake Academy Arts and Sciences Building Expansion in accordance with the established provisions for the GU, governmental use district (Cole Davenport, Town Planner)

ATTACHMENTS:

1. Res 25-54 Westlake Academy Arts and Sciences Expansion
2. Exhibit A - Westlake Academy Site Plan (Arts and Sciences Building Expansion)
3. Exhibit B.1. - Aerial
4. Exhibit B.2. - Entry

SUMMARY :

The GU, governmental use district requires all development be approved by the Town Council. Although a formal site plan submittal is not required for approval by the Town Council, a zoning-related application that depicts development pursuant to the GU, governmental use district is required for approval by the Town Council. The exhibits attached depict the expansion of the Arts and Sciences Building at Westlake Academy and demonstrates full compliance with the provisions in Section 102-314 of the Unified Development Code (the "UDC"). The Department of Planning and Development recommends approval as presented.

BACKGROUND AND DISCUSSION:

The current zoning designation for Westlake Academy is GU, governmental use district. The GU, governmental use district applies to "those lands where national, state, or local governmental activities are conducted and where governments or their duly created instrumentalities hold title to such lands."

It should be noted that the GU, governmental use district is "not intended to classify all lands owned by government into this district, but only those lands particularly and peculiarly related to the public welfare."

The public welfare for this zoning-related application is specifically related to providing students from kindergarten through Grade 12 --- vis-à-vis Westlake Academy --- with an "internationally-minded education of the highest quality so they are well-balanced and respectful life-long learners." Ensuring that Westlake Academy remains the premier charter school offering a rigorous International Baccalaureate education in the community, the region, and the State through the development and the expansion of the campus --- including the expansion of the Arts and Sciences Building --- is a public purpose that is consistent with the purpose of the GU, governmental use district.

Development within the GU, governmental use district, including the construction, the expansion, or the modification of any building, or buildings, must be approved by the Town Council. Although a formal site plan submittal is not required under the provisions of the GU, governmental use district, a zoning-related application that generally depicts the project and compliance with the established provisions of the district is required.

In satisfying the requirements of the GU, governmental use district, BRW Architects prepared and submitted a zoning-related application demonstrating compliance with the established provisions for the GU, governmental district and those of Section 102-314 of the UDC.

The zoning-related application prepared and submitted by BRW Architects complies with the provisions set forth in Section 102-314 of the UDC --- and the zoning-related application demonstrates compliance with the various provisions established for developing within the GU, governmental use district. Finally, the zoning-related application prepared and submitted by BRW Architects furthers the purpose of the GU, governmental use district, including the provision of an “internationally-minded education of the highest quality.”

FISCAL IMPACT:

N/A.

LEGAL REVIEW:

N/A.

RECOMMENDATION:

The Department of Planning and Development recommends approval of the zoning-related application as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table

**TOWN OF WESTLAKE
RESOLUTION NO. 25-54**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS (THE “TOWN”), APPROVING A ZONING-RELATED APPLICATION PREPARED AND SUBMITTED BY BRW ARCHITECTS PURSUANT TO THE PROVISIONS OF THE GU, GOVERNMENTAL USE DISTRICT REGARDING THE EXPANSION OF THE ARTS AND SCIENCES BUILDING EXPANSION AT WESTLAKE ACADEMY; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town is a duly organized municipal corporation operating under the laws of the State of Texas; and

WHEREAS, Westlake Academy is located on property within the Town that is currently zoned as GU, governmental use district; and

WHEREAS, the provisions set forth in Section 102-314 of the Unified Development Code (the “UDC”) for the GU, governmental use district requires that all development, including the construction, expansion, or modification of any building within the GU, governmental use district, be approved by the Town Council; and

WHEREAS, BRW Architects prepared and submitted a zoning-related application pursuant to the provisions of the GU, governmental use district depicting the expansion of the Arts and Sciences Building at Westlake Academy, and which application demonstrates compliance with all applicable provisions of the UDC and the GU, governmental use district; and

WHEREAS, the proposed expansion supports the mission of Westlake Academy to provide a high-quality, internationally-minded education for students from kindergarten through the 12TH grade and further the distinct interests of the Town and the purpose of the GU, governmental use district; and

WHEREAS, the Town Council of the Town finds that the passage of this Resolution is in the best interest of the citizens of Westlake.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS:

SECTION 1: That all matters stated in the Recitals hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

SECTION 2: That the Town Council of the Town hereby approves the zoning-related application, including the exhibits.

SECTION 3: If any portion of this Resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 4: That this Resolution shall become effective from and after its date of passage.

PASSED AND APPROVED ON THIS 16TH DAY OF DECEMBER, 2025.

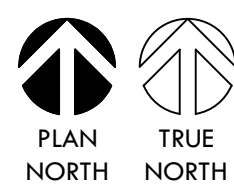

Kim Greaves, Mayor

ATTEST:


Dianna Buchanan, Town Secretary

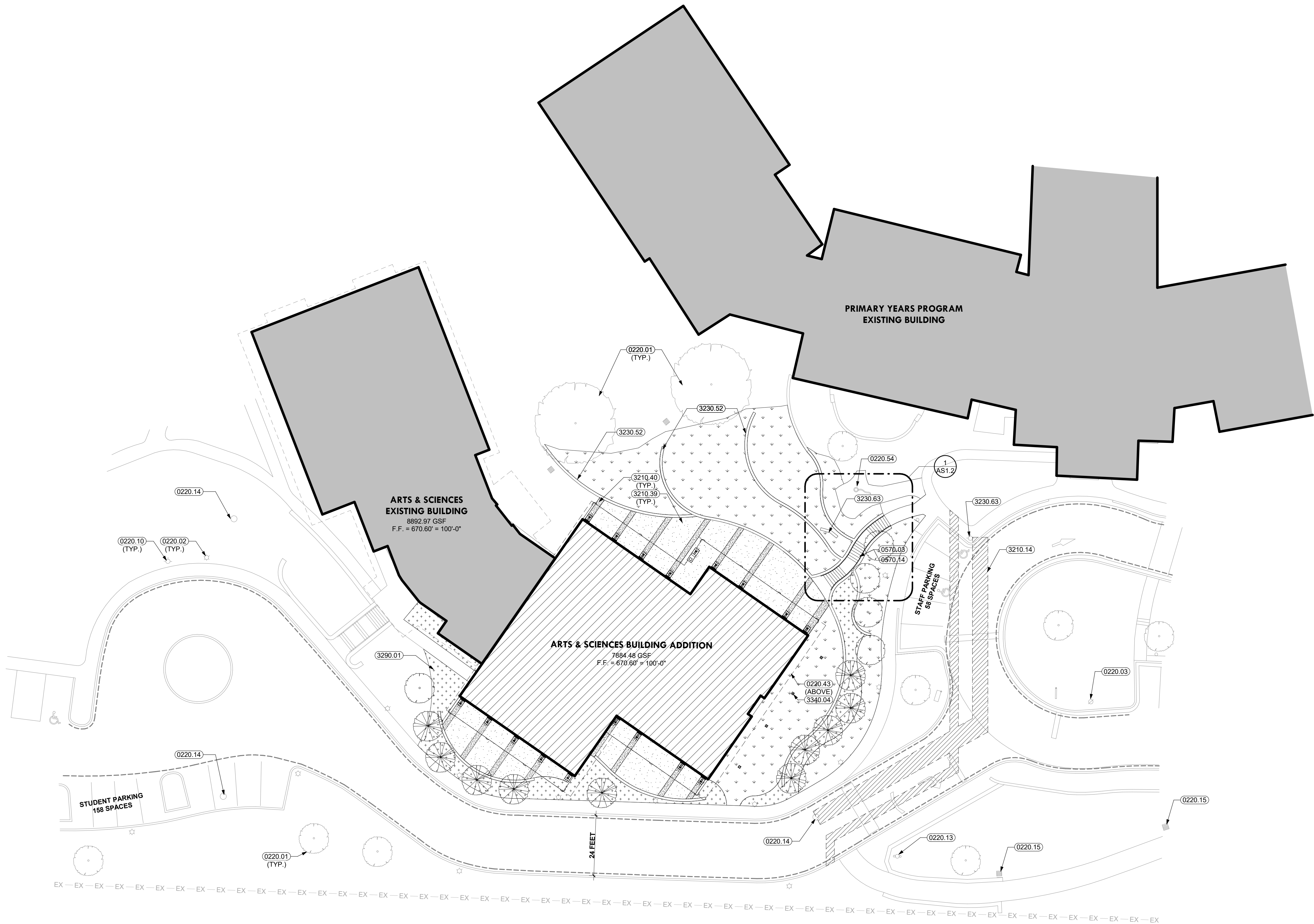
APPROVED AS TO FORM:


Matthew C.G. Boyle, Town Attorney



1 ARCHITECTURAL SITE PLAN

1" = 20'-0"



SITE DESIGN INFORMATION

ARTS & SCIENCES BLDG. EXISTING FLOOR AREA:	8,892.97 GSF
ARTS & SCIENCES BLDG. ADDITION FLOOR AREA:	7,694.48 GSF
TOTAL:	16,587.45 GSF
MINIMUM FIRE LANE WIDTH PER IFC 503.2.1:	
• 24'	
CAMPUS AUTOMOBILE SPACES REQUIRED BASED ON CURRENT 888 STUDENT ENROLLMENT FOR ENTIRE CAMPUS:	
• K-5 351 / 25 = 15	
• 6-8 227 / 18 = 13	
• 9-12 310 / 5 = 62	
TOTAL REQUIRED AUTOMOBILE SPACES BASED ON CURRENT 888 STUDENT ENROLLMENT:	
• 90	
CAMPUS AUTOMOBILE SPACES REQUIRED BASED ON POTENTIAL 1200 STUDENT ENROLLMENT FOR ENTIRE CAMPUS:	
• K-5 474 / 25 = 19	
• 6-8 306 / 18 = 17	
• 9-12 420 / 5 = 84	
TOTAL REQUIRED BASED ON POTENTIAL 1200 STUDENT ENROLLMENT:	
• 120	
AUTOMOBILE SPACES PROVIDED:	
• CAMPUS TOTAL: 283	
• NEAR ADDITION: 158	
CAMPUS ACCESSIBLE SPACES REQUIRED PER TEXAS ACC. STANDARDS:	
• 201 - 300 SPACES: 7 ACCESSIBLE	
ACCESSIBLE SPACES PROVIDED:	
• CAMPUS TOTAL: 12	
• NEAR ADDITION: 6	
BICYCLE PARKING SPACES REQUIRED PER TOWN OF WESTLAKE:	
• NO REQUIREMENT	

SITE LEGEND

PATTERN	DESCRIPTION
---	PROPERTY LINE
----	FIRE LANE STRIPING
EX --- EX	EXISTING FENCING
BUILDING	
	NEW CONSTRUCTION
	EXISTING BUILDING
	ROOF EDGE ABOVE
PAVING (RE: CIVIL)	
	CONCRETE PAVING
	CONCRETE SIDEWALK
LANDSCAPE (RE: LANDSCAPE)	
	LANDSCAPE PLANTINGS
	SOD
	EXISTING TREE
	NEW TREE

KEYNOTES

0220.01	EXISTING TREE
0220.02	EXISTING LIGHT POLE
0220.03	EXISTING POWER POLE
0220.10	EXISTING FIRE HYDRANT
0220.13	EXISTING GAS METER
0220.14	EXISTING MANHOLE COVER
0220.15	EXISTING GRATE INLET
0220.43	EXISTING ROOFING SYSTEM
0220.54	EXISTING FLAGPOLE
0570.03	DECORATIVE GUARDRAIL SYSTEM
0570.14	DECORATIVE METAL HANDRAIL SYSTEM
3210.14	CONCRETE PAVING (RE: CIVIL)
3210.39	MEDIUM BROOM FINISH CONCRETE (RE: LANDSCAPE)
3210.40	SANDBLASTED CONCRETE (RE: LANDSCAPE)
3230.52	UNIT MASONRY RETAINING WALL (RE: CIVIL / STRUCTURAL)
3230.63	REINSTALLED EXISTING SIGNAGE
3280.01	LANDSCAPE BED
3340.04	AREA DRAIN INLET (RE: CIVIL)

WESTLAKE ACADEMY
ARTS & SCIENCES
ADDITION



2600 J T OTTINGER RD.,
WESTLAKE, TX 76262

NO.	REVISION	DATE

AS1.1
ARCHITECTURAL SITE
PLAN

COPYRIGHT © 2025
BROWN REYNOLDS WATFORD ARCHITECTS, INC.
DATE NOVEMBER 14, 2025
DRAWN BY MCR, JCP
CHECKED BY RVH, AIH
BRW PROJECT NUMBER 225057.00

INTERIM REVIEW
DOCUMENTS
NOT FOR REGULATORY
APPROVAL OR CONSTRUCTION
ANNE L. HILDEBRAND
TX REG. NO. 18343

BRWARCHITECTS

3535 TRAVIS STREET
SUITE 7500
DALLAS, TEXAS 75204
214-528-8704
BRWARCH.COM







Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** F.2.
FROM: Cayce Lay Lamas, Finance Director, Finance
SUBJECT: Discuss, consider and act to approve Resolution 25-52 accepting the Town of Westlake FY 2024 Audit Report (Finance Director Cayce Lay Lamas)

ATTACHMENTS:

1. Westlake FY24 ACFR - FINAL
2. SAS 114 COMMUN WITH GOVERNANCE FY24
3. SAS 115 COMMUN OF SIG DEF AND MAT WEAK FY24

SUMMARY :

The Town of Westlake is required by State law to engage an independent accountant to perform an audit on the Town's financials. The Fiscal Year 2023-2024 audit was performed by Brooks Watson for the third year in a three-year engagement.

The result of the audit for Fiscal Year 2023-2024, as presented for Council's acceptance, is an unmodified opinion. This means that the auditors have found that the financial statements present fairly, in all material aspects, the financial position of the Town of Westlake at September 30, 2024.

BACKGROUND AND DISCUSSION:

The Town of Westlake experienced an delay in receiving the audit report due to the challenges encountered by the auditor to perform due diligence on the discreetly presented component unit. The final report, dated November 10, 2025, consists of the audited financial statements and narrative overview to communicate the Town's financial performance for Fiscal Year 2024. Highlights include:

- The assets and deferred outflows of the Town exceed its liabilities and deferred inflows by \$105,945,624.
- The total net position increased by \$15,568,478; the majority is invested in capital assets or restricted for specific purposes.
- The Town's governmental funds reported combined ending fund balances of \$58,160,529, which is an increase of \$7,856,155 from the prior fiscal year.
- Unassigned fund balance for the General Fund was \$38,747,187, as of the fiscal year end.

The Town's financials include Westlake Academy operating activities, as a blended component unit, presented as a major governmental fund. Separate from these operating financial statements, the Town's financials also include expenditures within the General Fund, capital expenditures within the Capital Projects Funds, and long-term financing obligations within the Debt Service Funds in support of the Academy.

The implementation of a new Governmental Accounting Standards Board Statement, No. 101

(Compensated Absences) will be effective with FY2025 and has no bearing on the F2024 audit presented.

In addition to the financial report, Brooks Watson is required to provide information to the governing body on material weaknesses and significant deficiencies. The auditors communicated specific areas of concern, all of which have been evaluated, and all have been addressed with a change in processes during the annual audit process.

FISCAL IMPACT:

There is no direct fiscal impact on this item. However, submittal of the approved audit is a legal requirement.

LEGAL REVIEW:

RECOMMENDATION:

Approve the FY2024 annual audit, as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table

***ANNUAL COMPREHENSIVE
FINANCIAL REPORT***

of the

Town of Westlake, Texas

**For the Year Ended
September 30, 2024**

Prepared by

Wade Carroll
Town Manager

Cayce Lay Lamas, CPA
Director of Finance



Town of Westlake, Texas

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INTRODUCTORY SECTION





November 10, 2025

Honorable Mayor, Council Members, and Citizens of the Town of Westlake,

The Town of Westlake (the "Town") Fiscal and Budgetary Policies require that the Town's Finance Department prepare a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Accordingly, the Annual Comprehensive Financial Report for the Town of Westlake, Texas for the fiscal year ended September 30, 2024, is hereby issued.

This report consists of management's representations concerning the finances of the Town. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making representations, the Town established a comprehensive internal control framework that was designed both to protect the Town's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the Town's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable, rather than an absolute, assurance that the financial statements will be free from material misstatements. As management, we assert that this financial report is complete and reliable in all material respects to the best of our knowledge and belief.

The Town's financial statements have been audited by BrooksWatson & Company, PLLC. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Town for the fiscal year ended September 30, 2024, were free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Town's financial statements for the fiscal year ended September 30, 2024, were fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The Town of Westlake's MD&A can be found immediately following the independent auditor's report. The Statistical Section includes financial and demographic information relevant to readers of the Town's financial statements and is generally presented on a multi-year basis.

Profile of the Town

Westlake is certainly distinctive by design. As a result of this intentional design, our community is an oasis of natural beauty that maintains open spaces in balance with one-of-a-kind developments, trails, and quality of life amenities amidst an ever-expanding urban landscape.

Nestled in the Dallas-Fort Worth (DFW) Metroplex, Westlake is designated as both a Platinum Level Scenic City and a Tree City USA.

Extraordinary residential developments and architecturally vibrant corporate campuses find harmony among our meandering roads and trails, lined with native oaks and stone walls. Westlake is a leader in education, known for our innovative partnerships between the Town-operated Charter school and our corporate neighbors.

We strive to maintain strong aesthetic standards and preserve the natural beauty in our community where hospitality finds its home. Westlake is family-friendly, welcoming, fully involved and invested in our rich heritage, with a vibrant present and sustainable future.

Ideally located minutes from downtown Fort Worth, Alliance Airport, and the Dallas/Fort Worth International Airport, the Town of Westlake is home to several prestigious residential communities, Fortune 500 companies, and corporate headquarters, all of which possess a unique character and charm. There is a common ideal shared by our corporate and individual residents of support for the existing character and charm of the Westlake community as well as a commitment to excellence in new development.

The Town geographically lies in both northeast Tarrant County and southern Denton County and may be conveniently accessed by several major thoroughfares, including SH 114, SH 170 and US 377. Westlake occupies approximately seven (7) square miles and serves a population of approximately 1,922. In 2024, the average size of new home construction was 10,693 square feet, with an average estimated construction cost of \$3.2 million.

Westlake, incorporated in 1956, is considered a Type A general-law municipality. The Town operates under the Council-Manager form of government. The Council is comprised of a mayor and five (5) council members and is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the Town Manager. The Town Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the Town and appointing and supervising heads of various departments. The Mayor and Town Council members serve two (2) year terms. All elected officials are elected at-large for a two-year staggered term each May.

The financial reporting entity (the government) includes all funds of the primary government (i.e. the Town of Westlake), as well as all its component units. Component units are legally separate entities for which the primary government is financially accountable. The following entities are considered blended component units:

Lone Star Public Facilities Corporation is a Texas nonprofit corporation that acts on behalf of the Town to further the public purposes under the Public Facilities Corporation Act, as its duly constituted authority and instrumentality. The board of directors, appointed by the Town's governing body, is comprised of seven members, of whom five must be members of the Town's governing body.

4B Economic Development Corporation is a Texas nonprofit industrial corporation under the Development Corporation Act of 1979 formed to promote economic development within the Town and the State of Texas to eliminate unemployment and underemployment, and to promote and encourage employment and the public welfare of, for, and on behalf of the Town by developing, implementing, financing, and providing one or more projects defined and permitted under Section 4B of the Act. The board of directors is composed of seven (7) persons appointed by the members of the Town Council. Four of the members of the board of directors are members of the Town Council.

Westlake Academy (Academy) is an open-enrollment charter school, as provided by Subchapter D, Chapter 12, of the Texas Education Code. The Town of Westlake ("Charter Holder") applied for and became the first municipality in Texas to ever receive this special charter designation. The Academy had 882 students in FY 23-24 and serves Kindergarten thru 12th grade. The Academy graduated their first class in FY 09-10. The Board consists of six (6) trustees, appointed by the Town's governing body. Currently, all members of the Academy Board are members of the Town's governing body. The Academy's year-end changed from August 31 to June 30 with FY 23-24, therefore, the information presented for the Academy is for a ten-month fiscal year.

Discretely presented component units are legally separate entities and not part of the primary government's operations. These component units are as follows: Texas Student Housing Corporation-Denton Project, Texas Student Housing Corporation-College Station Project, and Texas Student Housing Authority.

Services Provided

Westlake's value proposition is found in the excellent municipal and academic services that are provided to our residents – all at an exceptional price. Our community has high expectations for service delivery – both in accessibility, responsiveness, financial stewardship, amenities, distinctive developments, open spaces and education.

Major services provided under the general government and enterprise functions are: fire and emergency medical services, police, water and sewer utility services, park and recreational facilities, street improvements, education, and administrative services. The Town utilizes a combination of direct service delivery along with outsourced services, as necessitated. The decision as to which service to deliver

directly versus outsourcing is based on analysis of cost-effectiveness, citizen responsiveness, and customer service quality.

Economic Conditions and Outlook

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the Town operates. The Town staff is aware that the Town of Westlake does not create wealth but instead is entrusted with public dollars collected on behalf of our citizens. We are stewards who are fully vested in the success of the Town of Westlake and Westlake Academy. We exist as a municipal entity for one reason and one reason only: to prioritize and deliver the best services possible with the resources provided to achieve an exceptional quality of life. This is a challenge the staff takes very seriously, one that we pursue with vigor every day. Over the previous fiscal year, the Town's continued work and focus on important initiatives and projects allows us to balance our "distinctive development, trails, and quality of life amenities amidst an ever-expanding urban landscape."

The current and potential development within our community provides both an exciting and challenging time in Westlake. Adhering to the Town's vision remains the key to Westlake's success in managing the significant growth. While growth has steadily continued, it continues to present very clear opportunities for our community if we wish to maintain the elements of Westlake that make it so distinctive. These community attributes include our beautiful neighborhoods with high quality residences, strong aesthetic standards, an exemplary Town-owned IB World K-12 charter school, open space preservation, streetscaping, emphasis on proactive planning, and maintaining our view corridors. The impending change that surrounds Westlake involves not only our current internal development but also the growth opportunities planned and now underway for the State Highway corridors (SH 114 and SH 170) in northeast Tarrant County and into southern Denton County. Our neighboring communities have also experienced significant growth and are nearing a fully developed condition that will only add pressure from developers as they look to a relatively undeveloped Westlake.

- **Westlake's Permanent Population Growth:** This is the portion of our population considered to be our permanent residents. From the 1990 population of 185 to the 2023 population of 2,006, our Town saw an increase of 84 additional residents in the past year. We will monitor and plan for the anticipated increase in these numbers, currently expected not to exceed 5,000 residents.
- **Traffic Demands Due to Growth in Westlake and Surrounding Areas:** The four (4) municipalities surrounding Westlake (Keller, Southlake, Trophy Club, and Roanoke) are projected to have a combined population of 215,000 people by 2040. The growth in these communities will generate additional traffic that commutes through our Town. And with the projected level of residents (5,000) and existing zoning entitlements (if executed), we would expect an estimated 300,000 vehicle trips per day. Local impacts associated with this level of growth affect our street infrastructure, water and sewer system capital investment requirements, as well as demand for daily municipal services. Policies, and the provided estimates above, established in our

Comprehensive Plan will be essential for addressing this issue via the Town's thoroughfare plan as it pertains to development in the community.

- **Housing Start Increases and Maintaining Westlake's High-Quality Residential Housing:** We continue to see strong single-family residential construction demand, with the majority of the growth in the Granada (now nearing completion), Solana Hills, Entrada, and The Knolls of Solana neighborhoods.

The Entrada mixed-use development continues to progress, albeit slowly, with both residential and commercial projects under construction. Entrada's infrastructure is financed with a Town-approved Public Improvement District (PID), the bonds for which are paid back by assessments on development within Entrada. When the infrastructure is complete, it will add (over time) a wide variety of 322 residential units to Westlake - including single-family homes, villas, condominiums, and townhomes.

Our residential construction activity remains steady with an increase in building permits for housing. Housing starts in Westlake, due to our homes' high value, add significant taxable value to our taxing base; however, this also impacts the demand for municipal services, including the Town's K-12 public charter school, Westlake Academy.

As the area economy continues to outperform the lasting effects of the global economic downturn from the pandemic, and Westlake and our surrounding communities continue to experience commercial development, this will further attract individuals who work for and own these businesses. As our housing stock expands in response to these forces, we will need to manage our developments to ensure we maintain our distinctive community as an 'oasis of natural beauty' and achieve high-end housing options as identified in the Housing element of our Comprehensive Plan. The Town issued 26 single family home construction permits in FY24 for an approximate total of \$82,295,850.

Local Challenges Involving Commercial Growth

- **Commercial Development, Economic Development, and Daytime Population Growth:** Because Westlake is the home to major corporate office campuses, its Monday-Friday daytime population continues to grow and is conservatively estimated to grow to an approximate 15,000 individuals, post- COVID. These office complexes are comprised of notable corporate clients that include Deloitte LLP, Fidelity Investments, and Charles Schwab, among other Fortune 500 companies.

Commercial construction was significantly more varied than in recent years, reflecting the progress in development across the Town. Commercial projects, including finish out and remodel projects, totaled 14 permits issued with a total valuation of \$50,037,087. In addition, 6 new commercial permits were issued, totaling in valuation of about \$355,054,485. This includes the continued expansion project at the Deloitte corporate campus and the 2 new commercial businesses, Dutch Bros. and Pinstack. Thirteen (13) Certificate of Occupancies were issued as well.

- **Commercial Development in Entrada:** The mixed-use development of Entrada, located at FM1938/Davis Boulevard and SH114, slowly continues to create growth in our commercial tax

base. During FY2024, commercial finish outs and incremental progress occurred; more traction is expected next year.

- **Economic Development:** The Town has pursued the ideas advanced in the Economic Development element of the Comprehensive Plan. That is, where appropriate, to pursue businesses that ultimately expand the Town's tax base with high quality office buildings, and at the same time, compliments our financial services industry hub which has already been created through our corporate residents of Fidelity, Deloitte, and Charles Schwab. Further, we pursue the types of businesses interested in high quality office campus development and creating well-paying employee positions. The expansion of the Deloitte University campus further establishes us as a leading financial services corridor within the DFW Metroplex.
- **Balanced Growth to Impact Cost of Municipal Services:** Likewise, the ability to fund municipal services utilizing a cost-effective revenue format requires balanced growth that provides for commercial development and a diversified tax base, while maintaining the community's open space and pastoral atmosphere. At the same time, we must continue to ensure the policy direction of the Town is focused on growth paying for the infrastructure for which it creates the demand.

Staff will continue to monitor our corporate stakeholders and attempt to identify avenues to strengthen these relationships and assist in attracting new corporations to Westlake. The expansion of commercial development will continue to grow Westlake's daytime population.

Local Challenges – Other

There are other local challenges involving both financial and physical site planning, strategic forecasting, residential feedback through our survey instruments and the Town's public charter school, Westlake Academy. As we look to regional or state issues and opportunities, we will monitor these issues among others:

- **Water Usage and Demand:** As water demand continues to be a high priority for our entire region, the Town has worked diligently over the last year to rigorously inspect and update infrastructure. Significant investments in the Town's aging water and wastewater systems will be necessary in the coming years to ensure safe delivery to current customers, while adequately planning for redundancies and meeting future growth needs.
- **Westlake's Residential Growth Impact on the Academy:** Planning for Academy growth in the face of residential development remains a consistent focus and challenge for us. Wherever possible, the Town enters into an economic development agreement with residential developers to provide funding for Westlake Academy facilities and lessen the impact of their residential development on the school's enrollment.
- **Pursuit of Infrastructure and Services Reinvestment While Combating Certain Cost Increases:** With our continued growth comes the need to allocate capital spending as we continue to

reinvest in our infrastructure, including water and sewer utilities, trail, and roadway improvements. The FY2024 budget included funds for multiple assessments and studies of the Town and Academy infrastructure and capital equipment needs. Due to the large scope, these activities will continue into FY2025, and it is expected that the FY2026 budget will incorporate the findings.

As our community and those surrounding us continue to develop, Staff will strengthen our partnerships and/or opportunities to help in the improvement of mobility within the community without compromising the design standards and expectations of our residents. East/West traffic continues to be an area of concern along with our surrounding highway capacity for transient vehicles. Town staff continues the work with TxDOT, and our counties, as the construction of the SH 114 service road ramps are reversed between FM 1938 and Dove Road in Southlake, and the SH 170 main lanes have opened. Despite these improvements, commuter traffic is growing with the increased call by the business community for workers to return to the office and area population continues to rise.

Users of this transmittal letter, as well as others interested in the programs and services offered by the Town of Westlake, are encouraged to read the Town's Fiscal Year 2023-2024 Budget. The budget details the Town's long-term goals and financial policies and describes program accomplishments and initiatives.

Acknowledgements

The preparation of this report could not have been accomplished without the dedicated services of the entire Finance Department staff. Appreciation is expressed to all Town employees, especially those employees who were instrumental in the successful completion of this report.

Town Staff would sincerely like to thank the Mayor and Council for their conservative leadership and steadfast support through their transparent governance of the Town's financial operations in a responsible and progressive manner.

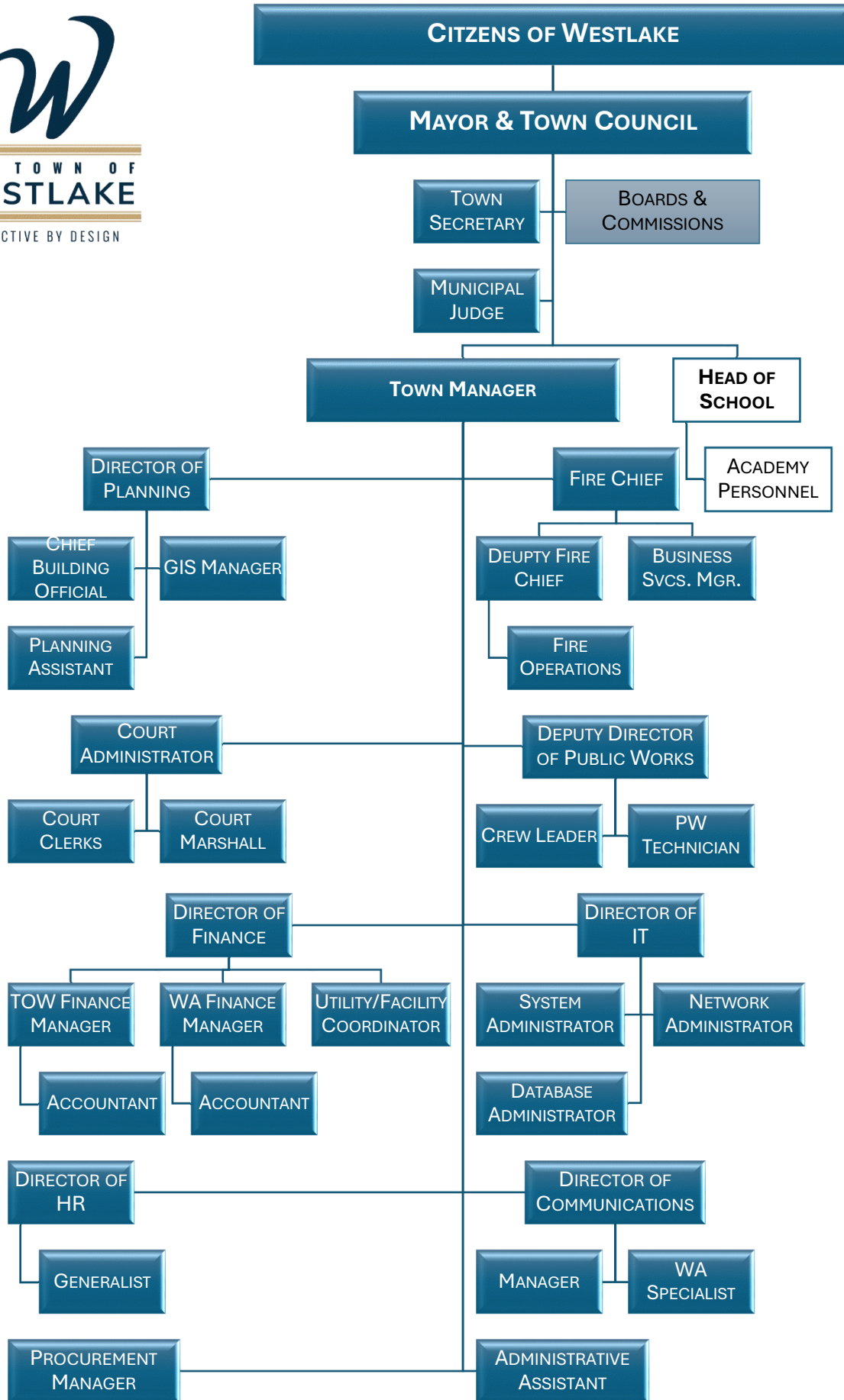
Respectfully Submitted,



Wade Carroll
Town Manager



Cayce Lay Lamas, CPA
Director of Finance



ELECTED COUNCIL MEMBERS – FY2024



Anna White – Councilmember

Victor Sansone – Councilmember

Tim Shiner – Councilmember

Sean Kilbride – Mayor

David Quint – Mayor Pro-Tem

Kim Greaves - Councilmember

BOARDS & COMMISSIONS

Planning & Zoning Commission

Westlake Academy Foundation

4B Economic Development Board

Westlake Public Arts Society

Westlake Historical Preservation Society

Texas Student Housing Authority



FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the Town Council
Town of Westlake, Texas:

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westlake, Texas, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year 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 (GAAS). 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 Town of Westlake, Texas 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

The Town's 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 Town's ability to continue as a going concern for one year after the date that the financial statements are issued.

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 GAAS 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 GAAS, 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 Town'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 Town'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.

Emphasis of Matter

Regarding Going Concern

The accompanying financial statements have been prepared assuming the discretely presented component units will continue as going concerns. As discussed in Note 5. I. to the financial statements, the discretely presented component units Texas Student Housing Authority – College Station Project and Texas Student Housing

Corporation – Denton Project are in default on their bonds due to failure to meet certain bond covenants. This gives bond holders the right to accelerate and demand payment on the bonds in full and foreclose on the assets. This condition raises substantial doubt about the discretely presented component units' ability to continue as going concerns. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Blended Component Unit Year End

As discussed in Note 1.B. to the financial statements, the blended component unit, Westlake Academy, has a year end of June 30, 2024. Our opinion is not modified with respect to this matter.

Discretely Presented Component Unit Restatement

As discussed in Note V.K. the financial statements, due to corrections over accrued interest in the prior year, the discretely presented component unit restated its beginning net position. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedule of changes in other postemployment benefits liability and related ratios, and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This accompanying supplementary 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. Such 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

Brooks Watson & Co.
Certified Public Accountants
Houston, Texas
November 10, 2025

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As management of the Town of Westlake, Texas (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-ix of this report.

Financial Highlights

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows (net position) at September 30, 2024 by \$105,945,624.
- The Town's total net position increased by \$15,568,478. The majority of the Town's net position is invested in capital assets or restricted for specific purposes.
- The Town's governmental funds reported combined ending fund balances of \$58,160,529 at September 30, 2024, an increase of \$11,947,496 from the prior fiscal year; this includes an increase of \$7,856,155 in the general fund, an increase of \$156,370 in the debt service fund, an increase of \$1,271,837 in the capital projects fund, an increase of \$1,399,907 in the 4B EDC fund, an increase of \$986,445 in the Westlake Academy fund, a decrease of \$350,011 in the Westlake Academy expansion capital projects fund, and an increase of \$626,793 in the nonmajor governmental funds.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$38,747,187 or 340% of total general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. Two statements, the Statement of Net Position and the Statement of Activities, are utilized to provide this financial overview.

The *statement of net position* presents information on all of the Town's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Other non-financial factors, such as the Town's property tax base and the condition of the Town's infrastructure, need to be considered in order to assess the overall health of the Town.

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2024

The *statement of activities* presents information showing how the Town's 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 for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, cultural recreation, streets, public works, visitor services, and education. Normally, these operations are financed by property taxes, sales taxes, and franchise fees. The business-type activities of the Town include water/sewer (utility) and cemetery operations.

The government-wide financial statements include not only the Town itself (known as the *primary government*), but also the legally separate component units including the three Texas Student Housing entities, which are discretely presented in the government-wide statements. Financial information for these component units are reported separately from the financial information presented for the primary government itself. In addition, the Town has the following blended component units: Lone Star Public Facilities Corporation, 4B Economic Development Corporation, and Westlake Academy, an open enrollment charter school owned and operated by the Town of Westlake. The Town is financially accountable for all these component units.

The government-wide financial statements can be found on pages 20-23 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 Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for 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 on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government'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

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2024

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 this comparison between *governmental funds* and *governmental activities*.

The Town maintains eleven 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, the debt service fund, the capital projects fund, the 4B EDC fund, Westlake Academy, and the Westlake Academy Expansion Capital Projects fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

The Town adopted an annual appropriated budget for each fund, with the exception of the Solana PID capital projects fund and the Public Arts Fund. A budgetary comparison statement has been provided for each fund with an adopted budget to demonstrate compliance with their respective budget.

The basic governmental fund financial statements can be found on pages 24-33 of this report.

Proprietary Funds

The Town's proprietary funds are all enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses an enterprise fund to account for its water/sewer and cemetery operations. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, debt service, capital improvements, and billing and collection expenses. The Town's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility fund and Cemetery fund, both of which are considered to be major funds of the Town.

The basic proprietary fund financial statements can be found on pages 34-39 of this report.

Component Units

The Town maintains the accounting and financial statements for three discretely presented component units. Texas Student Housing Authority, Texas Student Housing Authority – College Station Project, and Texas Student Housing Corporation – Denton Project are all discretely presented component units displayed on the government-wide financial statements. The 4B EDC fund and Westlake Academy are presented as blended component units and included in the basic governmental fund statements.

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2024

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is similar to the accounting used for proprietary funds. The Town of Westlake maintains one fiduciary fund, the Solana PID Private Purpose Trust Fund.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 43-99 of this report.

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The required RSI includes a budgetary comparison schedule for the general fund, Westlake Academy (general fund), schedule of changes in the net pension liability/OPEB liability and related ratios and schedule of employer contributions for the Texas Municipal Retirement System and the Teacher Retirement System of Texas. RSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the Town's financial position. For the Town of Westlake, Texas, assets and deferred outflows exceeded liabilities and deferred inflows by \$105,945,624 as of September 30, 2024, in the primary government.

The largest portion of the Town's net position, \$39,942,216 reflects its investments in capital assets (e.g., land, buildings, water system, machinery and equipment, construction in progress), less any debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town'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 assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town of Westlake, Texas' net position of \$19,294,260 represents resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the Town of Westlake, Texas is able to report positive balances in all reported categories of net position for the primary government, both for the government as a whole,

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2024

as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 60,170,001	\$ 15,870,738	\$ 76,040,739	\$ 48,262,092	\$ 12,698,415	\$ 60,960,507
Capital assets, net	80,938,804	8,701,540	89,640,344	82,850,444	9,113,104	91,963,548
Total Assets	141,108,805	24,572,278	165,681,083	131,112,536	21,811,519	152,924,055
Deferred Outflows of Resources	4,645,072	47,582	4,692,654	4,445,850	84,963	4,530,813
Current liabilities	5,119,113	1,901,448	7,020,561	5,186,905	1,814,482	7,001,387
Long-term liabilities	36,699,513	17,071,930	53,771,443	39,335,452	17,717,641	57,053,093
Total Liabilities	41,818,626	18,973,378	60,792,004	44,522,357	19,532,123	64,054,480
Deferred Inflows of Resources	3,530,027	106,082	3,636,109	2,932,142	91,100	3,023,242
Net Position:						
Net investment in capital assets	48,867,171	(8,924,955)	39,942,216	47,921,269	(9,088,254)	38,833,015
Restricted	19,244,260	50,000	19,294,260	15,241,173	50,000	15,291,173
Unrestricted	32,293,793	14,415,355	46,709,148	24,941,445	11,311,513	36,252,958
Total Net Position	\$ 100,405,224	\$ 5,540,400	\$ 105,945,624	\$ 88,103,887	\$ 2,273,259	\$ 90,377,146

Total current and other assets of the primary government were \$76,040,739 and \$60,960,507 as of September 30, 2024 and September 30, 2023, respectively. The increase is primarily due to greater interest-bearing account balances held at the end of the year due to an operating surplus. Current liabilities of business-type activities were \$1,901,448 and \$1,814,482 as of September 30, 2024 and September 30, 2023, respectively. The increase was primarily due to the timing of water purchases in the current year. Long-term liabilities for governmental activities decreased by \$2,635,939 or 7% due to debt issuance in the prior year. Deferred outflows and inflows of resources experienced changes due to market fluctuation and the changes in investment returns impacting pension liability balances.

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2024

Statement of Activities:

The following table provides a summary of the Town's changes in net position:

	For the Year Ended September 30, 2024			For the Year Ended September 30, 2023		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 6,884,483	\$ 8,016,907	\$ 14,901,390	\$ 2,936,035	\$ 7,976,355	\$ 10,912,390
Grants/contributions	11,068,808	-	11,068,808	15,676,021	-	15,676,021
General revenues:						
Property tax	4,008,157	-	4,008,157	3,507,970	-	3,507,970
Sales tax	11,985,325	-	11,985,325	16,650,960	-	16,650,960
Franchise and local taxes	922,078	-	922,078	915,742	-	915,742
Occupancy/mixed bev. tax	748,500	-	748,500	556,830	-	556,830
Investment income	2,677,347	718,465	3,395,812	1,546,860	430,626	1,977,486
Other revenues	151,575	462,537	614,112	60,496	151,413	211,909
Total Revenues	38,446,273	9,197,909	47,644,182	41,850,914	8,558,394	50,409,308
Expenses						
General government	4,977,845	-	4,977,845	5,773,925	-	5,773,925
Public safety	4,631,503	-	4,631,503	4,827,695	-	4,827,695
Cultural and recreation	337,128	-	337,128	193,022	-	193,022
Public works	1,636,523	-	1,636,523	1,469,299	-	1,469,299
Visitor services	270,346	-	270,346	548,735	-	548,735
Education	13,221,132	-	13,221,132	13,140,655	-	13,140,655
Interest on long-term debt	1,070,459	-	1,070,459	1,101,951	-	1,101,951
Utility	-	5,891,114	5,891,114	-	5,857,895	5,857,895
Cemetery	-	39,654	39,654	-	9,973	9,973
Total Expenses	26,144,936	5,930,768	32,075,704	27,055,282	5,867,868	32,923,150
Change in Net Position	12,301,337	3,267,141	15,568,478	14,795,632	2,690,526	17,486,158
Beginning Net Position	88,103,887	2,273,259	90,377,146	73,308,255	(417,267)	72,890,988
Ending Net Position	\$ 100,405,224	\$ 5,540,400	\$ 105,945,624	\$ 88,103,887	\$ 2,273,259	\$ 90,377,146

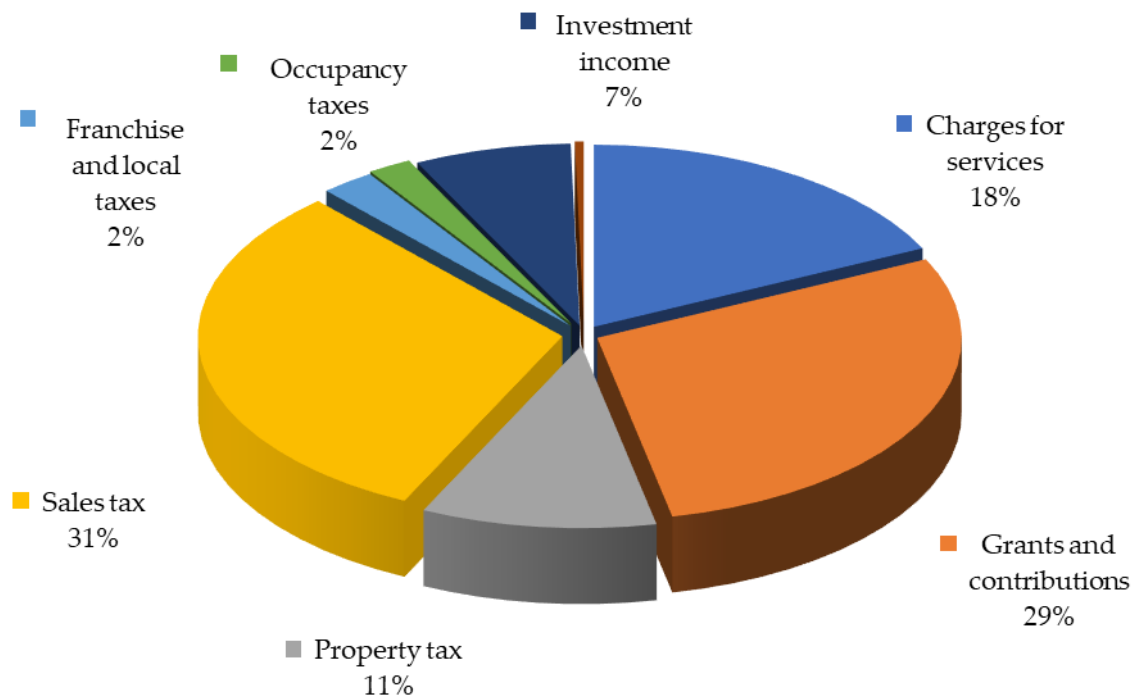
Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2024

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the Town's activities.

Governmental Activities – Revenues

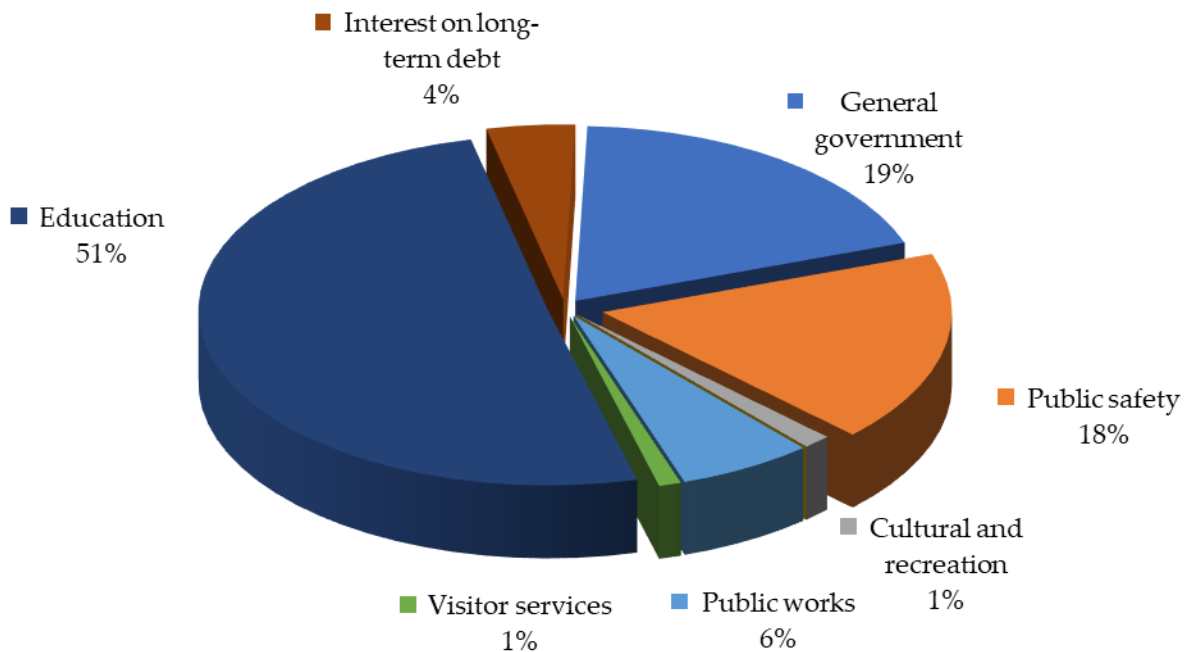


For the year ended September 30, 2024, revenues from governmental activities totaled \$38,446,273. Sales tax and grants and contributions are the Town's largest general revenue sources. Overall revenue decreased \$3,404,641 or 8% from the prior year. Charges for services increased by \$3,948,448 or 134% due primarily to nonrecurring license and permit revenues in the current year, which was a result of construction projects and permit fee increases. Grants and contributions decreased by \$4,607,213 or 29% primarily due to the nonrecurring donations received from Deloitte in lieu of land dedication and a reduction in the amount of reimbursements from Denton County when compared to the prior year. Property taxes increased by \$500,187 or 14% due to greater appraised values in the current year. Sales taxes decreased by \$4,665,635 or 28% primarily due to nonrecurring large transactions during the prior year. Franchise and local taxes increased by \$6,336 or 1% due to greater electricity usage and miscellaneous franchise revenues received in the current year. Occupancy taxes increased by \$191,670 or 34% due to greater tourism activity over the course of the year. Investment income increased by \$1,130,487 or over 100% due to greater interest-bearing accounts and the realization of higher interest rates. Other revenues increased by \$91,079 or 151% as a result in part because of increases in EMS revenue and court technology fee revenues. All other revenues remained relatively stable when compared to the previous year.

Town of Westlake, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2024

This graph shows the governmental function expenses of the Town:

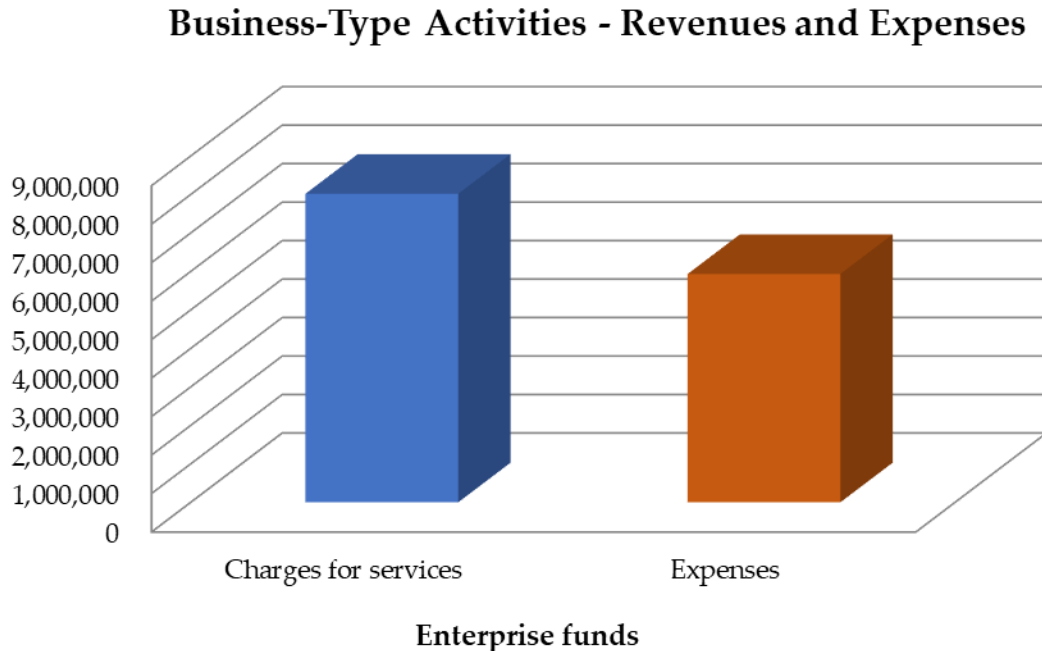
Governmental Activities – Expenses



For the year ended September 30, 2024, expenses for governmental activities totaled \$26,144,936. This represents a decrease of \$910,346 or 3% from the prior year. The Town's largest expense category is education and the operating expenses of Westlake Academy, which totaled \$13,221,132 at year-end. Education expenses increased by \$80,477 or 1% primarily as a result of reclassification of education expenses in the general fund. In addition, the Academy incurred greater expenses related to athletic and academic stipends paid in the current year. General government expenses decreased by \$796,080 or 14% due to nonrecurring professional service costs, court technology and server and facility maintenance expenses incurred in the prior year. Cultural and recreation expenses increased by \$144,106 or 75% primarily due to nonrecurring repairs and maintenance in the current year. Public works expenses increased by \$167,224 or 11% due to nonrecurring street maintenance and roadside irrigation costs incurred in the current year. Visitor services decreased by \$278,389 or 51% due to nonrecurring personnel costs and zoning/planning contract expenses incurred in the prior year. All other expenses remained relatively consistent when compared to the previous year.

Town of Westlake, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2024

Business-type activities are shown comparing operating costs to revenues generated by related services.



For the year ended September 30, 2024, charges for services by business-type activities totaled \$8,016,907. This is an increase of \$40,552 or 1% from the previous year. The increase is considered relatively consistent to the prior year.

Utility service expenses increased by \$33,219 or 1%. The increase is considered relatively consistent to the prior year.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

At September 30, 2024, the Town's governmental funds reported combined fund balances of \$58,160,529, an increase of \$11,947,496 in comparison with the prior year. Approximately 66% of this amount, \$38,634,857, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted* or *committed* to indicate that it is 1) not in spendable form totaled \$109,657, 2) restricted for particular purposes totaled \$19,244,260 or 3) committed for Westlake Academy campus activities totaled \$171,755.

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2024

As of the end of the year the general fund reflected a total fund balance of \$39,135,298. General fund balance increased by \$7,856,155 during the current year. This increase can be attributed to greater than anticipated revenues, caused primarily by sales tax revenues. In addition, current year expenditures were less than appropriations, primarily in general government and education.

The debt service fund had a deficit fund balance of \$112,330 at September 30, 2024, an increase of \$156,370 when compared to the previous year. The increase in fund balance is mostly related to greater transfers into the fund in the current year. During the year, the fund recorded total principal and interest payments of \$3,434,395 and property tax revenue of \$1,832,327.

The capital projects fund had an ending fund balance of \$7,581,154. The capital projects fund increased by \$1,271,837 when compared to the previous year. The increase is a direct result of current year revenues and other financing sources exceeding capital expenditures.

The 4B EDC fund reflected an ending fund balance of \$4,732,089. The fund balance increased by \$1,399,907, which is primarily a result of revenues exceeding planned expenditures in the current year.

The Westlake Academy fund reflected an ending fund balance of \$2,094,874, an increase of \$986,445 compared to the prior year. The increase is primarily a result of current year revenues exceeding expenditures during the year.

The Westlake Academy expansion capital projects fund reflected an ending fund balance of \$3,082,872, a decrease of \$350,011. The decrease is a direct result of capital expenditures exceeding current year revenues and other financing sources.

Proprietary Funds - The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position in the Town's utility fund totaled \$5,054,421. Unrestricted net position at the close of the fiscal year for both the Town's proprietary funds amounted to \$14,415,355, an increase of \$3,103,842 over the previous year. Total investment in capital assets, net of related debt was a deficit of \$8,924,955, and capital assets, net of depreciation totaled \$8,701,540.

GENERAL FUND BUDGETARY HIGHLIGHTS

Total budgeted revenues of \$20,774,595 were more than actual revenues of \$20,694,447, resulting in a negative revenue variance of \$80,148. The negative variance was primarily the result of lesser than expected sales taxes. Total budgeted expenditures of \$12,476,147 were greater than actual expenditures of \$11,385,028, resulting in a positive expenditure variance of \$1,091,119. The variance in total expenditures was primarily due to positive variances within the general government, public safety, and education departments. Expenditures did not exceed appropriations at the legal level of control.

Town of Westlake, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2024

CAPITAL ASSETS

As of the end of the year, the Town's governmental activities funds had invested \$80,938,804 in a variety of capital assets and infrastructure, net of accumulated depreciation. The Town's business-type activities funds had invested \$8,701,540 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, machinery and equipment, water and sewer system, and infrastructure.

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

- Westlake Academy improvements for \$441,833.
- Purchased LPR cameras for \$115,200.
- Made street improvements for \$719,920.
- Gym renovations totaling \$350,407.
- Water line improvements totaled \$51,589.
- Lift station pump improvements totaled \$17,812.

More detailed information about the Town's capital assets is presented in note 4.C to the financial statements.

LONG-TERM DEBT

The Town's outstanding general obligation bonds, certificate of obligation bonds, contractual obligations, tax notes, notes payable, and lease liabilities, net of all premiums and discounts decreased by \$2,950,570 for governmental activities and decreased by \$592,895 for business-type activities from the prior year. The total outstanding debt at the close of the fiscal year, was \$32,010,263 for governmental-activities and \$17,542,683 for business-type activities.

More detailed information about the Town's long-term liabilities is presented in note 4.E to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Mayor and Town Council are committed to maintaining and improving the overall wellbeing of the Town of Westlake, and improving services provided to their citizens. The Town is budgeting for steady economic growth in the upcoming year.

Town of Westlake, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2024

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town of Westlake Director of Finance, 1500 Solana Blvd., Westlake, Texas, 76262. This information can also be accessed on the Town of Westlake's website at www.westlaketx.org.

BASIC FINANCIAL STATEMENTS

Town of Westlake, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
September 30, 2024

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Current assets:				
Cash and cash equivalents	\$ 55,818,461	\$ 14,660,946	\$ 70,479,407	\$ 2,493,865
Restricted cash	423,156	-	423,156	3,857,945
Receivables, net	3,818,727	1,128,705	4,947,432	86,754
Inventory	-	81,087	81,087	-
Prepaid and other assets	109,657	-	109,657	131,968
Total Current Assets	60,170,001	15,870,738	76,040,739	6,570,532
Noncurrent assets:				
Capital assets:				
Non-depreciable	12,446,059	329,030	12,775,089	5,101,164
Net depreciable capital assets	68,492,745	8,372,510	76,865,255	29,205,165
Total Noncurrent Assets	80,938,804	8,701,540	89,640,344	34,306,329
Total Assets	141,108,805	24,572,278	165,681,083	40,876,861
Deferred Outflows of Resources				
Deferred outflows - TMRS pension	638,306	47,582	685,888	-
Deferred outflows - TMRS OPEB	1,403	-	1,403	-
Deferred outflows - TRS pension	3,075,092	-	3,075,092	-
Deferred outflows - TRS OPEB	679,748	-	679,748	-
Deferred loss on refunding	250,523	-	250,523	-
Total Deferred Outflows of Resources	4,645,072	47,582	4,692,654	-

Town of Westlake, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2024

	Primary Government			
	Governmental	Business-Type		Component
	Activities	Activities	Total	Units
Liabilities				
Current liabilities:				
Accounts payable	\$ 1,042,073	\$ 595,423	\$ 1,637,496	\$ -
Accrued liabilities	488,293	19,872	508,165	1,232,028
Customer deposits	-	303,055	303,055	-
Accrued interest payable	116,247	74,645	190,892	34,821,241
Unearned revenue	431,969	326,753	758,722	100,166
Compensated absences - current	380,552	2,829	383,381	-
Long-term debt due within one year	2,659,979	578,871	3,238,850	65,246,135
Total Current Liabilities	5,119,113	1,901,448	7,020,561	101,399,570
Noncurrent liabilities:				
Long-term debt due in more than one year	29,350,284	16,963,812	46,314,096	-
Compensated absences - noncurrent	42,283	314	42,597	-
OPEB liability - TRS	1,484,624	-	1,484,624	-
OPEB liability - TMRS	91,291	6,871	98,162	-
Net pension liability - TMRS	1,340,967	100,933	1,441,900	-
Net pension liability - TRS	4,390,064	-	4,390,064	-
Total Noncurrent Liabilities	36,699,513	17,071,930	53,771,443	-
Total Liabilities	41,818,626	18,973,378	60,792,004	101,399,570
Deferred Inflows of Resources				
Deferred inflows - TMRS pension	284,393	20,944	305,337	-
Deferred inflows - TMRS OPEB	19,017	1,326	20,343	-
Deferred inflows - TRS pension	988,289	-	988,289	-
Deferred inflows - TRS OPEB	2,162,939	-	2,162,939	-
Deferred gain on refunding	75,389	83,812	159,201	-
Total Deferred Inflows of Resources	3,530,027	106,082	3,636,109	-
Net Position				
Net investment in capital assets	48,867,171	(8,924,955)	39,942,216	(15,379,519)
Restricted for:				
Donor stipulations	2,834	-	2,834	-
Capital projects	11,340,198	-	11,340,198	-
Public safety	318,051	-	318,051	-
Education	1,880,695	-	1,880,695	-
Visitor services	726,413	-	726,413	-
Future projects	4,976,069	-	4,976,069	-
Improvements	-	50,000	50,000	-
Unrestricted	32,293,793	14,415,355	46,709,148	(45,143,190)
Total Net Position	\$ 100,405,224	\$ 5,540,400	\$ 105,945,624	\$ (60,522,709)

See Notes to Financial Statements.



Town of Westlake, Texas
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
				Governmental Activities	Business-Type Activities	Total	
Primary Government	Expenses						
Governmental Activities							
General government	\$ 4,977,845	\$ -	\$ 1,224,997	\$ (3,752,848)	\$ -	\$ (3,752,848)	\$ -
Public safety	4,631,503	459,014	-	(4,172,489)	-	(4,172,489)	-
Cultural recreation	337,128	-	-	(337,128)	-	(337,128)	-
Public works	1,636,523	6,027,602	-	4,391,079	-	4,391,079	-
Visitor services	270,346	-	-	(270,346)	-	(270,346)	-
Education	13,221,132	9,843,811	-	(2,979,454)	-	(2,979,454)	-
Interest on long-term debt	1,070,459	-	-	(1,070,459)	-	(1,070,459)	-
Total Governmental Activities	26,144,936	9,843,811	1,224,997	(8,191,645)	-	(8,191,645)	-
Business-Type Activities							
Water and sewer	5,891,114	-	-	-	2,061,286	2,061,286	-
Cemetery	39,654	-	-	-	24,853	24,853	-
Total Business-Type Activities	5,930,768	-	-	-	2,086,139	2,086,139	-
Total Primary Government	\$ 32,075,704	\$ 9,843,811	\$ 1,224,997	(8,191,645)	2,086,139	(6,105,506)	-
Westlake component units	16,079,716	-	-	-	-	-	(15,434,850)
Discretely Presented Component Units	\$ 16,463,475	\$ -	\$ -	-	-	-	(15,434,850)
General Revenues:							
Taxes							
Property taxes				4,008,157	-	4,008,157	-
Sales tax				11,985,325	-	11,985,325	-
Franchise and local taxes				922,078	-	922,078	-
Occupancy tax				748,500	-	748,500	-
Rental income				-	-	-	7,879,169
Other revenues				151,575	462,537	614,112	2,396,163
Investment income				2,677,347	718,465	3,395,812	392,942
Total General Revenues and Transfers				20,492,982	1,181,002	21,673,984	10,668,274
Change in Net Position				12,301,337	3,267,141	15,568,478	(4,766,576)
Prior year ending net position, as reported				88,103,887	2,273,259	90,377,146	(71,596,619)
Correction of an error				-	-	-	15,840,486
Restated beginning Net Position				88,103,887	2,273,259	90,377,146	(55,756,133)
Ending Net Position				\$ 100,405,224	\$ 5,540,400	\$ 105,945,624	\$ (60,522,709)

See Notes to Financial Statements.

Town of Westlake, Texas

BALANCE SHEET GOVERNMENTAL FUNDS

September 30, 2024

	General	Debt Service	Capital Projects	4B EDC
<u>Assets</u>				
Cash and cash equivalents	\$ 37,885,168	\$ -	\$ 7,584,784	\$ 4,225,038
Restricted cash	423,156	-	-	-
Accounts receivable, net	1,878,477	1,413	-	507,051
Due from other governments	-	-	-	-
Due from other funds	112,329	-	-	-
Prepays	70,060	-	-	-
Total Assets	\$ 40,369,190	\$ 1,413	\$ 7,584,784	\$ 4,732,089
<u>Liabilities</u>				
Accounts payable	\$ 626,199	\$ -	\$ -	\$ -
Accrued liabilities	177,359	-	3,630	-
Due to other funds	-	112,329	-	-
Unearned revenue	427,057	-	-	-
Total Liabilities	1,230,615	112,329	3,630	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	3,277	1,414	-	-
Unavailable revenue - due from state	-	-	-	-
Total Deferred Inflows of Resources	3,277	1,414	-	-
<u>Fund Balances</u>				
Nonspendable:				
Prepays	70,060	-	-	-
Restricted for:				
Donor stipulations	-	-	-	-
Capital projects	-	-	7,581,154	-
Public safety	318,051	-	-	-
Visitor services	-	-	-	-
Future projects	-	-	-	4,732,089
Education	-	-	-	-
Committed for:				
Campus activities	-	-	-	-
Unassigned	38,747,187	(112,330)	-	-
Total Fund Balances	39,135,298	(112,330)	7,581,154	4,732,089
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,369,190	\$ 1,413	\$ 7,584,784	\$ 4,732,089

See Notes to Financial Statements.

Westlake Academy	Westlake Academy Expansion Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,090,272	\$ 3,199,008	\$ 1,834,191	\$ 55,818,461
-	-	-	423,156
65,007	-	22,509	2,474,457
1,339,781	-	4,489	1,344,270
168,547	-	12,224	293,100
39,590	-	7	109,657
<u>\$ 2,703,197</u>	<u>\$ 3,199,008</u>	<u>\$ 1,873,420</u>	<u>\$ 60,463,101</u>
\$ 98,731	\$ 116,136	\$ 201,007	\$ 1,042,073
298,599	-	8,705	488,293
168,547	-	12,224	293,100
-	-	4,912	431,969
<u>565,877</u>	<u>116,136</u>	<u>226,848</u>	<u>2,255,435</u>
-	-	-	4,691
42,446	-	-	42,446
<u>42,446</u>	<u>-</u>	<u>-</u>	<u>47,137</u>
39,590	-	7	109,657
2,834	-	-	2,834
-	3,082,872	676,172	11,340,198
-	-	-	318,051
-	-	726,413	726,413
-	-	243,980	4,976,069
1,880,695	-	-	1,880,695
171,755	-	-	171,755
-	-	-	38,634,857
<u>2,094,874</u>	<u>3,082,872</u>	<u>1,646,572</u>	<u>58,160,529</u>
<u>\$ 2,703,197</u>	<u>\$ 3,199,008</u>	<u>\$ 1,873,420</u>	<u>\$ 60,463,101</u>

* Note: As of June 30, 2024



Town of Westlake, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2024

Fund Balances - Total Governmental Funds	\$ 58,160,529
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Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - non-depreciable	12,446,059
Capital assets - net depreciable	68,492,745

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	47,137
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Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

Deferred outflows - TMRS pension	638,306
Deferred outflows - TMRS OPEB	1,403
Deferred outflows - TRS pension	3,075,092
Deferred outflows - TRS OPEB	679,748
Deferred inflows - TMRS pension	(284,393)
Deferred inflows - TMRS OPEB	(19,017)
Deferred inflows - TRS pension	(988,289)
Deferred inflows - TRS OPEB	(2,162,939)

Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.

Accrued interest	(116,247)
Deferred charges on bond refunding, net	175,134
Bond premium	(1,158,251)
Net pension liability - TMRS	(1,340,967)
Net pension liability - TRS	(4,390,064)
OPEB liability - TMRS	(91,291)
OPEB liability - TRS	(1,484,624)
Compensated absences	(422,835)
Non-current liabilities due in one year	(2,659,979)
Non-current liabilities due in more than one year	(28,192,033)

Net Position of Governmental Activities	\$ 100,405,224
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See Notes to Financial Statements.

Town of Westlake, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS (Page 1 of 2)

For the Year Ended September 30, 2024

	General	Debt Service	Capital Projects	4B EDC
<u>Revenues</u>				
Taxes				
Property tax	\$ 2,175,830	\$ 1,832,327	\$ -	\$ -
Sales tax	8,988,994	-	-	2,996,331
Occupancy tax	-	-	-	-
Franchise and local taxes	922,078	-	-	-
State program revenues	-	-	-	-
Federal program revenues	-	-	-	-
License and permits	6,027,602	-	-	-
Grants/contributions	3,000	-	1,041,997	-
Local and intermediate sources	-	-	-	-
Fines and forfeitures	459,014	-	-	-
Investment income	1,917,887	-	383,607	165,514
Other revenue	200,042	-	-	-
Total Revenues	20,694,447	1,832,327	1,425,604	3,161,845
<u>Expenditures</u>				
Current:				
General government	4,028,620	-	-	-
Public safety	4,046,069	-	-	-
Cultural recreation	336,809	-	-	-
Public works	825,239	-	-	-
Visitor services	-	-	-	-
Education	1,775,047	-	-	-
Debt Service:				
Principal	277,041	2,349,600	-	-
Interest and fiscal charges	10,779	1,084,795	-	-
Bond issuance costs	-	3,500	-	-
Capital outlay	85,424	-	153,767	-
Total Expenditures	11,385,028	3,437,895	153,767	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,309,419	(1,605,568)	1,271,837	3,161,845

Westlake Academy	*	Westlake Academy Expansion Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ -		\$ -	\$ -	\$ 4,008,157
-		-	-	11,985,325
-		-	748,500	748,500
-		-	-	922,078
8,093,195		-	-	8,093,195
397,867		-	-	397,867
-		-	-	6,027,602
-		-	180,000	1,224,997
1,907,310		-	-	1,907,310
-		-	-	459,014
-		185,415	24,924	2,677,347
-		-	1,050	201,092
<u>10,398,372</u>		<u>185,415</u>	<u>954,474</u>	<u>38,652,484</u>
-		-	-	4,028,620
-		-	-	4,046,069
-		-	-	336,809
-		-	-	825,239
-		-	270,342	270,342
10,683,313		-	-	12,458,360
161,456		-	55,436	2,843,533
20,422		-	1,903	1,117,899
-		-	-	3,500
-		535,426	-	774,617
<u>10,865,191</u>		<u>535,426</u>	<u>327,681</u>	<u>26,704,988</u>
(466,819)		(350,011)	626,793	11,947,496

Town of Westlake, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS (Page 2 of 2) For the Year Ended September 30, 2024

	General	Debt Service	Capital Projects	4B EDC
<u>Other Financing Sources (Uses)</u>				
Transfers in	\$ -	\$ 1,761,938	\$ -	\$ -
Transfers (out)	(1,453,264)	-	-	(1,761,938)
Total Other Financing Sources				
(Uses)	(1,453,264)	1,761,938	-	(1,761,938)
Net Change in Fund Balances	7,856,155	156,370	1,271,837	1,399,907
Beginning fund balances	31,279,143	(268,700)	6,309,317	3,332,182
Ending Fund Balances	\$ 39,135,298	\$ (112,330)	\$ 7,581,154	4,732,089

See Notes to Financial Statements.

Westlake Academy	* Westlake Academy Expansion Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,453,264	\$ -	\$ -	\$ 3,215,202
-	-	-	(3,215,202)
1,453,264	-	-	-
986,445	(350,011)	626,793	11,947,496
1,108,429	3,432,883	1,019,779	46,213,033
2,094,874	\$ 3,082,872	\$ 1,646,572	\$ 58,160,529

* For the fiscal year ended June 30, 2024



Town of Westlake, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2024

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

Net changes in fund balances - total governmental funds	\$	11,947,496
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		1,315,906
Depreciation expense		(3,178,029)
Disposal of capital assets		(49,517)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(156,694)
--	--	-----------

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 governmental funds.

Compensated absences		(43,175)
Accrued interest		7,103
Pension expense		(709,657)
OPEB expense		280,534

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) 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. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Amortization of deferred loss on refunding		(63,200)
Amortization of premium		127,355
Principal payments on long-term debt		2,823,215
Change in Net Position of Governmental Activities	\$	<u>12,301,337</u>

See Notes to Financial Statements.

Town of Westlake, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
PROPRIETARY FUNDS
September 30, 2024

	Utility Fund	Nonmajor Cemetery Fund	Total
<u>Assets</u>			
<u>Current Assets</u>			
Cash and cash equivalents	\$ 14,252,323	\$ 408,623	\$ 14,660,946
Accounts receivable, net	1,128,285	420	1,128,705
Inventory	-	81,087	81,087
Total Current Assets	15,380,608	490,130	15,870,738
<u>Noncurrent Assets</u>			
Capital assets:			
Non-depreciable capital assets	329,030	-	329,030
Net depreciable capital assets	8,372,510	-	8,372,510
Total Noncurrent Assets	8,701,540	-	8,701,540
Total Assets	24,082,148	490,130	24,572,278
<u>Deferred Outflows of Resources</u>			
Deferred outflows - TMRS pension	47,582	-	47,582
Total Deferred Outflows of Resources	47,582	-	47,582

Town of Westlake, Texas
STATEMENT OF NET POSITION (Page 2 of 2)
PROPRIETARY FUNDS
September 30, 2024

	<u>Utility Fund</u>	<u>Nonmajor Cemetery Fund</u>	<u>Total</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accounts payable	\$ 591,272	\$ 4,151	\$ 595,423
Accrued liabilities	19,872	-	19,872
Customer deposits payable	303,055	-	303,055
Accrued interest	74,645	-	74,645
Unearned revenue	326,753	-	326,753
Compensated absences, current	2,829	-	2,829
Long-term debt due within one year	578,871	-	578,871
Total Current Liabilities	<u>1,897,297</u>	<u>4,151</u>	<u>1,901,448</u>
<u>Noncurrent Liabilities</u>			
Net pension liability - TMRS	100,933	-	100,933
OPEB liability - TMRS	6,871	-	6,871
Compensated absences, noncurrent	314	-	314
Long-term debt due in more than one year	16,963,812	-	16,963,812
Total Liabilities	<u>18,969,227</u>	<u>4,151</u>	<u>18,973,378</u>
<u>Deferred Inflows of Resources</u>			
Pension inflows	20,944	-	20,944
OPEB inflows	1,326	-	1,326
Deferred gain on refunding	83,812	-	83,812
Total Deferred Inflows	<u>106,082</u>	<u>-</u>	<u>106,082</u>
<u>Net Position</u>			
Net investment in capital assets	(8,924,955)	-	(8,924,955)
Restricted for improvements	-	50,000	50,000
Unrestricted	13,979,376	435,979	14,415,355
Total Net Position	<u>\$ 5,054,421</u>	<u>\$ 485,979</u>	<u>\$ 5,540,400</u>

See Notes to Financial Statements.



Town of Westlake, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Year Ended September 30, 2024

	Utility Fund	Nonmajor Cemetery Fund	Total
<u>Operating Revenues</u>			
Charges for services	\$ 7,952,400	\$ 64,507	\$ 8,016,907
Other revenues	462,537	-	462,537
Total Operating Revenues	8,414,937	64,507	8,479,444
<u>Operating Expenses</u>			
Salaries and benefits	348,923	-	348,923
Supplies and materials	50,164	37,134	87,298
Repairs and maintenance	2,133,931	1,924	2,135,855
Utilities	2,050,281	-	2,050,281
Other operating expenses	179,142	596	179,738
Depreciation	580,722	-	580,722
Total Operating Expenses	5,343,163	39,654	5,382,817
Operating Income (Loss)	3,071,774	24,853	3,096,627
<u>Nonoperating Revenues (Expenses)</u>			
Investment income	697,130	21,335	718,465
Interest and fiscal expense	(547,951)	-	(547,951)
Total Nonoperating Revenues (Expenses)	149,179	21,335	170,514
Change in Net Position	3,220,953	46,188	3,267,141
Beginning net position	1,833,468	439,791	2,273,259
Ending Net Position	\$ 5,054,421	\$ 485,979	\$ 5,540,400

See Notes to Financial Statements.

Town of Westlake, Texas

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended September 30, 2024

	Utility Fund	Nonmajor Cemetery Fund	Total
<u>Cash Flows from Operating Activities</u>			
Payments to employees	\$ (368,240)	\$ -	\$ (368,240)
Payments to suppliers	(4,303,445)	(37,808)	(4,341,253)
Receipts from customers	8,532,025	64,507	8,596,532
Net Cash Provided (Used) by Operating Activities	3,860,340	26,699	3,887,039
<u>Cash Flows from Capital and Related Financing Activities</u>			
Acquisition and construction of capital assets	(169,158)	-	(169,158)
Interest paid on capital debt	(560,978)	-	(560,978)
Principal paid on capital debt	(561,836)	-	(561,836)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,291,972)	-	(1,291,972)
<u>Cash Flows from Investing Activities</u>			
Interest on investments	697,130	21,335	718,465
Net Cash Provided by Investing Activities	697,130	21,335	718,465
Net Increase (Decrease) in Cash and Cash Equivalents	3,265,498	48,034	3,313,532
Beginning cash and cash equivalents	10,986,825	360,589	11,347,414
Ending Cash and Cash Equivalents	\$ 14,252,323	\$ 408,623	\$ 14,660,946

See Notes to Financial Statements.

Town of Westlake, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended September 30, 2024

	Utility Fund	Nonmajor Cemetery Fund	Total
<u>Reconciliation of Operating Income (Loss)</u>			
<u>to Net Cash Provided (Used) by Operating Activities</u>			
Operating Income (Loss)	\$ 3,071,774	\$ 24,853	\$ 3,096,627
Adjustments to reconcile operating income (loss) to net cash provided (used):			
Depreciation	580,722	-	580,722
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Accounts receivable	140,613	-	140,613
Inventory	-	596	596
Increase (Decrease) in:			
Accounts payable	106,296	1,250	107,546
Accrued liabilities	3,777		3,777
Unearned revenue	(39,788)	-	(39,788)
Pension outflows	37,261	-	37,261
OPEB outflows	120	-	120
Pension inflows	18,962	-	18,962
OPEB inflows	(336)	-	(336)
Compensated absences	(19,852)	-	(19,852)
Net pension liability - TMRS	(56,167)	-	(56,167)
OPEB liability - TMRS	695	-	695
Customer deposits	16,263	-	16,263
Net Cash Provided (Used) by Operating Activities	\$ 3,860,340	\$ 26,699	\$ 3,887,039

See Notes to Financial Statements.

Town of Westlake
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2024

	Solana PID Private Purpose Trust Fund
<u>Assets</u>	
Current Assets:	
Cash and cash equivalents	\$ 6,355,591
Special assessment receivable - current	525,000
Noncurrent Assets:	
Special assessment receivable - noncurrent	22,350,000
Total Assets	29,230,591
<u>Liabilities</u>	
Noncurrent Liabilities:	
Long-term debt	22,875,000
Total Liabilities	22,875,000
<u>Net Position</u>	
Restricted for public improvement district	6,355,591
Total Net Position	\$ 6,355,591

See Notes to Financial Statements.

Town of Westlake

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Year Ended September 30, 2024

	Solana PID Private Purpose Trust Fund
<u>Additions</u>	
Investment earnings	\$ 355,197
Special assessment collections	2,475,996
Total Additions	<u>2,831,193</u>
<u>Deductions</u>	
Payment to developer	134,520
Administrative expenses	2,800
Interest expenses	1,454,375
Total Deductions	<u>1,591,695</u>
Change in Net Position	1,239,498
Beginning net position	<u>5,116,093</u>
Ending Net Position	<u><u>\$ 6,355,591</u></u>

See Notes to Financial Statements.



Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Westlake, Texas (the "Town") was incorporated under the provisions of the laws of the State of Texas on December 26, 1956. The Town operates under a Council - Manager form of government and provides the following services as authorized by the laws of the State of Texas: public safety; cultural and recreation; and economic development.

The accounting and reporting policies of the Town relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally Accepted Accounting Principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB"). The more significant accounting policies of the Town are described below.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Financial Reporting Entity

The accompanying financial statements present the government and its component units, entities for which the government is considered financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the government.

As required by accounting principles generally accepted in the United States of America, these financial statements include the primary government and organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization.

Some organizations are included as component units because of their fiscal dependency on the primary government. An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval by the primary government.

Blended Component Units

4B Economic Development Corporation

4B Economic Development Corporation is a Texas nonprofit industrial corporation under the Development Corporation Act of 1979 formed to promote economic development within the Town and the State of Texas in order to eliminate unemployment and underemployment, and to promote and encourage employment and the public welfare of, for, and on behalf of the Town by developing, implementing, financing, and providing one or more projects defined and permitted under Section 4B of the Act. The board of directors is composed of seven persons appointed by the members of the Town's governing board. Four of the members of the board of directors are members of the Town's governing board. Since the board of directors is substantively the same as the Town's governing body, and a financial benefit relationship exists, the entity has been reported as a blended component unit of the Town. This component unit is presented as a major governmental fund for the current fiscal year.

Westlake Academy

Westlake Academy (the "Academy") is an open-enrollment charter school, as provided by Subchapter D, Chapter 12, of the Texas Education Code. The Town of Westlake (Charter Holder) applied for and became the first municipality in Texas to ever receive this special charter designation. The board consists of six trustees and is appointed by the Town's governing body. Currently, all the members of the board of trustees are members of the Town's governing body. Since the board of directors is substantively the same as the Town's governing body, and a financial benefit relationship exists, the entity has been reported as a

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

blended component unit of the Town. The Academy's year-end is August 31. This component unit is presented as a major governmental fund for the current fiscal year.

Discretely Presented Component Units

Texas Student Housing Entities

The Texas Student Housing ("TSH") Authority, Texas Student Housing Authority – College Station Project, and Texas Student Housing Corporation – Denton Project (collectively, Texas Student Housing Entities) are Texas nonprofit organizations as a duly constituted authority of the Town pursuant to Section 53.35(b) of the Texas Education Code, as amended (Act). Texas Student Housing Entities' primary purpose is to construct, own, and operate student housing facilities on college campuses in Texas. The boards consist of seven directors which are appointed by the Town's governing body and has the ability to remove at will the appointed members; thus, the governing body can impose its will on the organizations. However, the board is not substantively the same as the Town's governing body; therefore, the Texas Student Housing Entities are reported as discretely presented component units (enterprise funds). The Town is not responsible for the long-term debt of the Texas Student Housing Entities. The Texas Student Housing Entities' years-end are August 31.

C. Basis of Presentation - Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

As discussed earlier, the government has three discretely presented component units which are shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its blended component units. Separate statements for each fund category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed. The government reports the following major governmental funds:

General Fund

The General Fund is the main operating fund of the Town. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other 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. The General Fund includes the Town's Major Maintenance and Replacement Fund, Vehicle Replacement Fund, and PID (local) Fund.

Debt Service Fund

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

Capital Projects Fund

The Capital Projects Fund is used to account for proceeds from long-term financing and revenue and expenditures related to authorized construction and other capital asset acquisitions other than those related to the expansion of Westlake Academy facilities.

4B EDC Fund

The 4B EDC Fund accounts for the economic development corporation's activity, a blended component unit.

Westlake Academy Fund

The Westlake Academy Fund accounts for the education activities of the blended component unit.

Westlake Academy Expansion Capital Projects Fund

The Westlake Academy Expansion Capital Projects Fund is used to account for proceeds from long-term financing and revenue and expenditures related to authorized construction related to the expansion of Westlake Academy facilities.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business activities are accounted for through proprietary funds. The measurement focus is on determination of net income, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues include charges for services. Operating expenses include costs of materials, contracts, personnel, and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Proprietary fund types follow GAAP prescribed by the Governmental Accounting Standards Board (GASB) and all Financial Accounting Standards Board's standards issued prior to November 30, 1989. Subsequent to this date, the Town accounts for its enterprise funds as presented by GASB. The proprietary fund types used by the Town include enterprise funds.

The government reports the following major proprietary funds:

Utility Fund

The Utility fund is utilized to account for revenues and expenses related to providing water and sewer services to the general public on a continuing basis.

Additionally, the Town reports for the following fund types:

Special Revenue Funds

The Town accounts for resources restricted to, or designed for, specific purposes in a special revenue fund.

Fiduciary Funds

The Solana PID private purpose trust fund accounts for bond proceeds, assessments, and related debt associated with bonds issued by the Town as an agent for the Solana Public Improvement District.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary, pension and other postemployment benefit trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Custodial funds use the economic resources measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

E. Assets, Liabilities, Deferred Outflows/Inflows, and Fund Equity or Net Position

1. Deposits and Investments

The Town's cash and cash equivalents includes cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Because the Town, at its option, can withdraw funds within a twenty-four hour period from TexPool and Texas Class, these investments are considered to be cash equivalents.

State statutes authorize the Town to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) – (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the Town, and placed through a primary government securities dealer. The Town's investments are governed by the same state statutes.

All investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

2. Fair Value

The Town has applied Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds are offset by a nonspendable fund balance account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). The inventory is carried at historical cost using the first-in/first-out method. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

5. Restricted Assets

Certain proceeds of governmental and enterprise fund cash and investments are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants, legal restrictions, or restrictions in place by outside parties.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life of three years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession are recorded at acquisition value on the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Buildings	20-50 Years
Improvements other than buildings	5-30 Years
Machinery and equipment	3-30 Years
Information systems and software	3 Years
Infrastructure (water and sewer system)	10-50 Years

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows / inflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has three items that qualify for reporting in this category. One example is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, fines and forfeitures and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources can also occur at the government wide level due to differences between investment gains and losses realized on pension investments compared to assumption used within the pension actuarial valuation model.

8. Compensated Absences

The Town's policy provides vacation and sick leave to be accrued at the start of employment. Employees earn 10 days of vacation and 10 days of sick leave between one year and five years of service. After completion of 5 years of service, 15 days of vacation and 15 days of sick leave per year are earned. After completion of 10 years of service, 20 days of vacation and 20 days of sick leave per year are earned. Unused vacation hours are paid upon termination or retirement at the employee's normal hourly rate.

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

9. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed when incurred.

Assets acquired under the terms of leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

10. Leases

The Town is a lessee for a noncancellable lease of a building and office equipment. The Town recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an individual value of \$10,000 or more.

At the commencement of a lease, the Town initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Key estimates and judgments related to leases include how the Academy determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

11. Pensions

For purposes of measuring the net pension liabilities, related deferred outflows and inflows of resources, and pension expense, the Town's specific information about its Fiduciary Net Position in the Texas Municipal Retirement System ("TMRS") and Teachers Retirement System ("TRS") and additions to/deductions from the Town's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS and TRS. 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.

For TMRS, information regarding the Town's Total Pension Liability is obtained from TMRS through reports prepared for the Town by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

For TRS, information regarding the Town's Total Pension Liability is obtained from TRS which is a cost-sharing multi-employer defined benefit plan. Reports prepared are in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68.

12. Other Postemployment Benefits ("OPEB")

The Town has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDB covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDB is considered to be an unfunded OPEB plan. For purposes of reporting under GASB No. 75, the retiree portion of the SDB is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

For TRS, information regarding the Town's Total OPEB Liability is obtained from TRS which is a cost-sharing multi-employer defined benefit plan. Reports prepared are in compliance with Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

13. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

14. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

15. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (Council) has by resolution authorized the Director of Finance and Financial Services to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The general fund is the only fund that reports a positive unassigned fund balance amount.

16. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as 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 or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. 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. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the Town.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* 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 utility fund, golf course fund, and storm water utility funds are charges to customers for sales and services. The utility fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) 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. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

NOTE 3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental funds, with the exception of Solana PID capital projects, which is a project-length based budget. The original budget is adopted by the Town Council prior to the beginning of the year. The legal level of control as defined by the Council-approved policy is the fund level. No funds can be transferred or added which affect the total fund expenditures without Town Council approval. Appropriations lapse at the end of the year.

As of September 30, 2024, expenditures exceeded appropriations at the legal level of control (fund level) as follows:

4B Economic Development Corporation	138,802
Capital Projects Fund	38,767

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

A. Restricted Net Position

The Town records restricted net position on amounts with externally imposed restrictions (e.g., through debt covenants or by grantors) or restrictions imposed by law through constitutional provisions or enabling legislation. Total restricted net position for the primary government was \$19,294,260. Of which, \$318,051 is restricted by enabling legislation.

B. Deficit Equity

At September 30, 2024, the debt service fund had a deficit fund balance of \$112,330. The deficit balance will be eliminated in the future through reduction of expenses, increase in revenues, or reimbursements from other funds.

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits - State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The Town's cash deposits at September 30, 2024 and during the year ended September 30, 2024 were entirely covered by FDIC insurance or by pledged collateral held by the Town's agent bank in the Town's name.

Legal and contractual provisions governing deposits and investments

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the Town to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity, allowed based on the stated maturity date for the portfolio, and (8) investment staff quality and capabilities.

The Act also requires the Town to have independent auditors perform test procedures related to investment practices as provided by the Act. The Town is in substantial compliance with the requirements of the Act and with local policies.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

As of September 30, 2024, the Town had the following investments:

Investment Type	Carrying Value	Weighted Average Maturity (Years)
TexPool investment	\$ 105	0.07
TexasClass investment	26,590,853	0.10
Total fair value	\$ 26,590,958	
Portfolio weighted average maturity		0.10

Interest rate risk: In compliance with the Town's Investment Policy, as of September 30, 2024, the Town minimized the interest rate risk, related to current events market turmoil in the portfolio by: In order to limit interest and market rate risk from changes in interest rates, the Town's investment policy sets a maximum stated maturity limit of two years for obligations of the United States Government, its agencies and instrumentalities (excluding mortgage backed securities) and one year for fully insured or collateralized certificates of deposit. No more than 80% of the Town's monthly average balance may be invested in money market funds. Additionally, the Town invests in an investment pool that purchases a combination of shorter-term investments with an average maturity of 31 days thus reducing the interest rate risk.

Credit risk: The Town's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAAm, or equivalent, by at least one nationally recognized rating service. As of September 30, 2024, all of the Town's purchased investments in U.S. Agencies Obligations were rated AA+, AAA and Aaa by Standard & Poors, Fitch and Moody's, respectively.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2024, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town's investment policy requires that it will seek to safeguard securities at financial institutions, avoiding physical possession.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the Town's safeguard account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAM. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. At September 30, 2024, the fair value of the position in TexPool approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust ("Texas CLASS") was created as a local government investment pool pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Per state code, entities may pool any of their funds, or funds under their control, to preserve principal, maintain the liquidity of the funds, and maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian. Finally, Standard & Poor's rate Texas CLASS AAAM. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. There were no limitations or restrictions on withdrawals.

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

B. Receivables

The following comprise receivable balances of the primary government at year end:

	Governmental Activities					Total
	General	Westlake Academy	Debt Service	4B EDC	Nonmajor Governmental	
Property taxes	\$ 4,370	\$ -	\$ 1,884	\$ -	\$ -	\$ 6,254
Sales tax	1,521,156	-	-	507,051	-	2,028,207
Franchise taxes	288,793	-	-	-	-	288,793
Hotel occupancy	-	-	-	-	22,509	22,509
Due from other govts.	-	1,339,781	-	-	4,489	1,344,270
Other	172,441	65,007	-	-	-	237,448
Allowance	(108,283)	-	(471)	-	-	(108,754)
Total	\$ 1,878,477	\$ 1,404,788	\$ 1,413	\$ 507,051	\$ 26,998	\$ 3,818,727

Business-Type Activities			
	Utility Fund	Cemetery Fund	Total
Accounts	\$ 1,128,285	\$ 420	\$ 1,128,705
Total	\$ 1,128,285	\$ 420	\$ 1,128,705

The following comprise receivable balances of the component units at year end:

	TSH Authority	TSH Auth. - College Station	TSH Corp. - Denton Project	Total
Tenants	\$ -	\$ 19,585	\$ 63,284	\$ 82,869
Cambridge	344,615	-	-	344,615
Other	-	-	3,885	3,885
Allowance	(344,615)	-	-	(344,615)
Total	\$ -	\$ 19,585	\$ 67,169	\$ 86,754

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

C. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 12,446,059	\$ -	\$ -	\$ 12,446,059
Construction in progress	571,216	-	(571,216)	-
Total capital assets not being depreciated	<u>13,017,275</u>	<u>-</u>	<u>(571,216)</u>	<u>12,446,059</u>
Capital assets, being depreciated:				
Capital improvements	40,219,866	250,361	571,216	41,041,443
Buildings	47,988,792	504,079	(49,517)	48,443,354
Machinery and equipment	5,877,572	372,598	-	6,250,170
Information systems and software	1,503,042	188,868	-	1,691,910
Right of use assets - Town	2,160,094	-	-	2,160,094
Right of use assets - Academy	840,769	-	-	840,769
Total capital assets being depreciated	<u>98,590,135</u>	<u>1,315,906</u>	<u>521,699</u>	<u>100,427,740</u>
Less accumulated depreciation				
Capital improvements	10,249,073	1,123,172	-	11,372,245
Buildings	11,507,850	1,095,875	-	12,603,725
Machinery and equipment	4,828,063	295,371	-	5,123,434
Information systems and software	1,038,676	145,045	-	1,183,721
Right of use assets - Town	517,919	194,552	-	712,471
Right of use assets - Academy	615,385	324,014	-	939,399
Total accumulated depreciation	<u>28,756,966</u>	<u>3,178,029</u>	<u>-</u>	<u>31,934,995</u>
Net capital assets being depreciated	<u>69,833,169</u>	<u>(1,862,123)</u>	<u>521,699</u>	<u>68,492,745</u>
Total capital assets	<u><u>\$ 82,850,444</u></u>	<u><u>\$ (1,862,123)</u></u>	<u><u>\$ (49,517)</u></u>	<u><u>\$ 80,938,804</u></u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 1,440,988
Public safety	585,082
Public works	957,407
Education	194,552
Total Governmental Activities Depreciation Expense	<u><u>\$ 3,178,029</u></u>

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

A summary of changes in business-type activities capital assets for the year end was as follows:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Construction in progress	\$ 329,030	\$ -	\$ -	\$ 329,030
Total capital assets not being depreciated	<u>329,030</u>	<u>-</u>	<u>-</u>	<u>329,030</u>
Capital assets, being depreciated:				
Capital improvements	14,899,416	85,843	-	14,985,259
Wastewater treatment rights	635,199	-	-	635,199
Machinery and equipment	3,804,045	83,315	-	3,887,360
Right of use assets	381,193	-	-	381,193
Total capital assets being depreciated	<u>19,719,853</u>	<u>169,158</u>	<u>-</u>	<u>19,889,011</u>
Less accumulated depreciation				
Capital improvements	7,331,839	361,490	-	7,693,329
Wastewater treatment rights	635,199	-	-	635,199
Machinery and equipment	2,858,143	162,053	-	3,020,196
Right of use assets	110,598	57,179	-	167,777
Total accumulated depreciation	<u>10,935,779</u>	<u>580,722</u>	<u>-</u>	<u>11,516,501</u>
Net capital assets being depreciated	<u>8,784,074</u>	<u>(411,564)</u>	<u>-</u>	<u>8,372,510</u>
Total capital assets	<u>\$ 9,113,104</u>	<u>\$ (411,564)</u>	<u>\$ -</u>	<u>\$ 8,701,540</u>

Depreciation expense was charged to business-type activities as follows:

Water and sewer	\$ 580,722
Total Business-Type Activities Depreciation Expense	<u><u>\$ 580,722</u></u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

A summary of changes in capital assets for the Town's discretely presented component units, as of the year end was as follows:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 5,099,597	\$ -	\$ -	\$ 5,099,597
Construction in progress	1,567	-	-	1,567
Total capital assets not being depreciated	<u>5,101,164</u>	<u>-</u>	<u>-</u>	<u>5,101,164</u>
Capital assets, being depreciated:				
Buildings and improvements	65,814,507	1,904,400	-	67,718,907
Furniture and equipment	5,107,497	151,439	-	5,258,936
Total capital assets being depreciated	<u>70,922,004</u>	<u>2,055,839</u>	<u>-</u>	<u>72,977,843</u>
Less accumulated depreciation				
Buildings and improvements	37,480,430	2,105,018	-	39,585,448
Furniture and equipment	3,918,197	269,033	-	4,187,230
Total accumulated depreciation	<u>41,398,627</u>	<u>2,374,051</u>	<u>-</u>	<u>43,772,678</u>
Net capital assets being depreciated	<u>29,523,377</u>	<u>(576,021)</u>	<u>-</u>	<u>29,205,165</u>
Total capital assets	<u><u>\$ 34,624,541</u></u>	<u><u>\$ (576,021)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,306,329</u></u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

D. Other Long-term Liabilities

The following summarizes the changes in other long-term liabilities of the primary government during the year. The general and utility fund has typically been used to liquidate the liability for compensated absences for governmental activities and business-type activities, respectively.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 379,660	\$ 455,182	\$ (412,007)	\$ 422,835	\$ 380,552
Total Governmental Activities	<u>\$ 379,660</u>	<u>\$ 455,182</u>	<u>\$ (412,007)</u>	<u>\$ 422,835</u>	<u>\$ 380,552</u>
Long-term Liabilities Due in More than One Year				<u>\$ 42,283</u>	
Business-Type Activities:					
Compensated Absences	\$ 22,995	\$ 3,384	\$ (23,236)	\$ 3,143	\$ 2,829
Total Business-Type Activities	<u>\$ 22,995</u>	<u>\$ 3,384</u>	<u>\$ (23,236)</u>	<u>\$ 3,143</u>	<u>\$ 2,829</u>
Long-term Liabilities Due in More than One Year				<u>\$ 314</u>	

E. Long-term Debt

The Town periodically issues general obligation bonds, certificates of obligation, and tax notes to provide for the acquisition and construction of major capital facilities and infrastructure. Combination tax and revenue certificates of obligation are issued for both governmental and business-type activities. General obligation bonds, governmental revenue bonds and tax notes pledge the full faith and credit of the Town. The Town also periodically utilizes notes and leases to provide financing for general government purposes. In general, the Town uses the debt service fund and general fund to liquidate governmental long-term liabilities.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

The following is a summary of changes in the Town's total long-term liabilities for the year ended September 30, 2024.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Refundings/ Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 10,600,000	\$ -	\$ (1,090,000)	\$ 9,510,000	\$ 1,105,000
Certificates of Obligation	17,397,600	-	(573,600)	16,824,000	588,600
Tax Notes	3,784,000	-	(686,000)	3,098,000	471,000
Less deferred amounts:					
For premiums	1,285,606	-	(127,355)	1,158,251	-
Lease liabilities - Academy	364,260	-	(194,552)	169,708	169,708
Lease liabilities - Town	1,511,025	-	(260,721)	1,250,304	325,671
Notes payable	18,342	-	(18,342)	-	-
Total Governmental Activities	<u>\$ 34,960,833</u>	<u>\$ -</u>	<u>\$ (2,950,570)</u>	<u>\$ 32,010,263</u>	<u>\$ 2,659,979</u>
Long-term liabilities due in more than one year				<u>\$ 29,350,284</u>	
Business-Type Activities:					
Certificates of Obligation	\$ 2,542,400	\$ -	\$ (121,400)	\$ 2,421,000	\$ 121,400
General Obligation Refunding Bonds	14,550,000	-	(385,000)	14,165,000	400,000
Lease liabilities - Town	276,078	-	(55,436)	220,642	57,471
Less deferred amounts:					
For premiums	745,424	-	(9,383)	736,041	-
Total Business-Type Activities	<u>18,113,902</u>	<u>-</u>	<u>(571,219)</u>	<u>17,542,683</u>	<u>578,871</u>
Long-term liabilities due in more than one year				<u>\$ 16,963,812</u>	
Component Unit Activities:					
Revenue Bonds - Denton Project	\$ 21,380,000	\$ -	\$ -	\$ 21,380,000	\$ 21,380,000
Revenue Certificates - College Station	28,205,000	-	-	28,205,000	28,205,000
Line of credit	15,883,639	-	-	15,883,639	15,883,639
Less deferred amounts:					
For discounts	(259,989)	-	37,485	(222,504)	(222,504)
Total Component Unit Activities	<u>\$ 65,208,650</u>	<u>\$ -</u>	<u>\$ 37,485</u>	<u>\$ 65,246,135</u>	<u>\$ 65,246,135</u>

Long-term liabilities applicable to the Town's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the respective fund. Leases are secured by the

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset.

At year end, long-term debt of governmental activities was comprised of the following debt issues:

Governmental Activities:

Description	Interest Rate		Final Maturity	Original Amount	Balance 9/30/2024
General Obligation Bonds:					
Refunding, Series 2013	2.23	%	2028	\$ 2,200,000	\$ 640,000
Refunding, Series 2014	3.47	%	2032	1,910,000	1,500,000
Refunding, Series 2017	3.93	%	2032	5,795,000	5,555,000
Refunding, Series 2021	0.61	%	2031	4,430,000	1,815,000
				<u>\$ 14,335,000</u>	<u>\$ 9,510,000</u>
Certificates of Obligation:					
Series 2013	3.42	%	2043	9,320,000	6,319,000
Series 2016	3.39	%	2046	9,180,000	7,660,000
Series 2021	1.63	%	2041	3,215,000	2,845,000
				<u>\$ 21,715,000</u>	<u>\$ 16,824,000</u>
Tax Notes					
Tax Note, Series 2023	3.59	%	2030	3,552,000	3,098,000
				<u>\$ 5,082,000</u>	<u>\$ 3,098,000</u>
Lease liabilities					
Academy	5.00	%	2025	\$ 581,716	\$ 169,708
Town - Terrace at Solana	1.00	%	2028	2,160,094	\$ 1,250,304
				<u>\$ 2,741,810</u>	<u>\$ 1,420,012</u>
			Total	<u>\$ 44,240,584</u>	<u>\$ 30,852,012</u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

Business-type Activities:

Description	Interest Rate		Final Maturity	Original Amount	Balance 9/30/2024
General Obligation Bonds:					
Refunding, Series 2022	3.00	%	2047	\$ 14,920,000	\$ 14,165,000
				<u>\$ 14,920,000</u>	<u>\$ 14,165,000</u>
Certificates of Obligations:					
Series 2013	2.00 - 4.00	%	2043	\$ 9,320,000	\$ 781,000
Series 2018	1.98 - 3.06	%	2028	2,100,000	1,640,000
				<u>\$ 11,420,000</u>	<u>\$ 2,421,000</u>
Lease Liabilities					
Town - Terrace at Solana	1.00	%	2028	\$ 381,193	\$ 220,642
				<u>\$ 381,193</u>	<u>\$ 220,642</u>
			Total	<u>\$ 26,721,193</u>	<u>\$ 16,806,642</u>

Component Unit Activities:

Description	Interest Rate		Final Maturity	Original Amount	Balance 9/30/2024
Revenue Bonds:					
2001 A Bonds	5.0 - 11.0	%	2031	\$ 26,955,000	\$ 18,140,000
2001 B Bonds	5.0 - 11.0		2031	3,240,000	3,240,000
				<u>\$ 30,195,000</u>	<u>\$ 21,380,000</u>
Revenue Certificates:					
2004 A Bonds	7.0	%	2040	17,500,000	15,135,000
2004 B Bonds	9.7		2024	4,900,000	3,000,000
2004 C Bonds	7.0		2039	4,820,000	4,690,000
2004 D Bonds	7.0		2040	5,380,000	5,380,000
				<u>\$ 32,600,000</u>	<u>\$ 28,205,000</u>
Line of credit:					
Bondholder advances	10.0	%	n/a	5,000,000	\$ 15,883,639
				<u>\$ 5,000,000</u>	<u>\$ 15,883,639</u>
			Total	<u>\$ 67,795,000</u>	<u>\$ 65,468,639</u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

Year Ending September 30,	General Obligation Refunding Bonds		Total Requirements
	Principal	Interest	
2025	\$ 1,105,000	\$ 338,260	\$ 1,443,260
2026	1,135,000	299,513	1,434,513
2027	1,170,000	259,370	1,429,370
2028	1,215,000	217,765	1,432,765
2029	1,190,000	172,750	1,362,750
2030-2032	3,695,000	225,174	3,920,174
Total	<u>\$ 9,510,000</u>	<u>\$ 1,512,832</u>	<u>\$ 11,022,832</u>

Year Ending September 30,	Certificates of Obligation		Total Requirements
	Principal	Interest	
2025	\$ 588,600	\$ 571,498	\$ 1,160,098
2026	611,950	552,165	1,164,115
2027	631,400	531,851	1,163,251
2028	650,300	510,611	1,160,911
2029	772,100	486,631	1,258,731
2030-2034	4,163,400	2,013,920	6,177,320
2035-2039	4,335,400	1,342,674	5,678,074
2040-2044	4,090,850	552,211	4,643,061
2045-2046	980,000	39,600	1,019,600
Total	<u>\$ 16,824,000</u>	<u>\$ 6,561,561</u>	<u>\$ 22,405,561</u>

Year Ending September 30,	Tax Notes		Total Requirements
	Principal	Interest	
2025	\$ 471,000	\$ 102,764	\$ 573,764
2026	488,000	85,550	573,550
2027	506,000	67,707	573,707
2028	525,000	49,201	574,201
2029	544,000	30,012	574,012
2030	564,000	10,124	574,124
Total	<u>\$ 3,098,000</u>	<u>\$ 345,358</u>	<u>\$ 3,443,358</u>

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

Year Ending September 30,	Lease Liabilities - Town		Total Requirements
	Principal	Interest	
2025	\$ 325,671	\$ 9,612	335,283
2026	337,303	6,725	344,028
2027	349,038	3,737	352,775
2028	238,292	780	239,072
Total	<u>\$ 1,250,304</u>	<u>\$ 20,854</u>	<u>\$ 1,271,158</u>

As of September 30, 2024, the total net carrying value of the Town's right to use assets was \$1,447,623.

Year Ending September 30,	Lease Liabilities - Academy		Total Requirements
	Principal	Interest	
2025	\$ 169,708	\$ 3,913	\$ 173,621
Total	<u>\$ 169,708</u>	<u>\$ 3,913</u>	<u>\$ 173,621</u>

As of September 30, 2024, the total net carrying value of the Academy's right to use assets was \$98,630.

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

Business-Type Activities

Year Ending September 30,	Certificates of Obligation		Total Requirements
	Principal	Interest	
2025	\$ 121,400	\$ 74,884	\$ 196,284
2026	128,050	71,542	199,592
2027	133,600	67,950	201,550
2028	134,700	64,189	198,889
2029	152,900	59,997	212,897
2030-2034	816,600	225,171	1,041,771
2035-2039	739,600	91,484	831,084
2040-2043	194,150	15,939	210,089
Total	<u>\$ 2,421,000</u>	<u>\$ 671,156</u>	<u>\$ 3,092,156</u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

Year Ending September 30,	Contractual Obligations		Total Requirements
	Principal	Interest	
2025	\$ 400,000	\$ 465,300	\$ 865,300
2026	420,000	448,900	868,900
2027	435,000	431,800	866,800
2028	450,000	414,100	864,100
2029	470,000	395,700	865,700
2030-2034	2,660,000	1,674,100	4,334,100
2035-2039	3,165,000	1,167,675	4,332,675
2040-2044	3,675,000	655,725	4,330,725
2045-2047	2,490,000	113,550	2,603,550
Total	<u>\$ 14,165,000</u>	<u>\$ 5,766,850</u>	<u>\$ 19,931,850</u>

Year Ending September 30,	Lease Liabilities - Town		Total Requirements
	Principal	Interest	
2025	\$ 57,471	\$ 1,696	59,167
2026	59,524	1,187	60,711
2027	61,595	660	62,255
2028	42,052	780	42,832
Total	<u>\$ 220,642</u>	<u>\$ 4,323</u>	<u>\$ 224,965</u>

As of September 30, 2024, the total net carrying value of the Town's right to use assets was \$213,416.

The following are the annual requirements to amortize long-term debt outstanding of the component units as of September 30, 2024. However, as the components have not met the compliance requirements and are in default, the entire balance is considered a current liability. All unpaid interest is accrued for and included in accrued liabilities.

Component Unit Activities - Denton Project

Year Ending September 30,	Revenue Bonds		Total Requirements
	Principal	Interest	
Past due	\$ 7,055,000	\$ 3,447,359	\$ 10,502,359
2025	1,645,000	1,035,835	2,680,835
2026	1,765,000	917,550	2,682,550
2027	1,890,000	790,423	2,680,423
2028	2,025,000	654,110	2,679,110
2029	2,175,000	507,720	2,682,720
2030	2,330,000	350,225	2,680,225
2031	2,495,000	181,283	2,676,283
Total	<u>\$ 21,380,000</u>	<u>\$ 7,884,505</u>	<u>\$ 29,264,505</u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The Bonds are payable solely from the revenues generated by the Denton Property and are secured by the revenues pledged and assigned under the terms of the Trust Indenture, as well as secured by the property. The Town of Westlake does not have any liability for the payment of the bonds as the bonds are non-recourse to both the Town of Westlake and Texas Student Housing Authority. Interest rates on the bonds range from 5.00% to 11.00% and are payable semi-annually on July 1 and January 1 of each year thereafter.

At August 31, 2024, the Project was not in compliance with certain covenants of the Indenture including insufficient funds in some of the required funds and a fixed charges ratio less than 1.25. In addition, all required principal payments on the Series B bonds had not been made as of August 31, 2024. Upon certain events of default either the trustee, or owners of not less than 25% in aggregate principal of the bonds then outstanding, may declare the principal and all interest then due to be immediately due and payable.

Component Unit Activities - College Station Project

Year Ending September 30,	Revenue Bonds		Total Requirements
	Principal	Interest	
Past due	\$ 10,820,000	\$ 27,712,735	\$ 38,532,735
2025	1,040,000	1,301,455	2,341,455
2026	915,000	1,214,688	2,129,688
2027	675,000	1,149,558	1,824,558
2028	725,000	1,096,440	1,821,440
2029	780,000	1,039,243	1,819,243
2030	840,000	977,548	1,817,548
2031-2035	5,270,000	3,779,816	9,049,816
2036-2040	7,140,000	1,349,949	8,489,949
Total	<u>\$ 28,205,000</u>	<u>\$ 39,621,432</u>	<u>\$ 67,826,432</u>

Class C and D bonds are in default and the property does not generate enough revenue to pay the debt obligations. All of the Class C and D bonds issued remain outstanding as of August 31, 2024.

Each class has certain rights and privileges, as contained in the private placement memorandum. As a part of the offering, the Project entered into a trust agreement with The Bank of New York (the Trustee) for the purpose of determining that each class is paid in accordance with the private placement memorandum.

At August 31, 2024, the Project was not in compliance with the fixed charge coverage ratio. As a result, the lender may accelerate the maturity of the unpaid portion of the principal payable under the installment sale agreement. The Bonds are payable solely from the revenues

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

generated by the College Station Property and are secured by the revenues pledged and assigned under the terms of the Trust Indenture, as well as secured by the property.

The Town of Westlake does not have any liability for the payment of debt of the discretely presented component units as the bonds are non-recourse to both the Town and Texas Student Housing Authority.

The component unit, Texas Student Housing Authority College Station Project signed a loan agreement on October 18, 2021. This agreement establishes a committed revolving line of credit, allowing the Borrower to request advances from the Lender until the Expiration Date. The advances accrue interest at 10%. The total outstanding amount under this arrangement was initially \$5,000,000, referred to as the "Line of Credit," of which \$11,084,842 was recorded as proceeds during the year.

The following are the annual requirements to amortize long-term debt outstanding of the Public Improvement District (PID) as of September 30, 2024. The town is not obligated in any manner for the special assessment debt but merely acts as the developer's agent in handling the debt service PID. The bond is fully serviced by the special assessments received.

Year ending September 30,	Special Assessment Bonds		
	Principal	Interest	Total
2025	\$ 525,000	\$ 1,426,875	\$ 1,951,875
2026	575,000	1,398,000	1,973,000
2027	600,000	1,362,781	1,962,781
2028	650,000	1,326,031	1,976,031
2029	675,000	1,286,219	1,961,219
2030-2034	4,150,000	5,749,688	9,899,688
2035-2039	5,750,000	4,286,563	10,036,563
2040-2044	8,000,000	2,218,344	10,218,344
2045-2049	1,950,000	124,313	2,074,313
Total	\$ 22,875,000	\$ 19,178,813	\$ 42,053,813

F. Unearned Revenue

Unearned revenue in the proprietary fund of \$326,753 relates to the collection of the entire amount due on sixteen Ductbank leases as follows: five leases with AT&T local network services ranging from 5 – 30 years; five leases with Verizon Southwest ranging from 5-30 years; one five-year leases with MCI Metro; and one five-year lease with L3 Communications for use of the Town's Ductbank.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Governmental funds also reported unearned revenues. Governmental unearned revenues totaled \$431,969, of which \$427,057 was from State and Local Fiscal Recovery Funds. These funds were received in advance of funds being earned.

G. Deferred Charges on Refunding

A deferred charge resulting from the issuance of the 2010 and 2015 general obligation refunding bonds has been recorded as a deferred outflow of resources and is being amortized to interest expense over the term of the refunded debt. The net balance outstanding as of September 30, 2024 was \$332,570 for government-type activity reflected in the government-wide statements. Current year amortization expense totaled \$106,071.

H. Deferred Gain on Refunding

A deferred gain resulting from the issuance of the 2021 and 2022 general obligation refunding bonds has been recorded as deferred inflow of resources. The net balance outstanding as of September 30, 2024 was \$75,389 and \$83,812 for governmental activities and business-type activities, respectively. Current year amortization expense totaled \$18,847 and \$3,644, respectively.

I. Interfund Transactions

The compositions of interfund balances as of the year ended September 30, 2024 were as follows:

	Due To (Payable Fund):		Total
	Debt	Visitors	
	Service	Association	
Due From (Receivable Fund):			
General fund	\$ 112,329	\$ -	\$ 112,329
Economic Development	-	12,224	12,224
Total	\$ 112,329	\$ 12,224	\$ 124,553

Interfund receivables and payables are used to cover operational and capital expenditures.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Transfers between funds during the year are as follows:

Transfer Out:	Transfer In:		Total
	Westlake Academy	Debt Service	
General	\$ 1,453,264	\$ -	\$ 1,453,264
4B EDC	-	1,761,938	1,761,938
Total	\$ 1,453,264	\$ 1,761,938	\$ 3,215,202

Transfers were primarily used to support debt services and expenditures, as well as general administrative costs.

NOTE 5. OTHER INFORMATION

A. Risk Management

The Town 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. The Town's general liability, workers' compensation liability, law enforcement liability, errors and omissions liability, and automobile liability coverage is insured by the Texas Municipal League, a public entity risk pool. The Town's only responsibility to the Texas Municipal League is to pay premiums for insurance and related deductible amounts of these policies. Other risk of loss is covered by commercial insurance. Settlements of claims have not exceeded coverage in the past three years.

B. Contingent Liabilities & Commitments

Litigation

Various claims and lawsuits are pending against the Town. In the opinion of Town management, after consultation with legal counsel, the potential loss on these claims and lawsuits will not materially affect the Town's financial position.

Interlocal Agreement with the City of Southlake

In August 1995, the Town entered into an agreement with the City of Southlake to allow the Town to utilize capacity in a sewer line and to set forth their respective rights and obligations with respect to the sewer line owned by the City of Southlake. The Town is obligated to share in the cost of construction, operation and maintenance of the sewer line. The sewer line was constructed in 2000. Additionally, the Town must pay the City of Southlake all transportation, treatment and related costs allocable to the metered flow of sewage from the Town into the

Town of Westlake, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

sewer line. Costs associated with this agreement for the year ended September 30, 2024, were \$1,006,727.

Water Purchase Contract

The Town has a contract with the City of Fort Worth, Texas, to purchase water. Under the contract, the Town may obtain from the City of Fort Worth, a supply of potable water at a reasonable rate based on water usage. The rate charges are subject to minimum annual contract payments. Water expense for the year ended September 30, 2024, was \$1,483,271.

C. Defined Benefit Pension Plans

Texas Municipal Retirement System

Plan Description

The Town of Westlake, Texas participates as one of 919 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member board of trustees. Although the Governor, with the advice and consent of the Senate, appoints the board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available Comprehensive Annual Financial Report (CAFR) that can be obtained at www.tmrs.com.

All eligible employees of the Town 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 Town, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the town-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The plan provisions are adopted by the governing body of the Town, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Plan provisions for the Town were as follows:

	<u>Plan Year 2022</u>	<u>Plan Year 2023</u>
Employee deposit rate	7%	7%
Matching ratio (town to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	0% of CPI repeating	0% of CPI repeating

The Town also participates in Social Security.

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	26
Inactive employees entitled to but not yet receiving benefits	45
Active employees	44
Total	115

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the Town matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the Town. Under the state law governing TMRS, the contribution rate for each town is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Employees for the Town of Westlake, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the Town of Westlake, Texas were 12.08% and 12.27% in calendar years 2023 and 2024, respectively. The Town's contributions to TMRS for the year ended September 30, 2024, were \$562,313 and were more than the required contributions.

Net Pension Liability

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

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

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

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and 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. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP 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. The town should insert the plan provisions that they have adopted. For example, the town may include retirement eligibility, employee and employer deposit rates, vesting requirements, and other provisions such as cost-of-living adjustments or updated service credit. Plan provisions, by town, are available on the website under For Cities | Resources | Plan Design. The town may also want to refer to TMRS' Plan Description footnote, in the Annual Report, to obtain additional language regarding the pension plan.78 16 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 Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.7%
Core Fixed Income	6.0%	4.9%
Non-Core Fixed Income	20.0%	8.7%
Other Public and Private Markets	12.0%	8.1%
Real Estate	12.0%	5.8%
Hedge Funds	5.0%	6.9%
Private Equity	10.0%	11.8%
Total	100.0%	

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.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

Changes in Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/22	\$ 13,096,720	\$ 10,852,428	\$ 2,244,292
Changes for the year:			
Service Cost	791,237	-	791,237
Interest	892,802	-	892,802
Difference between expected and actual experience	(325,903)	-	(325,903)
Changes of assumptions	(11,197)	-	(11,197)
Contributions – employer	-	562,313	(562,313)
Contributions – employee	-	331,613	(331,613)
Net investment income	-	1,263,452	(1,263,452)
Benefit payments, including refunds of emp. contributions	(531,282)	(531,282)	-
Administrative expense	-	(7,991)	7,991
Other changes	-	(56)	56
Net changes	815,657	1,618,049	(802,392)
Balance at 12/31/23	<u>\$ 13,912,377</u>	<u>\$ 12,470,477</u>	<u>\$ 1,441,900</u>

The Town uses the general fund to liquidate pension liabilities.

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following presents the net pension liability of the Town, calculated using the discount rate of 6.75%, as well as what the Town'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 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
\$ 3,526,815	\$ 1,441,900	\$ (259,507)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

For the year ended September 30, 2024, the Town recognized a pension expense of \$549,316. This amount is included as part of expenses within the functional program activities.

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

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Primary Government:		
Difference between projected and actual investment earnings	\$ -	\$ (299,198)
Changes in actuarial assumptions		(6,139)
Differences between expected and actual economic experience	263,510	-
Contributions subsequent to the measurement date	422,378	-
Total	\$ 685,888	\$ (305,337)

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$422,378 will be recognized as a reduction of the net pension liability for the year ending September 30, 2025.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2024	\$ (1,912)
2025	2,216
2026	108,548
2027	(150,679)
2028	-
Thereafter	-
	\$ (41,827)

Texas Retirement System of Texas

Plan Description

The Academy participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by the Teacher Retirement System of Texas

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

(TRS). TRS's defined benefit pension plan is established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension's Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

TRS Pension Plan Fiduciary Net Position

Detailed information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report that includes financial statements and required supplementary information. That report may be obtained online at https://www.trs.texas.gov/Pages/about_archive_cafr.aspx; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS provides service and disability retirement, as well as death and survivor benefits, to eligible employees (and their beneficiaries) of public and higher education in Texas. The pension formula is calculated using 2.3 percent (multiplier) times the average of the five highest annual creditable salaries times years of credited service to arrive at the annual standard annuity except for members who are grandfathered, the three highest annual salaries are used. The normal service retirement is at age 65 with five years of credited service or when the sum of the member's age and years of credited service equals 80 or more years. Early retirement is at age 55 with five years of service credit or earlier than 55 with 30 years of service credit. There are additional provisions for early retirement if the sum of the member's age and years of service credit total at least 80, but the member is less than age 60 or 62 depending on date of employment, or if the member was grandfathered in under a previous rule. There are no automatic postemployment benefit changes; including automatic COLAs. Ad hoc post-employment benefit changes, including ad hoc COLAs can be granted by the Texas Legislature as noted in the Plan description above.

Texas Government Code section 821.006 prohibits benefit improvements, if, as a result of the particular action, the time required to amortize TRS unfunded actuarial liabilities would be increased to a period that exceeds 31 years, or, if the amortization period already exceeds 31 years, the period would be increased by such action. Actuarial implications of the funding provided in the manner are determined by the System's actuary.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Contributions

Contribution requirements are established or amended pursuant to Article 16, section 67 of the Texas Constitution which requires the Texas legislature to establish a member contribution rate of not less than 6% of the member's annual compensation and a state contribution rate of not less than 6% and not more than 10% of the aggregate annual compensation paid to members of the system during the fiscal year. Employee contribution rates are set in state statute, Texas Government Code 825.402. The Texas Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased both employee and employer contribution rates for plan years 2020 through 2025.

Schedule of Contribution Rates

Contribution Rates	2023 (Rate)	2024 (Rate)
Member	8.00%	8.25%
Non-employer contributing entity (State)	8.00%	8.25%
Employers	8.00%	8.25%

The employer and member contributions for the Academy's fiscal year 2024 amounted to \$295,372 and \$490,370, respectively. The State's contributions for plan year 2023 (measurement year) amounted to \$299,155.

Contributors to the plan include members, employers and the State of Texas as the only non-employer contributing entity. The State is the employer for senior colleges, medical schools and state agencies including TRS. In each respective role, the State contributes to the plan in accordance with state statutes and the General Appropriations Act (GAA).

As the non-employer contributing entity for public education and junior colleges, the State of Texas contributes to the retirement system an amount equal to the current employer contribution rate times the aggregate annual compensation of all participating members of the pension trust fund during that fiscal year reduced by the amounts described below which are paid by the employers. Employers (public school, junior college, other entities or the State of Texas as the employer for senior universities and medical schools) are required to pay the employer contribution rate in the following instances:

- On the portion of the member's salary that exceeds the statutory minimum for members entitled to the statutory minimum under Section 21.402 of the Texas Education Code.
- During a new member's first 90 days of employment.
- When any or all of an employee's salary is paid by federal funding sources, a privately sponsored source, from non-educational and general, or local funds.
- When the employing district is a public junior college or junior college district, the employer shall contribute to the retirement system an amount equal to 50 percent of the

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

state contribution rate for certain instructional or administrative employees; and 100 percent of the state contribution rate for all other employees.

In addition to the employer contributions listed above, there is an additional surcharge an employer is subject to.

- All public schools, charter schools, and regional educational service centers must contribute 1.8 percent of the member's salary beginning in fiscal year 2023, gradually increasing to 2 percent in fiscal year 2025.
- When employing a retiree of the Teacher Retirement System, the employer shall pay both the member contribution and the state contribution as an employment after retirement surcharge.

Actuarial Assumptions

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

Valuation Date	August 31, 2022
Actuarial Cost Method	Individual entry age normal
Asset Valuation Method	Market value
Single Discount Rate	7.00%
Investment Rate of Return	7.25%
Municipal Bond Rate as of August 2020	2.33% as reported in Fidelity Index's 20-year Municipal GO
Inflation	2.30% per year
Overall payroll growth	3.05% to 9.05%, including inflation
Active mortality rates	Based on 90% of the RP 2014 Employing Mortality Tables for males and females with full generational mortality. The post-retirement mortality rates for healthy lives were based on the 2018 TRS of Texas Health Pensioner Mortality Tables with full generational projection using the ultimate improvement rates from the most recently published projective scale U-MP.

The actuarial methods and assumptions are used in the determination of the total pension liability are the same assumptions used in the actuarial valuation as of August 31, 2022. For a full description of these assumptions please see the actuarial valuation report dated November 12, 2022.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability. The single discount rate was based on the expected rate of return on plan investments of 7.00 percent. The projection of cash flows used to determine this single discount rate assumed that contributions from active members, employers and the non-employer contributing entity will be made at the rates set by the legislature during the 2019 session. It is assumed that future employer and state contributions will be 9.50 percent of payroll in fiscal year 2024 gradually increasing to 9.56 percent of payroll in fiscal year 2025 and thereafter. This includes all employer and state contributions for active and rehired retirees.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan 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.

The long-term rate of return on pension plan investments is 7.00 percent. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class as of August 31, 2023 (see page 56 of the TRS ACFR) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Geometric)	Expected Contribution to Long-Term Portfolio Returns
Global Equity	54.0%	20.3%	4.10%
Stable Value	21.0%	10.2%	0.70%
Real Return	21.0%	4.9%	1.50%
Risk Parity	8.0%	4.5%	0.40%
Asset Allocation Leverage	(4.0) %	8.1 %	(0.10)%
Inflation			2.30%
Volatility Drag			(0.90) %
Total	100.0%		

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Discount Rate Sensitivity Analysis

The following presents the net pension liability of the Town, calculated using the discount rate of 7.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

1% Decrease 6.00%	Current Single Rate Assumption 7.00%	1% Increase 8.00%
\$ 6,563,389	\$ 4,390,064	\$ 2,582,943

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

At June 30, 2024, the Academy reported a liability of \$4,390,064 for its proportionate share of the TRS's net pension liability. This liability reflects a reduction for State pension support provided to the Academy. The amount recognized by the Academy as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Academy were as follows:

Academy's proportionate share of the collective net pension liability	\$4,390,064
State's proportionate share that is associated with Academy	<u>3,997,690</u>
Total	<u>\$8,387,754</u>

The net pension liability was measured as of August 31, 2022 (and rolled forward to August 31, 2023) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Academy's proportion of the net pension liability was based on the Academy's contributions to the pension plan relative to the contributions of all employers to the plan for the period September 1, 2022 thru August 31, 2023.

At August 31, 2023, the employer's proportion of the collective net pension liability was 0.0063911% which was an increase of 0.0005543632% from its proportion measured as of August 31, 2022.

Changes since the Prior Measurement Date

The actuarial assumptions and methods are the same as used in the determination of the prior year's net pension liability.

The Texas 2023 Legislature passed legislation that provides a one-time stipend to certain retired teachers.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The stipend was paid to retirees beginning in September of 2023. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the net pension liability of TRS. In addition, the Legislature also provided for a cost-of-living adjustment (COLA) to retirees which was approved during the November 2023 election which will be paid in January 2024. Therefore, this contingent liability was not reflected as of June 30, 2024.

For the year ended June 30, 2024, the Academy recognized pension expense of \$1,607,920 and revenue of \$603,617 for support provided by the State.

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

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Primary Government:		
Difference between projected and actual investment earnings	\$ 156,419	\$ (53,159)
Changes in actuarial assumptions	415,214	(101,612)
Differences between expected and actual economic experience	1,371,762	(732,901)
Changes in proportion and differences in contributions	836,325	(100,617)
Contributions subsequent to the measurement date	295,372	-
Total	\$ 3,075,092	\$ (988,289)

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$295,372 will be recognized as a reduction of the net pension liability for the year ending June 30, 2025.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended August 31:

2025	\$ 479,211
2026	387,001
2027	651,270
2028	227,797
2029	46,152
Thereafter	-
	\$ 1,791,431

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

D. Postemployment Benefits Other Than Pensions

The Town also participates in a defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The Town elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The Town may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees 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); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB. The SDBF covers both active and retiree benefits with no segregation of assets and, therefore, doesn't meet the definition of a trust under GASB No. 75, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The Town offers supplemental death to:	Plan Year 2022	Plan Year 2023
Active employees (yes or no)	Yes	Yes
Retirees (yes or no)	Yes	Yes

The Town contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. 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; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	19
Inactive employees entitled to but not yet receiving benefits	3
Active employees	44
Total	66

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The Town's contributions to the TMRS SDBF for the years ended 2024 and 2023 were \$1,679, and \$1,452, respectively, which equaled the required contributions each year.

Schedule of Contribution Rates

(RETIREE-only portion of the rate)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2022	0.03%	0.03%	100.0%
2023	0.03%	0.03%	100.0%
2024	0.04%	0.04%	100.0%

Total OPEB Liability

The Town's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2023, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

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

Inflation	2.5% per year
Overall payroll growth	3.6% to 11.85%, including inflation per year
Discount rate	3.77%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 3.77%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, calculated using the discount rate of 4.05%, as well as what the Town's total OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

1% Decrease 2.77%	Current Single Rate Assumption 3.77%	1% Increase 4.77%
\$ 118,532	\$ 98,162	\$ 82,285

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/22	\$ 88,234
Changes for the year:	
Service Cost	6,156
Interest	3,669
Difference between expected and actual experience	(3,698)
Changes of assumptions	5,222
Benefit payments	(1,421)
Net changes	9,928
Balance at 12/31/23	<u>\$ 98,162</u>

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

For the year ended September 30, 2024, the Town recognized OPEB expense of \$8,553.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Differences between expected and actual economic experience	\$ -	\$ (2,624)
Changes in assumptions	-	(17,719)
Contributions subsequent to measurement date	1,403	-
Total	\$ 1,403	\$ (20,343)

The Town reported \$1,102 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 OPEB liability for the year ending September 30, 2025.

Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:		
2024	\$	(1,672)
2025		(1,369)
2026		(1,815)
2027		(5,535)
2028		(5,816)
Thereafter		(4,136)
	\$	(20,343)

E. Defined Other Post Employment Benefit Plan

Texas Retirement System – Care

Plan Description

The Academy participates in the Texas Public School Retired Employees Group Insurance Program (TRS-Care). It is a multiple-employer, cost-sharing, defined benefit OPEB plan with a special funding situation. The TRS-Care program was established in 1986 by the Texas Legislature. The TRS Board of Trustees administers the TRS-Care program and the related fund in accordance with Texas Insurance Code Chapter 1575. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. The Board may adopt rules, plans,

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

procedures, and orders reasonably necessary to administer the program, including minimum benefits and financing standards.

TRS-Care Plan Fiduciary Net Position

Detail information about the TRS-Care's fiduciary net position is available in the separately issued TRS Comprehensive Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained on the Internet at <https://www.trs.texas.gov/TRS%20Documents/2023%20ACFR%20Final%2011-20-2023.pdf>; by writing to TRS at 1000 Red River Street, Austin, TX, 78701-2698; or by calling (512) 542-6592.

Benefits Provided

TRS-Care provides a basic health insurance coverage (TRS-Care 1), at no cost to all retirees from public schools, charter schools, regional education service centers and other educational academies who are members of the TRS pension plan. Optional dependent coverage is available for an additional fee.

Eligible retirees and their dependents not enrolled in Medicare may pay premiums to participate in one of two optional insurance plans with more comprehensive benefits (TRS-Care 2 and TRS-Care 3). Eligible retirees and dependents enrolled in Medicare may elect to participate in one of the two Medicare health plans for an additional fee. To qualify for TRS-Care coverage, a retiree must have at least 10 years of service credit in the TRS pension system. The Board of Trustees is granted the authority to establish basic and optional group insurance coverage for participants as well as to amend benefit terms as needed under Chapter 1575.052. There are no automatic post-employment benefit changes; including automatic COLAs.

The premium rates for the optional health insurance are based on years of service of the member. The schedule below shows the monthly rates for a retiree with and without Medicare coverage.

TRS-Care Monthly Premium Rates			
	<u>Medicare</u>		<u>Non-Medicare</u>
Retiree or Surviving Spouse	\$	135	\$ 200
Retiree and Spouse		529	689
Retiree or Surviving Spouse			
and Children		468	408
Retiree and Family		1,020	999

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Contributions

Contribution rates for the TRS-Care plan are established in state statute by the Texas Legislature, and there is no continuing obligation to provide benefits beyond each fiscal year. The TRS-Care plan is currently funded on a pay-as-you-go basis and is subject to change based on available funding. Funding for TRS-Care is provided by retiree premium contributions and contributions from the state, active employees, and Academy based upon Academy payroll. The TRS Board of Trustees does not have the authority to set or amend contribution rates.

Texas Insurance Code, section 1575.202 establishes the state's contribution rate which is 1.25% of the employee's salary. Section 1575.203 establishes the active employee's rate which is .65% of pay. Section 1575.204 establishes an employer contribution rate of not less than 0.25% or not more than 0.75% of the salary of each active employee of the public. The actual employer contribution rate is prescribed by the Legislature in the General Appropriations Act. The following table shows contributions to the TRS-Care plan by type of contributor.

Schedule of Contribution Rates

Contribution Rates	2023 (Rate)	2024 (Rate)
Active employee	0.65%	0.65%
Non-employer contributing entity (State)	1.25%	1.25%
Employers	0.75%	0.75%
Federal/Private Funding	1.25%	1.25%

The employer and member contributions for the Academy's fiscal year 2023 amounted to \$50,495 and \$38,634, respectively. The State's contributions for plan year 2022 (measurement year) amounted to \$70,196.

In addition to the employer contributions listed above, there is an additional surcharge all TRS employers are subject to (regardless of whether or not they participate in the TRS Care OPEB program). When employers hire a TRS retiree, they are required to pay to TRS Care, a monthly surcharge of \$535 per retiree.

TRS-Care received supplemental appropriations from the State of Texas as the Non-Employer Contributing Entity in the amount of \$21.3 million in fiscal year 2023 provided by Rider 14 of the Senate Bill GAA of the 87th Legislature. These amounts were re-appropriated from amounts received by the pension and TRS-Care funds in excess of the state's actual obligation and then transferred to TRS-Care.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Actuarial assumptions:

The actuarial valuation of the total OPEB liability was performed as of August 31, 2022. Update procedures were used to roll forward the total OPEB liability to August 31, 2023. The actuarial valuation was determined using the following actuarial assumptions: *Actuarial Assumptions can be found in the 2023 TRS ACFR, Note 9, page 79.*

The actuarial valuation of the OPEB plan offered through TRS-Care is similar to the actuarial valuation performed for the pension plan, except that the OPEB valuation is more complex. The demographic assumptions were updated based on the experience study performed for TRS for the period ending August 31, 2021. The following assumptions and other inputs used for members of TRS-Care are based on an established pattern of practice and are identical to the assumptions used in the August 31, 2022 TRS pension actuarial valuation that was rolled forward to August 31, 2023:

The active mortality rates were based on 90 percent of the RP-2014 Employee Mortality Tables for males and females. The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas Healthy Pensioner Mortality Tables, with full generational projection using the ultimate improvement rates from the mortality projection scale MP-2021.

Actuarial cost method	Individual entry age normal
Inflation	2.3% per year
Discount rate	3.91%, as reported in Fidelity Index's 20-year Municipal GO AA Index as of August 31, 2021
Election rates	Normal Retirement; 65% participation prior to age 65 and 40% after age 65. 25% of pre-65 retirees are assumed to discontinue coverage at age 65.
Healthcare trend rates	9% for Medicare retirees and 7.30% for non-Medicare retirees
Administrative expenses	Third-party administrative expenses related to the delivery of health care benefits are included in the age-adjusted claims costs.

Discount Rate

A single discount rate of 4.13% was used to measure the total OPEB liability at August 31, 2023. This was an increase of 0.22% in the discount rate since the previous measurement date.

Because the investments are held in cash and there is no intentional objective to advance fund the benefits, the Single Discount Rate is equal to the prevailing municipal bond rate.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The source of the municipal bond rate is the Fidelity “20-year Municipal GO AA Index” as of August 31, 2023 using the Fixed Income Market Data/Yield Curve/ Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds.

Discount Rate Sensitivity Analysis

The following presents the total OPEB liability of the Academy, calculated using the discount rate of 3.91%, as well as what the Academy’s total OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.91%) or 1-percentage-point higher (4.91%) than the current rate:

	1% Decrease 3.13%	Discount Rate 4.13%	1% Increase 5.13%
Academy's proportionate share of the net OPEB liability	\$ 1,748,578	\$ 1,484,624	\$ 1,269,231

Healthcare Trend Rates Sensitivity Analysis

The following presents the net OPEB liability of the plan using the assumed healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using a trend rate that is one-percentage point lower or one-percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease in Trend Rate	Trend Rate	1% Increase in Trend Rate
Academy's proportionate share of the net OPEB liability	\$ 1,222,513	\$ 1,484,624	\$ 1,821,830

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

At June 30, 2024, the Academy reported a liability of \$1,484,624 for its proportionate share of the TRS’s Net OPEB Liability. This liability reflects a reduction for State OPEB support provided to the Academy. The amount recognized by the Academy as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the Academy were as follows:

Academy’s proportionate share of the collective net pension liability	\$1,484,624
State’s proportionate share that is associated with Academy	<u>1,791,427</u>
Total	<u>\$3,276,051</u>

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The Net OPEB Liability was measured as of August 31, 2022 and rolled forward to August 31, 2023 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date. The employer's proportion of the Net OPEB Liability was based on the employer's contributions to the OPEB plan relative to the contributions of all employers to the plan for the period September 1, 2022 thru August 31, 2023.

At August 31, 2023 the employer's proportion of the collective Net OPEB Liability was .006706%, which was an increase of .00011191% the same proportion measured as of August 31, 2022.

Changes Since the Prior Actuarial Valuation

The following were changes to the actuarial assumptions or other inputs that affected measurement of the Total OPEB liability since the prior measurement period.

- The discount rate increased from 3.91% as of August 31, 2022 to 4.13% as of August 31, 2023. This change increased the total OPEB liability.

Changes of Benefit Terms Since the Prior Measurement Date – There were no changes in benefit terms since the prior measurement date.

For the year ended June 30, 2024, the Academy recognized OPEB gain of \$619,359 and revenue of \$382,969 for support provided by the State.

At June 30, 2024, the Academy reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Differences between expected and actual economic experience	\$ 67,168	\$ (1,249,030)
Changes in actuarial assumptions	202,640	(909,075)
Difference between projected and actual investment earnings	641	-
Changes in proportion and difference between the employer's contributions and proportionate share of contributions	358,804	(4,834)
Contributions subsequent to the measurement date	50,495	-
Total	\$ 679,748	\$ (2,162,939)

The Academy reported \$50,495 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 net OPEB liability for the year ending August 31, 2024.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended August 31:		
2025	\$	(359,984)
2026		(291,890)
2027		(199,703)
2028		(230,043)
2029		(193,930)
Thereafter		(258,136)
	\$	<u>(1,533,686)</u>

F. Health Care Coverage

During the period ended August 31, 2023, employees of the Academy who met minimum eligibility requirements were covered by a state-wide health care plan, TRS Active Care. The Academy's participation in this plan is renewed annually. The Academy paid into the Plan \$397 per month per employee and \$322 per month when the employee works less than 30 hours per week if eligible to enroll in TRS Active Care. Employees, at their option, pay premiums for any coverage above these amounts as well as for dependent coverage.

The Teacher Retirement System (TRS) manages TRS Active Care. The medical plan is administered by Aetna, and Caremark Health administers the prescription drug plan. The latest financial information on the state-wide plan may be obtained by writing to the TRS Communications Department, 1000 Red River Street, Austin, Texas 78701, by calling the TRS Communications Department at 1-800-223-8778, or by downloading the report from the TRS Internet website, www.trs.state.tx.us, under the TRS Publications heading.

G. Solana Public Improvement District

On February 24, 2014, the Town Council granted a petition by Maguire Partners-Solana Land, LP in resolution 14-07 to authorize and provide for the creation of a public improvement district, The Solana Public Improvement District ("the District"). The District encompasses approximately 85 acres currently being developed as a master-planned mixed-use development known as "Westlake Entrada" that is expected to include, among other things, condominiums, residential villas, hotels, office, retail, commercial, institutional and hospitality uses, and a wedding event center. The District was created in accordance with Chapter 372 of the Texas Local Government Code.

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

On February 5, 2015, the Town Council approved issuance of \$26,175,000 of Special Assessment Revenue Bonds, Series 2015 related to the District. The Public Improvement District Bonds (The Bonds) are special and limited obligations of the Town payable solely from the pledged revenues and other funds comprising the Trust Estate, as and to the extent provided in the indenture. The bonds do not give rise to a charge against the general credit or taxing power of the Town and are payable solely from the sources identified in the indenture. The owners of the bonds shall never have the right to demand payment thereof out of money raised or to be raised by taxation, or out of any funds of the Town other than the Trust Estate, as and to the extent provided in the indenture; and, no owner of the bonds shall have the right to demand any exercise of the Town's taxing power to pay the principal of the bonds or the interest or redemption premium, if any, thereon. The Town shall have no legal or moral obligation to pay the bonds out of any funds of the Town other than the Trust Estate in accordance with the Texas Local Government Code.

The proceeds from the bond issue are being used as follows: payment of a portion of the costs of construction, acquisition, or purchase of certain water, wastewater and roadway public improvements for the special benefit of the District; funding a reserve fund; funding capitalized interest; payment of a portion of the costs incidental to the organization of the District; and payment of the cost of issuance of the bonds. The Town is not, and will not be obligated to provide any funds to finance construction of authorized improvements. All design and construction costs of the District's authorized public improvements will be paid from the District assessments and from other sources of funds, if any, to the extent provided in the Trust Indenture.

H. Tax Abatements

The Town enters into economic development agreements authorized under Chapter 380 of the Texas Local Government Code and Chapter 312 of the Texas Tax Code. These agreements are planning tools designed to stimulate economic activity, redevelopment, community improvement, and provide a return on investment for the community. These programs abate or rebate property and/or sales and hotel/motel taxes and may include other incentive payments such as fee reductions or construction costs reimbursements. Economic development agreements are considered on a case-by-case basis by the Town Council and generally contain recapture provisions, which may require repayment or termination if recipients do not meet the required provisions of the economic incentives.

I. Going Concern

These 2024 financial statements were prepared assuming the Texas Student Housing entities will continue as going concerns. The Texas Student Housing entities' bonds payable are considered to be in default due to not making full principal and interest payments and, therefore, are reported as current liabilities. This is considered an event of default by the Trustees, which gives the bondholders the right to accelerate and demand payment of the bonds in full or exercise

Town of Westlake, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

foreclosure on the assets. Management and the property managers are in the process of developing and implementing plans to increase occupancy and rental rates at the properties to improve their financial performance.

J. Subsequent Events

There were no material subsequent events through November 10, 2025, the date the financial statements were issued.

K. Restatement – Discretely Presented Component Unit

Due to corrections to accrued interest payables, the component unit restated its beginning net position. The restatement of beginning net position is as follows:

	Discretely Presented Component Units	TSH Authority - College Station	TSH Corporation - Denton Project
Prior year ending net position, as reported	\$ (71,596,619)	\$ (52,731,011)	\$ (21,031,386)
Correct accrued interest	15,840,486	7,352,418	8,488,068
Restated beginning net position	<u>\$ (55,756,133)</u>	<u>\$ (45,378,593)</u>	<u>\$ (12,543,318)</u>



REQUIRED SUPPLEMENTARY INFORMATION

Town of Westlake, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2) GENERAL FUND

For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Property tax	\$ 2,250,171	\$ 2,175,171	\$ 2,175,830	\$ 659
Sales tax	6,825,000	10,075,000	8,988,994	(1,086,006)
Franchise and local taxes	589,135	819,135	922,078	102,943
License and permits	6,436,604	5,786,604	6,027,602	240,998
Grants/contributions	-	-	3,000	3,000
Fines and forfeitures	502,985	427,985	459,014	31,029
Investment income	303,800	1,383,800	1,917,887	534,087
Other revenue	106,900	106,900	200,042	93,142
Total Revenues	17,014,595	20,774,595	20,694,447	(80,148)
<u>Expenditures</u>				
Current:				
General government				
General service	1,126,962	1,546,962	1,207,775	339,187
Town manager	434,803	434,803	301,485	133,318
Planning and development	712,471	762,471	874,629	(112,158)
Town secretary	8,152	28,152	126,220	(98,068)
Municipal Court	477,189	477,189	335,229	141,960
Facilities/Maintenance	211,700	211,700	129,630	82,070
Finance	331,093	371,093	356,168	14,925
HR	165,923	165,923	132,369	33,554
Communications	578,656	628,656	565,115	63,541
Total general government	4,046,949	4,626,949	4,028,620	598,329
Public safety				
Fire/Ems	3,045,683	3,072,683	2,710,132	362,551
Police Service	1,208,278	1,338,278	1,335,937	2,341
Total Public Safety	4,253,961	4,410,961	4,046,069	364,892
Cultural and recreation	383,200	383,200	336,809	46,391
Public works	642,742	767,742	825,239	(57,497)
Education	1,864,127	1,831,095	1,775,047	56,048
Debt service:				
Principal	-	-	277,041	(277,041)
Interest and fiscal charges	-	-	10,779	(10,779)
Capital outlay	126,200	456,200	85,424	370,776
Total Expenditures	11,317,179	12,476,147	11,385,028	1,091,119
Revenues Over (Under)				
Expenditures	5,697,416	8,298,448	9,309,419	1,010,971

Town of Westlake, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2) GENERAL FUND

For the Year Ended September 30, 2024

	Original Budget	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers in	\$ 172,500	\$ 172,500	\$ -	\$ (172,500)
Transfers (out)	(1,914,764)	(1,749,764)	(1,453,264)	296,500
Total Other Financing Sources (Uses)	<u>(1,742,264)</u>	<u>(1,577,264)</u>	<u>(1,453,264)</u>	<u>124,000</u>
Net Change in Fund Balance	<u>\$ 3,955,152</u>	<u>\$ 6,721,184</u>	<u>7,856,155</u>	<u>\$ 1,134,971</u>
Beginning fund balance			31,279,143	
Ending Fund Balance			<u>\$ 39,135,298</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Town of Westlake, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
4B ECONOMIC DEVELOPMENT CORPORATION
For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Sales tax	\$ 2,275,000	\$ 3,275,000	\$ 2,996,331	\$ (278,669)
Investment earnings	-	-	165,514	165,514
Total Revenues	<u>2,275,000</u>	<u>3,275,000</u>	<u>3,161,845</u>	<u>(113,155)</u>
 Revenues Over (Under) Expenditures	 <u>2,275,000</u>	 <u>3,275,000</u>	 <u>3,161,845</u>	 <u>(113,155)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(1,623,136)	(1,623,136)	(1,761,938)	(138,802) *
Total Other Financing Sources(Uses)	<u>(1,623,136)</u>	<u>(1,623,136)</u>	<u>(1,761,938)</u>	<u>(138,802)</u>
 Net Change in Fund Balances	 <u>\$ 651,864</u>	 <u>\$ 1,651,864</u>	 <u>1,399,907</u>	 <u>\$ (251,957)</u>
 Beginning fund balances			<u>3,332,182</u>	
Ending Fund Balances			<u><u>\$ 4,732,089</u></u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

Town of Westlake, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
WESTLAKE ACADEMY - GENERAL FUND
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Local and intermediate sources	\$ 3,643,020	\$ 3,485,321	\$ 1,907,310	\$ (1,578,011)
State program revenues	8,200,712	8,200,712	8,093,195	(107,517)
Federal program revenues	397,867	397,867	397,867	-
Total Revenues	12,241,599	12,083,900	10,398,372	(1,685,528)
<u>Expenditures</u>				
Current:				
Education	11,821,309	12,267,643	10,683,313	1,584,330
Debt service:				
Principal	214,495	222,994	161,456	61,538
Interest	12,173	12,173	20,422	(8,249)
Total Expenditures	12,047,977	12,502,810	10,865,191	1,637,619
Revenues Over (Under)				
Expenditures	193,622	(418,910)	(466,819)	(47,909)
Net Change in Fund Balance	\$ 193,622	\$ (418,910)	(466,819)	\$ (47,909)
Beginning fund balance			1,108,429	
Ending Fund Balance			\$ 641,610	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Town of Westlake, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

Years Ended:

	12/31/2023	12/31/2022	12/31/2021	12/31/2020
Total pension liability				
Service cost	\$ 791,237	\$ 809,933	\$ 696,815	\$ 683,693
Interest	892,802	822,373	738,265	660,928
Differences between expected and actual experience	(325,903)	(125,512)	78,164	(5,405)
Changes of assumptions	(11,197)	-	-	-
Benefit payments, including refunds of participant contributions	(531,282)	(376,833)	(270,676)	(129,398)
Net change in total pension liability	815,657	1,129,961	1,242,568	1,209,818
Total pension liability - beginning	13,096,720	11,966,759	10,724,191	9,514,373
Total pension liability - ending (a)	13,912,377	13,096,720	11,966,759	10,724,191
Plan fiduciary net position				
Contributions - employer	\$ 562,313	\$ 577,669	\$ 510,997	\$ 500,613
Contributions - members	331,613	348,894	303,907	297,813
Net investment income	1,263,452	(815,178)	1,224,062	615,040
Benefit payments, including refunds of participant contributions	(531,282)	(376,833)	(270,676)	(129,398)
Administrative expenses	(7,991)	(7,022)	(5,642)	(3,966)
Other	(56)	8,379	39	(155)
Net change in plan fiduciary net position	1,618,049	(264,091)	1,762,687	1,279,947
Plan fiduciary net position - beginning	10,852,428	11,116,519	9,353,832	8,073,885
Plan fiduciary net position - ending (b)	\$ 12,470,477	\$ 10,852,428	\$ 11,116,519	\$ 9,353,832
Fund's net pension liability - ending (a) - (b)	\$ 1,441,900	\$ 2,244,292	\$ 850,240	\$ 1,370,359
 Plan fiduciary net position as a percentage of the total pension covered payroll	 89.64%	 82.86%	 92.89%	 87.22%
Fund's net pension liability as a percentage of covered payroll	30.45%	45.03%	19.58%	32.21%

12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
\$ 651,255	\$ 605,453	\$ 566,643	\$ 483,414	435,146	\$ 288,923
570,598	493,022	439,725	371,753	317,982	264,994
131,635	126,691	(120,557)	212,434	96,226	176,965
89,534	-	-	-	139,579	-
(112,642)	(84,942)	(146,316)	(58,144)	(38,289)	(55,762)
1,330,380	1,140,224	739,495	1,009,457	950,644	675,120
8,183,993	7,043,769	6,304,274	5,294,817	4,344,173	3,669,053
9,514,373	8,183,993	7,043,769	6,304,274	5,294,817	4,344,173
\$ 470,903	\$ 472,011	\$ 400,684	\$ 330,604	290,278	\$ 172,064
279,349	257,327	232,776	203,359	188,725	152,077
999,440	(179,608)	670,195	276,056	5,368	182,430
(112,642)	(84,942)	(146,316)	(58,144)	(38,289)	(55,762)
(5,628)	(3,463)	(3,468)	(3,113)	(3,268)	(1,904)
(169)	(181)	(176)	(168)	(191)	(127)
1,631,253	461,144	1,153,695	748,594	442,623	448,778
6,442,632	5,981,488	4,827,793	4,079,199	3,636,576	3,187,798
\$ 8,073,885	\$ 6,442,632	\$ 5,981,488	\$ 4,827,793	4,079,199	\$ 3,636,576
\$ 1,440,488	\$ 1,741,361	\$ 1,062,281	\$ 1,476,481	1,215,618	\$ 707,597
84.86%	78.72%	84.92%	76.58%	77.04%	83.71%
\$ 3,961,404	\$ 3,676,095	\$ 3,325,369	\$ 2,905,134	\$ 2,696,072	\$ 2,172,525
36.36%	47.37%	31.94%	50.82%	45.09%	32.57%

Town of Westlake, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

TEXAS MUNICIPAL RETIREMENT SYSTEM

Years Ended:

	<u>9/30/2024</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>
Actuarially determined employer contributions	\$ 562,313	\$ 569,334	\$ 587,595	\$ 524,995
Contributions in relation to the actuarially determined contribution	\$ (562,313)	\$ (571,341)	\$ (587,595)	\$ (524,995)
Contribution deficiency (excess)	\$ -	\$ (2,007)	\$ -	\$ -
Annual covered payroll	\$ 4,530,671	\$ 4,840,837	\$ 5,050,700	\$ 4,460,447
Employer contributions as a percentage of covered payroll	12.41%	11.80%	11.63%	11.77%

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes 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	22 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes There were no benefit changes during the year.

<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>
\$ 478,059	\$ 473,030	\$ 454,421	\$ 419,720	\$ 31,618	\$ 277,651
<u>\$ (478,059)</u>	<u>\$ (473,030)</u>	<u>\$ (454,421)</u>	<u>\$ (419,720)</u>	<u>\$ (316,618)</u>	<u>\$ (277,651)</u>
\$ -	\$ -	\$ -	\$ -	\$ (285,000)	\$ -
\$ 4,058,942	\$ 3,920,565	\$ 3,676,094	\$ 3,325,369	\$ 2,821,349	\$ 2,778,776
11.78%	12.07%	12.36%	12.62%	11.22%	9.99%

Town of Westlake, Texas

SCHEDULE OF ACADEMY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY TEACHER RETIREMENT SYSTEM OF TEXAS

Years Ended:

	<u>8/31/2023</u>	<u>8/31/2022</u>	<u>8/31/2021</u>	<u>8/31/2020</u>
Academy's proportion of the net pension liability	0.0063911%	0.0058367%	0.0051806%	0.0055779%
Academy's proportionate share of net pension liability	\$ 4,390,064	\$ 3,465,116	\$ 1,319,306	\$ 2,987,427
State's proportionate share of net pension liability associated with Westlake Academy	3,997,690	4,030,833	1,996,109	4,112,478
Total	<u><u>\$ 8,387,754</u></u>	<u><u>\$ 7,495,949</u></u>	<u><u>\$ 3,315,415</u></u>	<u><u>\$ 7,099,905</u></u>
 Covered payroll	 \$ 6,648,972	 \$ 6,248,867	 \$ 6,119,043	 \$ 5,984,542
Academy's proportionate share of net pension liability as a percentage of covered payroll	66.03%	55.45%	21.56%	49.92%
 Plan fiduciary net position as a percentage of total pension liability	 73.15%	 75.62%	 88.79%	 75.54%

<u>8/31/2019</u>	<u>8/31/2018</u>	<u>8/31/2017</u>	<u>8/31/2016</u>	<u>8/31/2015</u>	<u>8/31/2014</u>
0.0028912%	0.0027061%	0.0028012%	0.0027822%	0.0030945%	0.0007190%
\$ 1,502,914	\$ 1,489,525	\$ 895,663	\$ 1,051,346	\$ 1,093,865	\$ 192,056
5,272,547	5,571,598	3,480,057	4,035,754	3,667,893	2,965,583
<u>\$ 6,775,461</u>	<u>\$ 7,061,123</u>	<u>\$ 4,375,720</u>	<u>\$ 5,087,100</u>	<u>\$ 4,761,758</u>	<u>\$ 3,157,639</u>
\$ 5,534,431	\$ 5,289,916	\$ 5,391,515	\$ 5,094,571	\$ 4,784,695	\$ 4,300,931
27.16%	28.16%	16.61%	20.64%	22.86%	4.47%
75.24%	73.74%	82.17%	78.00%	78.43%	83.25%

Town of Westlake, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB) LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

Years Ended:

	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Total OPEB liability					
Service cost	\$ 6,156	\$ 11,962	\$ 10,420	\$ 8,934	\$ 7,131
Interest	3,669	2,348	2,272	2,388	2,146
Changes in benefit terms	-	-	-	-	-
Differences between expected and actual experience	(3,698)	1,428	(2,401)	(80)	3,831
Changes of assumptions	5,222	(48,381)	3,924	15,184	15,394
Benefit payments, including refunds of participant contributions	(1,421)	(1,495)	(434)	(425)	(396)
Net changes	9,928	(34,138)	13,781	26,001	28,106
Total OPEB liability - beginning	88,234	122,372	108,591	82,590	54,484
Total OPEB liability - ending	\$ 98,162	\$ 88,234	\$ 122,372	\$ 108,591	\$ 82,590
 Covered employee payroll	 \$ 4,735,108	 \$ 4,984,204	 \$ 4,341,524	 \$ 4,254,464	 \$ 3,961,404
percentage of covered employee payroll	2.07%	1.77%	2.82%	2.55%	2.08%

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

² No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

<u>12/31/2018</u> ¹	
\$	7,720
	1,844
	-
	(2,126)
	(4,632)
	<u>(5,184)</u>
	<u>(2,378)</u>
	<u>56,862</u>
\$	<u><u>54,484</u></u> ²
\$	3,676,094
	1.48%

Town of Westlake, Texas
SCHEDULE OF ACADEMY'S PROPORTIONATE SHARE OF
NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM (TRS) CARE PLAN
Years Ended:

	<u>8/31/2023</u>	<u>8/31/2022</u>	<u>8/31/2021</u>	<u>8/31/2020</u>
Academy's proportion of the net OPEB liability	0.6706100%	0.6594200%	0.0060770%	0.0060887%
Academy's proportionate share of net OPEB liability	\$ 1,484,624	\$ 1,578,920	\$ 2,344,162	\$ 2,314,571
State's proportionate share of net OPEB liability associated with Westlake Academy	1,791,427	1,926,034	3,140,655	3,110,229
Total	<u><u>\$ 3,276,051</u></u>	<u><u>\$ 3,504,954</u></u>	<u><u>\$ 5,484,817</u></u>	<u><u>\$ 5,424,800</u></u>
 Covered payroll	 \$ 6,248,867	 \$ 6,248,867	 \$ 5,264,791	 \$ 5,984,542
OPEB liability as a percentage of covered payroll	23.76%	25.27%	44.53%	38.68%
 Plan fiduciary net position as a percentage of total OPEB liability	 14.94%	 11.52%	 6.18%	 4.99%

<u>8/31/2019</u>	<u>8/31/2018</u>	<u>8/31/2017</u> ¹
0.0059857%	0.0059093%	0.0058830%
\$ 2,830,719	\$ 2,950,588	\$ 2,558,314
3,761,390	4,695,104	4,406,333
<u>\$ 6,592,109</u>	<u>\$ 7,645,692</u>	<u>\$ 6,964,647</u>
\$ 5,534,431	\$ 5,289,916	\$ 5,391,515
51.15%	55.78%	47.45%
2.66%	1.57%	0.91%



OTHER SUPPLEMENTARY INFORMATION
COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES

Town of Westlake, Texas

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2024

	Visitors Association	Lone Star Public Facilities Corp. Fund	Economic Development	Public Arts	Solana PID Capital Projects	Total
Assets						
Cash and cash equivalents	\$ 725,264	\$ 16,329	\$ 215,427	\$ 646,503	\$ 230,668	\$ 1,834,191
Accounts receivable, net	22,509	-	-	-	-	22,509
Due from other governments	4,489	-	-	-	-	4,489
Due from other funds	-	-	12,224	-	-	12,224
Prepaids	7	-	-	-	-	7
Total Assets	\$ 752,269	\$ 16,329	\$ 227,651	\$ 646,503	\$ 230,668	\$ 1,873,420
Liabilities						
Accounts payable	8	-	-	-	200,999	201,007
Accrued Liabilities	8,705	-	-	-	-	8,705
Due to Other Funds	12,224	-	-	-	-	12,224
Unearned revenue	4,912	-	-	-	-	4,912
Total Liabilities	25,849	-	-	-	200,999	226,848
Fund Balances						
Nonspendable:						
Prepaids	7	-	-	-	-	7
Restricted for:						
Visitor services	726,413	-	-	-	-	726,413
Capital items	-	-	-	646,503	29,669	676,172
Future projects	-	16,329	227,651	-	-	243,980
Total Fund Balances	726,420	16,329	227,651	646,503	29,669	1,646,572
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 752,269	\$ 16,329	\$ 227,651	\$ 646,503	\$ 230,668	\$ 1,873,420

See notes to the financial statements

Town of Westlake, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2024

	Visitors Association	Lone Star Public Facilities Corp. Fund	Economic Development	Public Arts	Solana PID Capital Projects	Total
Revenues						
Occupancy tax	\$ 748,500	\$ -	\$ -	\$ -	\$ -	\$ 748,500
Grants/contributions	-	-	180,000	-	-	180,000
Investment income	24,052	872	-	-	-	24,924
Other revenue	1,050	-	-	-	-	1,050
Total Revenues	773,602	872	180,000	-	-	954,474
Expenditures						
Current:						
Tourism	270,342	-	-	-	-	270,342
Debt service:						
Principal	55,436	-	-	-	-	55,436
Interest and fiscal charges	1,903	-	-	-	-	1,903
Total Expenditures	327,681	-	-	-	-	327,681
Excess (Deficiency) of Revenues Over (Under) Expenditures	445,921	872	180,000	-	-	626,793
Net Change in Fund Balances	445,921	872	180,000	-	-	626,793
Beginning fund balances	280,499	15,457	47,651	646,503	29,669	1,019,779
Ending Fund Balances	\$ 726,420	\$ 16,329	\$ 227,651	\$ 646,503	\$ 29,669	\$ 1,646,572

See Notes to the financial statements

Town of Westlake, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL VISITORS ASSOCIATION FUND For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Occupancy taxes	\$ 446,000	\$ 771,000	\$ 748,500	\$ (22,500)
Investment income	5,000	5,000	24,052	19,052
Other revenue	5,100	5,100	1,050	(4,050)
Total Revenues	<u>456,100</u>	<u>781,100</u>	<u>773,602</u>	<u>(7,498)</u>
<u>Expenditures</u>				
Tourism	432,910	432,910	270,342	162,568
Debt service:				
Principal	-	-	55,436	(55,436)
Interest and fiscal charges	-	-	1,903	(1,903)
Total Expenditures	<u>432,910</u>	<u>432,910</u>	<u>327,681</u>	<u>105,229</u>
Revenues Over (Under) Expenditures	<u>23,190</u>	<u>348,190</u>	<u>445,921</u>	<u>97,731</u>
Net Change in Fund Balances	<u>\$ 23,190</u>	<u>\$ 348,190</u>	<u>445,921</u>	<u>\$ 97,731</u>
Beginning fund balances			<u>280,499</u>	
Ending Fund Balances			<u>\$ 726,420</u>	

Notes to Other Supplementary Information

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Town of Westlake, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LONE STAR PUBLIC FACILITIES CORPORATION
For the Year Ended September 30, 2024

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Investment income	\$ 200	\$ 872	\$ 672
Total Revenues	<u>200</u>	<u>872</u>	<u>672</u>
Beginning fund balances		15,457	
Ending Fund Balances		<u><u>\$ 16,329</u></u>	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Town of Westlake, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT FUND
For the Year Ended September 30, 2024

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Occupancy taxes	\$ 10,000	\$ -	\$ (10,000)
Grants and contributions	180,000	180,000	-
Total Revenues	190,000	180,000	(10,000)
<u>Expenditures</u>			
Public works	10,000	-	10,000
Total Expenditures	10,000	-	10,000
Revenues Over (Under) Expenditures	180,000	180,000	-
Net Change in Fund Balances	\$ 180,000	180,000	\$ -
Beginning fund balances		47,651	
Ending Fund Balances		\$ 227,651	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Town of Westlake, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL DEBT SERVICE FUND

For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Property taxes	\$ 1,893,283	\$ 1,893,283	\$ 1,832,327	\$ (60,956)
Total Revenues	<u>1,893,283</u>	<u>1,893,283</u>	<u>1,832,327</u>	<u>(60,956)</u>
<u>Expenditures</u>				
Debt Service:				
Principal	2,349,600	2,349,600	2,349,600	-
Interest and fiscal charges	1,084,714	1,084,714	1,084,795	(81)
Bond issuance costs	7,000	7,000	3,500	3,500
Total Expenditures	<u>3,441,314</u>	<u>3,441,314</u>	<u>3,437,895</u>	<u>3,419</u>
Revenues Over (Under) Expenditures	<u>(1,548,031)</u>	<u>(1,548,031)</u>	<u>(1,605,568)</u>	<u>(57,537)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,623,136	1,623,136	1,761,938	138,802
Total Other Financing Sources (Uses)	<u>1,623,136</u>	<u>1,623,136</u>	<u>1,761,938</u>	<u>138,802</u>
Net Change in Fund Balances	<u>\$ 75,105</u>	<u>\$ 75,105</u>	<u>156,370</u>	<u>\$ 81,265</u>
Beginning fund balances			(268,700)	
Ending Fund Balances			<u>\$ (112,330)</u>	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Town of Westlake, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CAPITAL PROJECTS FUND

For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Investment income	\$ 125,000	\$ 285,000	\$ 383,607	\$ 98,607
Grant revenue	-	-	1,041,997	1,041,997
Total Revenues	<u>125,000</u>	<u>285,000</u>	<u>1,425,604</u>	<u>1,140,604</u>
<u>Expenditures</u>				
Capital outlay	280,000	115,000	153,767	(38,767)
Total Expenditures	<u>280,000</u>	<u>115,000</u>	<u>153,767</u>	<u>(38,767) *</u>
 Revenues Over (Under) Expenditures	 <u>(155,000)</u>	 <u>170,000</u>	 <u>1,271,837</u>	 <u>1,101,837</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	400,000	115,000	-	(115,000)
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>115,000</u>	<u>-</u>	<u>(115,000)</u>
 Net Change in Fund Balances	 <u>\$ 245,000</u>	 <u>\$ 285,000</u>	 <u>1,271,837</u>	 <u>\$ 986,837</u>
Beginning fund balances			6,309,317	
Ending Fund Balances			<u>\$ 7,581,154</u>	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

Town of Westlake, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
WESTLAKE ACADEMY EXPANSION CAPITAL PROJECTS
For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Investment income	\$ 55,000	\$ 155,000	\$ 185,415	\$ 30,415
Total Revenues	<u>55,000</u>	<u>155,000</u>	<u>185,415</u>	<u>30,415</u>
<u>Expenditures</u>				
Capital outlay	-	585,000	535,426	49,574
Total Expenditures	<u>-</u>	<u>585,000</u>	<u>535,426</u>	<u>49,574</u>
Revenues Over (Under) Expenditures	<u>55,000</u>	<u>(430,000)</u>	<u>(350,011)</u>	<u>79,989</u>
Net Change in Fund Balances	<u>\$ 55,000</u>	<u>\$ (430,000)</u>	<u>(350,011)</u>	<u>\$ 79,989</u>
Beginning fund balances			3,432,883	
Ending Fund Balances			<u>\$ 3,082,872</u>	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).



Town of Westlake, Texas
COMBINING SCHEDULE OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
September 30, 2024

	Texas Student Housing (a) Authority	*	TSH Authority College Station Project	*	TSH Corporation - Denton Project	*	Total
<u>Assets</u>							
Cash and cash equivalents	\$ 2,134,609		\$ 68,699		\$ 290,557		\$ 2,493,865
Restricted assets - cash	-		-		3,857,945		3,857,945
Receivables, net	-		19,585		67,169		86,754
Prepays	-		92,080		39,888		131,968
Total Current Assets	2,134,609		180,364		4,255,559		6,570,532
Capital assets:							
Non-depreciable	-		2,901,164		2,200,000		5,101,164
Net depreciable capital assets	-		21,406,323		7,798,842		29,205,165
Total Noncurrent Assets	-		24,307,487		9,998,842		34,306,329
Total Assets	2,134,609		24,487,851		14,254,401		40,876,861
<u>Liabilities</u>							
Accounts payable and accrued liabilities	29,401		512,184		690,443		1,232,028
Unearned revenue	-		1,600		98,566		100,166
Accrued interest	-		31,110,935		3,710,306		34,821,241
Debt due within one year	-		28,205,000		21,157,496		49,362,496
Line of credit	-		15,883,639		-		15,883,639
Total Current Liabilities	29,401		75,713,358		25,656,811		101,399,570
Total Liabilities	29,401		75,713,358		25,656,811		101,399,570
<u>Net Position</u>							
Net investment in capital assets	-		(3,897,513)		(11,482,006)		(15,379,519)
Unrestricted	2,105,208		(47,327,994)		79,596		(45,143,190)
Total Net Position	\$ 2,105,208		\$ (51,225,507)		\$ (11,402,410)		\$ (60,522,709)

(a) Also referred to as "TSH" in the Financial Statements

* Note: As of August 31, 2024

See Notes to Financial Statements.



Town of Westlake, Texas
COMBINING SCHEDULE OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
For the Year Ended September 30, 2024

Functions/Programs Component Units	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
	Charges for Services	Operating		Texas Student Housing (a) Authority	TSH Authority		Corporation - * Denton Project *	Total
		Grants and Contributions	Capital Grants and Contributions		College Station Project			
Component Units	Expenses							
Component Unit Activities								
Texas Student Housing ("TSH")	\$ 383,759	\$ 169,170	\$ -	\$ (214,589)	\$ -	\$ -	\$ -	\$ (214,589)
TSH Authority - College Station	8,415,235	-	-	-	(8,415,235)	-	-	(8,415,235)
TSH Corporation - Denton Project	7,280,722	475,696	-	-	-	(6,805,026)	-	(6,805,026)
Total Component Unit Activities	16,079,716	644,866	-	(214,589)	(8,415,235)	(6,805,026)	(6,805,026)	(15,434,850)
Total Component Units	\$ 16,079,716	\$ 644,866	\$ -	\$ (214,589)	\$ (8,415,235)	\$ (6,805,026)	\$ (6,805,026)	\$ (15,434,850)
General Revenues:								
Investment income		154,019			-	238,923		392,942
Rental income		-		-	2,498,559	5,380,610		7,879,169
Settlement income		-		-	-	2,306,948		2,306,948
Other revenues		-		-	69,762	19,453		89,215
Total General Revenues		154,019		154,019	2,568,321	7,945,934		10,668,274
Change in Net Position		(60,570)		(60,570)	(5,846,914)	1,140,908		(4,766,576)
Prior year ending net position, as reported		2,165,778		2,165,778	(52,731,011)	(21,031,386)		(71,596,619)
Correction of an error		-		-	7,352,418	8,488,068		15,840,486
Restated beginning net position		2,165,778		2,165,778	(45,378,593)	(12,543,318)		(55,756,133)
Ending Net Position		\$ 2,105,208		\$ 2,105,208	\$ (51,225,507)	\$ (11,402,410)		\$ (60,522,709)

(a) Also referred to as "TSH" in the Financial Statements
* Note: For the year ended August 31, 2024.

See Notes to Financial Statements.



STATISTICAL SECTION

The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Town of Westlake's overall financial health.

FINANCIAL TRENDS INFORMATION

These schedule contain trend information to help the reader understand how the Town's Financial performance and well-being have changed over time

- 1 Net Position by component
- 2 Changes in net assets
- 3 Fund balances, governmental funds
- 4 Changes in fund balance, governmental funds

REVENUE CAPACITY INFORMATION

These schedules contain information to help the reader assess the Town's most significant revenue source, the property tax.

- 5 Assessed value and actual value of taxable property
- 6 Principal property tax payers
- 7 Property tax levies and collections
- 8 Property Tax Rates - Direct and Overlapping Governments
- 9 Taxable Sales by Industry Type

DEBT CAPACITY INFORMATION

These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.

- 10 Ratios of general bonded debt outstanding
- 11 Ratios of outstanding debt
- 12 Direct and overlapping governmental activities debt

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand how the environment within which the Town's financial activities take place.

- 13 Demographic and economic statistics
- 14 Principal employers

OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the service the government provides and the activities it performs.

- 15 Full-time equivalent Town government employees by function/program
- 16 Operating indicators by function/program
- 17 Capital asset statistics by function/program

Town of Westlake, Texas

NET POSITION BY COMPONENT

Last Ten Years

(Accrual Basis of Accounting)

	2015	2016	2017	2018
Governmental activities:				
Net investment in capital assets	\$ 29,633,298	\$ 38,299,337	\$ 46,499,873	\$ 47,629,452
Restricted	17,827,177	7,489,048	2,034,916	1,077,646
Unrestricted	7,108,101	9,260,572	9,513,643	6,537,845
Total governmental activities net position	\$ 54,568,576	\$ 55,048,957	\$ 58,048,432	\$ 55,244,943
Business-type activities:				
Net investment in capital assets	\$ 6,410,547	\$ 6,044,363	\$ 5,583,570	\$ 5,293,188
Restricted	-	-	-	-
Unrestricted	(2,608,315)	(4,041,360)	(3,746,696)	(4,685,810)
Total business-type activities net position	\$ 3,802,232	\$ 2,003,003	\$ 1,836,874	\$ 607,378
Primary government:				
Net investment in capital assets	\$ 36,043,845	\$ 44,343,700	\$ 52,083,443	\$ 52,922,640
Restricted	17,827,177	7,489,048	2,034,916	1,077,646
Unrestricted	4,499,786	5,219,212	5,766,947	1,852,035
Total primary government net position	\$ 58,370,808	\$ 57,051,960	\$ 59,885,306	\$ 55,852,321

Source: Annual Financial Reports

Table 1

2019	2020	2021	2022	2023	2024
\$ 48,030,010	\$ 46,633,638	\$ 48,565,384	\$ 42,897,544	\$ 47,921,269	\$ 48,867,171
3,786,893	3,653,143	2,684,375	15,018,115	15,241,173	19,349,365
10,775,740	12,350,020	13,917,782	15,392,596	24,941,445	32,188,688
<u>\$ 62,592,643</u>	<u>\$ 62,636,801</u>	<u>\$ 65,167,541</u>	<u>\$ 73,308,255</u>	<u>\$ 88,103,887</u>	<u>\$ 100,405,224</u>
\$ 4,909,471	\$ 4,672,681	\$ (6,770,797)	\$ (9,008,946)	\$ (9,088,254)	\$ (8,924,955)
-	50,000	50,000	50,000	50,000	50,000
(6,548,934)	(6,328,176)	4,823,574	8,541,679	11,311,513	14,415,355
<u>\$ (1,639,463)</u>	<u>\$ (1,605,495)</u>	<u>\$ (1,897,223)</u>	<u>\$ (417,267)</u>	<u>\$ 2,273,259</u>	<u>\$ 5,540,400</u>
\$ 52,939,481	\$ 51,306,319	\$ 41,794,587	\$ 33,888,598	\$ 38,833,015	\$ 39,942,216
3,786,893	3,703,143	2,734,375	15,068,115	15,291,173	19,399,365
4,226,806	6,021,844	18,741,356	23,934,275	36,252,958	46,604,043
<u>\$ 60,953,180</u>	<u>\$ 61,031,306</u>	<u>\$ 63,270,318</u>	<u>\$ 72,890,988</u>	<u>\$ 90,377,146</u>	<u>\$ 105,945,624</u>

Town of Westlake, Texas

CHANGES IN NET POSITION

Last Ten Years

(Accrual Basis of Accounting)

	2015	2016	2017	2018
Expenses				
Governmental activities:				
General government	\$ 3,145,716	\$ 4,491,557	\$ 5,716,302	\$ 4,776,131
Public safety	2,381,437	2,737,084	3,063,003	3,133,733
Cultural and recreation	129,970	187,274	217,489	184,685
Public works	1,081,996	1,102,636	1,634,549	1,820,908
Economic Development	171,757	141,779	163,578	469,852
Visitor services	665,936	740,835	737,071	885,654
Education	8,598,261	9,516,287	8,566,295	6,568,453
Interest on long-term debt	1,022,201	990,413	1,401,199	1,184,818
Total governmental activities expenses	17,197,274	19,907,865	21,499,486	19,024,234
Business-type activities:				
Utility	\$ 4,861,529	\$ 5,519,116	\$ 4,893,075	\$ 7,049,946
Cemetery	7,297	7,831	8,021	9,754
Total business-type activities expenses	4,868,826	5,526,947	4,901,096	7,059,700
Total primary government expenses	\$ 22,066,100	\$ 25,434,812	\$ 26,400,582	\$ 26,083,934
Program revenues:				
Governmental activities:				
Charges for services:				
General government	\$ 110,778	\$ 789,457	\$ 73,180	\$ 137,805
Public safety	887,919	932,017	783,681	782,833
Public works	936,245	1,789,776	3,338,541	2,027,613
Education	531,090	283,077	275,759	247,721
Operating grants and contributions	7,615,653	7,863,168	8,047,113	7,044,597
Capital grants and contributions	19,983,078	269,185	3,485,255	424,948
Total governmental activities				
program revenues	\$ 30,064,763	\$ 11,926,680	\$ 16,003,529	\$ 10,665,517
Business-type activities:				
Charges for services:				
Utility	3,549,775	3,968,086	4,815,635	5,794,818
Cemetery	13,620	11,115	9,964	29,440
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	50,000	1,271
Total business-type activities				
program revenues	3,563,395	3,979,201	4,875,599	5,825,529
Total primary government				
program revenues	\$ 33,628,158	\$ 15,905,881	\$ 20,879,128	\$ 16,491,046
Net (expense) revenue:				
Governmental activities	\$ 12,867,489	\$ (7,981,185)	\$ (5,495,957)	\$ (8,358,717)
Business-type activities	(1,305,431)	(1,547,746)	(25,497)	(1,234,171)
Total primary government				
net (expense)	\$ 11,562,058	\$ (9,528,931)	\$ (5,521,454)	\$ (9,592,888)

Table 2

2019	2020	2021	2022	2023	2024
\$ 6,091,403	\$ 6,555,048	\$ 6,101,168	\$ 6,700,763	\$ 5,773,925	\$ 4,977,845
3,489,071	3,991,114	4,011,699	4,268,432	4,827,695	4,631,503
299,815	282,512	182,503	290,006	193,022	337,128
1,368,049	1,326,090	1,297,821	1,733,858	1,469,299	1,636,523
306,982	150,037	-	-	-	-
927,670	802,244	451,392	870,761	548,735	270,346
9,523,906	9,979,674	9,972,935	11,009,311	13,545,889	13,221,132
1,131,485	1,103,925	1,141,125	1,084,741	1,101,951	1,070,459
23,138,381	24,190,644	23,158,643	25,957,872	27,460,516	26,144,936
\$ 7,544,125	\$ 6,407,650	\$ 5,184,455	\$ 5,660,733	\$ 5,857,895	\$ 5,891,114
10,628	21,734	8,438	9,886	9,973	39,654
7,554,753	6,429,384	5,192,893	5,670,619	5,867,868	5,930,768
\$ 30,693,134	\$ 30,620,028	\$ 28,351,536	\$ 31,628,491	\$ 33,328,384	\$ 32,075,704
\$ 91,845	\$ 318,140	\$ 218,922	\$ -	\$ -	\$ -
984,268	649,795	724,198	598,746	515,287	459,014
5,419,039	1,587,839	2,251,832	3,809,047	2,212,024	6,027,602
313,741	90,123	110,327	267,004	208,724	397,867
9,166,821	9,725,263	10,240,349	13,436,151	16,081,255	9,843,811
1,861,623	280,000	1,537,500	-	-	1,224,997
\$ 17,837,337	\$ 12,651,160	\$ 15,083,128	\$ 18,110,948	\$ 19,017,290	\$ 17,953,291
5,374,118	6,410,755	5,069,595	6,924,690	7,888,135	7,952,400
30,745	67,578	25,145	31,900	88,220	64,507
-	-	-	-	-	-
54	-	-	-	-	-
5,404,917	6,478,333	5,094,740	6,956,590	7,976,355	8,016,907
\$ 23,242,254	\$ 19,129,493	\$ 20,177,868	\$ 25,067,538	\$ 26,993,645	\$ 25,970,198
\$ (5,301,044)	\$ (11,539,484)	\$ (8,075,515)	\$ (7,846,924)	\$ (8,443,226)	\$ (8,191,645)
(2,149,836)	48,949	(98,153)	1,285,971	2,108,487	2,086,139
\$ (7,450,880)	\$ (11,490,535)	\$ (8,173,668)	\$ (6,560,953)	\$ (6,334,739)	\$ (6,105,506)

Town of Westlake, Texas
CHANGES IN NET POSITION (Continued)
Last Ten Years
(Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Sales	\$ 4,925,428	\$ 4,609,523	\$ 4,650,744	\$ 6,003,605
Property	1,438,969	1,476,355	1,576,750	1,629,640
Hotel Occupancy	872,179	822,490	751,601	849,167
Mixed Beverage	59,184	61,476	68,432	62,347
Franchise	963,040	930,043	818,423	779,506
Investment earnings	28,904	55,600	182,095	356,076
Miscellaneous	198,199	241,501	278,071	215,076
Transfers	323,100	264,578	169,316	71,466
Total governmental activities	<u>\$ 8,809,003</u>	<u>\$ 8,461,566</u>	<u>\$ 8,495,432</u>	<u>\$ 9,966,883</u>
Business-type activities:				
Investment earnings	\$ 7,083	\$ 13,095	\$ 28,684	\$ 79,961
Miscellaneous	50,000	-	-	-
Transfers	(323,100)	(264,578)	(169,316)	(71,466)
Total business-type activities	<u>(266,017)</u>	<u>(251,483)</u>	<u>(140,632)</u>	<u>8,495</u>
Total primary government	<u>\$ 8,542,986</u>	<u>\$ 8,210,083</u>	<u>\$ 8,354,800</u>	<u>\$ 9,975,378</u>
Change in net position:				
Governmental activities	\$ 21,676,492	\$ 480,381	\$ 2,999,475	\$ 1,608,166
Business-type activities	(1,571,448)	(1,799,229)	(166,129)	(1,225,676)
Total primary government				
net (expense) revenue	<u>\$ 20,105,044</u>	<u>\$ (1,318,848)</u>	<u>\$ 2,833,346</u>	<u>\$ 382,490</u>

Source: Annual Financial Reports

2019	2020	2021	2022	2023	2024
\$ 8,032,671	\$ 7,378,900	\$ 6,372,366	\$ 11,469,156	\$ 16,650,960	\$ 11,985,325
1,956,630	2,411,279	2,708,091	2,871,396	3,507,970	4,008,157
861,710	369,145	222,937	438,255	556,830	748,500
66,923	41,949	23,269	48,089	53,042	65,146
964,239	972,520	735,263	786,549	862,700	856,932
517,128	260,003	38,381	180,490	1,546,860	2,677,347
142,230	72,688	91,890	35,945	60,496	151,575
207,213	77,158	205,014	157,758	-	-
<u>\$ 12,748,744</u>	<u>\$ 11,583,642</u>	<u>\$ 10,397,211</u>	<u>\$ 15,987,638</u>	<u>\$ 23,238,858</u>	<u>\$ 20,492,982</u>
\$ 110,208	\$ 62,177	\$ 11,439	\$ 61,467	\$ 430,626	\$ 718,465
-	-	-	290,276	151,413	462,537
(207,213)	(77,158)	(205,014)	(157,758)	-	-
(97,005)	(14,981)	(193,575)	193,985	582,039	1,181,002
<u>\$ 12,651,739</u>	<u>\$ 11,568,661</u>	<u>\$ 10,203,636</u>	<u>\$ 16,181,623</u>	<u>\$ 23,820,897</u>	<u>\$ 21,673,984</u>
\$ 7,447,700	\$ 44,158	\$ 2,321,696	\$ 8,140,714	\$ 14,795,632	\$ 12,301,337
(2,246,841)	33,968	(291,728)	1,479,956	2,690,526	3,267,141
<u>\$ 5,200,859</u>	<u>\$ 78,126</u>	<u>\$ 2,029,968</u>	<u>\$ 9,620,670</u>	<u>\$ 17,486,158</u>	<u>\$ 15,568,478</u>

Town of Westlake, Texas
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years (Unaudited)
(modified accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General fund				
Nonspendable:				
Prepaid items	\$ 13,334	\$ 12,794	\$ 18,705	\$ 19,253
Restricted for:				
Court security and technology	203,173	238,636	219,693	203,173
Public safety	-	-	-	-
Committed for:				
Future projects	80,442	335,322	335,392	80,442
Assigned for:				
Future equipment	-	-	-	-
Unassigned	7,383,601	9,092,721	10,363,702	10,493,380
Total general fund	<u><u>\$ 7,680,550</u></u>	<u><u>\$ 9,679,473</u></u>	<u><u>\$ 10,937,492</u></u>	<u><u>\$ 10,796,248</u></u>
All other governmental funds				
Nonspendable:				
Prepaid items	\$ 83,359	\$ 68,718	\$ 243,401	\$ 56,397
Restricted for:				
Donor stipulations	-	-	-	-
Visitor services	1,081,009	1,003,636	791,308	781,775
Future projects	13,632	13,679	13,789	14,141
Debt service	20,916	30,468	11,963	28,798
Education	1,592,227	1,098,359	729,709	1,068,117
Capital projects	17,713,788	8,501,489	15,080,456	7,292,917
Committed	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u><u>\$ 20,504,931</u></u>	<u><u>\$ 10,716,349</u></u>	<u><u>\$ 16,870,626</u></u>	<u><u>\$ 9,242,145</u></u>

Source: Annual financial reports

Table 3

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 19,302	\$ 41,586	\$ 38,889	\$ 52,952	\$ 20,989	\$ 70,060
237,804	203,173	239,576	-	-	-
-	-	-	423,156	296,223	318,051
80,442	80,442	80,442	-	-	-
-	-	-	-	-	-
14,900,650	16,265,309	17,854,010	21,099,589	30,961,931	38,747,187
<u>\$ 15,238,198</u>	<u>\$ 16,590,510</u>	<u>\$ 18,212,917</u>	<u>\$ 21,575,697</u>	<u>\$ 31,279,143</u>	<u>\$ 39,135,298</u>
\$ 196,074	\$ 83,440	\$ 156,157	\$ 89,089	\$ 157,713	\$ 39,597
-	-	-	1,818	2,630	2,834
734,938	416,064	97,684	339,045	274,173	726,413
14,543	14,719	14,813	1,237,325	3,395,290	4,976,069
44,683	150,518	103,993	-	-	-
1,323,663	1,685,116	1,898,618	1,425,775	771,173	1,880,695
6,070,774	4,580,448	8,467,427	11,590,996	10,439,836	11,340,198
-	-	-	106,455	161,775	171,755
-	-	-	(1,001)	(268,700)	(112,330)
<u>\$ 8,384,675</u>	<u>\$ 6,930,305</u>	<u>\$ 10,738,692</u>	<u>\$ 14,789,502</u>	<u>\$ 14,933,890</u>	<u>\$ 19,025,231</u>

Town of Westlake, Texas
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(Modified Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues				
Taxes	\$ 8,252,748	\$ 7,902,983	\$ 7,867,015	\$ 9,321,321
Licenses, fees and permits	1,200,790	2,715,236	3,521,686	2,314,933
Fines and forfeitures	734,152	796,014	673,716	633,318
State program revenues	6,173,418	6,543,782	6,603,358	7,217,383
Federal program revenues	87,797	98,564	140,152	114,797
Investment earnings	28,904	55,600	182,095	356,076
Grants/contributions	18,785,953	283,684	728,887	494,131
Other revenues	2,471,191	1,542,835	2,863,801	1,735,201
Total revenues	<u>\$ 37,734,953</u>	<u>\$ 19,938,698</u>	<u>\$ 22,580,710</u>	<u>\$ 22,187,160</u>
Expenditures				
Current:				
General government	\$ 2,411,239	\$ 3,280,507	\$ 4,596,827	\$ 3,672,933
Public safety	2,490,551	2,453,857	2,684,244	2,992,727
Cultural and recreation	130,322	185,923	164,720	183,816
Public works	744,028	773,751	784,279	675,550
Economic development	171,757	141,779	163,578	469,852
Visitor services	670,157	725,971	717,055	875,322
Education	7,938,501	9,245,592	8,819,174	9,012,348
Capital outlay	5,274,282	9,561,954	7,082,844	9,407,447
Debt service:				
Principal	1,130,762	1,150,490	1,124,697	1,555,677
Interest and other fiscal charges	977,412	947,411	1,105,376	1,182,679
Bond issuance cost	-	-	368,278	-
Total expenditures	<u>\$ 21,939,011</u>	<u>\$ 28,467,235</u>	<u>\$ 27,611,072</u>	<u>\$ 30,028,351</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$ 15,795,942</u>	<u>\$ (8,528,537)</u>	<u>\$ (5,030,362)</u>	<u>\$ (7,841,191)</u>

Table 4

2019	2020	2021	2022	2023	2024
\$ 11,881,784	\$ 11,174,378	\$ 10,065,684	\$ 15,614,508	\$ 21,631,502	\$ 17,664,060
5,873,529	1,996,834	2,612,098	3,809,047	2,212,024	6,027,602
616,451	492,435	582,854	492,485	414,603	459,014
7,415,219	8,011,061	8,482,552	8,130,551	8,046,091	8,093,195
110,248	137,910	121,678	267,004	208,724	397,867
517,128	260,003	38,381	180,490	1,546,860	2,677,347
1,253,200	292,860	1,800,000	5,202,216	7,874,323	3,132,307
1,804,309	1,837,744	1,512,867	142,206	161,180	201,092
<u>\$ 29,471,868</u>	<u>\$ 24,203,225</u>	<u>\$ 25,216,114</u>	<u>\$ 33,838,507</u>	<u>\$ 42,095,307</u>	<u>\$ 38,652,484</u>
\$ 5,330,174	\$ 5,169,038	\$ 5,052,010	\$ 5,479,973	\$ 4,128,302	\$ 4,028,620
3,269,778	3,512,456	3,546,694	4,204,025	4,163,956	4,046,069
272,146	264,248	182,253	314,978	170,930	336,809
593,830	622,307	601,562	728,837	565,424	825,239
306,982	203,407	-	-	-	-
904,689	781,883	448,414	870,761	548,735	270,342
8,996,714	9,845,684	9,557,739	10,662,696	13,142,563	12,458,360
3,525,437	1,627,548	1,129,642	1,375,517	9,553,750	774,617
1,766,131	1,837,638	1,883,135	2,429,296	2,414,586	2,843,533
1,128,720	1,103,853	1,052,653	1,098,308	1,121,312	1,117,899
-	-	130,029	-	55,000	3,500
<u>\$ 26,094,601</u>	<u>\$ 24,968,062</u>	<u>\$ 23,584,131</u>	<u>\$ 27,164,391</u>	<u>\$ 35,864,558</u>	<u>\$ 26,704,988</u>
<u>\$ 3,377,267</u>	<u>\$ (764,837)</u>	<u>\$ 1,631,983</u>	<u>\$ 6,674,116</u>	<u>\$ 6,230,749</u>	<u>\$ 11,947,496</u>

Town of Westlake

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (Continued)

Last Ten Years

(Modified Accrual Basis of Accounting)

	2015	2016	2017	2018
Other Financing Sources (Uses)				
Sale of assets	-	-	1,200,000	-
Issuance of debt	-	-	-	-
Premium on CO issued	-	-	-	-
Refunding bonds issued	-	-	5,795,000	-
Premium on refunding bonds issued	-	-	1,020,809	-
Payments to bond escrow agent	-	-	(6,452,467)	-
Lease issuance	16,740	474,300	-	-
Notes payable issued	162,059	-	-	-
Certificate of obligations issued	-	-	10,710,000	-
Special item	-	-	-	-
Extraordinary item	-	-	-	-
Transfers in	4,617,896	2,485,227	3,621,066	3,949,085
Transfers (out)	(4,294,796)	(2,220,649)	(3,451,750)	(3,877,619)
Total Other Financing Sources (Uses)	501,899	738,878	12,442,658	71,466
Net Change in Fund Balances	\$ 16,297,841	\$ (7,789,659)	\$ 7,412,296	\$ (7,769,725)
Debt service as a percentage of noncapital expenditures	12.7%	11.1%	12.7%	13.3%

Source: Annual Financial Reports

2019	2020	2021	2022	2023	2024
-	-	-	-	-	-
-	-	-	-	3,552,000	-
-	-	249,742	-	-	-
-	-	4,430,000	-	-	-
-	-	337,298	-	-	-
-	-	(4,694,366)	-	-	-
-	585,623	-	581,716	-	-
-	-	-	-	-	-
-	-	3,215,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,902,325	2,673,972	3,155,275	5,092,559	2,909,288	3,215,202
(3,695,112)	(2,596,814)	(2,950,261)	(4,934,801)	(2,909,288)	(3,215,202)
207,213	662,781	3,742,688	739,474	3,552,000	-
\$ 3,584,480	\$ (102,056)	\$ 5,374,671	\$ 7,413,590	\$ 9,782,749	\$ 11,947,496
12.8%	12.6%	13.7%	13.7%	13.6%	15.6%



Town of Westlake, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY Last Ten Years

Fiscal Year	Appraised Value		Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property			
2015	1,123,354,430	139,936,507	342,248,275	921,042,662	0.15634
2016	1,175,230,336	107,537,466	336,770,136	945,997,666	0.15634
2017	1,468,274,115	132,422,540	437,293,366	1,163,403,289	0.13695
2018	1,517,833,356	133,680,163	442,433,216	1,209,080,303	0.13615
2019	1,558,408,769	139,762,420	400,628,631	1,297,542,558	0.15600
2020	1,652,355,031	149,841,592	935,964,493	866,232,130	0.16018
2021	2,042,984,947	161,717,042	564,511,494	1,640,190,495	0.16788
2022	2,414,982,032	147,888,720	752,658,487	1,820,212,265	0.16788
2023	2,675,522,050	278,777,229	790,588,739	2,163,710,540	0.16788
2024	2,966,805,290	259,271,467	765,044,551	2,461,032,206	0.16788

Source: Appraisal District

Town of Westlake, Texas
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

2024			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
DCLI, LLC	\$ 134,848,028	1	5.07%
FMR Texas Ltd. Partnership	111,148,155	2	4.18%
SOL Westlake LP	93,371,372	3	3.51%
Cellco Partnership	69,335,972	4	2.61%
Albany Road-Solana LLC	51,370,754	5	1.93%
MRW Investors/Entrada Restaurant Ptnrs.	42,624,859	6	1.60%
Fidelity Investments, Inc.	31,602,070	7	1.19%
Marsh USA, Inc.	20,157,863	8	0.76%
Supreme Bright Westlake I LLC	15,750,000	9	0.59%
CT West Park No. 1 LTD	13,700,000	10	0.52%
Total	\$ 583,909,073		21.97%

Source: Tarrant County Appraisal District

Table 6

2015			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Bre Solana LLC	\$ 164,977,385	1	17.47%
FMR Texas LTD Prtnshp/FMR Texas	73,943,304	2	7.83%
DCLI, LLC	51,201,275	3	5.42%
Fidelity Investments Inc.	19,681,046	4	2.08%
Marsh USA Inc.	15,402,374	5	1.63%
Lexington TNI Westlake LP	12,750,000	6	1.35%
Corelogic Solutions LLC	6,494,537	7	0.69%
Prince Whipple Trust	5,802,272	8	0.61%
Vaquero Club, Inc.	5,383,416	9	0.57%
Wells Vernon III	5,310,200	10	0.56%
Total	<u>\$ 360,945,809</u>		<u>38.21%</u>

Town of Westlake, Texas
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Adjustments to Levy	Adjusted Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy	
				Amount	Percent of Levy
2015	1,394,914	11,812	1,406,726	1,401,149	99.60%
2016	1,428,932	13,883	1,442,815	1,440,607	99.85%
2017	1,480,120	60,401	1,540,521	1,536,921	99.77%
2018	1,476,611	153,680	1,630,291	1,624,655	99.65%
2019	1,966,661	(3,931)	1,962,730	1,953,575	99.53%
2020	2,365,878	34,399	2,400,277	2,392,470	99.67%
2021	2,369,205	335,571	2,704,776	2,699,328	99.80%
2022	2,713,447	150,777	2,864,224	2,860,396	99.87%
2023	3,235,278	235,108	3,470,386	3,462,134	99.76%
2024	3,940,263	90,985	4,031,248	4,022,973	99.76%

Source: Tarrant County

Table 7

Collections/ Refunds in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
5,807	1,406,956	100.01%
1,145	1,441,752	100.01%
4,944	1,541,865	100.08%
5,582	1,630,237	99.99%
8,957	1,962,532	99.98%
7,432	2,399,901	99.98%
1,949	2,701,277	99.99%
2,147	2,862,543	99.87%
(7,394)	3,454,740	99.87%
-	4,022,973	99.87%

Town of Westlake, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

Fiscal Year	Town Direct Rates			Overlapping Rates		
	Operating/ General Fund	Debt Service Fund	Total (A) Direct	School Districts		
				Carroll ISD	Northwest ISD	Keller ISD
2015	\$ 0.13710	\$ 0.01924	\$ 0.15634	\$ 1.40000	\$ 1.45250	\$ 1.54000
2016	0.13947	0.01687	0.15634	1.40000	1.45250	1.54000
2017	0.12882	0.00813	0.13695	1.39000	1.45250	1.52000
2018	0.11133	0.02482	0.13615	1.38500	1.49000	1.52000
2019	0.13201	0.02399	0.15600	1.38000	1.49000	1.51000
2020	0.11453	0.04565	0.16018	1.30000	1.42000	1.40830
2021	0.12490	0.04298	0.16788	1.28640	1.33630	1.39470
2022	0.12490	0.04298	0.16788	1.26860	1.29200	1.34400
2023	0.10284	0.06504	0.16788	1.21880	1.27460	1.27290
2024	0.09117	0.07671	0.16788	1.00250	1.09020	1.08750

Notes: Overlapping rates are those of local and county governments that apply to property owners within the Town of Westlake. Not all overlapping rates apply to all Town's property owners (e.g., the rates for the counties and school districts apply only to the proportion of the Town's property owners whose property is located within the geographic boundaries of the county and

Source: Tarrant County Appraisal District
Denton Central Appraisal District

Table 8

Overlapping Rates										
Counties				Tarrant	Tarrant	Trophy	Total			
Denton		Tarrant		County	County	Club	Direct and			
County		County		College Dist	Hospital Dist.	MUD #1	Overlapping			
\$	0.27220	\$	0.26400	\$	0.14950	\$	0.13339	\$	5.59583	
	0.27220		0.26400		0.14950		0.22790		0.13339	5.59583
	0.24841		0.25400		0.14473		0.22790		0.12722	5.50171
	0.23781		0.24400		0.14006		0.22443		0.12021	5.49766
	0.22499		0.23400		0.13607		0.22443		0.11618	5.47166
	0.22578		0.23400		0.13607		0.22443		0.11618	5.22494
	0.22499		0.23400		0.13017		0.22443		0.10774	5.10661
	0.23309		0.22900		0.13017		0.22443		0.10588	4.99505
	0.21754		0.22400		0.13017		0.22429		0.09134	4.82152
	0.18949		0.19450		0.11217		0.19450		0.06381	4.10255

Town of Westlake, Texas

TAXABLE SALES BY INDUSTRY TYPE

Last Ten Years

NAICS	Industry Type	2015	2016	2017	2018
11	Agriculture, Forestry, Fishing and Hunting	\$ 775	\$ 2,083	\$ 1,685	\$ 4,303
21	Mining	714	655	128	5
22	Utilities	191,031	138,331	147,000	180,564
23	Construction	216,546	230,067	340,077	1,294,092
31-33	Manufacturing	234,651	209,128	86,798	113,487
42	Wholesale Trade	515,602	356,946	339,854	278,054
44-45	Retail	1,332,659	415,356	458,833	428,355
48-49	Transportation and Warehousing	3,550	1,107	1,133	567
51	Information	567,685	551,172	387,714	817,086
52	Financial and Insurance	295,622	754,386	509,201	709,787
53	Real Estate and Rental and Leasing	708,747	940,971	999,118	675,273
54	Professional, Scientific, and Technical Services	193,145	287,066	261,704	309,704
56	Admin and Support and Waste Mgmt & Rem Srv	50,264	125,033	85,430	93,967
61	Education Services	201,761	230,775	220,078	555,159
62	Health Care and Social Assistance	2,887	228	398	999
71	Arts, Entertainment and Recreation	189,027	201,391	241,107	216,403
72	Accommodation and Food Services	246,755	230,615	233,769	228,003
81	Other Services (except Public Administration)	8,965	3,167	2,963	2,772
92	Public Administration	-	-	1	1,391
		<u>\$ 4,960,386</u>	<u>\$ 4,678,477</u>	<u>\$ 4,316,991</u>	<u>\$ 5,909,971</u>
Town direct sales tax rate		2.00%	2.00%	2.00%	2.00%

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the Town's sales tax revenue.

Source: Texas State Comptroller reports

Table 9

2019	2020	2021	2022	2023	2024
\$ 336	\$ 196	\$ 808	\$ 258	\$ 1,537	\$ 415
-	11	20	-	-	-
183,347	179,545	206,392	265,341	343,837	320,191
2,249,378	1,385,998	667,542	565,978	803,382	504,886
284,939	350,447	343,715	407,905	520,825	464,845
533,723	406,321	597,218	481,305	444,526	441,394
523,021	737,764	942,782	698,459	809,683	888,289
624	1,723	731	1,789	1,380	1,468
793,755	764,753	1,985,535	5,943,401	6,288,810	3,312,258
835,150	352,872	141,787	690,168	2,419,260	2,695,503
928,259	884,229	174,719	170,707	2,331,425	248,738
519,447	596,913	1,014,951	720,804	1,232,370	921,518
98,927	76,437	154,815	120,659	14,957	13,143
577,530	424,882	153,277	437,497	419,534	1,033,961
592	692	673	616	546	137
266,915	460,281	379,180	626,503	467,120	604,250
226,361	122,585	135,043	215,823	390,694	461,119
2,329	4,285	4,089	6,254	25,571	194,268
1,656	1,717	2,427	2,029	2,198	2,625
<u>\$ 8,026,289</u>	<u>\$ 6,751,651</u>	<u>\$ 6,905,704</u>	<u>\$ 11,355,496</u>	<u>\$ 16,517,655</u>	<u>\$ 12,109,008</u>
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



Town of Westlake, Texas
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Years

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Sales	(1) Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total		
2015	\$ 17,480,000	\$ 11,046,131	\$ -	\$ 28,526,131	\$ 11.58%	\$ 23,772
2016	17,091,659	10,739,306	-	27,830,965	12.08%	20,080
2017	15,267,000	18,460,700	1,530,000	35,257,700	15.16%	23,727
2018	15,457,018	19,361,251	1,328,000	36,146,269	12.04%	23,200
2019	14,504,400	20,957,422	1,116,000	36,577,822	9.11%	22,719
2020	12,660,000	19,914,365	901,000	33,475,365	9.07%	20,117
2021	12,690,000	20,042,866	682,000	33,414,866	10.49%	18,772
2022	11,655,000	19,365,261	459,000	31,479,261	5.49%	17,108
2023	10,600,000	17,397,600	3,784,000	31,781,600	5.09%	16,536
2024	9,510,000	16,824,000	3,098,000	29,432,000	6.55%	14,672

Notes: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

(1) See Demographic and Economic Statistics table for population data and personal income.

Town of Westlake, Texas

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

Fiscal Year	Governmental Activities				
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Lease Liabilities	Loans
2015	\$ 17,480,000	\$ 11,046,131	-	\$ 154,347	\$ 357,041
2016	17,091,659	10,739,306	-	563,045	275,101
2017	15,267,000	18,460,700	1,530,000	162,004	238,404
2018	15,457,018	18,432,779	1,328,000	-	201,737
2019	14,504,400	17,930,135	1,116,000	-	165,050
2020	12,660,000	16,996,900	901,000	398,012	128,372
2021	12,690,000	20,042,866	682,000	2,419,147	91,696
2022	11,655,000	19,365,261	459,000	2,416,494	55,019
2023	10,600,000	17,397,600	3,748,000	1,875,285	18,342
2024	9,510,000	16,824,000	3,098,000	1,420,012	-

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

(1) See Demographic and Economic Statistics table for population data and personal income.

Table 11

Business-Type Activities						
Other Contractual Obligations	Lease Liabilities	Certificates of Obligation	General Obligation Bonds	Total Primary Government	(1) Percentage of Personal Income	(1) Per Capita
\$ 5,226,294	\$ -	\$ 1,286,881	\$ -	\$ 35,550,694	23%	\$ 27,927
5,126,958	-	971,300	-	34,767,369	20%	28,308
5,156,839	-	949,300	-	41,764,247	22%	28,105
4,913,865	-	927,300	-	41,260,699	20%	28,765
4,800,109	-	3,027,287	-	41,542,981	19%	28,765
4,679,944	-	2,917,465	-	38,681,693	16%	23,246
4,679,944	381,193	2,802,643	-	43,789,489	17%	24,601
-	329,497	3,439,183	14,920,000	52,639,454	19%	28,608
-	276,078	2,542,400	14,550,000	51,007,705	17%	27,388
-	220,642	2,421,000	14,165,000	47,658,654	15%	26,241

Town of Westlake , Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of September 30, 2024

Taxing Body	Amount of Debt Outstanding	As of	Overlapping	
			Percent (1)	Amount
Carroll ISD	\$ 269,520,000	9/30/2024	7.86%	\$ 21,184,272
Denton County	673,670,000	9/30/2024	0.27%	1,818,909
Keller ISD	736,234,989	9/30/2024	4.16%	30,627,376
Northwest ISD	2,280,247,569	9/30/2024	1.68%	38,308,159
Tarrant County	345,130	9/30/2024	0.79%	2,726,527
Tarrant County College District	569,915,000	9/30/2024	0.79%	4,502,329
Tarrant County Hospital District	440,020,000	9/30/2024	0.79%	3,476,158
Trophy Club MUD#1	4,290,000	9/30/2024	20.39%	874,731
Total Overlapping Debt				103,518,461
Town of Westlake Outstanding Debt				46,018,000
Total Direct & Overlapping Debt				<u>\$ 149,536,461</u>

Source: Texas Municipal Report prepared by employees of the Municipal Advisory Council of Texas ("MAC")

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Town of Westlake. This process recognized that, when considering the Town's ability to issue and repay long-term debt, the entire debt burden borne by the resident and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1)

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the entity's taxable assessed value that is within the Town's boundaries and dividing it by the entities' total taxable assessed value.

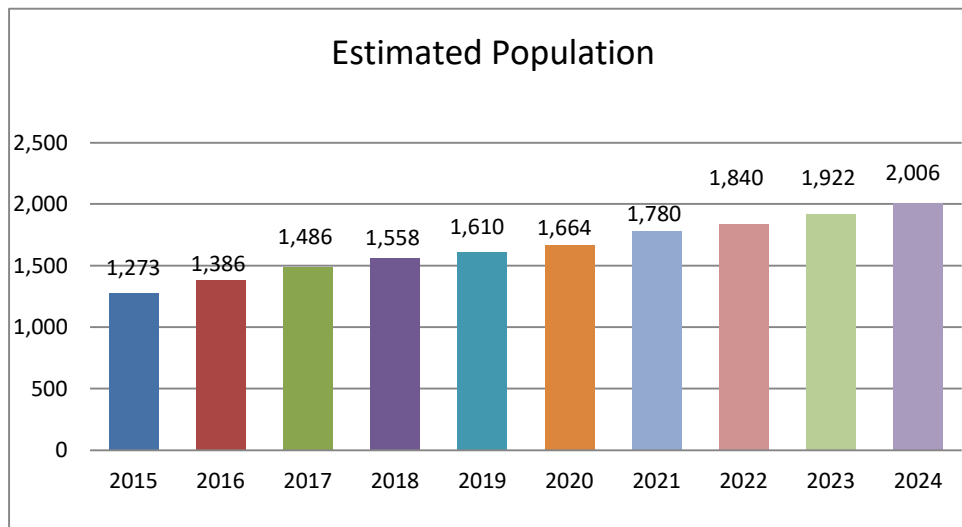
Town of Westlake, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Year	Estimated Population	Average Home Value	Median Age	School Enrollment	Tarrant County Unemployment Rate
2015	1,273	\$ 1,492,650	41.8	811	4.20%
2016	1,386	1,804,104	41.7	808	4.20%
2017	1,486	1,762,468	41.5	830	3.50%
2018	1,558	1,814,031	44.0	856	3.50%
2019	1,610	2,009,473	45.6	869	3.20%
2020	1,664	1,946,146	45.6	889	7.10%
2021	1,780	2,111,456	45.6	855	4.70%
2022	1,840	2,578,547	43.7	874	3.50%
2023	1,922	3,140,610	47.8	867	3.80%
2024	2,006	3,187,812	46.8	882	3.90%

Sources: US Bureau of Labor Statistics
 Westlake Academy
 Tarrant Appraisal District
 North Central Texas Council of Governments
 United States Census - Median Age



Town of Westlake, Texas

PRINCIPAL EMPLOYERS

Current and Nine Years Ago - Unaudited

2024

Employer	Employees	Percentage of Estimated Total Town Employment
Fidelity Investments	7,000	38.11%
Charles Schwab	4,765	25.94%
Goosehead	800	4.35%
Wells Fargo	787	4.28%
Coremark	500	2.72%
Deloitte University	500	2.72%
Robinhood	500	2.72%
Circle T Ranch	527	2.87%
Kiewett	497	2.71%
ECI Solutions	307	1.67%
Sound Physicians	200	1.09%
Town of Westlake/Westlake Academy	166	0.90%
Verizon	164	0.89%
Marriott at Solana	132	0.72%
Virbac	130	0.71%
Total	16,975	92.41%

Table 14

2015		
Employer	Employees	Percentage of Estimated Total Town Employment
Fidelity Investments	5,843	51.51%
Core Logic	1,790	15.78%
Wells Fargo	617	5.44%
Deloitte	460	4.06%
TD Auto Finance	390	3.44%
Sabre JLL Facilities	317	2.79%
First American Title	262	2.31%
Verizon Wireless	412	3.63%
Travelocity	200	1.76%
Sount Physicians	170	1.50%
Vaquero Country Club	123	1.08%
Marriott Solana Hotel	108	0.95%
Westlake Academy	94	0.83%
Total	<u>10,786</u>	<u>95.08%</u>

Town of Westlake, Texas
FULL-TIME EQUIVALENT TOWN GOVERNMENT EMPLOYEES
BY FUNCTION/PROGRAM
Last Ten Fiscal Years - Unaudited

Function/Program	2015	2016	2017	2018
General Government				
Town Manager	1.00	1.00	1.00	1.00
Deputy Town Manager				0.00
Assistant Town Manager	1.00	0.90	1.00	1.00
Assistant to Town Manager	0.00	0.50	0.50	0.75
Procurement Specialist	0.00	0.00	0.00	0.00
Administrative Assistant	0.50	0.00	1.50	1.00
Planning & Development	1.66	3.17	4.00	4.00
Town Secretary	1.25	1.25	1.50	1.50
Facilities/Grounds Maintenance	1.34	1.58	0.50	1.75
Municipal Court	5.00	4.60	4.00	3.50
Finance	4.00	4.25	4.00	4.00
Human Resources	2.00	2.00	2.00	2.00
Information Technology	1.00	1.00	1.00	2.00
Public Safety (EMS)	14.25	14.25	11.00	15.50
Culture and Recreation	0.84	0.84	0.50	0.50
Public Works	2.66	2.67	3.00	4.00
Marketing and Public Affairs	2.00	2.00	2.00	2.00
Education	93.65	95.31	95.05	98.00
Total	<u>132.15</u>	<u>135.32</u>	<u>132.55</u>	<u>142.50</u>

Source: Prior Town budgets and Academy personnel records

Note: A full time municipal employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Fulltime equivalent employment is calculated by dividing total labor hours by 2,080. A full time education

Table 15

2019	2020	2021	2022	2023	2024
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00	0.00
1.00	1.00	1.00	1.00	1.00	0.00
0.00	1.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	1.00
1.00	1.00	1.00	1.00	1.00	1.00
4.00	4.00	4.00	4.00	4.00	4.00
1.50	1.00	1.00	1.00	1.00	1.00
1.00	0.83	0.83	0.83	0.50	0.00
4.25	4.75	4.75	4.75	5.75	3.75
4.00	3.00	5.00	5.00	6.00	5.00
2.00	2.00	1.00	2.00	2.00	2.00
2.00	2.00	2.00	3.00	4.00	4.00
15.50	15.00	18.00	18.00	20.00	19.00
1.00	0.83	0.83	0.83	0.50	0.00
4.00	4.33	4.33	4.33	4.00	5.00
2.00	2.00	2.00	2.00	3.00	3.00
95.00	100.26	103.51	103.51	106.26	116.00
140.25	145.00	151.25	153.25	161.01	165.75

Town of Westlake, Texas
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years - Unaudited

Function/Program	2015	2016	2017	2018
General government				
Permits issued	159	218	217	259
Permit values	\$ 80,011,354	\$ 87,307,794	\$ 262,690,940	\$ 311,013,915
Police (Contract with Keller PD)				
Motor vehicle stops	10,432	11,109	10,718	8,339
Traffic accident investigations	398	461	386	333
Part I crimes	20	13	22	31
DWI arrests	62	66	70	50
Fire/EMS				
Fire runs	211	257	248	320
Ambulance runs	253	288	269	202
Inspections	261	246	290	188
Public Works - General				
Street resurfacing (LF)	-	-	6,000	-
Potholes repaired	20	20	10	5
Public Works - Utility				
Number of water accounts	713	752	810	835
Water main breaks	1	-	-	1
Avg daily consumption MG (water)	1.021	1.122	1.233	1.400
Peak daily consumption MG (water)	2.770	1.586	1.646	1.564
System capacity - MG (water)	2.685	2.685	2.685	2.685
Water purchased (in gallons x 000)	372,838	409,817	450,208	510,931
Water sold (in gallons x 1000)	360,000	350,000	419,520	470,168
Wastewater				
Number of sewer connections	384	403	454	503
Avg daily sewage treatment (thousands of gallons)	0.166	0.132	0.172	0.170

Source: Various Town departments

Notes: N/A represents information that is unavailable.

Table 16

2019	2020	2021	2022	2023	2024
250	193	221	370	332	346
\$ 332,197,798	\$ 65,739,881	\$ 109,039,264	\$ 196,266,935	\$ 303,086,673	\$ 662,548,723
7,729	7,457	7,049	7,351	5,016	6,429
327	219	254	310	265	348
14	48	48	34	28	49
25	33	36	47	30	60
235	308	371	412	359	293
206	128	272	227	179	292
227	103	165	150	227	313
-	5,012	8,820	4,345	-	1,000
8	10	15	25	-	10
762	773	807	855	911	940
2	4	2	3	3	1
1.157	1.345	1.250	1.653	1.818	1.654
2.003	2.709	2.789	3.125	3.975	4.452
2.685	2.685	2.685	2.685	2.685	2.660
470,817	477,405	465,605	628,146	686,822	595,359
422,635	492,376	456,401	603,281	663,481	620,023
531	552	588	626	670	688
0.190	0.210	0.191	0.235	0.235	0.235

Town of Westlake, Texas
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years - Unaudited

Function/Program	2015	2016	2017	2018
Fire				
Stations	1	1	1	1
Public Works - Utility				
Pump station	1	1	1	1
Lift station	3	3	3	3
Telecommunications Duct Bank (LF)	66,084	66,084	82,231	82,231
Telecommunications Duct Bank Manholes	140	140	140	140
Water				
Water mains (LF)	148,117	148,117	181,393	181,393
Fire hydrants	214	214	256	256
Storage capacity MG	2,685	2,685	2,685	2,685
Wastewater				
Sanitary sewers (LF)	104,373	104,373	123,168	123,168
Manholes	355	355	444	444
Public Works - Utility				
Streets (miles)	10.50	10.42	10.42	10.42
Traffic signals (school zone flashers)	2	2	2	2
Parks and recreation				
Open Space (acres)	27	27	27	27
Playgrounds	2	2	2	2
Softball/soccer field	1	1	1	1
Football field	1	1	1	1
Public trails (miles)	8.5	8.5	8.5	15.0

Source: Various Town departments

Note: No capital asset indicators are available for the general government.

Table 17

2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	3	3	3
82,231	86,711	86,711	86,711	86,711	86,711
140	160	160	180	180	180
181,393	188,387	188,387	189,475	189,475	189,475
256	267	267	275	275	275
2,685	2,685	2,685	2,685	2,685	2,685
123,168	128,923	128,923	129,985	129,985	129,985
444	467	467	480	480	480
10.84	10.84	10.84	10.84	11.14	11.14
2	2	4	4	4	4
27	27	27	27	27	27
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
16.0	16.0	16.0	16.0	16.0	16.0



November 10, 2025

To the Honorable Mayor,
Members of the Town Council
and Management of the
Town of Westlake, Texas

We have audited the financial statements of the Town of Westlake, Texas (the “Town”), for the year ended September 30, 2024, and have issued our report thereon dated November 10, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Government Auditing Standards

As communicated in our engagement letter dated July 5, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Town of Westlake solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, and other matters noted during our audit in a separate letter to you dated November 10, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

In relation to all nonattest services provided, such as preparation of the financial statements and supporting schedules, the Town has assigned an individual with adequate skills, knowledge, and experience to oversee this service.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of Westlake is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended September 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Estimates inherent within the projection of the future pension obligation used to calculate the net pension liability.
- Estimated useful lives for capital assets

Management's estimates inherent within the projection of future pension obligation are based on experience studies and observations by the actuaries hired by TMRS and TRS. We evaluated the key factors and assumptions used to develop these estimates and determined they appeared reasonable

in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimates for the useful lives of capital assets are based on experience and industry standards. We evaluated the key factors and assumptions used to develop these estimates and determined they appeared reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Town of Westlake's financial statements relate to capital assets and long-term debt.

Significant Difficulties Encountered during the Audit

There were difficulties encountered with the completion of our audit procedures over component units of the Town, resulting in delays. We encountered no other significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management: see Exhibit 1.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Town of Westlake's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 10, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with the Town of Westlake, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town of Westlake, Texas's auditors.

Other Information in Documents Containing Audited Financial Statements (*if applicable*)

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the Town of Westlake, Texas's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the Town of Westlake, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, slightly stylized font.

BrooksWatson & Co., PLLC

Exhibit 1

Audit Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To adjust the Fund balance			
500-23109-00-000	Lease Liability-ROU Office	53,419.00	
505-25300-00-000	Fund Balance	699,724.00	
500-39405-16-000	Misc Reimbursements		7,719.00
500-75004-16-000-000025	Bond Premium 2022 GO		745,424.00
Total		753,143.00	753,143.00

Adjusting Journal Entries JE # 2

To adjust the Utility Fund Debt payment

500-23100-16-000-000025	Bonds Payable LT - 2022 GORB	400,000.00	
500-23100-16-000-000036	Bonds Payable LT - 2013 CO	26,400.00	
500-23100-16-000-000042	Bonds Payable LT - 2018 CO	95,000.00	
500-23200-16-000-000025	Bond Premiums 2022 GORB	3,644.00	
500-75004-16-000-000025	Bond Premium 2022 GO	9,383.00	
500-23101-16-000-000025	Bonds Payable CY - 2022 GORB		15,000.00
500-48840-16-000-000025	DS Principal 2022 GO		385,000.00
500-48840-16-000-000036	DS Principal 2013 CO		26,400.00
500-48840-16-000-000042	DS-Bond Principal 20		95,000.00
500-48850-16-998 Audit	Bond Premium Amortization		13,027.00
Total		534,427.00	534,427.00

Adjusting Journal Entries JE # 3

To adjust the Business type capital asset

500-16402-00-000-000007	Fidelity Water Line Extension	28,339.45	
500-16404-00-000-000013	Water Main Extension PP&E	75,315.65	
500-16501-00-000-000025	Hwy 377 Pump Station	65,502.95	
500-47105-16-000	Depreciation Expense	580,722.28	
500-16599-00-000	Accumulated Depreciation		580,722.28
500-44112-16-000	Water Main R&M		6,270.00
500-44112-16-000	Water Main R&M		6,270.00
500-44112-16-000	Water Main R&M		10,710.00
500-44112-16-000	Water Main R&M		28,339.45
500-44117-16-000	Lift Station R&M		17,812.34
510-44112-16-000	Water Main R&M		34,253.31
510-44123-16-000-000005	Pump Station Equip R		13,312.95
510-44123-16-000-000005	Pump Station Equip R		24,273.00
510-44123-16-000-000005	Pump Station Equip R		27,917.00
Total		749,880.33	749,880.33

Adjusting Journal Entries JE # 4

Client provided entry: To correct the court fee payable balance.

100-22720-15-000	Court Fees Payable	77,000.00	
100-35110-15-000	Citation Revenue		44,350.00
100-39400-10-000	Misc Revenue		32,650.00
Total		77,000.00	77,000.00

Adjusting Journal Entries JE # 5

To book the accrued payroll at the year end FY24

100-41110-10-000	Full-Time Regular	
100-22731-00-000	Accrued Wages Payable	71,248.29
Total		71,248.29

Adjusting Journal Entries JE # 6

500-22733-10-000	Compensated Absence LT	
500-22734-10-000	Compensated Absence ST	
500-41770-10-000	Compensated Absence Adjustment	19,851.37
Total		19,851.37

Adjusting Journal Entries JE # 7

100-43245-12-000	Consultant Fees	
100-43260-12-000	Building Inspection	
100-43336-12-000	Contract Services	
215-43245-00-000	Consultant Fees	
500-43245-16-000	Consultant Fees	
100-20200-00-000	Accounts Payable	67,605.89
215-20200-00-000	Accounts Payable	6,439.89
500-20200-00-000	Accounts Payable	560.00
Total		74,605.78

Adjusting Journal Entries JE # 8

To adjust the sales revenue and sales receivable

100-31310-10-000	Sales Tax Revenue 10	
200-31310-10-000	Sales Tax	
100-10500-00-000	Sales Tax Receivable	1,085,731.63
200-10500-00-000	Sales Tax Receivable	361,910.54
Total		1,447,642.17

Adjusting Journal Entries JE # 9

To book the Hotel Receivable FY24

220-31320-10-001	Marriott Hotel Occup	
220-31320-10-002	Deloitte Hotel Occup	
BWC210-13020-00-000	Due from Fund 220	
210-10502-00-000	Hotel Tax Receivable	12,223.58
220-10502-00-000	Hotel Tax Receivable	21,258.53
BWC220-20820-00-000	Due to Fund 210	12,223.58
Total		45,705.69

Adjusting Journal Entries JE # 10

To adjust the TMRS pension and opeb balances as of year end.

500-24011-00-000	OPEB TMRS Direct Inflow	
500-46190-99 Audit JE	Change in Pension and OPEB	
500-18050-00-000	OPEB TMRS Direct Outflow	7,740.00
500-23811-00-000	OPEB TMRS Liability	695.00
Total		8,435.00

Adjusting Journal Entries JE # 11

500-11500-00-000	Accounts Receivable	
500-34410-16-000	Water Revenue	
500-34420-16-000	Sewer Revenue - West	
500-11501-00-000	Accrued Billing Receivable	197,614.57
500-11502-00-000	Bad Debt Allowance	102,225.74
Total		<u>299,840.31</u>

Adjusting Journal Entries JE # 12

To adjust the PID cash account

715-10140-00-000	Cash-USB PID Fiduciary	
715-11500-00-000 audit	Special Assessments Receivable	
715-25300-00-000	Fund Balance Unreserved	
715-43205-00 audit	Administrative Expense	
715-48840-00-000	Payments to Special Assessment Bond Holders	
715-48845-00-000	Payments to developer	
715.36110.00 audit	Interest Income	355,197.19
715-23100-00-000 audit	Special Assessment Bonds Payable	22,875,000.00
715-31300-00 audit	Special Assessment Collections	2,475,996.43
715-48840-00-000	Payments to Special Assessment Bond Holders	500,000.00
Total		<u>26,206,193.62</u>

Adjusting Journal Entries JE # 13

To book franchise fee receivable from Tri County Electric

100-12100-00-000	Franchise Tax Receivable	
100-31826-10-000	Tri-County Electric	108,083.28
Total		<u>108,083.28</u>

Adjusting Journal Entries JE # 14

To correct ending cash balance in GF

410-10110-00-000	Cash-CP 410 Unassigned	
410-11500-00-000-000096	Accounts Receivable-Parish Lan	
410-75002-00-099	Other Sources - Denton Co. Reimbursement	1,041,996.56
Total		<u>1,041,996.56</u>

Adjusting Journal Entries JE # 15

To book GASB 68 changes for business type

500-23810-00-000	Net Pension Liability	
500-46190-99 Audit JE	Change in Pension and OPEB	
500-18010-00-000	Deferred Outflow Contribution	965.00
500-18020-00-000	Deferred Outflow Pension Inves	18,962.00
500-18030-00-000	Deferred Outflow Actual Exper	34,466.00
500-24010-00-000	Deferred Inflow Actual Exper	1,830.00
Total		<u>56,223.00</u>

Adjusting Journal Entries JE # 16

To reverse prior year accrued liabilities.

100-20200-00-000	Accounts Payable	
215-20200-00-000	Accounts Payable	
220-20200-00-000	Accounts Payable	
412-20200-00-000	Accounts Payable	
500-20200-00-000	Accounts Payable	
600-44304-16-000-000059	Street Signs and Sig	

100-43245-10-000	Consultant Fees	46,812.57
215-43321-00-000	Reimb of Admin Fees	45,859.18
220-45610-10-000	Special Events	7,760.00
412-46195-40-000-000088	Construction-WA Spor	39,552.16
500-44226-16-000	Misc Hand Tools	13,896.39
600-20200-00-000	Accounts Payable	558.45
Total		<u>154,438.75</u>

Adjusting Journal Entries JE # 17

To correct accounts payable.

215-20200-00-000	Accounts Payable	36,310.82
215-39400-10-000	Misc Reimbursements	
Total		<u>36,310.82</u>

November 10, 2025

To the Town Council and Management
Town of Westlake, Texas

In planning and performing our audit of the financial statements of the Town of Westlake, Texas (the "Town"), as of and for the year ended September 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. The below item was not considered to be a material weakness, however it is considered to be a deficiency that should be considered and addressed if feasible.

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 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

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.

We found the following significant deficiencies within the Town's internal control.

1. CLOSING PROCESS

As a part of our audit we proposed adjustments to certain accounts to be consistent with Generally Accepted Accounting Principles "GAAP". These adjustments are listed in the audit communication letter provided to Town Council.

Recommendation

We recommend that management review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly.

2. COMPONENT UNIT COORDINATION

The component units of the Town experienced delays in providing audit support due to a recent change in management companies. The system conversion associated with this transition led to difficulties in accessing and organizing financial data. These delays hindered the timely completion of audit procedures and reflect a weakness in continuity and preparedness during transitions.

Recommendation

We recommend establishing formal transition protocols and timelines to ensure continuity of financial reporting and audit support during changes in management or systems. This includes early coordination with auditors and comprehensive documentation of financial data during transitional periods.

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

Very truly yours,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co., PLLC



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** F.3.
FROM: Wade Carroll, Town Manager, Town Manager's Office
SUBJECT: Discuss, consider and act regarding Resolution 25-53 creating an Ad Hoc Committee, composed of two Council Members and a number of citizens to be determined by Council, to assist the Town of Westlake in studying the feasibility of a Public/Private Partnership with Hillwood for the receipt and distribution of reuse water in Westlake. (Town Manager Wade Carroll)

ATTACHMENTS:

1. Water Needs in Tarrant County
2. Resolution for water reuse Ad Hoc Committee

SUMMARY :

The Town staff is requesting that Council form an Ad Hoc Committee for the purpose of investigating the feasibility of adding a water reuse program in partnership with the Trinity River Authority and Hillwood. The Town of Westlake would like to investigate the possibility of entering into a Public Private Partnership with Hillwood in the creation of this water reuse system. This is a very complex issue that will require unplanned capital expenditure but could ensure that Westlake is prepared for the future water demands for our town.

BACKGROUND AND DISCUSSION:

The Town of Westlake has been discussing the opportunity to ensure that Westlake will have the fresh water necessary to continue to expand and hold our water prices for residents and our commercial partners as low as possible. The majority of water used in Westlake is used for irrigation. Utilizing reuse water for this purpose would allow Westlake to ensure we have the freshwater we need for residents, corporate partners and guests well into the future, reduce the need for greater amounts of stored water, and increase the continuity of our water system. As more people move to North Texas fresh water is becoming a front burner issue for those municipalities that treat and distribute potable water to customers like Westlake. Attached is one of many news article that explains this situation. Reuse water is the byproduct of the treatment of wastewater and although it is not suitable for consumption it is considered safe and suitable for irrigation and use in cooling towers for large corporate developments.

The formation of the Ad Hoc Committee would allow the Town to tap the vast knowledge within our Council and our citizenry to aid staff in navigating the complexities of adding a second water distribution system in Westlake. The committee will need to be future-minded and well versed in return on investment (ROI) and value streams while ensuring that we are following the will of our

residents. Some of the issues that must be considered are; the revenues necessary to improve, maintain and replace our current fresh water systems, revenues necessary to warrant the expenditure of capital funds to add a new reuse water distribution system, the effect of weather and seasonal usage on a reuse system, the business model for the Town as a customer from Trintiy River Authority and the end customer in Westlake, current and future corporate and industrial user interest, state law, future legislative changes, reuse water quality requirements, and the partnership with Hillwood.

The Town Manager believes that we will need to spend up to \$30,000 to fully investigate the possibility, as we will require assistance from an engineering group in understanding the cost associated with the infrastructure needed to receive and distribute the reuse water and will likely partner with New Gen (assists the town in development of our water rates) to aid the Town in understanding the rates necessary to ensure that we can install and maintain the system well into the future. Once the cost of the system and business model are understood then we can explore how partnering with Hillwood could be beneficial for both entities.

FISCAL IMPACT:

None

LEGAL REVIEW:

None

RECOMMENDATION:

Staff recommends approval of Resolution 25-53 creating an Ad Hoc Committee for reuse water system development made up of 2 Council members and at least 1 citizen.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table

<https://fortworthreport.org/2025/10/03/new-water-resources-needed-for-north-texas-heres-a-look-at-how-tarrant-plans-to-tap-them/>

New water resources needed for North Texas. Here's a look at how Tarrant plans to tap them



by [Nicole Lopez](#) October 3, 2025 7:10 pm



Lake Worth is one of four reservoirs that supply Tarrant County's water. (Courtesy photo | City of Fort Worth)

Tapping additional reservoirs and out-of-state resources are among the new strategies North Texas water suppliers are exploring as they plan now for local needs through 2080.

Large reservoirs remain the most viable option to help the area tap billions of gallons of water over the next few decades, officials said.

Moving such large supplies of water from East Texas or beyond means starting as early as 2030, as it takes decades to develop plans, navigate potential land disputes and obtain permits, water resource engineering director Rachel Ickert told Tarrant Regional Water District board members during a summer meeting.

“We feel very confident about some of our next steps, but we’re going to have some big decisions right around the corner as far as what that next big supply is going to be,” Ickert said.

ADVERTISING

Support community stories

The document outlines strategies to consider as growing development and population across 11 counties the agency serves could lead to a maximum shortfall of 513,000 acre feet of water per year. An acre foot is the amount of water needed to cover 1 acre of land with 1 foot of water.

Where does Tarrant County’s water come from?

About 80% of the area’s water is supplied by the Richland Chambers and Cedar Creek reservoirs and Eagle Mountain Lake and Lake Bridgeport.

The remaining 20% of water is pulled from more local lakes:

- Lake Worth
- Benbrook Lake
- Lake Arlington

The gap in resources is slightly more than the size of the [Richland-Chambers Reservoir](#), about an hour south of Dallas, that can hold about 1 million acre feet of water — or 3.6 billion gallons of water.

Tarrant water officials are confident existing and developing resources will allow the district to supply nearly 700,000 acre feet of water per year by 2080. However, they estimate that won't be enough to address the shortfall, Ickert said during a June 16 board meeting.

The district projects the region will need a maximum of 1.2 million acre feet of water per year by 2080, taking into account population estimates and the potential for drought.

“When we’re looking long term, we know we need to be able to have supplies for that kind of worst case,” Ickert said.

The adopted plan outlines a combination of water resources and strategies — large and small — the district can simultaneously pursue, including maximizing water supplies from the Richland-Chambers and Cedar Creek reservoirs and advancing conservation efforts.

Existing and projected water needs

The amount of water met per year is supplied by the Tarrant Regional Water District's existing resources and projects that are currently in progress. The demands and dry year represent the water deficit the district would need to secure in order to provide for the highest estimated population and to address the potential for drought, if any.

acre

feet per year (met)

acre

feet per year (demands and dry year)

203020352040204520502055206020652070207520800200K400K600K800K1Macre feet per year

(met)2030450,000acre feet per year (met)2030450,000

Chart: Nicole LopezSource: [Tarrant Regional Water District](#)[Get the data](#)[Embed](#) Created with [Datawrapper](#)

“There’s no one strategy that’s going to meet our supply gap,” Ickert said. “We need more than one project.”

Because of the variety of projects the water district can pursue, the plan recommends the agency use the next five years to conduct feasibility studies, primarily on some of the larger potential solutions.

Tapping resources large and small

The agency’s plan suggests exploring extracting groundwater on district-owned land and, while costly, acquiring water from out of state, particularly from Arkansas.

Pulling water across state lines was one of the largest — and most expensive at about \$10 billion — strategies identified in the plan, requiring more study to address “a lot of unknowns,” Ickert said.

Smaller projects that could be pursued include purchasing water from Lake Palestine — a reservoir largely tapped by Dallas — [aquifer recovery storage](#), the process of drilling wells to store water, and adding an additional wetland to the Richland-Chambers Reservoir.

While the most cost-efficient, pursuing smaller-scale projects would only secure enough resources through 2080, Ickert said.

She stressed the need to look at larger projects, such as the long debated [Marvin Nichols Reservoir](#), as they would require fewer smaller initiatives. After decades of legal battles over Marvin Nichols, the reservoir would flood 66,000 acres of private property of northeast Texas timberland and forest.



The Tarrant Regional Water District and the city of Dallas are partnered on the integrated pipeline project to provide the Dallas-Fort Worth area with an additional 350 million gallons of water a day. (Courtesy photo | Tarrant Regional Water District)

Now the district should consider pursuing the Toledo Bend Reservoir as another large-scale option, according to the plan.

That would pull water from that East Texas lake and require an additional integrated pipeline project — a long-distance transmission line to transport water — and partnering with other officials, such as the North Texas Municipal Water District, to support construction and implementation.

Reallocating flood waters from the Wright Patman Lake near Texarkana to store water supplies is also being considered. The lake would be paired with the Marvin Nichols project, in which both lakes

would be released into Lake Bridgeport and, ultimately, downstream into the water district's service areas.

When combined with Marvin Nichols, the Wright Patman Lake project is one of the water district's most costly options at \$4.7 billion.

The plan also outlines the need to prepare a conservation plan and to follow legislative action that would provide more funding and support for securing water.

Water district successes

A variety of projects have come into existence since the district's last water plan in 2014.

That includes the construction of the [integrated pipeline project](#), with construction completed from the Cedar Creek Reservoir, an hour southeast of Dallas, to the Kennedale area, Ickert said.

The water district and Dallas water utilities are partnered in the \$2.3 billion water transmission line project that's designed to pump more water into the Richland-Chambers and Cedar Creek reservoirs.

Conservation has also helped, officials said.

Last year, about 26 billion gallons of water was saved through conservation efforts, which makes up about 20% of the water district's overall use, Ickert said.

Within the past decade, the district obtained permits to pull more water from local sources, including [Benbrook and Eagle Mountain lakes](#), which was detailed in the 2014 plan.

As for other developments underway from that plan, North Texans can expect to see some completed as early as 2032.

For example, [Mary's Creek Reclamation Facility](#) would provide the city and water district with a new wastewater treatment plant by 2028. With an estimated start date of 2032, the Marty Leonard wetlands would widen the district's water supply by filtering treated wastewater from the Trinity River and pumping it back into the lake for municipal use.

Editor's note: This story was updated Oct. 6 to correct the estimates of potential projects.

Nicole Lopez is the environment reporter for the Fort Worth Report. Contact her at nicole.lopez@fortworthreport.org.

At the Fort Worth Report, news decisions are made independently of our board members and financial supporters. Read more about our editorial independence policy [here](#).

Related



Billions for Texas water projects approved. Here's what that means for Tarrant County

November 5, 2025 11:50 am

In "Environmental"



Demand for water in North Texas is soaring. Tarrant agency is finding new ways to meet it

March 17, 2025 4:00 pm

In "Environmental"



Where will Tarrant County get enough water to serve 3.4M people?

August 31, 2025 12:00 pm

In "1 Million & Counting"

TOWN OF WESTLAKE, TEXAS

RESOLUTION 25-53

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, CREATING AN AD HOC COMMITTEE COMPOSED OF TWO COUNCIL MEMBERS AND ____ CITIZENS, TO BE APPOINTED BY THE TOWN COUNCIL, TO ASSIST THE TOWN IN INVESTIGATING THE FEASIBILITY OF A PUBLIC/PRIVATE PARTNERSHIP WITH THE TRINITY RIVER AUTHORITY AND HILLWOOD FOR THE RECEIPT AND DISTRIBUTION OF REUSED WATER IN WESTLAKE; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the Town of Westlake (“Town”) seeks to plan responsibly for long-term water security and ensure a reliable, affordable supply of fresh water for its residents, corporate partners, and guests; and

WHEREAS, population growth throughout North Texas continues to place increasing pressure on municipal potable water supplies, elevating the importance of sustainable water strategies and alternate water sources for the future; and

WHEREAS, the Town has been exploring opportunities to meet future water demands and maintain stable water rates by reducing reliance on potable water for non-consumptive uses, particularly irrigation, which represents the majority of water consumption in Westlake; and

WHEREAS, reuse water—produced as a byproduct of wastewater treatment—is unsuitable for human consumption but is safe and effective for irrigation and cooling-tower applications in large commercial developments, thereby providing an important tool for long-range water-resource planning; and

WHEREAS, the Town wishes to investigate the feasibility of entering a Public/Private Partnership with Hillwood, and partnering with the Trinity River Authority (TRA), for the receipt and distribution of reuse water within the Town; and

WHEREAS, an Ad Hoc Committee composed of two members of the Town Council and ____ knowledgeable citizen members appointed by the Town Council would provide valuable expertise, insight, and future-focused perspectives to assist staff in evaluating the long-term benefits and viability of a reuse-water program; and

WHEREAS, the Town Council finds the creation of such an Ad Hoc Committee to be in the best interest of the Town and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS:

SECTION 1: That all matters stated in the Recitals hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

SECTION 2: That an Ad Hoc Reuse Water Feasibility Committee (“Committee”) is hereby established for the purpose of assisting Town staff in studying the feasibility of implementing a reuse-water system in Westlake, including a potential Public/Private Partnership with the Trinity River Authority and Hillwood.

SECTION 3: The Committee shall be composed of two (2) Town Council Members and ___ citizen members to appointed by the Town Council. Members shall be selected for their interest, expertise, and ability to provide insight on financial, technical, policy, and community-impact considerations.

SECTION 4: The Committee is charged with reviewing, analyzing, and providing recommendations to the Town Council regarding:

- a. The technical feasibility and estimated costs of receiving and distributing reuse water;
- b. Required capital infrastructure and associated engineering evaluations;
- c. Rate modeling, revenue requirements, and long-term fiscal impacts;
- d. Potential customer demand and usage patterns, including seasonal variability;
- e. Legal, regulatory, and legislative considerations;
- f. Water quality standards and operational requirements for reuse-water systems; and
- g. The potential structure, benefits, and obligations of a Public/Private Partnership with Hillwood.

SECTION 5: The Committee shall serve in an advisory capacity only. It shall provide periodic updates to the Town Council and deliver final recommendations upon completion of its work. The Committee shall dissolve upon submission of its final report or upon further action of the Town Council.

SECTION 6: This Resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED ON THIS 16TH DAY OF DECEMBER, 2025.

Kim Greaves, Mayor

ATTEST:

Dianna Buchanan, Town Secretary

APPROVED AS TO FORM:

Alex Crowley, Town Attorney



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** J.1.
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Discuss, consider and act to approve all library materials proposed to be purchased or donated to the Westlake Academy school library in an open meeting in compliance with SB 13. (Dr. Kelly Ritchie, Head of School)

ATTACHMENTS:

1. Westlake Academy Primary Library Fall 2025 PYP Titles for Purchase
2. WA Secondary Library MS Titles for Purchase
3. WA Secondary Library Fall 2025 Titles for Purchase

SUMMARY :

This item is a compliance item related to SB 13 whereby the Board of Trustees must approve the purchases and/or donations of library materials after a 30-day waiting period following public posting of the materials.

BACKGROUND AND DISCUSSION:

The Westlake Academy primary and secondary libraries are seeking approval to purchase the titles listed in the attached documents. Per the Westlake Academy Collection Development policy and in accordance with SB 13, the Board of Trustees must approve all library materials proposed to be purchased or donated to the school library in an open meeting, after the lists have been posted for public comment for at least 30 days. The following lists were posted on the library websites in October 2025. The updated collection development policy was passed by the Westlake Academy Board of Trustees on November 18, 2025. The lists were included in the Communique on November 19, 2025. During the time the lists have been posted, the librarians have not received any communication with feedback or concerns regarding the titles to be purchased. If there is a question or concern about any title, we ask that the Board of Trustees allow the librarians to remove the title for further review and approve the purchase of the other titles listed.

FISCAL IMPACT:

None. Purchases for this year have already been allowed for in the budget.

LEGAL REVIEW:

RECOMMENDATION:

Staff recommends that the Westlake Academy Board of Trustees approve the proposed purchase of library materials for the Primary and Secondary Libraries as listed in the attached documents.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table

Title	Author/Artist	Minimum Grade Level
A birthday for Frances	Hoban, Russell	K
A picture book of Christopher Columbus	Adler, David A	K
A picture book of Helen Keller	Adler, David A	3
A pinecone!	Yoon, Helen	K
A voice of her own : the story of Phillis Wheatley, slave poet	Lasky, Kathryn	3
A wolf called Fire	Parry, Rosanne	3
A year in the woods	Thoreau, Henry David	3
Adela's mariachi band	Vega, Denise	K
Adventure according to Humphrey	Birney, Betty G	3
Ahoy!	Blackall, Sophie	K
Always, Clementine	Sorosiak, Carlie	3
Are you ready to play outside?	Willems, Mo	K
Bear's lost glasses	Timmers, Leo	K
Bizard and the big bunny bizness	Krebs, Chrissie	K
Blastoff! Beginners: Community Workers (#A711760) - Bus drivers	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Construction workers	Rathburn, Betsy	K
Blastoff! Beginners: Community Workers (#A711760) - Dentists	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Doctors	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - EMTs	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Farmers	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Firefighters	Rathburn, Betsy	K
Blastoff! Beginners: Community Workers (#A711760) - Garbage collectors	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Librarians	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Mail carriers	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Nurses	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Pilots	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Plumbers	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Police officers	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Teachers	McDonald, Amy	K
Blastoff! Beginners: Community Workers (#A711760) - Veterinarians	McDonald, Amy	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Airplanes	Adamson, Thomas K	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Ambulances	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Backhoes	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Big rigs	Pettiford, Rebecca	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Bulldozers	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Concrete mixers	Pettiford, Rebecca	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Cranes	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Dump trucks	Oachs, Emily Rose	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Earth movers	Pettiford, Rebecca	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Fire trucks	Bowman, Chris	K

Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Garbage trucks	Adamson, Thomas K	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Helicopters	Pettiford, Rebecca	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Monster trucks	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Motorcycles	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Pickup trucks	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Police cars	Oachs, Emily Rose	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Race cars	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Ships	Adamson, Thomas K	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Snowplows	Pettiford, Rebecca	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Tractors	Oachs, Emily Rose	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Trains	Bowman, Chris	K
Blastoff! Readers Level 2: Mighty Machines in Action (#A021403) - Zamboni ice resur	Pettiford, Rebecca	K
Bored panda	Bender, Mike	K
Break	Miller, Kayla	3
Caboose	Jonker, Travis	K
Cher Ami : based on the World War I legend of the fearless pigeon	Potter, Melisande	K
City spies	Ponti, James	3
Cloud Puppy. 1	Miller, Kelly Leigh	K
Cloud puppy. 2,Game on!	Miller, Kelly Leigh	K
Cranky, crabby crow (saves the world)	Tabor, Corey R	K
Curious George	Rey, H. A	K
Diary of a wimpy kid : Greg Heffley's journal	Kinney, Jeff	3
Duck goes meow	MacIver, Juliette	K
Every Monday Mabel	Awan, Jashar	K
Fireworks	Burgess, Matthew	K
Friendship according to Humphrey	Birney, Betty G	3
Go and get with Rex	LaRochelle, David	K
Helen Keller	Rathburn, Betsy	K
How do you spell unfair? : MacNolia Cox and the National Spelling Bee	Weatherford, Carole Bost	3
Hurricane	Chin, Jason	K
I begin with spring : the life and seasons of Henry David Thoreau	Dunlap, Julie	3
I'm sorry you got mad	Lukoff, Kyle	K
Ink girls	Nijkamp, Marieke	3
Into the goblin market	VanSickle, Vikki	K
It came from the trees	Russell, Ally	3
Knight Owl	Denise, Christopher	K
Lefty : a story that is not all right	Willems, Mo	K
Lemonade for sale	Murphy, Stuart J	K
Lion dancers	Tse, Cai	3
Look	Snyder, Gabi	K
Looking for Peppermint, or, Life in the forest	Eaton, Maxwell	K

Lucky duck	Pizzoli, Greg	K
Mail carriers	Leaf, Christina	K
Maybelle and the haunted cupcake	Speck, Katie	K
Maybelle goes to tea	Speck, Katie	K
Maybelle in the soup	Speck, Katie	K
Meet the Wild Things (#A700890) - Hello, I'm a loris	Rocco, Hayley	K
Meet the Wild Things (#A700890) - Hello, I'm a pangolin	Rocco, Hayley	K
Meet the Wild Things (#A700890) - Hello, I'm a quokka	Rocco, Hayley	K
Meet the Wild Things (#A700890) - Hello, I'm a sloth	Rocco, Hayley	K
Meet the Wild Things (#A700890) - Hello, I'm a toucan	Rocco, Hayley	K
Meet the Wild Things (#A700890) - Hello, I'm an axolotl	Rocco, Hayley	K
Memoirs of a goldfish	Scillian, Devin	K
Memoirs of a hamster	Scillian, Devin	K
Millie Fleur's poison garden	Mandin, Christy	K
Monti and Leo. A newcomer in Pocketville	Kantorovitz, Sylvie	K
Monty and the mushrooms	Petty, Dev	K
My name is Helen Keller	Uhlberg, Myron	K
My teacher is a monster! (no, I am not)	Brown, Peter	K
Nancy Spector, monster detective. Book 1, The case of the missing spot	Martin, Stephen W	K
Night of the dream dragon	West, Tracey	K
No more chairs	Gill, Dan	K
Of Walden Pond : Henry David Thoreau, Frederic Tudor, and the pond between	Cline-Ransome, Lesa	K
Outdoor farm, indoor farm	Metcalf, Lindsay H	K
Peaceful protest, voices for the environment : Earth Day, John Muir - the Sierra Club,	Orr, Tamra	3
Pocket Bear	Applegate, Katherine	3
Poetry comics	Snider, Grant	3
Pop! goes the nursery rhyme	Bird, Betsy	K
Poppy	Avi	3
Puppy bus	Brockington, Drew	K
Race to the magic mountain	Mensah, Bernard	K
Ragweed	Avi	3
Ragweed & Poppy	Avi	3
Ralph tells a story	Hanlon, Abby	K
Remember	Harjo, Joy	K
Rise of the green flame	Mensah, Bernard	K
Rover and Speck (#A663804) - Rover and Speck. 1, This planet rocks!	Roth, Jonathan	K
Rover and Speck (#A663804) - Rover and Speck. 2, Splash down!	Roth, Jonathan	K
Rover and Speck (#A663804) - Rover and Speck. 3, It's a gas!	Roth, Jonathan	K
Sacajawea : a graphic novel	He-Dow Teton, Randy'L	3
Santa Shark	Lowery, Mike	K
Seals are jerks!	Chapman, Jared	K

Spider in the well	Hannigan, Jess	K
Stargazing	Wang, Jen	3
Stuck	Miller, Kayla	3
Super small : miniature marvels of the natural world	Stone, Tiffany	3
The Baby-sitters Club. 1,Kristy's great idea	Telgemeier, Raina	3
The dark! : wild life in the mysterious world of caves	Leigh, Lindsey	3
The fire keeper	Cervantes, J. C	3
The fire of stars : the life and brilliance of the woman who discovered what stars are	Larson, Kirsten W	K
The great pupctective. 1	Tysoe, Alina	K
The illustrated Walt Whitman : 25 essential poems	Whitman, Walt	3
The man who didn't like animals	Underwood, Deborah	K
The mouse and the motorcycle	Cleary, Beverly	K
The Night Librarian	Lincoln, Christopher	3
The quacken	Colon, Justin	K
The soldier's friend : Walt Whitman's extraordinary service in the American Civil War	Golio, Gary	3
The story of Helen Keller	Platt, Christine A	K
The sweetest scoop : Ben & Jerry's ice cream revolution	Robinson, Lisa	K
The true story of the 3 little pigs	Scieszka, Jon	K
The world according to Humphrey	Birney, Betty G	3
There are no ants in this book	Mosco, Rosemary	K
Towed by toad	Awan, Jashar	K
Trouble according to Humphrey	Birney, Betty G	3
Valentine's Day is cool	Dean, Kim	K
Wagnificent. 1,The adventures of Thunder and Sage	Murguia, Bethanie Deenev	3
We are definitely human	Fang, X	K
Who ate Steve?	Lloyd, Susannah	K
Willow and the wildflowers	Schufman, Matthew	K
You stole my name	McGregor, Dennis	K

Title	Author/Artist	Minimum Grade Level
Act	Miller, Kayla	6
Anzu and the realm of darkness	Nguyen, Mai K	6
Being Clem	Cline-Ransome, Lesa	6
Break	Miller, Kayla	6
Camp	Miller, Kayla	6
Capitan America. El ejercito fantasma	Gratz, Alan	6
City of illusion	Ying, Victoria	6
Clash	Miller, Kayla	6
Click	Miller, Kayla	6
Crunch	Miller, Kayla	6
Dog's best friend	Patterson, James	6
Escape to Australia	Patterson, James	6
Free period	Terese, Ali	6
From hero to zero	Patterson, James	6
Good different	Kuyatt, Meg Eden	6
Grosses lunettes	Ogle, Rex	6
Ground zero	Gratz, Alan	6
Hermanas	Telgemeier, Raina	6
Just my rotten luck	Patterson, James	6
Leaving Lymon	Cline-Ransome, Lesa	6
Old school	Korman, Gordon	6
One big open sky	Cline-Ransome, Lesa	6
Resist : a story of D-Day	Gratz, Alan	6
Snoop	Korman, Gordon	6
Space case, the graphic novel	Gibbs, Stuart	6
Squished	Lloyd, Megan Wagner	6
Stuck	Miller, Kayla	6
The beautiful game	Mendez, Yamile Saied	6
The book of Anansi	Thomas, Angie	6
War games	Gratz, Alan	6
Winging it	Lloyd, Megan Wagner	6
A first time for everything	Santat, Dan	6
Across so many seas	Behar, Ruth	6

Westlake Academy Secondary Library Middle School Titles for Purchase Fall 2025

Al Capone does my shirts	Choldenko, Gennifer	6
Alebrijes	Higuera, Donna Barba	6
Ali Cross. Like father, like son	Patterson, James	6
All the blues in the sky	Watson, Renee	6
Alone	Freeman, Megan E	6
Artemis Fowl	Colfer, Eoin	6
Artemis Fowl. The Arctic incident	Colfer, Eoin	6
Artemis Fowl. The eternity code	Colfer, Eoin	6
Blood in the water	Jackson, Tiffany D	6
Bridge to Terabithia	Paterson, Katherine	6
Brown girl dreaming	Woodson, Jacqueline	6
Cabin fever	Kinney, Jeff	6
Cara de pizza	Ogle, Rex	6
Chomp	Hiaasen, Carl	6
Coach	Reynolds, Jason	6
Conspiracy : Nixon, Watergate, and democracy's defenders	Pearson, P. O'Connell	6
Cosmic	Cottrell Boyce, Frank	6
Crash from outer space : unraveling the mystery of flying saucers, alien beings, and Roswell	Fleming, Candace	6
Cuatro ojos	Ogle, Rex	6
Deadly aim : the Civil War story of Michigan's Anishinaabe sharpshooters	Walker, Sally M	6
Diper overlode	Kinney, Jeff	6
Dog days	Kinney, Jeff	6
Double down	Kinney, Jeff	6
Duel	Bagley, Jessixa	6
Fish in a tree	Hunt, Lynda Mullaly	6
Free piano (not haunted)	Gardner, Whitney	6
Genius camp	Grabenstein, Chris	6
Harry Potter and the sorcerer's stone	Rowling, J. K	6
How the word is passed : remembering slavery and how it shaped America	Cherry-Paul, Sonja	6
Hurricane heist	Ponti, James	6
Jennifer Chan is not alone	Keller, Tae	6
Lights	Thummler, Brenna	6
Louder than hunger	Schu, John	6
Muddle School	Whamond, Dave	6
Natalie Babbitt's Tuck everlasting : the graphic novel	Woodman-Maynard, K	6

Westlake Academy Secondary Library Middle School Titles for Purchase Fall 2025

Oppenheimer and the atomic bomb	Singer, Eric	6
Out of my heart	Draper, Sharon M	6
Outsider kids	Tang, Betty C	6
Partypoooper	Kinney, Jeff	6
Plotting the Stars 3 Ashgarden	Barry, Michelle A	6
Poached	Gibbs, Stuart	6
Projekt 1065	Gratz, Alan	6
Real friends	Hale, Shannon	6
Royal crush	Cabot, Meg	6
Royal wedding disaster	Cabot, Meg	6
Schoolbot 9000	Hepburn, Sam	6
Scratch scratch	Currie, Lindsay	6
Tasty : a history of yummy experiments	Elliot, Victoria Grace	6
Terrible Typhoid Mary : a true story of the deadliest cook in America	Bartoletti, Susan Campbell	6
The architect games	Hunter, H. D	6
The bad beginning	Snicket, Lemony	6
The case of the bizarre bouquets	Springer, Nancy	6
The case of the left-handed lady	Springer, Nancy	6
The case of the peculiar pink fan : an	Springer, Nancy	6
The city of Ember. Book 1,The city of Ember	DuPrau, Jeanne	6
The City of Ember. Book 2,The people of Sparks	DuPrau, Jeanne	6
The city of Ember. Book 3,The diamond of Darkhold	DuPrau, Jeanne	6
The lost colony	Colfer, Eoin	6
The meltdown	Kinney, Jeff	6
The opal deception	Colfer, Eoin	6
The partition project	Faruqi, Saadia	6
The prophet of Yonwood	DuPrau, Jeanne	6
The School for Good and Evil	Chainani, Soman	6
The trouble with heroes	Messner, Kate	6
The Wednesday wars	Schmidt, Gary D	6
Triple threat	Lupica, Mike	6
An outbreak of witchcraft : a graphic novel of the Salem witch trials	Noyes, Deborah	6
Angelica and the Bear Prince	Nguyen, Trung Le	6
Catching fire	Collins, Suzanne	6
Champion : a graphic novel	Abdul-Jabbar, Kareem	6

Westlake Academy Secondary Library Middle School Titles for Purchase Fall 2025

Devotion : an epic story of heroism and friendship : adapted for young adults	Makos, Adam	6
Dysfunctional Family's Guide to Murder	Emery, Kate	6
Flowers in the gutter : the true story of the Edelweiss Pirates, teenagers who resisted the Nazis	Gaddy, K. R	6
Getting away with murder : the true story of the Emmett Till case	Crowe, Chris	6
How far I'll go	Kendall, Keala	6
Lost boy	Martin, Jay	6
Outcasts united : the story of a refugee soccer team that changed a town	St. John, Warren	6
Promchanted	Matson, Morgan	6
Son of the mob	Korman, Gordon	6
Tex	Hinton, S. E	6
The Edelweiss pirates	Reinhardt, Dirk	6
The maze runner	Dashner, James	6
The outsiders	Hinton, S. E	6
The Secret Astronomers	Walker, Jessica	6
Unbroken : an Olympian's journey from airman to castaway to captive	Hillenbrand, Laura	6
Woodsong	Paulsen, Gary	6

Title	Author/Artist	Minimum Grade Level
10 things I hate about prom	Rose, Elle Gonzalez	8
After we burned	Nijkamp, Marieke	8
Aisle nine	Cho, Ian X	8
All better now	Shusterman, Neal	8
All the water in the world : a novel	Caffall, Eiren	8
Astrophysics for people in a hurry	Tyson, Neil deGrasse	8
Best of all worlds	Oppel, Kenneth	8
Brave new world	Huxley, Aldous	8
Charming as a verb	Philippe, Ben	8
Circe : a novel	Miller, Madeline	8
Coldwire	Gong, Chloe	8
Cytonic	Sanderson, Brandon	8
Dear Justyce	Stone, Nic	8
Dear Manny	Stone, Nic	8
Dear Martin	Stone, Nic	8
Empire of storms	Maas, Sarah J	8
Everything I never told you	Ng, Celeste	8
F1 racing confidential : inside stories from the world of Formula One	Richards, Giles	8
Fake skating	Painter, Lynn	8
Fearful	Roberts, Lauren	8
Fearless	Roberts, Lauren	8
Formula 1 --the Greatest Races	Richards, Giles	8
Foul heart huntsman	Gong, Chloe	8
Frank Herbert's Dune, the graphic novel. Book 1	Herbert, Brian	8
Frank Herbert's Dune, the graphic novel. Book 2, Muad'Dib	Herbert, Brian	8
Frank Herbert's Dune, the graphic novel. Book 3, The prophet	Herbert, Brian	8
Glorious rivals	Barnes, Jennifer Lynn	8
Heartless hunter	Ciccarelli, Kristen	8
Heist royale	Lewis, Kayvion	8
House of roots and ruin	Craig, Erin A	8
How the word is passed : a reckoning with the history of slavery across America	Smith, Clint	8
Icon and inferno	Lu, Marie	8
It's not summer without you : a summer novel	Han, Jenny	8

Westlake Academy Secondary Library High School Titles for Purchase Fall 2025

Just mercy : a story of justice and redemption	Stevenson, Bryan	8
Keep your friends close	Murphy, Cynthia	8
Last chance live!	Henry, Helena Haywoode	8
Long way down, the graphic novel	Reynolds, Jason	8
Lunar New Year love story	Yang, Gene Luen	8
Magic in the air : the myth, the mystery, and the soul of the slam dunk	Sielski, Mike	8
Make your bed : little things that can change your life ...and maybe the world	McRaven, William H	8
Messi vs. Ronaldo : one rivalry, two GOATs, and the era that remade the world's game	Robinson, Joshua	8
Monday's not coming	Jackson, Tiffany D	8
Nothing like the movies	Painter, Lynn	8
Obsidio	Kaufman, Amie	8
Otherworld	Segel, Jason	8
Outcasts united : an American town, a refugee team, and one woman's quest to make a difference	St. John, Warren	8
Promise boys	Brooks, Nick	8
Punching bag	Ogle, Rex	8
Rebel witch	Ciccarelli, Kristen	8
Replaceable you : adventures in human anatomy	Roach, Mary	8
Silent sister	Davidhizar, Megan	8
Starsight	Sanderson, Brandon	8
Supermassive : black holes at the beginning and end of the universe	Trefil, James	8
Talking to strangers : what we should know about the people we don't know	Gladwell, Malcolm	8
The 57 bus	Slater, Dashka	8
The anxious generation : how the great rewiring of childhood is causing an epidemic of mental illness	Haidt, Jonathan	8
The black queen	Emill, Jumata	8
The Bomber Mafia : a dream, a temptation, and the longest night of the second World War	Gladwell, Malcolm	8
The boys of Riverside	Fuller, Thomas	8
The demon of unrest : a saga of hubris, heartbreak, and heroism at the dawn of the Civil War	Larson, Erik	8
The do-over	Painter, Lynn	8
The field guide to the North American teenager	Philippe, Ben	8
The half-life of love	Bourne, Brianna	8
The hobbit, or, There and back again	Tolkien, J. R. R	8
The House Saphir	Meyer, Marissa	8
The inheritance games	Barnes, Jennifer Lynn	8
The initial insult	McGinnis, Mindy	8
The leaving room	McBride, Amber	8

Westlake Academy Secondary Library High School Titles for Purchase Fall 2025

The most excellent and lamentable tragedy of Romeo & Juliet	Hinds, Gareth	8
The odyssey : a graphic novel	Hinds, Gareth	8
The restaurant at the end of the universe	Adams, Douglas	8
The rise : Kobe Bryant and the pursuit of immortality	Sielski, Mike	8
The road	McCarthy, Cormac	8
The Same Backward as Forward	Barnes, Jennifer Lynn	8
The scammer	Jackson, Tiffany D	8
The sticky note manifesto of Aisha Agarwal	Vohra, Ambika	8
The summer I turned pretty	Han, Jenny	8
The survivor wants to die at the end	Silvera, Adam	8
The Weaver bride	Gregovic, Lydia	8
Throne of glass	Maas, Sarah J	8
Under the same stars : a novel	Bray, Libba	8
UnOrdinary. Volume 3	uru-chan	8
Up in smoke	Brooks, Nick	8
Wander in the dark	Emill, Jumata	8
We Fell Apart a We Were Liars Novel	Lockhart, E	8
We were here	de la Pena, Matt	8
We'll always have summer	Han, Jenny	8
When the bones sing	Sain, Ginny Myers	8
When we ride : a novel	Ogle, Rex	8
When we were monsters	Niven, Jennifer	8



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** J.2.
FROM: Sandy Garza, Human Resources Director, Human Resources
SUBJECT: Discuss, consider and act to approve WA Resolution 25-29 adopting the Westlake Academy Personnel Manual as amended (Sandy Garza, Human Resources Director)

ATTACHMENTS:

1. Westlake Academy Personnel Manual 2025-2026 - Redlined version
2. Westlake Academy Personnel Manual 2025-2026 - Final
3. WA Res 25-29 Approving the 2025-2026 WA Personnel Manual

SUMMARY :

Key updates include, but are not limited to:

- General policy formatting, numbering consistency, and document modernization
- Updated leave provisions aligned with current legislative requirements
- Updated professional expectations
- Reporting requirements to TEA
- Emergency Closures

BACKGROUND AND DISCUSSION:

Westlake Academy maintains a Personnel Manual to establish policies, guidelines, and expectations for all Academy employees. The manual is reviewed annually to ensure alignment with:

- Current federal and state laws and regulations
- Texas Education Agency (TEA) and charter school compliance requirements
- Human resources best practices
- Operational and instructional needs of the Academy

The 2025–2026 Personnel Manual includes updated language to provide clarity, ensure legal compliance, incorporate approved policies, and reflect evolving operational practices.

FISCAL IMPACT:

There is no immediate direct budget impact associated with approval of the Personnel Manual.

LEGAL REVIEW:

Yes.

RECOMMENDATION:

Staff recommends approval of the 2025–2026 Westlake Academy Personnel Manual as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table



**WESTLAKE
ACADEMY**

2025-2026 Personnel Manual

Adopted December 168, 2025

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Introduction

The purpose of the Westlake Academy Personnel Manual is to provide information that will help with questions and pave the way for a successful year. Not all Westlake Academy policies and procedures are included. Some policies have been summarized. Employees are responsible for reviewing and following all Westlake Academy policies adopted by the Town Council/Board of Trustees. Suggestions for additions and improvements to this handbook are welcome and may be sent to the Westlake Academy Human Resources Office, located at 1500 Solana Blvd., Building 7, Suite 7200, phone (817) 490-5734.

This handbook is neither a contract nor is it intended to alter the at-will status of noncontract employees in any way. Rather, it is a guide providing an explanation of Westlake Academy's employee policies and procedures. These policies and procedures may change at any time; and such changes shall supersede any handbook provisions that are not consistent with the change. For more information, employees may contact the Human Resources Office.



Westlake Academy Information

Description of Westlake Academy

Westlake Academy is an Open Enrollment Charter School which opened in the fall of 2003 in Westlake, Texas. Westlake Academy distinguishes itself among neighboring educational offerings with a particular focus on international-style academics. The programs of the International Baccalaureate Organization (PYP, MYP, and Diploma) have been certified as the educational model. Educational technology is pervasive and infuses the classroom curriculum.

Westlake Academy Mission, Vision & Values

Westlake Academy is a public charter school offering the International Baccalaureate (IB) curriculum. Founded in 2003, with a mission to achieve academic excellence and develop life-long learners who become well-balanced, responsible global citizens, Westlake Academy is the first and only municipally-owned school in the state to receive a charter designation. Westlake Academy is the fifth school of only ten in the United States, and the only public school, to offer the full IB curriculum for grades K-12.

Great care and consideration were given to the mission and vision of the Academy and the impact that these have on both the long-term goals of the Academy and its day-to-day operations. The vision and mission statements represent the outcome of this discussion and evidence the Board's continued dedication to academic excellence and personal achievement. The values statements are currently being reviewed by the Board and are listed here for reference only.

MISSION STATEMENT:

"Westlake Academy is an IB World School whose mission is to provide students with an internationally minded education of the highest quality, so they are well-balanced and respectful life-long learners."
Westlake Academy is an IB Continuum School where students become compassionate, life-long learners through an internationally-minded, balanced education that empowers students to contribute to our interconnected world

VISION STATEMENT:

"Westlake Academy inspires college bound students to achieve their highest individual potential in a nurturing environment that fosters the traits found in the IB Learner Profile Attributes."

*~ Inquirers, Knowledgeable, Thinkers, Communicators,
Principled, Open-minded, Caring, Risk-takers, Balanced, and
Reflective~*

VALUES

Maximizing Personal Development
Academic Excellence
Respect for Self and Others
Personal Responsibility
Compassion and Understanding

The following desired outcomes summarize the goals and objectives established by the Board of Trustees and leadership staff at the Academy.



Desired Outcomes

High Student Achievement
Strong Parent & Community Connections
Financial Stewardship & Sustainability
Student Engagement-Extracurricular Activities
Effective Educators & Staff

Governing Board

The Texas Education Agency (TEA) granted the Town of Westlake the charter to operate Westlake Academy. The TEA charter recognizes the Town Council as the governing board, and the members of the Town Council serves as the Board of Trustees, responsible for overseeing the management of Westlake Academy. The Board is the policy-making body within the Academy and has overall responsibility for the annual budget, employment of the Head of School, and providing necessary facilities for the Academy. The Board is responsible for the successful operation of the Academy within the limits established by state and federal laws and regulations.

The Town Council/Board of Trustees is elected by registered voters of the Town of Westlake to represent the community's commitment to a strong educational program for our students. Trustees are elected every year in May and serve staggered two-year terms. Trustees serve without compensation, must be registered voters, and must reside within the Town of Westlake.

Westlake Academy ~~2024-2025~~ 2025-2026 Board of Trustees

Kim Greaves, President
~~Dr. Anna White, Trustee~~
Tammy Reeves, Trustee
~~Mike Asselta, Trustee~~
Todd Gautier, Trustee
Michael Yackira, Trustee
T.J. Duane, Trustee
Kevin Smith, Trustee

Westlake Academy Administrative Officials

The Board of Trustees meets regularly in the council chambers of Westlake Town Hall, located at 1500 Solana Blvd., Building 7, Suite 7100, Westlake, Texas 76262. Notice is posted for regular and special meetings on the Westlake Town Hall bulletin board and at the Westlake Academy Central Administration Office, 2600 JT Ottinger Road, Westlake, Texas 76262, at least ~~72 hours~~ three business days before the scheduled meeting time. The written notice will show the date, time, place, and subjects of each meeting, clearing identifying Westlake Academy agenda items. In emergencies, a meeting may be held with a two-hour notice. Meeting notice is also posted on the Town of Westlake website at <https://westlake-tx.legistar.com/Calendar.aspx> <https://westlaketx.portal.civicclerk.com/> and [is accessible from on the Westlake Academy website at https://www.westlakeacademy.org/about-us/board-of-trustees https://www.westlakeacademy.org/about-us/governance/board-of-trustees.](https://www.westlakeacademy.org/about-us/board-of-trustees)

All meetings are open to the public and are conducted in accordance with the Texas Open Meetings Act. In certain circumstances, Texas law permits the Board to go into a closed session. Closed session may occur for such things as discussing prospective gifts or donations, real-property acquisition, certain



personnel issues, security matters, matters that identify personally identifiable student information, to consult with attorneys regarding pending litigation, or other matters as allowed by law.



Helpful Contacts

From time to time, employees have questions or concerns. The contacts for various Westlake Academy Departments are listed below. A complete list of staff telephone extensions is available in the Academy's Main Office.

Dr. Kelly Ritchie, Head of School
 Beth Hughes, Elementary Principal
~~Erin Wood, Farah Rehman~~, Elementary Asst. Principal
 Maxwell Ituah, ~~Middle School Principal~~ Director of Secondary Education
~~Jennifer Phillips~~ Serena McMillon, Middle School ~~Asst.~~ Principal
 Dr. James Owen, High School Principal
~~Serena McMillon~~, High School Asst. Principal
 Michelle Briggs, Director of Innovation
 Darcy McFarlane, Director of Accountability
~~Dr.~~ Shelly Myers, Exec. Director of the WAF/Director of Development
~~Gary Ponder Sarah Jones~~, Interim Director of Athletics Athletic Director
 Alison Schneider, PYP Coordinator
 Sarah Stack, MYP Coordinator
~~Brandon Llewellyn~~ Jennifer Posey-Stockton, DP Coordinator
 Maria "Rosie" Miller, Facilities Manager/Administrator of Facility Operations

*Cayce Lay Lamas, Director of Finance
 *Jon Sasser, Director of Communications
 *Sandy Garza, Director of Human Resources
 *Jason Power, Director of Technology

**Asterisk denotes shared services personnel between Westlake Academy and the Town of Westlake*

Employment

Equal Employment Opportunity

Westlake Academy does not discriminate against any employee or applicant for employment on the basis of race, color or national origin; religion; sex; age; disability; genetic information; military status; or on any other basis prohibited by law. Employment decisions will be made on the basis of each applicant's job qualifications, experience, and abilities.

In accordance with Title IX, no person, on the basis of sex, shall be excluded from participation in, denied the benefits of, or be subjected to discrimination by the Academy. Inquiries about the application of Title IX may be referred to the Academy's Title IX coordinator, to the Assistant Secretary for Civil Rights of the Department of Education, or both.

The Academy designates and authorizes the following employee as the Title IX coordinator for concerns or inquiries regarding discrimination based on sex, including sexual harassment: Michelle Briggs, mbriggs@westlakeacademy.org, 817-490-5767.



Reports can be made at any time and by any person, including during non-business hours, email, or phone. During Academy business hours, reports may also be made in person.

The Academy designates and authorizes the following employee as the ADA/Section 504 coordinator for concerns regarding discrimination on the basis of a disability: Sandy M. Garza, Director of Human Resources, 1500 Solana Blvd., Bldg. 7, Ste. 7201, sgarza@westlakeacademy.org, and 817-490-5734.

Questions or concerns relating to discrimination for any other reason should be directed to the Head of Schools.

Job Vacancy Announcements

Announcements of job vacancies will be made by one or more of the following methods: through email for internal postings and/or on the Academy's website for external postings.

Employment after Retirement

Individuals receiving retirement benefits from the Teacher Retirement System (TRS) may be employed in limited circumstances on a full- or part-time basis without affecting their benefits, according to TRS rules and state law. Detailed information about employment after retirement is available in the TRS publication *Employment After Retirement*. Employees can contact TRS for additional information by calling 800-223-8778. Information is also available on the TRS Web Site (<https://www.trs.texas.gov/Pages/Homepage.aspx>).

Contract and Noncontract Employment

Certain provisions in the Texas Education Code are not applicable to open-enrollment charter schools. For example, as an open-enrollment charter school, Westlake Academy is not required by state law to employ professional employees under a contract subject to Chapter 21 of the Texas Education Code.

Noncertified professional and administrative employees

Employees in professional and administrative positions (such as non-instructional administrators) may be employed under an employment contract or at-will at the discretion of the Head of School.

Paraprofessional and auxiliary employees

All paraprofessional and auxiliary employees, regardless of certification, are employed at-will and not by contract. Employment is not for any specified term and may be terminated at any time by either the employee or by the Academy with or without cause.

Other Employees

Employees in all other Academy positions are employed at-will and may be terminated at any time by the Academy, with or without cause.

Certification and Licenses

Professional employees employed in positions that require SBEC certification or professional license are responsible for taking actions to ensure their certifications or permits do not lapse. Employees must submit documentation they have passed the required certification exam for their assigned position and/or obtained or renewed their certification or permits to the Human Resources Office in a timely manner.



A certified employee's contract is voidable if the individual does not hold a valid certificate or fails to fulfill the requirements necessary to renew or extend a temporary certificate, emergency certificate, probationary certificate, or permit. A contract is also voidable if SBEC suspends or revokes certification because of an individual's failure to comply with criminal history background checks. Contact the Human Resources Office if you have any questions regarding certification or licensure requirements.

Recertification of Employment Authorization

At the time of hire all employees must complete the Employment Eligibility Verification Form (Form I-9) and present documents to verify identity and employment authorization. Employees whose immigration status, employment authorization, or employment authorization documents have expired must present new documents that show current employment authorization. Employees should file the necessary application or petition sufficiently in advance to ensure that they maintain continuous employment authorization or valid employment authorization documents. Contact the Human Resources Office if you have any questions regarding verification of employment authorization.

Employee Searches and Drug/Alcohol Testing

Non-investigatory searches in the workplace, including accessing an employee's desk, file cabinets, locker, or work area to obtain information needed for usual business purposes may occur when an employee is unavailable. Therefore, employees are hereby notified that they have no legitimate expectation of privacy in those places. In addition, the Academy reserves the right to conduct searches when there is reasonable cause to believe a search will uncover evidence of work-related misconduct. Such an investigatory search may include drug and alcohol testing if the suspected violation relates to drug or alcohol use. When the Academy has reasonable suspicion to believe a search will uncover evidence of work-related misconduct, the Academy may search the employee, the employee's personal items, work areas, lockers, and private vehicles parked on Academy premises or work sites or used in Academy business. This policy also applies to school-sponsored trips and offsite training programs attended by employees.

Employees Required to Have a Commercial Driver's License. Any employee whose duties require a commercial driver's license (CDL) is subject to alcohol and drug testing. This includes all drivers who operate a motor vehicle designed to transport 16 or more people counting the driver, drivers of large vehicles, or drivers of vehicles used in the transportation of hazardous materials. Teachers, coaches, or other employees who primarily perform duties other than driving are subject to testing requirements if their duties include driving a commercial motor vehicle.

Drug testing will be conducted before an individual assumes driving responsibilities. Alcohol and drug tests will be conducted when reasonable suspicion exists, at random, when an employee returns to duty after engaging in prohibited conduct, and as a follow-up measure. Testing may be conducted following accidents. Return-to-duty and follow-up testing will be conducted if an employee who has violated the prohibited alcohol conduct standards or tested positive for alcohol or drugs is allowed to return to duty.

All employees required to have a CDL or who otherwise are subject to alcohol and drug testing will receive a copy of the [districtAcademy's](#) policy, the testing requirements, and detailed information on alcohol and drug abuse and the availability of assistance programs.

Employees with questions or concerns relating to alcohol and drug testing policies and related educational material should contact [Human Resources](#).



Constitutional Rights of Employees

Westlake Academy respects the constitutional rights of its employees. All actions taken by Academy officials shall be consistent with the Constitution and laws of the United States and the State of Texas.

Notification of Supervisor of Authorized Drug Use

Each employee shall report the use of medically authorized drugs or other substances that can impair job performance to the employee's immediate supervisor and provide proper written medical authorization to work from a physician. It is the employee's responsibility to determine from the physician whether or not the drug would impair employee job performance depending on the nature of the employee's job. Failure to report the use of such drugs or other substances or failure to provide proper evidence of medical authorization will result in disciplinary action. Any information received from an employee under this provision will be kept confidential except to the extent it may be shared with individuals who are in a need-to-know position.

Westlake Academy reserves the right to have a physician of its own choice determine if the medication produces hazardous effects at the prescribed dosage and may restrict the employee's work activity.

Additional Employee Responsibilities

Employees are expected to be fit for duty upon reporting to work. Each Academy employee who observes or has knowledge of another employee in an impaired condition to perform his or her job duties or who poses a hazard to the safety and welfare of the employee or others shall promptly report this fact to the immediate supervisor. The employee making the observation must file a written report to the suspected employee's supervisor within 24 hours of observing or learning of the condition. The supervisor will also forward the employee's written report immediately to the Head of School in a confidential manner. Any employee failing to make such a report will be subject to disciplinary action, including suspension or termination.

If, after investigating a report of an employee's impaired condition, the supervisor finds that the reporting employee has knowingly provided false information regarding the suspected employee, disciplinary action may be taken against the individual who filed the report and knowingly gave such false information.

All employees are responsible for recognizing reasonable suspicion of drug or alcohol use by employees, and for carrying out the provisions of this policy.

Drug and/or Alcohol Testing

When there is reasonable suspicion that an employee is under the influence of alcohol or drugs used in violation of Academy policy, the employee may be required to undergo a controlled substance and/or alcohol test at the Academy's expense. The exam shall consist of a urine and/or breath and/or blood test and may include a physical examination by a physician. Any employee who is required to undergo a drug or alcohol test shall be given the opportunity to provide relevant information about prescription or nonprescription medications that may affect the screening.

An employee who fails to comply with a directive to submit to testing based upon reasonable suspicion shall be subject to disciplinary action, which may include termination. Additional information on testing procedures and consideration of test results is included at Exhibit A of this Personnel Manual.



Employee Cooperation

All employees are expected to cooperate with a request for drug or alcohol testing. Refusal to submit to testing or refusal to sign the consent form will be considered cause for termination. Failure to provide adequate breath or urine specimens for testing without a valid medical explanation is also considered a refusal to submit to testing. Any conduct that clearly obstructs the testing process, such as tampering with a specimen or the testing procedure, including the use of adulterants, may result in termination.

Operation of Vehicles and Equipment

Under no circumstances shall an employee operate motor vehicle or motorized equipment while under the influence of drugs or alcohol or under the influence of medication that may affect the employee's ability to operate such equipment. Additionally, when the supervisor has information from another employee when reasonable suspicion exists, an employee shall not be allowed to operate any motor vehicle or motorized equipment until the supervisor has investigated the situation and determined if testing for drugs or alcohol is warranted. If the supervisor determines that reasonable suspicion does not exist, the employee will be allowed to return to his or her regular duties.



Health Safety Training

Certain employees who are involved in physical activities for students may be required to maintain and submit to the Academy proof of current certification in first aid, cardiopulmonary resuscitation (CPR), the use of an automated external defibrillator (AED), concussion, and extracurricular athletic activity safety. Certification must be issued by the American Red Cross, the American Heart Association, or another organization that provides equivalent training and certification. Employees subject to this requirement must submit their certification to the Human Resources Office within 30 days of the date of hire.

School nurses and employees with regular contact with students must complete a Texas Education Agency approved, online training regarding seizure disorder awareness, recognition, and related first aid.

Reassignments and transfers

All personnel are subject to assignment and reassignment by the Head of School or designee. Employees with extracurricular or supplemental duty assignments may be reassigned or removed from extracurricular or supplemental duty assignments at any time. Employees who object to a reassignment may follow the process for employee grievances as outlined in this handbook.

Guidelines for Employees with Family Members Enrolled at Westlake Academy

Westlake Academy recognizes the unique position of employees who have children, step-children, grandchildren, or other related family members enrolled as students at the school. In this document, the term “employees with family” will be used to refer to all such relationships. The goal of these guidelines is to prevent conflicts of interest and define professional conduct for employees teachers who are also parents of students on campus. These guidelines aim to ensure fairness, maintain professionalism, and avoid any appearance of favoritism or impropriety.

Conflict of Interest: No professional employee should engage in any activity that conflicts with their duties and responsibilities, or could create the appearance of using their position to benefit themselves or their student. Parent employees may need to recuse themselves from decisions about their child, such as those regarding curriculum, grading, or disciplinary matters if a conflict of interest presents. Any actual conflicts of interest must be disclosed promptly and in writing to the section principal or Head of School.

Employees must not engage in any personal activity during duty hours that conflicts with their duties and responsibilities or that creates the appearance of using their position for personal benefit, including benefit to their own child enrolled at the school. Parent-employees must take appropriate steps to avoid a conflict of interest, which may include choosing to recuse themselves from decisions related to their child’s education, such as matters involving curriculum, grading, disciplinary actions or taking other action to avoid a conflict. Employee must take appropriate steps to ensure their professional role does not improperly influence outcomes or result in a perception of improper influence.

Any actual or potential conflict of interest must be disclosed promptly and in writing to the Section Principal or the Head of School. Failure to avoid, disclose, or appropriately manage a conflict of interest may result in corrective or adverse employment action.



Professional Boundaries: Parent employees are expected to maintain clear professional boundaries between their roles as staff members and their roles as family members of a student. Decisions or actions taken in the scope of employment must always reflect impartiality and fairness to all students.

- All electronic communication about a WA parent employee's child should take place via the parents' personal email address and their student's Westlake Academy staff email address.
- WA parent employees will refrain from using text messaging or calls to WA employee personal cell phones regarding their own student's needs.
- When a WA parent employee needs to conference about their student with a WA staff member, the meeting will be requested in advance, no matter if in person, via phone, or video conference, so that all parties are prepared for the content of the meeting and have the appropriate amount of time set aside for the interaction.
- Access to data, anecdotal observations, and general assumptions of our pedagogical practices that can only be harnessed from working within the Westlake Academy organization are not intended to be used as leverage or a means to undermine the school's integrity, but rather may support an informed dialogue between the school and you.
- In any confidential meetings, such as 504, ARD, or LPAC, refrain from speaking about services of other students that the parent employee only knows because they work at Westlake Academy, as this violates student privacy, breaches professional ethics, and undermines the trust placed in staff to protect confidential information.
- Parent employees are expected to prioritize their professional responsibilities during contract hours. Personal parental tasks like coordinating logistics or informal check-ins should be minimized during the workday and handled outside of school hours whenever possible.

Confidentiality: Confidentiality regarding student information is crucial, even when that student is the teacher's own child. Information gained through employment at Westlake Academy, such as academic insights, behavioral incidents, services WA provides, must remain confidential and not be shared, even if it involves or impacts the parent employee's student.

Workload and Work Schedules

Professional Employees

Professional employees and academic administrators are exempt from overtime pay and are employed according to the work schedules set by the Academy. A school calendar is adopted each year designating the work schedule for Academy employees and all school holidays. Notice of work schedules including required days of service and scheduled holidays will be distributed each school year. To ensure the effective operation of the Academy, exempt employees are generally expected to limit any off-duty lunch break to thirty (30) minutes during the school day.

Paraprofessional and Auxiliary employees

Support employees are employed at-will and will be notified of the required duty days, holidays, and hours of work for their position on an annual basis. Paraprofessional and auxiliary employees are not exempt from overtime and are not authorized to work in excess of their assigned schedule without prior approval from their supervisor.

ADA Accommodations

Policies DAA, DBB, DIA

The district Academy will provide reasonable accommodations to employees with a disability if the accommodation would allow the individual to perform the essential functions of their job, unless doing so would create an undue hardship. An employee or their supervisor may initiate a request for a reasonable accommodation by contacting Sandy Garza, Director of Human Resources, 817-490-5734 _____ and identifying an adjustment or change at work that is needed because of a



disability. An employee may also submit a written request to HR using the ADA Accommodation Request Form, which is available by contacting HR. _____.

Upon receiving the reasonable accommodation request, HR or the ADA coordinator will meet with the employee and conduct an informal, interactive discussion to identify a reasonable accommodation that will allow the employee to perform the essential functions of the job effectively. The districtAcademy may request medical information concerning the employee's disability and to assist in determining what reasonable accommodation(s) may be available and appropriate. The employee will be responsible for obtaining the information from their health care provider. Medical information received will be confidential and kept separate from the employee's personnel file.

After meeting with the employee and reviewing medical documentation, HR or the ADA coordinator will determine whether the employee is a qualified individual with a disability and develop a reasonable accommodation plan for the employee. The reasonable Accommodation will be determined on a case-by-case basis. HR or the ADA coordinator will work closely with the employee and supervisor to ensure that reasonable accommodation is provided and effective.

Breaks for Expression of Breast Milk

Westlake Academy supports the practice of expressing breast milk and makes reasonable accommodations for the needs of employees who express breast milk. The Academy shall provide a lactation location that is not a bathroom, is shielded from view and free from intrusion from other employees and the public, and is functional for pumping.

A reasonable amount of break time will be provided each time the employee has a need to express milk. For nonexempt employees, these breaks are unpaid and employees are completely relieved from duties during the entirety of the break. Employees should meet with their supervisor to discuss their needs and arrange break times.

The Providing Urgent Maternal Protections of Nursing Mothers Act (PUMP Act) requires an employee to notify the districtAcademy if they believe the districtAcademy is out of compliance in providing breaks for a nursing mother. The employee must give the districtAcademy 10 days to come into compliance before making any claim of liability against the districtAcademy. An employee with concerns should contact Sandy Garza, Director of Human Resources, 817-490-5734.

Pregnant Workers Fairness Act

The Pregnant Workers Fairness Act (PWFA) provides consideration of accommodations to employees who have known limitations related to pregnancy, childbirth, or related medical conditions. An employee seeking a PWFA accommodation should contact Sandy Garza, Director of Human Resources at 817-490-5734 to begin the interactive process.

Notification to Parents Regarding Qualifications

Texas law requires that parents be notified if their child is assigned for more than 30 consecutive



instructional days to a teacher who does not hold an appropriate teaching certificate. Inappropriately certified or uncertified teachers include individuals on an emergency permit (including individuals waiting to take a certification exam) or individuals who do not hold any certificate or permit. Information relating to teacher certification will be made available to the public upon request.

Outside employment and tutoring

Employees who wish to accept outside employment during the school year or engage in other activities for profit, including tutoring, must obtain prior written approval from the Head of School in advance. Approval from the Head of School will be based on whether outside employment interferes with regularly assigned duties, that no conflict of interest exists, or other factors as determined by the Head of School. No paid tutoring will be allowed on the Westlake Academy campus. Teachers may not receive payment from families for tutoring Westlake Academy students at any time.

-Westlake Academy recognizes the professional contributions of staff members who serve as International Baccalaureate Educator Network (IBEN) leaders, presenters, or facilitators. To support their professional engagement and the advancement of the IB community, the Academy will provide limited leave- up to five (5) additional days of leave for participation in IBEN activities. Please see Head of School for approval and specific IBEN Activity Leave Guidelines. Use of this leave must be approved in advance by the Head of School and must comply with the IBEN Activity Leave Guidelines.

Administrators. An employee (other than employees primarily responsible for in-class instruction) who has significant administrative duties relating to the operation of a school district, including the operation for a campus, program, or other subdivision of the district may not receive financial benefits for performing personal services for any business entity that conducts or solicits business with the district. With exceptions as noted below, administrators are also prohibited from receiving financial benefits for performing personal services for any education business that provides services regarding the curriculum or administration of any school district or financial benefits for performing personal services for other school districts, open enrollment charter schools, and education service centers.

Exceptions apply to an administrator who is not a superintendent, assistant superintendent, or member of a board of managers if the board approves as required by statute. To be approved, services must be performed on the administrator's personal time. Contact Human Resources for more information.

Performance evaluations

Evaluation of an employee's job performance is a continual process that focuses on improvement. Performance evaluation is based on an employee's assigned job duties and other job-related criteria. Ongoing evaluation of employees will occur throughout the school year for the purposes of providing feedback or correcting performance problems. Written evaluations will be completed on forms approved by the Head of School or designee. Reports, correspondence, and memoranda may be used to document performance information. Employees will receive a copy of their written evaluation, have a performance conference with their supervisor, and have an opportunity to respond to the evaluation. Employee evaluations will be retained in the employee's personnel file, located in the Human Resources Office.



Staff Development

Staff development activities are organized to meet the needs of employees and the Academy. Staff development for instructional personnel is related to achieving performance objectives and approved by the Head of School. Staff development for noninstructional personnel is designed to meet specific licensing requirements, and continued employee skill development. Individuals holding renewable certificates from the State Board of Educator Certification (SBEC) are responsible for obtaining the required training hours and maintaining appropriate documentation. All teachers will receive the necessary training required to familiarize themselves with the IB educational model and provide a basis for continued professional development.

Mental Health Training

All Academy employees who regularly interact with students are required to complete an evidenced-based mental health training program that is designed to provide instruction regarding the recognition and support of children and youth who experience mental health or substance use issues that may pose a threat to school safety. Employees must provide a certificate of completion to the [districtAcademy](#) that includes the name of the training course, along with supporting documentation confirming that the training meets the requirements of the commissioner rules for mental health training.

Campus staff required to complete the training includes, but is not limited to, teachers, coaches, librarians, instructional coaches, administrators, administrative support personnel, school resource officers, paraprofessionals, substitutes, custodians, cafeteria staff, bus drivers, crossing guards, and [districtAcademy](#) special program liaisons, and supervisors of personnel who regularly interact with students.

Enrollment of Employee's Child at Westlake Academy

A full-time employee of Westlake Academy may submit an application for their child to enroll at the Academy regardless of whether the child resides in the geographic area served by the school. Applications submitted by full-time employees are exempt from the lottery process and are given priority in admission to Westlake Academy subject to the limitations identified in the Westlake Academy Admission Policy. Once enrolled in the Academy, the child of a full-time employee retains the right to re-enrollment only if the student's parent continues to be employed by the Academy on a full-time basis.

Compensation and Benefits

Salaries, Wages, and Stipends

Employees are paid in accordance with the compensation plan approved annually by the Board of Trustees. All positions are classified as exempt or non-exempt according to federal law. Professional employees and academic administrators employed by contract are generally classified as exempt and are paid annual salaries and are not entitled to overtime compensation. Other employees are generally classified as non-exempt and are paid based on hourly wages or provided compensatory time for each authorized overtime hour worked (See *Overtime*, page 11).



Notice of work schedules including required days of service and scheduled holidays will be distributed each school year as well as salary schedules. Contract employees who perform extracurricular or supplemental duties may be paid a stipend in addition to their salary

Employees should contact the Human Resources Office for more information about the Academy's compensation plan or their own pay.

Paychecks and Wage and Earnings Statement

All employees are paid bi-weekly on every other Friday. Wage and Earnings statements may be reviewed online through the Employee Access Center using the link provided at time of hire. Wage and Earnings statement or paychecks will not be released to any person other than the Academy employee named on the check without the employee's written authorization, except as required by law. An employee's wage and earning statement contains detailed information including earnings, deductions, and withholding information. Employees are responsible for regularly reviewing the accuracy of their pay statement and should contact Human Resources if they have any questions.

Supervisors will review and approve electronic timesheets before submitting the timesheets for payroll processing. Approved timesheets must be received by the Human Resources Department no later than 10:00 a.m. on the Monday preceding payday.

Direct Payroll Deposit

Employees are encouraged to have their paychecks electronically deposited into their bank account. A notification period of at least 7 business days prior to the next scheduled payday is necessary to activate this service. With direct deposit, an employee's pay is immediately available on the pay date. Contact the Human Resources Office for more information about the direct payroll deposit.

Payroll Deductions

Automatic payroll deductions for the Teacher Retirement System of Texas (TRS) and federal income tax are required for all full-time employees. Medicare tax deductions also are required for all employees hired after March 31, 1986. Temporary and part-time employees who are not eligible for TRS membership must have their Social Security contributions deducted.

Other payroll deductions employees may elect include deductions for the employee's share of premiums for health, dental, life, and vision insurance; annuities; and other employer-sponsored benefits. Salary deductions are automatically made for unauthorized or unpaid leave.

Annualized Compensation

The Academy pays all salaried employees over a 12-month period regardless of the number of days employed during the school year. Salaried employees will be paid in equal bi-weekly payments, beginning with the first pay period of the school year. Employees that separate after the last day of instruction will continue to receive paychecks through the end of July.

Overpayments. Employees are not entitled to any funds the Academy overpays. An overpayment occurs if an employee is paid more than the amount the employee should have been paid under the assigned pay grade and applicable supplemental pay.

If an overpayment is reported in the current fiscal year, a payment plan will be developed to recoup the payment. Generally, an overpayment will be paid in one pay cycle. However, if this creates an undue



hardship for the employee, the Academy has the discretion to develop a plan for regular payroll deductions in the same fiscal year.

An agreement between an employee and the Academy must be in place in order to deduct any overpayment.



Timekeeping

Accurately recording time worked is the responsibility of every employee, and records must represent actual time worked on the job performing assigned duties. Federal and state law requires that Westlake Academy keep accurate records of time worked in order to calculate employee pay and benefits.

Non-exempt (hourly) employees are required to record actual time worked to their supervisor on a weekly basis, using the Academy's electronic timekeeping system. It is the immediate supervisor's responsibility to accurately document and/or verify the time his or her subordinates begin and end their work period, each meal period, split shift, and departure from work for personal reasons.

Supervisors will review and approve electronic timesheets before submitting for payroll processing. Timesheets must be approved and received by the Human Resources Department no later than ~~12:00 p.m.~~ **10:00 a.m.** on the Monday preceding payday. Each timesheet must be submitted by the employee for supervisor approval, and submission constitutes an electronic signature by the employee indicating that the time recorded is correct. Falsification of a timesheet may be punishable by disciplinary action, up to and including termination.

All Westlake Academy employees are required to record absences in the Aesop system, regardless of exemption status. Employees leaving the campus for any period of time must record their time out when leaving campus and record their time in upon returning.

Overtime Compensation

Westlake Academy will compensate non-exempt (hourly) employees for all overtime hours worked in accordance with federal wage and hour laws. Only non-exempt employees (hourly employees and paraprofessional employees) are entitled to overtime compensation. Non-exempt employees are not authorized to work overtime hours without advance written approval from their supervisor. A non-exempt employee who works overtime without prior approval may be subject to disciplinary action.

Overtime is legally defined as all hours worked in excess of 40 hours in a work week and is not measured by the day or by the employee's regular work schedule. For the purpose of calculating overtime, a workweek begins at 12:00 a.m. on Monday and ends at 11:59 p.m. on Sunday.

Employees may be compensated for overtime at time-and-a-half rate with compensatory time off (comp time) or direct pay. The following applies to all nonexempt employees:

- Employees can accumulate up to 60 hours of comp time.
- Comp time must be used in the duty year that it is earned.
- Use of comp time may be at the employee's request with supervisor approval as workload permits, or at the supervisor's direction.
- An employee may be required to use comp time before using any other available paid leave (e.g., sick, personal, vacation).
- Weekly time records will be maintained on all nonexempt employees for the purpose of wage and salary administration.
- Comp-time balances cannot be carried over from one school year to the next. Employees will be required to receive a cash payment at their current hourly rate at the end of each school year for unused comp time.

Health, dental, and life insurance

Group health insurance coverage is provided through TRS-ActiveCare, the statewide public school health insurance program. The Academy's contribution to employee insurance premiums is determined annually by the Board of Trustees.



Employees eligible for benefits must work twenty (20) or more hours per week and work in a TRS eligible position.

TRS retirees who are enrolled in TRS-Care (retiree health insurance program) and employees who are not contributing TRS members who are regularly scheduled to work less than 20 hours per week are not eligible to participate in TRS-ActiveCare.

The insurance plan year is from September 1 through August 31. Current employees can make changes in their insurance coverage during open enrollment each year or when they experience a qualifying event (e.g., marriage, divorce, birth). Detailed descriptions of insurance coverage, employee cost, and eligibility requirements are provided to all employees electronically. Employees should contact the Human Resources Office for more information.

Supplemental Insurance Benefits

Employees may enroll in supplemental insurance programs at their own expense through the Region 11 Benefits Cooperative. Premiums for these programs are paid by payroll deduction. Employees should contact the HR Office for more information.

Cafeteria Plan (Section 125)

Employees may be eligible to participate in the Cafeteria Plan (Section 125) and, under IRS regulations, must either accept or reject this benefit. This plan enables eligible employees to pay certain insurance premiums on a pretax basis (i.e., dental, disability, accidental death and dismemberment, cancer insurance, and additional term life insurance). Pre-tax deduction eligibility is for each policy by IRS guidelines. New employees must accept or reject this benefit during their first month of employment. All employees must accept or reject this benefit on an annual basis and during the specified open enrollment period.

Unemployment Compensation Insurance

Employees who have been laid off or terminated through no fault of their own may be eligible for unemployment compensation benefits. Employees are not eligible to collect unemployment benefits during regularly scheduled breaks in the school year or the summer months. Employees with questions about unemployment benefits should contact the Human Resources Office.

Teacher Retirement (TRS)

All personnel employed on at least a half-time basis for at least four and one-half months are members of the Teacher Retirement System of Texas (TRS). Substitutes not receiving TRS service retirement benefits who work at least 90 days a year are eligible to purchase a year of creditable service in TRS. TRS provides members with an annual statement of their account showing all deposits and the total account balance for the year ending August 31, as well as an estimate of their retirement benefits.

Employees who plan to retire under TRS should notify the Human Resources Office as soon as possible. Information on the application procedures for TRS benefits are available in the Human Resources Office. Additional inquiries should be addressed to: Teacher Retirement System of Texas, 1000 Red River Street, Austin, TX 78701-2698, or call 800-223-8778 or 512-542-6400. TRS information is also available on the Web (www.trs.state.tx.us).



Leaves and Absences

Westlake Academy offers employees paid and unpaid leaves of absence in times of personal need. This personnel manual describes the basic types of leave available and restrictions on leaves of absence. Employees who have personal needs that will require an absence of five (5) days or more are required to notify the Human Resources Office as well as their campus administrator or supervisor. When the need for a long leave is foreseeable, employees must provide a 30-day advance notice.

Employees who take an approved unpaid leave of absence may continue their insurance benefits at their own expense. Health care benefits for employees on authorized leave under the Family and Medical Leave Act will be paid by the Academy, to the same extent as when the employee is working. Otherwise, the Academy does not make benefit contributions for employees who are on unpaid leave.

Personal leave is earned on an annual basis. Regular full-time and part-time employees (as opposed to temporary, substitute or seasonal) earn personal leave. Leave is available for the employee's use at the beginning of the school/contract year. If an employee leaves the Academy before the end of the work year, the cost of any unearned leave days already taken shall be deducted from the employee's final paycheck.

An employee earns ten (10) days of personal leave per year – five (5) state leave days and five (5) local leave days. A day of personal leave is equivalent to the number of hours per day in an employee's usual assignment, whether full-time or part-time.

Unless an employee requests a different order, available leave will be used in the following order:

- Earned Comp Time
- Local Leave
- State Leave

Employees **must** follow the Academy procedures to report or request any leave of absence and complete the appropriate form or certification. Unauthorized absences will result in payroll deductions for any day(s) missed.

Immediate Family. For purposes of leave other than family and medical leave, immediate family is defined as the following:

- Spouse
- Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands in loco parentis.
- Parent, stepparent, parent-in-law, or another individual who stands in loco parentis to the employee.
- Sibling, stepsibling, and sibling-in-law
- Grandparent and grandchild
- Any person residing in the employee's household at the time of illness or death

For purposes of family and medical leave, the definition of family is limited to spouse, parent, son or daughter, and next of kin.

Medical Certification. Any employee who is absent more than 5 days because of a personal or family illness may be required to submit a medical certification from a qualified health care provider confirming the specific dates of the illness, the reason for the illness, and—in the case of personal illness—the employee's fitness to return to work.



The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits covered employers from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, we ask that employees and health care providers do not provide any genetic information in any medical certification. ‘Genetic information,’ as defined by GINA, includes an individual’s family medical history, the results of an individual’s or family member’s genetic tests, the fact that an individual or an individual’s family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual’s family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

Continuation of Health Insurance. Employees on an approved leave of absence other than family and medical leave may continue their insurance benefits at their own expense. Health insurance benefits for employees on paid leave and leave designated under the Family and Medical Leave Act will be paid by the Academy as they were prior to the leave. Otherwise, the Academy does not pay any portion of insurance premiums for employees who are on unpaid leave. Under TRS-Active Care rules, an employee is no longer eligible for insurance through the Academy after six months of unpaid leave other than FML. If an employee’s unpaid leave extends for more than six months, the Academy will provide the employee with notice of COBRA rights.

State Personal Leave

State law entitles all employees to five days of paid personal leave per year. Personal leave is available for use at the beginning of the year. A day of personal leave is equivalent to the number of hours per day in an employee’s usual assignment, whether full-time or part-time an assigned workday. State personal leave accumulates without limit, is transferable to other Texas school districts, and generally transfers to education service centers. Personal leave may be used for two general purposes: nondiscretionary and discretionary.

Nondiscretionary: Leave that is taken for personal or family illness, emergency, a death in the family, or active military service is considered nondiscretionary leave. This type of leave allows very little or no advance planning and will be granted to employees in the same manner as sick leave.

Discretionary: Leave that is taken at an employee’s discretion and that can be scheduled in advance is considered discretionary leave. An employee wishing to take discretionary personal leave must submit a notice of the request five (5) days in advance of the anticipated absence to his or her principal or supervisor. The effect of the employee’s absence on the educational program, as well as the availability of substitutes, will be considered by his or her principal or supervisor.

Use of discretionary personal leave shall be considered granted unless the principal or supervisor notifies the employee to the contrary, within a reasonable period of time prior to the anticipated absence and stating the reason for denial.

Discretionary personal leave may not be taken for more than five consecutive workdays except in extenuating circumstances as approved by the principal or supervisor.

Discretionary leave shall not be allowed on the day before a school holiday, the day after a school holiday, days scheduled for end-of-semester or end-of-year exams, days scheduled for exams, state tests (ex: STAAR tests), the first or last day of instruction, nor on professional or staff development days, except with prior approval of the principal or supervisor.

Leave Proration: If an employee separates from employment with the Academy before his or her last



duty day of the year, or begins employment after the first duty day, state personal leave will be prorated based on the actual time employed. When an employee separates from employment before the last duty day of the school year, the employee's final paycheck will be reduced by the amount of state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Local Personal Leave

Local leave is earned at a rate of one-half workday for each 18.7 days of employment, up to a maximum of five (5) days per year. A day of earned local leave is equivalent to an assigned workday. There is no limit on the accumulation of local leave, and local leave is not transferrable to other Texas school districts or education service centers. Local leave can be used only in whole or half-day increments, except when coordinated with family and medical leave taken on an intermittent or reduced-schedule basis, or with Workers' Compensation benefits.

Local personal leave may not be taken for more than five consecutive workdays except in extenuating circumstances as approved by the principal or supervisor. Local leave cannot be combined with scheduled holidays, staff development days, or days scheduled for state tests (ex: STAAR tests).

Other Local Leave (Community Sick Leave Program)

The Academy will establish a sick leave bank that full-time employees may join through contribution of state or local personal leave days.

Leave contributed to the bank shall be solely for the use of participating full-time employees. An employee who is a member of the bank may request leave from the bank if the employee experiences a catastrophic illness or injury and has exhausted all paid leave and any applicable compensatory time.

The Head of School shall develop regulations for the operation of the sick leave bank that address the following:

- Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
- Procedures to request leave from the sick leave bank;
- The maximum number of days per school year a member employee may receive from the sick leave bank;
- The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
- Other procedures deemed necessary for the operation of the sick leave bank.

An employee may appeal a decision regarding the sick leave bank in accordance with the employee grievance policy beginning with the appropriate administrator.

Compensated Holidays

~~All non-exempt (hourly) employees~~ Employees who are regularly scheduled to work ~~the entire school year~~ year-round (260 days) will receive eleven ~~(14)~~ (12)* paid holidays throughout the school year. Employees shall be compensated at their regular hourly /daily rate and for the regularly scheduled number of hours.

Observed holidays for ~~non-exempt~~ employees include the following:

- Labor Day, 1st Monday of September
- Thanksgiving Day in November
- Friday after Thanksgiving in November



- ~~Christmas Eve, December 24th~~
- ~~Christmas Day, December 25th~~
- ~~New Year's Day, January 1st~~
- ~~Martin Luther King, Jr. Day in January~~
- ~~President's Day in February~~
- ~~Good Friday in March/April*~~
- ~~Memorial Day in May~~
- ~~Juneteenth Day in June~~
- ~~Independence Day, July 4th~~

~~*This additional holiday will be observed only if the Westlake Academy calendar also observes as a non-workday. Good Friday is observed only if it is designated as a non-workday on the Academy calendar.~~

Holidays that fall on Saturday shall normally be observed on the preceding Friday and holidays that fall on Sunday shall normally be observed on the following Monday.

~~Non-exempt~~ Employees working less than ~~the full academic year~~ 260 days in an Academic year are not eligible to receive paid holidays.

Family Medical Leave (FMLA) – General Provisions

The following text is from the federal notice, *Employee Rights and Responsibilities Under the Family and Medical Leave Act*. Specific information that the Academy has adopted to implement the FMLA follows this general notice.

FMLA Leave Entitlements. FMLA requires covered employers to provide eligible employees who work for a covered employer can take up to 12 weeks of unpaid, job-protected leave in a 12-month period for the following reasons:

- The birth of a child or placement of a child for adoption or foster care;
- To bond with a child (leave must be taken within 1 year of the child's birth or placement);
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition;
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job;
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.

An eligible employee who is a covered servicemember's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings to care for the servicemember with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule.

Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.



Benefits and Protections. While employees are on FMLA leave, the employer must maintain the employee's health coverage as if the employee were not on leave. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

Eligibility Requirements. An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least 12 months;
- Have at least 1,250 hours of service in the 12 months before taking leave; and
- Work at a location where the employer has at least 50 employees within 75 miles of the employee's worksite.

Definition of Serious Health Condition. A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Requesting Leave. Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection.

Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA leave was previously taken or certified.

Employers can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

Employer Responsibilities. Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible

for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.



Enforcement. Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.

*FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice.
Regulations 29 C.F.R. § 825.300 (a) may require additional disclosures.*

For additional information:

1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627

www.wagehour.dol.gov

Local Family and Medical Leave Provisions

Eligible employees can take up to 12 weeks of unpaid leave in the 12-month period measured forward from the date an individual employee's first FML begins.

Use of Paid Leave. FML runs concurrently with accrued sick and personal leave, temporary disability leave, compensatory time, assault leave, and absences due to a work-related illness or injury. Westlake Academy will designate the leave as FML, if applicable, and notify the employee that accumulated leave will run concurrently. [Teachers have the option of not using paid leave during an FML absence for pregnancy or birth or adoption of a child.](#)

Combined Leave for Spouses. Spouses who are both employed by Westlake Academy are limited to a combined total of 12 weeks of FML to care for a parent with a serious health condition; or for the birth, adoption, or foster placement of a child. Military caregiver leave for spouses is limited to a combined total of 26 weeks.

Intermittent Leave. When medically necessary or in the case of a qualifying exigency, an employee may take leave intermittently or on a reduced schedule. Westlake Academy does not permit the use of intermittent or reduced-schedule leave for the care of a newborn child or for adoption or placement of a child with the employee.

Fitness for Duty. An employee that takes FML due to the employee's own serious health condition shall provide, before resuming work, a fitness-for-duty certification from the health care provider. When leave is taken for the employee's own serious health condition, the certification must address the employee's ability to perform essential job functions. The Academy shall provide a list of essential job functions (e.g., job description) to the employee with the FML designation notice to share with the health care provider.

Reinstatement. An employee returning to work at the end of FML will be returned to the same position held when the leave began or to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

In certain cases, instructional employees desiring to return to work at or near the conclusion of a semester may be required to continue on family and medical leave until the end of the semester. The additional time off is not counted against the employee's FML entitlement, and the Academy will maintain the employees group health insurance and reinstate the employee at the end of the leave.

Failure to Return. If, at the expiration of FML, the employee is able to return to work but chooses not to do so, the Academy may require the employee to reimburse the employer's share of insurance



premiums paid during any portion of FML when the employee was on unpaid leave. If the employee fails to return to work for a reason beyond the employee's control, such as a continuing personal or family serious health condition or a spouse being unexpectedly transferred more than 75 miles from the Academy, the Academy may not require the employee to reimburse the employer's share of premiums paid.

Contact Information. Employees that require FML or have questions should contact the Human Resources Department for details on eligibility, requirements, and limitations.

Workers' Compensation Insurance

Westlake Academy, in accordance with state law, provides Workers' Compensation benefits to employees who suffer a work-related illness or are injured on the job. The Academy has Workers' Compensation coverage from Accident Fund Insurance, effective August 31, 2021. Worker's Compensation benefits help pay for medical treatment and make up for part of the employee's income lost while recovering. Specific benefits are prescribed by law depending on the circumstances of each case.

All work-related accidents or injuries should be reported immediately to the Human Resources Office. Employees who are unable to work due to a work-related injury will be notified of their rights and responsibilities under the Texas Labor Code.

Workers' Compensation Benefits

An employee absent from duty because of a job-related illness or injury may be eligible for workers' compensation weekly income benefits if the absence exceeds seven calendar days.

An employee receiving workers' compensation wage benefits for a job-related illness or injury may choose to use accumulated paid leave benefits. An employee choosing to use paid leave will not receive workers' compensation weekly income benefits until all paid leave is exhausted or to the extent that paid leave does not equal the pre-illness or -injury wage. If the use of paid leave is not elected, then the employee will only receive workers' compensation wage benefits for any absence resulting from a work-related illness or injury, which may not equal his or her pre-illness or pre-injury wage.

In the event of illness or injury, employees are encouraged required to utilize medical service providers within the workers' compensation insurance network. In the event an employee chooses to use an out-of-network provider (except in life-threatening, emergency situations), that employee may be responsible for any charges that exceed the network-approved amount. All employees will be required to sign an acknowledgement form affirming this requirement prior to beginning employment.

Assault leave

Assault leave provides extended job income and benefits protection to an employee who is injured as the result of a physical assault suffered during the performance of his or her job. An incident involving as assault is a work-related injury and should be immediately reported to the Head of School and the Human Resources Office.

An injury is treated as an assault if the person causing the injury could be prosecuted for assault or could not be prosecuted only because that person's age or mental capacity renders the person non-responsible for purposes of criminal liability.

An employee who is physically assaulted at work may take all the leave time medically necessary (up to



one year) to recover from the physical injuries he or she sustained. At the request of an employee, the Academy will immediately assign the employee to assault leave. Days of leave granted under the assault leave provision will not be deducted from accrued personal leave and must be coordinated with workers' compensation benefits. Upon investigation the Academy may change the assault leave status and charge leave used against the employee's accrued paid leave. The employee's pay will be deducted if accrued paid leave is not available.

Bereavement Leave

Use of state leave and/or local sick leave for death in the immediate family shall not exceed five (5) workdays per occurrence, subject to the approval of the Head of School.

Jury Duty

The Academy provides paid leave to employees who are summoned to jury duty including service on a grand jury. The Academy will not discharge, threaten to discharge, intimidate, or coerce any regular employee because of juror or grand juror service or for the employee's attendance or scheduled attendance in connection with the service in any court in the United States. Employees who report to the court for jury duty may keep any compensation the court provides. An employee should report a summons for jury duty to his or her supervisor as soon as it is received and may be required to provide the Academy a copy of the summons to document the need for leave.

An employee may be required to report back to work as soon as they are released from jury duty. The supervisor may consider the travel time required and the nature of the individual's position when determining the need to report to work. A copy of the release from jury duty or documentation of time spent at the court may be required.

Compliance with a Subpoena

Employees will be paid while on leave to comply with a valid subpoena to appear in a civil, criminal, legislative, or administrative proceeding for a school-related appearance and will not be required to use personal leave. Employees may be required to submit documentation of their need for leave for court appearances.

Religious Observance

The Academy will reasonably accommodate an employee's request for absence for a religious holiday or observance. Accommodations such as changes to work schedules or approving a day of absence will be made unless they pose an undue hardship to the Academy. The employee may use any accumulated personal leave for this purpose. Employees who have exhausted applicable paid leave may be granted an unpaid day of absence.

Military leave

Paid leave for military service. Any employee who is a member of the Texas National Guard, Texas State Guard, or reserve component of the United States Armed Forces, or a member of a state or federally authorized Urban Search and Rescue Team will be granted a paid leave of absence without loss of any accumulated leave for authorized training or duty orders. Paid military leave will not exceed 15 days each federal fiscal year (September 1–August 31). In addition, an employee is entitled to use available state and local personal or sick leave during a time of active military service.



Reemployment after military leave. Employees who leave the Academy to enter into the United States uniformed services or who are ordered to active state military duty (Texas National Guard or Texas State Guard) may return to employment if they are honorably discharged. Employees who wish to return to the Academy will be reemployed provided they can be qualified to perform the required duties. To be eligible for reemployment, employees must provide notice of their obligation or intent to perform military service, provide evidence of honorable discharge or release, and submit an application for reemployment to the Head of School or the Human Resources Office. In most cases, the length of federal military service cannot exceed five years.

Continuation of health insurance. Employees who perform service in the uniformed services may elect to continue their health plan coverage at their own cost for a period not to exceed 24 months. Employees should contact the Human Resources Office for details on eligibility, requirements, and limitations.

Emergency Closure Pay

In the event of an emergency school closure lasting up to five (5) workdays, and when those days are not scheduled to be made up at a later date, employees will continue to receive their regular rate of pay. If an emergency closure is expected to extend beyond five (5) workdays, continued compensation will be evaluated by the Board on a case-by-case basis, based on recommendations provided by the Head of School.

Employee Relations and Communications

Employee recognition and appreciation

Continuous efforts are made throughout the year to recognize employees who make an extra effort to contribute to the success of the Academy. Employees are recognized at board meetings, and through special events and activities.

Employee Grievance Procedures

In an effort to hear and resolve employee concerns or complaints in a timely manner and at the lowest administrative level possible, the Academy has adopted the following grievance process. Employees are encouraged to discuss their concerns or complaints with their supervisors or an appropriate administrator at any time.

Neither the Board of Trustees nor any Westlake Academy employee shall unlawfully retaliate against an employee for bringing a concern or complaint. The purpose of the grievance process is to resolve conflicts in an efficient and expeditious manner. All employees are entitled to utilize the grievance process, but employees involved in the process are expected to be courteous to one another and adhere to the Code of Ethics and Standard Practices for Texas Educators.

Initiating a Formal Grievance

A grievance must specify the harm alleged by the employee, describe the circumstances that led to the alleged harm, and identify the remedy sought. An employee is prohibited from bringing separate or serial grievances regarding the same event or action. Multiple grievances may be consolidated at the Academy's discretion.

All time limits shall be strictly complied with unless modified by mutual consent. Costs of any grievance shall be paid by the party incurring them. For purposes of this section, "days" means business



days when the Academy's administrative offices are open. The Academy reserves the right to assign a designee to consider complaints based on the scope and subject matter of the complaint and/or to escalate the complaint to the appropriate level based on the requested relief.

Except for sexual harassment complaints where the Principal or Supervisor is the subject of the complaint, all employees shall first bring their work-related complaints or concerns to their immediate Principal/Supervisor. A formal written complaint must be submitted to the appropriate Academy Principal/Supervisor within ten (10) days of the date the employee knew or should have known of the event(s) or incident(s) giving rise to the complaint. The Principal/Supervisor or designee may schedule a conference with the employee to obtain additional information about the basis for the complaint. The Principal/Supervisor or designee shall provide the employee with a written response to the complaint and a decision regarding the requested relief within ten (10) days of the date the grievance is filed or the date of the grievance conference, whichever is later.

Appeal to Head of School

If an employee is not satisfied with the decision of the Principal/Supervisor or if no decision is received within the timeline identified above, the employee may appeal the decision, or lack thereof, to the Head of School. An appeal must be in writing, must include the specific reasons the employee disagrees with the lower-level response and must be received by the Head of School within five (5) days of the date the lower-level response is received or due from the Principal/Supervisor. The Head of School or her designee shall schedule a conference with the employee to discuss the complaint and reasons for appeal. The Head of School or designee will then respond in writing within ten (10) days of the appeal conference.

Review by Board of Trustees

Employees who are dissatisfied with the response of the Head of School may request a review of the Head of School's decision by the Board of Trustees. Any such request for review must be submitted to the Director of Human Resources within five (5) days of receiving the Head of School's decision, or if no written decision is received from the Head of School, no later than five (5) days from the date such decision was due. The request for review must include a copy of the original written complaint and any responses received at lower levels.

The Board of Trustees will consider whether the complaint is appropriate for its review based on the record of the complaint and the requested relief. If the complaint is appropriate for review, the Board will place the matter on an upcoming agenda within the next 60 days to the extent practicable. The Board may uphold the decision by the Head of School, overturn the decision and grant the requested relief or some other relief the Board determines is appropriate, or the Board may take no action. The failure of the Board of Trustees to act on a complaint has the effect of upholding the preceding decision.

Employee Conduct and Welfare

Standards of Conduct

The attitude and behavior of all employees is seen as a direct reflection of Westlake Academy, its programs and policies. Employees should at all times present themselves in such a manner as to promote good will and a favorable attitude of the general public toward Westlake Academy. All employees are expected to work together in a cooperative and professional manner to serve the best interests of the Academy and to be courteous to students, one another, and the public. In addition to the following, all Academy employees are expected to comply with the standards identified in the Texas Educators Code



of Ethics, included at Exhibit B. Expectations of professional conduct for employees, include, but are not limited to, the following:

- Demonstrate professional conduct and courtesy at all times in the workplace and in public.
- Recognize and respect the rights and property of the public, students, and co-workers and maintain confidentiality in all matters relating to students and co-workers.
- Report to work according to the assigned schedule.
- Follow proper protocols in accordance with the Academy's policies, procedures, and organizational structure.
- Faithfully perform all assigned duties with high ethical standards.
- Notify immediate supervisors in advance (or as early as possible) if absent or late. Unauthorized absences, chronic absenteeism, tardiness, and failure to follow procedures for reporting an absence may be cause for disciplinary action.
- Know and comply with all Academy procedures and policies.
- Observe all safety rules and regulations and report injuries or unsafe conditions to a supervisor immediately.
- Use Academy time, funds, and property for authorized Academy business or activities only.
- Discuss or share information related to Academy business to appropriate or authorized parties only.

Unprofessional Behavior and Misconduct

Unprofessional behavior and/or misconduct compromises the best interests of the Academy and the safety of all students, staff, parents, and visitors. Violation of any provision of this policy may result in disciplinary action, up to and including termination of employment. Examples of misconduct include, but are not limited to, the following:

- Violation of Academy rules, regulations, policies or procedures.
- Unsatisfactory performance or conduct.
- Theft of, unauthorized removal of, or unauthorized possession or use of school property.
- Falsification, unauthorized use, or unauthorized disclosure of official Academy documents, records, or information.
- Being unruly, disruptive, threatening violence, or fighting.
- Willful disobedience of a legal directive issued by a supervisor.
- Displaying any disrespectful, insolent, or abusive acts towards another employee, parent, volunteer, or member of the Westlake Academy Board of Trustees.
- Wasting or damaging school equipment, property, supplies, or resources.
- Unauthorized absence from the workstation or classroom.
- Use of any Westlake Academy resource for personal benefit.
- Unlawful treatment of persons protected by federal law due to their sex, age, religion, race, ethnic background, or disability status.
- Sexual or other form of unlawful harassment.
- Conviction of a felony or any other criminal history that is prohibited by Academy policy.
- Insubordination.
- Fraudulent timekeeping.
- Use, possession, or being under the influence of a controlled substance without proper written medical authorization; misuse of prescribed medication, possessing, consuming, or being under the influence of an alcoholic beverage in an Academy-owned, leased, or rented vehicle, while operating Academy equipment, or while on call or on standby duty; possessing or consuming an alcoholic beverage during working hours or on Academy property.
- Unauthorized or improper use of official authority.
- Illegal, unethical, abusive, or unsafe acts.
- Failure to use available safety equipment, including seat belts, or disregard for the safety of others.



- Refusal to sign a form acknowledging receipt of the Westlake Academy Personnel Manual or job description.
- Use of cell phones or other non-educational electronic devices outside of break times without prior authorization.
- Disruptive or distracting behavior during staff meetings, workshops, or training sessions.
- Possession of contraband while at work or on Westlake Academy property, which includes but is not limited to: drug paraphernalia, illegal or prohibited weapons, firearms, explosives, incendiaries, stolen property, and counterfeit money.
- Making false accusations or knowingly providing false information about a student's or another employee's behavior or actions.
- Unauthorized absences, chronic absenteeism, tardiness, or failure to follow procedures for reporting absences.
- Violation of any of the provisions of this Handbook.

All Academy employees should perform their duties in accordance with state and federal law, Academy policies and procedures, and ethical standards. Violation of policies, regulations, or guidelines, including intentionally making a false claim, offering false statements, or refusing to cooperate with a Academy investigation may result in disciplinary action, including termination. Alleged incidents of certain misconduct by educators, including having a criminal record, must be reported to SBEC not later than the seventh day after the Head of School knew of the incident. See *Reports to Texas Education Agency*, page 43 for additional information.

Dress Standards

Westlake Academy is a public service organization; employees are in constant contact with students, parents, guests, citizens, outside business/professional representatives, and the general public. Employees shall act as role models by exemplifying the highest standard of professional appearance for the educational purposes of teaching community values and proper grooming and hygiene. Grooming standards will not discriminate against a hair texture or protective hairstyle commonly or historically associated with race.

Dress and Grooming: General Guidelines:

Dress and grooming expectations for Westlake Academy employees shall be consistent with professional dress standards in a manner appropriate for their assignment, while maintaining the high expectations applied to Academy students and in accordance with the following standards:

- Dresses, skirts, and all outer garments should be of a professional length, falling at or just above the knee or longer. Skirts or any clothes that are too tight, too short or too revealing are not appropriate for the workplace
- Halters, tank tops, see-through garments, or clothing with revealing/provocative necklines, bare backs, bare midriff, or spaghetti straps shall not be permitted. In addition, clothing with symbols, phrases, or slogans advertising tobacco, alcohol products, or any controlled substances are unacceptable.
- No hats, caps or other head coverings should be worn inside the building.
- Hair should be clean, neatly trimmed, and well-groomed.
- Beards and mustaches must be neatly trimmed.
- No flip flops or slippers are permitted.
- Clothing that reveals undergarments is prohibited.
- Shorts, leggings, warm-ups, spandex or similar tight pants, exercise clothes, or any garment that may appear to be an undergarment are unacceptable.
- Jeans may be worn on days designated by the Head of School, which may include spirit days



and teacher in-service days.

- Jewelry shall not be worn in a visible pierced area other than the ear.

Exceptions to Guidelines

The following exceptions apply to these guidelines:

- Physical Education staff may wear attire approved by the Head of School or designee, during the physical education instructional periods.
- Instructors in certain courses, such as art or science courses, may wear aprons, smocks, or other protective garments during instructional periods when such garments are appropriate.
- Auxiliary employees in maintenance, custodial, transportation, food service, and positions requiring uniforms are exempted from the general guidelines but shall comply with dress and grooming guidelines specified by their supervisors.

Exceptions to these general guidelines may be made by the Head of School or designee, as necessary. Employee requests for such exceptions shall be made in writing and will be considered on a case-by-case basis. This policy may be revised by the Head of School at any time.

Discrimination, Harassment, and Retaliation

It is the policy of Westlake Academy to prohibit harassment, including sexual harassment, in the workplace by any person in any form. Employees shall not engage in prohibited harassment, including sexual harassment, of other employees, unpaid interns, student teachers, or students. While acting in the course of their employment, employees shall not engage in prohibited harassment of other persons, including board members, vendors, contractors, volunteers, students, or parents. A substantiated charge of harassment will result in disciplinary action.

Sexual harassment is a form of misconduct that undermines the integrity of the employment relationship. No employee, either male or female, should be subjected to unsolicited and unwelcome sexual overtures or conduct, either verbal, written, visual or physical. It refers to behavior that is not welcome, that is personally offensive, that lowers morale, and that, therefore, interferes with our work effectiveness. Sexual harassment is also a violation of Title VII of the Civil Rights Act of 1964, **and thus it is illegal for any employee to sexually harass another.** Examples of sexual harassment include, but are not limited to the following:

Verbal

- unwelcome comments about appearance
- sexual jokes
- sexually explicit, derogatory, or otherwise offensive language
- humor and jokes about sex or gender-specific traits
- unwelcome and repeated flirtations, propositions, or advances

Non-Verbal

- suggestive or insulting sounds
- leering
- whistling
- obscene gestures
- display in the workplace of sexually suggestive objects or pictures that use gender-based stereotypes in a derogatory manner.

Physical



- touching
- pinching
- "brushing" the body
- coerced sexual intercourse
- other sexual contact

Written

- suggestive notes or other written/electronic communications



Employees who believe they have been discriminated against, retaliated against, or harassed are encouraged to promptly report such incidents to the Head of School or the Human Resources Office. A complaint against the Head of School may be made directly to the Board of Trustees. All complaints shall be investigated in a timely manner. If appropriate, the Academy shall promptly take interim action to prevent harassment during the course of an investigation. The investigation may be conducted by the Director of Human Resources or by a third party designated by the Academy. The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.

The Academy's obligation to conduct an investigation is not satisfied by the fact that a criminal or regulatory investigation regarding the same or similar allegations is pending. Absent extenuating circumstances, the investigation should be completed within 10 (ten) business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation. In the event that a thorough investigation of an alleged incident of sexual harassment reveals that an employee has engaged in actions or conduct constituting sexual harassment, disciplinary action will be taken, up to and including termination.

Given the nature of this type of discrimination, false accusations of sexual harassment can have serious effects on innocent employees. All employees should act responsibly in making such accusations. False accusations that are determined to be intentional in nature will be investigated and will be subject to the same disciplinary actions. Employees will be required to attend a sexual harassment training session during their introductory period of employment.

Harassment of Students

Harassment in any form is prohibited, including but not limited to verbal, psychological, sexual, and physical harassment. Sexual and other harassment of students by employees are forms of discrimination and are prohibited by law. Romantic or inappropriate social relationships between students and Academy employees are prohibited.

Employees who suspect a student may have experienced prohibited harassment are obligated to report their concerns to the Head of School or another appropriate Academy official. Any Academy employee who suspects or receives direct or indirect notice that a student or group of students has or may have experienced prohibited conduct based on sex, including sexual harassment, of a student shall immediately notify the Academy's Title IX coordinator, the ADA/Section 504 coordinator, or Head of School and take any other steps required by Academy policy.

All allegations of harassment or abuse of a student will be reported to the student's parents and promptly investigated.

An employee who knows of or suspects has reasonable cause to believe that child abuse or neglect occurred must also report his or her knowledge or suspicion to the appropriate authorities as required by law.

See *Reporting Suspected Child Abuse*, page 28 for additional information. The Academy's policy that includes definitions and procedures for reporting and investigating harassment of students are as follows:

Sexual harassment of a student by an Academy employee includes both welcome and unwelcome sexual advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. An Academy employee causes the student to believe that the student must submit to the conduct



in order to participate in a school program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or

2. The conduct is so severe, persistent, or pervasive that it:
 - a. Affects the student's ability to participate in or benefit from an educational program or activity, or otherwise adversely affects the student's educational opportunities; or
 - b. Creates an intimidating, threatening, hostile, or abusive educational environment.

Romantic or inappropriate social relationships between students and Academy employees are prohibited. Any sexual relationship between a student and an Academy employee is always prohibited. Sexual harassment of a student, including harassment committed by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples of sexual harassment of a student may include, but are not limited to, sexual advances; touching intimate body parts or coercing physical contact that is sexual in nature; jokes or conversations of a sexual nature; and other sexually motivated conduct, communications, or contact. Necessary or permissible physical contact such as assisting a child by taking the child's hand, comforting a child with a hug, or other physical contact not reasonably construed as sexual in nature is not sexual harassment.

Any student who believes that he or she has experienced harassment should immediately report the alleged acts to a teacher, counselor, or other Academy employee. Any Academy employee who receives notice that a student has or may have experienced harassment is required to immediately report the alleged acts to the Head of School. Any other person who knows or believes that a student has experienced harassment should immediately report the alleged acts to the Head of School.

Reports of known or suspected child abuse or neglect shall be made as required by law and shall be made as soon as possible after the alleged acts. A failure to promptly report alleged harassment may impair the Academy's ability to investigate and address the harassment allegation. Oral or written reports of prohibited harassment shall normally be made to the Head of School. A person shall not be required to report harassment to the alleged harasser; nothing in this policy prevents a person from reporting harassment directly to the Head of School.

A report against the Head of School may be made to the Board. Upon receipt of a report of harassment, the Board shall promptly notify the parents of any student alleged to have experienced prohibited harassment by an Academy employee or another adult associated with the school. In cases of student-to-student harassment, the Academy shall promptly notify the parents of any student alleged to have experienced harassment when the allegations presented, if proven, would constitute sexual harassment or other prohibited harassment as defined by the Academy's policy.

To the extent allowed by law, the Academy shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation and comply with applicable law. The Head of School may request a written report. If a report is made orally, the Head of School shall reduce the report to written form.

Upon receipt or notification of a report, the Head of School shall determine whether the allegations,



if proven, would constitute sexual harassment or other harassment as defined by this policy. If so, the Head of School shall immediately authorize or undertake an investigation.

If appropriate, the Academy shall promptly take interim action to prevent harassment during the course of an investigation. The investigation may be conducted by Head of School, or by a third party designated by the Academy. The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.

The Academy's obligation to conduct an investigation is not satisfied by the fact that a criminal or regulatory investigation regarding the same or similar allegations is pending. Absent extenuating circumstances, the investigation should be completed within ten business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.

Reporting Suspected Child Abuse

~~All employees with reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect, as defined by Texas Family Code §261.001, are required by state law to make a report to a law enforcement agency, Child Protective Services (CPS), or appropriate state agency (e.g., state agency operating, licensing, certifying, or registering the facility) within 48 hours of the event that led to the suspicion. Alleged abuse or neglect involving a person responsible for the care, custody, or welfare of the child (including a teacher) must be reported to CPS.~~

~~Employees are also required to make a report if they have reasonable cause to believe that an adult was a victim of abuse or neglect as a child and they determine in good faith that the disclosure of the information is necessary to protect the health and safety of another child, elderly person, or person with a disability.~~

~~Reports to Child Protective Services can be made online at <https://www.txabusehotline.org/Login/Default.aspx> to a local field office or to the Texas Abuse Hotline (800-252-5400). State law specifies that an employee may not delegate to or rely on another person or administrator to make the report.~~

~~Under state law, any person reporting or assisting in the investigation of reported child abuse or neglect is immune from liability unless the report is made in bad faith or with malicious intent. In addition, the Academy is prohibited from retaliating against an employee who, in good faith, reports child abuse or neglect or who participates in an investigation regarding an allegation of child abuse or neglect.~~

~~An employee's failure to report suspected child abuse may result in prosecution as a Class A misdemeanor. The offense of failure to report by a professional may be a state jail felony if it is shown the individual intended to conceal the abuse or neglect. In addition, a certified employee's failure to report suspected child abuse may result in disciplinary procedures by SBEC for a violation of the Texas Educators' Code of Ethics.~~

~~Employees who suspect that a student has been or may be abused or neglected should also report their concerns to the campus principal. This includes students with disabilities who are no longer minors. Employees are not required to report their concern to the principal before making a report to the appropriate agency.~~

~~Reporting the concern to the principal does not relieve the employee of the requirement to report it to the appropriate state agency. In addition, employees must cooperate with investigators of child abuse and neglect. Interference with a child abuse investigation by denying an interviewer's request to interview a student at school or requiring the presence of a parent or school administrator against the desires of the~~



duly authorized investigator is prohibited.

All employees with reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect, as defined by Texas Family Code §261.001, are required by state law to make a report to a law enforcement agency, the Department of Family and Protective Services (DFPS), or appropriate state agency (e.g., state agency operating, licensing, certifying, or registering the facility) within 24 hours after the employee has reasonable cause to believe that the child has been abused or neglected. Law enforcement agency includes the Texas Department of Public Safety (DPS), a municipal police department, a county sheriff's office, or a county constable's office and does not include the districtAcademy police.

A person responsible for the care, custody, or welfare of the child (including a teacher) is required to report alleged abuse or neglect to DFPS even if a report is made to law enforcement.

Employees are also required to make a report if they have reasonable cause to believe that an adult was a victim of abuse or neglect as a child and they determine in good faith that the disclosure of the information is necessary to protect the health and safety of another child, elderly person, or person with a disability.

Reports to DFPS can be made using the Texas Abuse Hotline (<https://www.txabusehotline.org/Login/Default.aspx> or 800-252-5400). State law specifies that an employee may not delegate to or rely on another person or administrator to make the report.

Under state law, a person reporting or assisting in the investigation of reported child abuse or neglect is immune from liability unless the report is made in bad faith or with malicious intent. In addition, the districtAcademy is prohibited from taking an adverse employment action against a certified or licensed professional who, in good faith, reports child abuse or neglect or who participates in an investigation regarding an allegation of child abuse or neglect.

An employee's failure to make the required report may result in prosecution as a Class A misdemeanor. The offense of failure to report by a professional may be a state jail felony if it is shown the individual intended to conceal the abuse or neglect. In addition, a certified employee's failure to report may result in disciplinary procedures by SBEC for a violation of the Texas Educators' Code of Ethics.

Employees who suspect that a student has been or may be abused or neglected should also report their concerns to the campus principal. This includes students with disabilities who are no longer minors. Employees are not required to report their concern to the principal before making a report to the appropriate agency.

Reporting the concern to the principal does not relieve the employee of the requirement to report it to the appropriate state agency. In addition, employees must cooperate with investigators of child abuse and neglect. Interference with a child abuse investigation by denying an interviewer's request to interview a student at school or requiring the presence of a parent or school administrator against the desires of the duly authorized investigator is prohibited.

Child Sexual Abuse and Maltreatment of Children

As an employee, it is important for you to be aware of warning signs that could indicate a child may have been or is being sexually abused or maltreated. Sexual abuse in the Texas Family Code is defined as any sexual conduct harmful to a child's mental, emotional, or physical welfare as well as a failure to make a reasonable effort to prevent sexual conduct with a child. Maltreatment is defined as abuse or neglect. Anyone who has reasonable cause to believe that a child has been or may be abused or neglected has a legal responsibility under state law for reporting the suspected abuse by following the procedures described



above in *Reporting Suspected Child Abuse*.

The Academy has established a plan for addressing sexual abuse and other maltreatment of children, which may be accessed through the Head of School's office. at [REDACTED]. As an employee, it is important for you to be aware of warning signs that could indicate a child may have been or is being sexually abused or maltreated. Abuse in the Texas Family Code is defined to include any sexual conduct harmful to a child's mental, emotional, or physical welfare, including conduct that constitutes the offense of continuous sexual abuse of a young child or disabled individual, indecency with a child, improper relationship between an educator and a student, sexual assault, or encouraging a child to engage in sexual conduct, as well as a failure to make a reasonable effort to prevent sexual conduct with a child. Maltreatment is defined as abuse or neglect. Anyone who has reasonable cause to believe that a child has been or may be abused or neglected has a legal responsibility under state law for reporting the suspected abuse or neglect following the procedures described above in *Reporting Suspected Child Abuse*.

Reports to the Texas Education Agency

The conduct of an employee must be reported to TEA if there is evidence that the employee was involved in any of the following:

- Any form of sexual or physical abuse of a minor, or any other unlawful conduct with a student or a minor
- Soliciting or engaging in sexual contact or a romantic relationship with a student or minor
- Engaged in inappropriate communication with a student or minor
- Failed to maintain appropriate boundaries with a student or minor

For a certified employee the conduct below must also be reported:

- The possession, transfer, sale, or distribution of a controlled substance
- The illegal transfer, appropriation, or expenditure of ~~district~~Academy or school property or funds
- An attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit for the purpose of promotion or additional compensation
- Committing a criminal offense or any part of a criminal offense on ~~district~~Academy property or at a school-sponsored event.

The reporting requirements above are in addition to the Head of School's ongoing duty to notify TEA when a certified employee or an applicant for certification has a reported criminal history or engaged in conduct violating the assessment security procedures established under TEC §39.0301. "Reported criminal history" means any formal criminal justice system charges and dispositions including arrests, detentions, indictments, criminal information, convictions, deferred adjudications, and probations in any state or federal jurisdiction that is obtained by a means other than the Fingerprint-based Applicant Clearinghouse of Texas (FACT).

Reporting Crime

The Texas Whistleblower Act protects employees who make good faith reports of violations of law by the



Academy to an appropriate law enforcement authority. The Academy is prohibited from suspending, terminating the employment of, or taking other adverse personnel action against, an employee who makes a report under the Act. State law also provides employees with the right to report a crime witnessed at the school to any peace officer with authority to investigate the crime.

Personal Use of Electronic Communications and Equipment

Electronic media includes all forms of social media, such as text messaging, instant messaging, electronic mail (e-mail), Web logs (blogs), wikis, electronic forums (chat rooms), video-sharing websites (e.g., YouTube), editorial comments posted on the Internet, and social network sites (e.g., Facebook, X, Instagram, LinkedIn). Electronic media also includes all forms of telecommunication such as landlines, cell phones, and Web-based applications.

As role models for the Academy's students, employees are responsible for their public conduct even when they are not acting as Academy employees. Employees will be held to the same professional standards in their public use of electronic media as they are for any other public conduct. If an employee's use of electronic media interferes with the employee's ability to perform his or her job duties effectively, the employee is subject to disciplinary action, up to and including termination of employment. If an employee wishes to use a social network site or similar media for personal purposes, the employee is responsible for the content on the employee's page, including content added by the employee, the employee's friends, or members of the public who can access the employee's page, and for Web links on the employee's page. The employee is also responsible for maintaining privacy settings that are appropriate to the content.

An employee who uses electronic media for personal purposes shall observe the following:

- The employee shall not use the Academy's logo or other copyrighted material of the Academy without express, written consent.
- The employee shall limit use of personal electronic communication devices to send or receive calls, text messages, pictures, and videos to breaks, meal times, and before and after scheduled work hours, unless there is an emergency or the use is authorized by a supervisor to conduct Westlake Academy business.
- An employee may not share or post, in any format, information, videos, or pictures obtained while on duty or on [district Academy](#) business unless the employee first obtains written approval from the employee's immediate supervisor. Employees should be cognizant that they have access to information and images that, if transmitted to the public, could violate privacy concerns.
- The employee continues to be subject to applicable state and federal laws, local policies, administrative regulations, and the Code of Ethics and Standard Practices for Texas Educators, even when communicating regarding personal and private matters, regardless of whether the employee is using private or public equipment, on or off campus. These restrictions include:
 - i. Confidentiality of student records.
 - ii. Confidentiality of health or personnel information concerning colleagues, unless disclosure serves lawful professional purposes or is required by law.
 - iii. Confidentiality of Academy records, including educator evaluations and private e-mail addresses.
 - iv. Copyright law
 - v. Prohibition against harming others by knowingly making false statements about a colleague or the school system.

See *Use of Electronic Communications with Students*, on page 35, for regulations on employee communication with students through electronic media.



Information Technology Systems Policy

This policy establishes rules governing the use of Information Technology systems. These systems include Internet services, electronic communication systems, telephone communication systems, email, voicemail, facsimiles, cellular phones, computer networks, and computer directories and files.

Westlake Academy provides Information Technology Systems for business use. Employees should not expect privacy with respect to any of their activities using these systems. Westlake Academy reserves the right to review any files, messages, or communications sent, received or stored on its computer, telephone, and electronic systems. This policy also applies to third-party offsite services provided by the Academy for official business use.

Westlake Academy's prohibition against sexual, racial, and other forms of harassment is extended to include the use of electronic and telecommunications systems. Offensive, harassing, vulgar, obscene, or threatening communications are strictly prohibited, as are sexually oriented messages or images.

Privileged or confidential material, which includes, but is not limited to, attorney-client communications, should not be exchanged haphazardly by e-mail, facsimiles, instant messaging or other means.

Use of Information Technology must be conducted in accordance with local, state and federal law; engaging in illegal, fraudulent, or malicious conduct is prohibited. Violation of any provisions of this policy may result in disciplinary action, up to and including termination.

Governance

- All Westlake Academy employees who are granted a system account to access the Academy's network are responsible for the proper use of the account at all times.
- Teachers may apply for a class account and, in doing so, are ultimately responsible for using it.
- The Academy will require that all passwords be changed on a regular basis and as necessary. All passwords must remain confidential and may not be shared.
- Any system user identified as a security risk or as having violated Academy any provisions of this policy may be denied access to the Academy's network, services and systems.
- All users will be required to sign a user agreement annually each August for issuance or renewal of an account. Academy employees in violation of the user agreement or the Academy's Technology Policy may be subject to disciplinary action, up to and including termination of employment.
- All Academy electronic communication systems are business assets and are not private. The Academy may access and review all Web pages and e-mails sent to and from employees, during transmission or storage.



System User Responsibilities

The following standards will apply to all users of Westlake Academy's Information Technology systems:

- The individual in whose name a system account is issued will be responsible at all times for its proper use.
- The system may not be used for illegal purposes, in support of illegal activities, or for any other activity prohibited by Academy policy or guidelines.
- System users may not disable or attempt to disable a filtering device on the Academy's Information Technology system.
- Communications may not be encrypted so as to avoid security review by system administrators.
- System users may not use another person's system account without written permission from the Head of School or designate, as appropriate.
- Employees should ensure that students do not distribute personal information about themselves or others by means of the electronic communications system; this includes, but is not limited to, personal addresses and telephone numbers.
- System users must purge and/or make hard copies of electronic mail and file such in accordance with established retention guidelines.
- System users may not redistribute copyrighted programs or data except with the written permission of the copyright holder or designee. Such permission must be specified in the document or must be obtained directly from the copyright holder or designee in accordance with applicable copyright law, Academy policy, and administrative regulations.
- System users should avoid actions that are likely to increase the risk of introducing viruses to the system, such as opening e-mail messages from unknown senders and loading data from unprotected computers.
- System users may not send or post messages that are abusive, obscene, pornographic, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal.
- System users may not purposefully access materials that are abusive, obscene, pornographic, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal.
- System users should be mindful that use of school-related electronic mail addresses might cause some recipients or other readers of that mail to assume they represent the school, whether or not that was the user's intention.
- System users may not waste Academy resources related to the electronic communications system.
- System users may not gain unauthorized access to resources or information.
- Artificial intelligence (AI) should only be used as a support tool to improve student outcomes, not to replace the decisions made by teachers or students
- —
- System users understand and agree that all documents and communications are the property of the Academy. As such, a system user may not copy, download, disseminate, e-mail, or disclose Academy property to third parties not directly related to Academy business without the express written authority of the Head of School or designate.

Prohibited Activities

- Engaging in illegal, fraudulent, or malicious conduct.
- Harassing individuals.
- Transmitting or storing material that is threatening, obscene, sexually explicit or disparaging of others based on race, national origin, sex, sexual orientation, age, disability, religious or political beliefs.
- Communication of Westlake Academy-related business to any party through social networking websites (such as Facebook, Instagram, X, etc.).
- Use a recording device unless all parties being recorded are aware.



- Obtaining unauthorized access to any computer system.
- Using another individual's account or identity without explicit authorization.
- Academy employees shall not provide or allow access to a nonemployee for any Academy or Town systems without an express written agreement approved by the Head of School or Town Manager.
- Conducting political campaigns or other prohibited activity.
- Gambling or playing a game for money or other stakes.
- Downloading software products from internet sites is prohibited without prior approval of the Head of School or designee.
- Except where approved exceptions apply, the use or installation of the social media service TikTok or any successor application or service developed or provided by ByteDance Limited, or an entity owned by ByteDance Limited is prohibited on all Academy-owned or -leased devices, including cell phones, tablets, desktop and laptop computers, and other internet-capable devices. The Academy will identify, track, and manage all Academy-owned or -leased devices, including mobile phones, tablets, laptops, desktop computers, or any other internet-capable device to:
 - a. Prohibit the installation of a covered application.
 - b. Prohibit the use of a covered application.
 - c. Remove a covered application from an Academy-owned or -leased device that was on the device prior to the passage of S.B. 1893 (88th Leg, R.S.).
 - d. Remove an application from an Academy-owned or -leased device if the Governor issues a proclamation identifying it as a covered application.
- The Academy may permit exceptions authorizing the installation and use of a covered application on Academy-owned or leased devices consistent with the authority provided by Government Code Chapter 620. Government Code Section 620.004 only allows the Academy to install and use a covered application on an applicable device to the extent necessary for: (1) Providing law enforcement; or (2) Developing or implementing information security issues.
- The Academy will verify compliance with this policy through various methods, including but not limited to IT/security system reports and feedback to leadership.
- An employee found to have violated this policy may be subject to disciplinary action, including termination of employment.

Personal Computers and Electronic Equipment

A personal computer and access to Westlake Academy's internal network is provided to an employee for the purpose of conducting Academy business and improving productivity.

All computers and electronic equipment issued to employees are the property of Westlake Academy. Employees should utilize these resources for business purposes, and very limited or incidental personal use is acceptable. Such use must be infrequent. Personal use must not:

- Involve any illegal activity or any prohibited activity listed above.
- Interfere with the productivity of the employee or co-workers.
- Consume system resources bandwidth or storage capacity on an on-going basis.

All Academy-related files, emails, and other communications stored on any computer are property of Westlake Academy. All files should be considered public information, and subject to the Academy's established electronic retention schedule. Employees are prohibited from deleting any files without the express consent of the Head of School or designate.

Employees are required to return any Westlake Academy equipment issued to them prior to terminating employment. Employees will be required to sign for all equipment prior to issuance. Failure to return any equipment may result in disciplinary action, up to and including termination of employment, and/or payroll deduction for the fair-market value of any missing, lost, or equipment that is unaccounted for. Westlake



Academy reserves the right to repossess any electronic equipment issued to an employee at any time.

Internet Access and Email

The Internet is a powerful communication tool and a valuable source of information. Internet service includes but is not limited to e-mail, file transfer protocol (FTP), web browsing and newsgroups.

Employees should be aware that information transmitted over the internet is potentially not secure. Internet communication systems may accommodate the use of passwords for security, however the reliability of such for maintaining confidentiality cannot be guaranteed. (Employees should assume that someone other than the intended recipient could read any and all Internet communications).

Westlake Academy reserves the right to filter incoming and outgoing network communications for the purpose of securing the network, restricting access to inappropriate content or to determine compliance with this policy. Web page requests may also be filtered to restrict access to questionable or inappropriate content. Requests to access content restricted by the filtering mechanism must be approved by the Head of School or designee.

Westlake Academy maintains an electronic mail system, commonly called e-mail, to assist in conducting business and as a means to enhance the ability of employees to communicate. All employees must be aware that the use of e-mail messages creates a public record and is subject to public record regulations with respect to inspection, disclosure, scheduled retention, and disposition.

The Academy reserves the right to retrieve and read any message composed, sent, or received and also reserves the right to filter email for the purpose of security and to restrict inappropriate usage.

Employees are expected to use a high-level of professional discretion when communicating by email. Privileged, confidential, or sensitive information may not be secure when transmitted by email. Additionally, email should not be used to communicate information as an alternative to a personal meeting, when appropriate.

Social Media

An employee's use of social media, both on-duty and off-duty, must not interfere with or conflict with the employee's duties or job performance, reflect negatively on the Academy or violate any Academy policy. The intent of these standards is to regulate the creation and distribution of information concerning the Academy, its employees, and citizens through electronic media, including, but not limited to online forums, instant messaging and internet social media and blogging sites. Employees have the right to speak out as private citizens on matters of public concern, so long as the speech does not unduly disrupt the operations or mission of the Academy. This policy is designed to protect the Academy's reputation and ensure that an employee's communications not only reflect positively on the employee as an individual, but also on the Academy. Online behavior, whether on- or off-duty, must not otherwise cause harm to or misrepresent the Academy or its interests. Harassing, bullying, or demeaning coworkers, or otherwise creating a hostile work environment for any employee through online posting, violates this policy.

The term "social media" encompasses: X, Facebook, LinkedIn, blogs, and other online journals and diaries; bulletin boards and chat rooms, microblogging and all other social networking sites, instant messaging, and the posting of video on YouTube and similar media.

Use of Westlake Academy's Social Media During Work Time

- Any blogging or posting of information on the Internet or other Academy social media sites must comply with the Academy's guidelines, regardless of where the blogging or posting is done.



- Blogging or posting information of a personal nature on the Internet or other Academy social media sites is prohibited during work hours unless it promotes the Academy's best interest. Employees are not permitted to engage in social networking of a personal nature while using any of the Academy's electronic social media sites.
- Employees must obtain written authorization from the Head of School or the Communications Director to update or post on social media sites on behalf of the Academy and all content must be approved prior to posting. All the employee's time spent updating or posting on Academy social media sites as part of the employee's job duties is compensable time that must be reported and counted in the calculation of overtime.
- No use of social media on work time and on Academy equipment on Academy-operated networks is considered private or confidential, even if password protected or otherwise restricted. The Academy reserves the right to access, intercept, monitor and review all information accessed, posted, sent, stored, printed, or received through its communications systems or equipment at any time.
- Never disclose any confidential information concerning another employee of the Academy in a blog or other posting to the Internet. Posting confidential information may violate state law and subject the user to criminal penalty. All requests for Academy documents must be processed through the Public Information Act.
- Employees must abide by all federal and state law and policies of the Academy regarding information sent through the Academy's Internet.
- Individual supervisors do not have the authority to make exceptions to these guidelines.

Use of Personal Social Media While Off Duty

- The Academy recognizes that many Academy employees utilize social media when not at work. The Academy requires that employees be aware of guidelines regarding posting work-related information on personal social media sites, and they are listed below.
- If the employee's social networking includes any information related to the Academy, the employee must make it clear to the readers that the views expressed are the employee's alone and not reflective of the views of the Academy.
- Employees are encouraged to act responsibly on and off duty, and to exercise good judgment when using social media. Recognize that postings on your social media site, even if done off premises and while off duty, could have an adverse effect on the Academy's legitimate business interests.
- Respect coworkers and the Academy. Do not put anything on your personal social media site that may defame, embarrass, insult, demean or damage the reputation of the Academy or any of its employees.
- Do not put anything on your personal social media site that may constitute violation of the Academy's Harassment policy. Do not post any pornographic pictures of any type that could identify you as an employee of the Academy. Be mindful that the Academy's harassment policy covers both work and non-work time, including postings on social media sites.
- Do not post pictures of yourself or others on your personal social media site containing images of Academy uniforms or insignia, Academy logos, Academy equipment or Academy work sites.
- Do not post information on your personal social media site that could adversely impact the Academy and/or an employee of the Academy.
- Do not permit or fail to remove postings violating this policy, even when placed by others on your social media site.

Information from Third Parties

Employees with access to the Academy's Information Technology system should be aware that, despite the Academy's use of technology protection measures as required by law, use of the system may provide access to other electronic communications systems in the global electronic network that may contain inaccurate



and/or objectionable material.

Any student or employee who gains access to such material is expected to discontinue the access as quickly as possible and to report the incident to a supervisor.

An employee knowingly bringing prohibited materials into the school's electronic environment will be subject to disciplinary action in accordance with Academy policies.

Disclaimers

Opinions, advice, services, and all other information expressed by system users, information providers, service providers, or other third-party individuals in the system are those of the providers and not Westlake Academy.

Westlake Academy will cooperate fully with local, state, or federal officials in any investigation concerning or relating to misuse of the Academy's electronic Information Technology systems.

Use of Cell Phones

Cell phones are to be turned off and put away during instruction periods. The Head of School or designee may grant exceptions to this policy upon request in the event of extenuating circumstances.

Use of Electronic Communications with Students

A certified or licensed employee, or any other employee designated in writing by the Head of School or a campus principal, may communicate through electronic media with students who are currently enrolled in the Academy consistent with the procedures identified below. Electronic communications between all other employees and students who are enrolled in the Academy are prohibited. Employees are not required to provide students with their personal phone number or e-mail address.

An employee is not subject to these provisions for personal, non-school-related communications that occur due to an employee's social or family relationship with a student. For example, an employee may have a relationship with a niece or nephew, a student who is the child of an adult friend, a student who is a friend of the employee's child, or a member or participant in the same civic, social, recreational, or religious organization.

An employee who claims an exception based on a social relationship shall provide written consent from the student's parent. The written consent shall include an acknowledgement by the parent that:

- The employee has provided the parent with a copy of this protocol
- The employee and the student have a social relationship outside of school;
- The parent understands that the employee's communications with the student are excepted from Academy regulation; and
- The parent is solely responsible for monitoring electronic communications between the employee and the student.

The following definitions apply for the use of electronic media with students:

- *Electronic communications* means any communication facilitated by the use of any electronic device, including a telephone, cellular telephone, computer, or computer network. The term includes e-mail, text messages, instant messages, and any communication made through an Internet website, including a social media website or a social networking website.
- *Communicate* means to convey information and includes a one-way communication as well as a dialogue between two or more people. A public communication by an employee that is not



targeted at students (e.g., a posting on the employee's personal social network page or a blog) is not a *communication*: however, the employee may be subject to Academy regulations on personal electronic communications. See *Personal Use of Electronic Communications and Equipment*, on page 29. Unsolicited contact from a student through electronic means is not a communication for purposes of this policy, but any response to unsolicited contact is subject to this policy.

- *Certified or licensed employee* means a person employed in a position requiring SBEC certification or a professional license, and whose job duties may require the employee to communicate electronically with students. The term includes classroom teachers, counselors, principals, librarians, paraprofessionals, nurses, educational diagnosticians, licensed therapists, and athletic trainers.

An employee who communicates electronically with students shall observe the following:

The employee may use any form of electronic media **except** text messaging. Only a teacher, trainer, or other employee who has an extracurricular duty may use text messaging, and then only to communicate with students who participate in the extracurricular activity over which the employee has responsibility. An employee who communicates with a student using text messaging shall comply with the following protocol:

- The employee shall include at least one of the student's parents or guardians whenever possible as a recipient on each text message to the student so that the student and parent receive the same message; and the employee shall always include his or her immediate supervisor as a recipient on each text message to a student so that the student and supervisor receive the same message.
- For each text message addressed to one or more students, the employee shall send a copy of the text message to the employee's Westlake Academy e-mail address.
- The employee shall limit communications to matters within the scope of the employee's professional responsibilities (e.g., for classroom teachers, matters relating to class work, homework, and tests; for an employee with an extracurricular duty, matters relating to the extracurricular activity).
- The employee is prohibited from knowingly communicating with students through a personal social network page; the employee must create a separate social network page ("professional page") for the purpose of communicating with students. The employee must enable administration and parents to access the employee's professional page.
- The employee shall not communicate directly with any student between the hours of 5 p.m. and 7 a.m. An employee may, however, make public posts to a social network site, blog, or similar application at any time.
- The employee does not have a right to privacy with respect to communications with students and parents.
- The employee continues to be subject to applicable state and federal laws, local policies, administrative regulations, and the Code of Ethics and Standard Practices for Texas Educators, including:
 - Compliance with the Public Information Act and the Family Educational Rights and Privacy Act (FERPA), including retention and confidentiality of student records.
 - Copyright law
 - Prohibitions against soliciting or engaging in sexual conduct or a romantic relationship with a student.
- Prohibitions against soliciting or engaging in sexual conduct or a romantic relationship with a student.
- Upon request from administration, an employee will provide the phone number(s), social network site(s), or other information regarding the method(s) of electronic media the employee



uses to communicate with one or more currently enrolled students.

- Upon written request from a parent or student, the employee shall discontinue communicating with the student through e-mail, text messaging, instant messaging, or any other form of one-to-one communication.

An employee may request an exception from one or more of the limitations above by submitting a written request to his or her immediate supervisor.

Criminal History Background Checks

~~Employees may be subject to a review of their criminal history record information at any time during employment. National criminal history checks based on an individual's fingerprints, photo, and other identification will be conducted on certain employees as required by state law and entered into the Texas Department of Public Safety (DPS) Clearinghouse. This database provides the Academy and the Texas Education Agency with access to an employee's current national criminal history and updates to the employee's subsequent criminal history.~~

All employees are subject to a review of their criminal history record information at any time during employment. National criminal history checks based on an individual's fingerprints, photo, and other identification will be conducted and entered into the Texas Department of Public Safety (DPS) Clearinghouse. This database provides the [districtAcademy](#) and SBEC with access to an employee's current national criminal history and updates to the employee's subsequent criminal history.

Employee Arrests and Convictions

An employee must notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of any felony, and any of the other offenses listed below:

- Crimes involving school property or funds
- Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator
- Crimes that occur wholly or in part on school property or at a school-sponsored activity
- Crimes involving moral turpitude

Moral turpitude includes the following:

- Dishonesty
- Fraud/Theft
- Deceit/Misrepresentation
- Deliberate violence
- Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor
- Crimes involving any felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance
- Felonies involving driving while intoxicated (DWI)
- Acts constituting abuse or neglect under the Texas Family Code.

If an educator is arrested or criminally charged, the Head of School is also required to report the educators' criminal history to the Division of Investigations at TEA.

The Head of School is required to report the misconduct or criminal history of an employee to TEA. Information about misconduct or allegations of misconduct of an employee obtained by a



means other than the criminal history clearinghouse will be reported to TEA.

Drug Abuse Prevention

Westlake Academy is committed to maintaining an alcohol and drug-free environment and will not tolerate the use of alcohol and illegal drugs in the workplace or on school property. This policy does not prevent the consumption of alcohol at school-related events held offsite, outside of regular business hours, and not attended by children.

Employees who use or are under the influence of alcohol or illegal drugs as defined by the Texas Controlled Substances Act during working hours may be terminated. The Academy's policy regarding employee drug use is as follows:

Employees shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while at school or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, narcotics, hallucinogens, stimulants, depressants, amphetamines, or barbiturates.
2. Alcohol or any alcoholic beverages.
3. Any abusable glue, aerosol paints, or any other chemical substance for inhalation.
4. Any other intoxicant, or mood-changing, mind-altering, or behavior-altering drugs.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance. An employee who possesses or dispenses a substance listed above as part of the employee's job responsibilities, or who uses a drug authorized by a licensed physician prescribed for the employee's personal use shall not be considered to have violated this policy.

Drug-Free Schools Requirements

Westlake Academy prohibits the unlawful distribution, possession, or use of illegal drugs, inhalants, and alcohol on school premises or as part of any of the Academy's activities. Employees who violate this prohibition shall be subject to disciplinary sanctions. Such sanctions may include referral to drug and alcohol counseling or rehabilitation programs or employee assistance programs, termination from employment with the Academy, and referral to appropriate law enforcement officials for prosecution. (41 U.S.C. 702(a)(1)(A); 28 TAC 169.2)

Compliance with these requirements and prohibitions is mandatory and is a condition of employment. [This notice complies with notice requirements imposed by the federal Drug-Free Schools and Communities Act Amendments of 1989 (20 U.S.C. 3224a and 34 CFR 86.201)]

Tobacco Use and E-Cigarette Use

State law prohibits smoking, using tobacco products, or e-cigarettes on all Westlake Academy property and at school-related or school-sanctioned activities, on or off school property. This includes all buildings, playground areas, parking facilities, and facilities used for athletics and other activities. Drivers of Academy-owned vehicles are prohibited from smoking, using tobacco products, or e-cigarettes while inside the vehicle.

Fraud and Financial Impropriety

All employees should act with integrity and diligence in duties involving the Academy's financial resources. The Academy prohibits fraud and financial impropriety, as defined below. Fraud and financial



impropriety include the following:

- Forgery or unauthorized alteration of any document or account belonging to the Academy
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, other Academy assets, including employee time
- Impropriety in the handling of money or reporting of the Academy's financial transactions
- Profiteering as a result of insider knowledge of school information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties
- Unauthorized disclosure of investment activities engaged in or contemplated by the Academy
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the Academy
- Inappropriately destroying, removing, using records, furniture, fixtures, or equipment
- Failing to provide financial records required by state or local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of the Academy
- Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards

Conflict of Interest

Employees are required to disclose in writing to their supervisor any situation that creates a potential or real conflict of interest with proper discharge of assigned duties and responsibilities or creates a potential or real conflict of interest with the best interests of the Academy. This includes, but is not limited to, the following:

- A personal financial interest
- A business interest
- Any other obligation or relationship
- Non-school employment

Gifts and Favors

Employees may not accept gifts or favors that could influence, or be construed to influence, the employee's discharge of assigned duties. The acceptance of a gift, favor, or service by any employee that might reasonably tend to influence the selection of textbooks may result in prosecution of a Class B misdemeanor offense. This does not include staff development, teacher training, or instructional materials that convey information to students or contribute to the learning process.

It is a serious violation of standards for any employee to use his or her position with the Academy to seek personal or professional advantages through the acceptance of gifts, gratuities, entertainment, or other favors. Westlake Academy employees are prohibited from accepting anything of value or benefit, including but not limited to entertainment, travel, food, and lodging, from any one person, student, parent, or entity the employee knows is interested in or likely to become interested in any contract, purchase, payment, claim, or transaction with the Academy. This provision shall not apply to gifts or things of value or benefit to which the employee is lawfully entitled or when the individual is acting in a capacity other than as an Academy employee. This provision also does not apply to employees receiving gifts of nominal value from students which are intended to convey personal appreciation.

Participation is allowed in the activities of widely attended events, such as luncheons, dinners, hospitality rooms, and similar gatherings for the discussion of matters of mutual interest to the Academy. Employees may accept expense-paid trips that are part of the normal business activities of the Academy. Trips taken by employees shall be approved in advance by the Head of School.



Copyrighted Materials

Employees are expected to comply with the provisions of federal copyright law relating to the unauthorized use, reproduction, distribution, performance, or display of copyrighted materials (i.e., printed material, videos, computer data and programs, etc.) Electronic media, including motion pictures and other audiovisual works, are to be used in the classroom for educational purposes only. Duplication or backups of computer programs and data must be made within the provisions of the purchase agreement.

Associations and Political Activities

Westlake Academy will not discourage or prohibit employees from participating in political affairs outside of duty hours or require any employee to join any group, club, committee, organization, or association. Employees may join or refuse to join any professional association or organization.

An individual's employment will not be affected by membership or a decision not to be a member of any employee organization that exists for the purpose of dealing with employers concerning grievances, labor disputes, wages, rates of pay, hours of employment, or conditions of work. Use of the Academy's resources, including work time, for political activities is prohibited.

Safety

The Academy has developed and promotes a comprehensive program to ensure the safety of its employees, students, and visitors. The safety program includes guidelines and procedures for responding to emergencies and activities to help reduce the frequency of accidents and injuries. To prevent or minimize injuries to employees, coworkers, and students and to protect and conserve Academy equipment, employees must comply with the following requirements:

- Observe all safety rules.
- Keep work areas clean and orderly at all times.
- Immediately report all accidents or incidents to their supervisor.
- Operate only equipment or machines for which they have training and authorization.

Employees with questions or concerns relating to safety and issues can contact the Head of School's office or the Human Resources Office.

Possession of Firearms and Weapons

Employees, visitors, and students, including those with a license to carry a handgun, are prohibited from bringing firearms, knives, clubs or other prohibited weapons onto school premises (i.e., building or portion of a building) or any grounds or building where a school-sponsored activity takes place. A person, including an employee, who holds a license to carry a handgun may transport or store a handgun or other firearm or ammunition in a locked vehicle in a parking lot, garage, or other school provided parking area, provided the handgun or firearm or ammunition is properly stored, and not in plain view. To ensure the safety of all persons, employees who observe or suspect a violation of the Academy's weapons policy should report it to the school office immediately.

Visitors in the Workplace

All visitors are expected to enter any Academy facility through the main entrance and sign in or report to the building's main office. Authorized visitors will receive directions or be escorted to their destination. Employees who observe an unauthorized individual on the Academy premises should immediately direct him or her to the main office or contact the Head of School.



Pest Control Treatment

Employees are prohibited from applying any pesticide or herbicide without appropriate training and prior approval of the integrated pest management (IPM) coordinator. Any application of pesticide or herbicide must be done in a manner prescribed by law and the Academy's integrated pest management program.

Notices of planned pest control treatment will be posted in affected building(s) 48 hours before the treatment begins. Notices are generally located in the Teacher's lounge. In addition, individual employees may request in writing to be notified of pesticide applications. An employee who requests individualized notice will be notified by telephone, written or electric means. Pest control information sheets are available from the Director of Facilities upon request.



General Procedures

Bad Weather Closing

The Academy may close because of bad weather or emergency conditions. When such conditions exist, the Head of School or designee will make the official decision concerning the closing of the Academy's facilities. When it becomes necessary to open late or to release students early, notifications will be posted on the Academy's website. Every effort will be made to provide timely notice of closures to local media.

Emergencies

All employees should be familiar with the safety procedures for responding to emergencies, including medical emergencies. Employees should locate evacuation diagrams posted in their work areas and be familiar with shelter in place, lockdown, and lockdown procedures. Emergency drills will be conducted to familiarize employees and students with safety and evacuation procedures. Each building is equipped with an automatic external defibrillator. Fire extinguishers are located throughout all buildings. Employees should know the location of these devices and procedures for their use.

Purchasing Procedures

All requests for purchases must be submitted to the Head of School. The Academy will not reimburse employees or assume responsibility for purchases made without prior authorization. Employees are not permitted to purchase supplies or equipment for personal use through the Academy's business office. Contact the Head of School or Finance Director for additional information on purchasing procedures.

Name and Address Changes

It is important that employment records be kept up to date. Employees must notify the Human Resources Office if there are any changes or corrections pertaining to their name, home address, home telephone number, marital status, emergency contacts, or beneficiary. Forms to process a change in personal information can be obtained from the Human Resources Office.

Personnel Records

Most Academy records, including personnel records, are public information and must be released upon request. In most cases, an employee's personal e-mail address is confidential and may not be released without the employee's permission. Employees may choose to have the following personal information withheld:

- Address
- Phone number, including personal cell phone number
- Information that reveals whether they have family members
- Personal e-mail address

The choice to not allow public access to this information or change an existing choice may be made at any time by submitting a written request to the Human Resources Office. New or terminated employees have fourteen (14) days after hire or termination to submit a request. Otherwise, personal information may be released to the public until a request to withhold the information is submitted or another exception to release of information applies. An employee is responsible for notifying the Human Resources Office if he or she is subject to an exception for disclosure of personal information.



Travel Policy/Expense Reimbursement

Before any travel expenses are incurred, an employee must obtain advance written approval for such expenses from the Head of School or designee. For approved travel, employees will be reimbursed in accordance with the procedures described in Exhibit C.

For additional information or questions about travel and/or reimbursement procedures, please contact the Director of Finance at 817-490-5721.

Building Use

To schedule the use of school facilities for academic or extracurricular activities, employees should submit a request through School Dude. Questions about facility use may be directed to the Facilities Manager at 817-490-5856. Non-school use of Academy facilities must be scheduled in compliance with the Board Policy on Use of Academy Facilities by Non-School Related Groups.

Separation of Employment

Resignations

Contract Employees. Contract employees may resign their position by delivering to the Head of School written notice of such intent to terminate their contract at least 45 calendar days prior to the termination date. A written notice of resignation should be submitted to the Head of School.

Failure to meet the required notice obligation will result in ineligibility for future employment with the Academy and will also require the Academy to file a complaint with the State Board for Educator Certification (SBEC).

~~The principal is required to notify the Head of School of an educator's resignation within seven business days following an alleged incident of misconduct for any of the acts listed in Reports to Texas Education Agency on page 60. The Head of School will notify SBEC when an employee resigns and there is evidence to indicate that the employee has engaged in such misconduct.~~

The principal is required to notify the Head of School within seven business days if an educator resigns and there is evidence that the educator engaged in any of the following misconduct: ~~The principal is required to notify the Head of School of an educator's resignation within seven business days of the following:~~

- Certain misconduct, abuse, unlawful act
- Involvement or solicitation of a romantic relationship with a student or minor
- Solicitation or engaging in sexual conduct with a student or minor
- Inappropriate communications with a student or minor
- Failure to maintain appropriate boundaries with a student or minor
- Possession, transfer, sale, or distribution of a controlled substance
- Illegal transfer, appropriation, or expenditure of ~~district~~Academy or school property or funds
- An attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit for the purpose of promotion or additional compensation



- Committing a criminal offense or any part of a criminal offense on districtAcademy property or at a school-sponsored event.

The Head of School is required to report such conduct to SBEC.

Noncontract Employees. Noncontract employees may resign their positions at any time. A written notice of resignation should be submitted to the Head of School and the Human Resources office at least two weeks prior to the effective date. Employees are encouraged to include the reasons for leaving in the letter of resignation but are not required to do so.

~~The principal is required to notify the Head of School of a noncertified employee's resignation or termination within seven business days following an alleged incident of misconduct of abuse of a student or was involved in a romantic relationship with or solicited or engaged in sexual conduct with a student or minor. The Head of School will notify TEA within seven business days of receiving a report from a principal, or of knowing about an employee's resignation or termination following an alleged incident of misconduct described above.~~

The principal is required to notify the Head of School within seven business days if an educator resigns and there is evidence that the educator engaged in any of the following misconduct: The principal or director is required to notify the Head of School of a noncertified employee's resignation or termination within seven business days for any of the following:

Alleged incident of misconduct of abuse or otherwise committed an unlawful act with a student or minor,

- Was involved in or solicited a romantic relationship with a student or minor
- Engaged in inappropriate communications with a student or minor
- Failed to maintain appropriate boundaries with a student or minor

The Head of School is required to report such conduct to SBEC.

Dismissal of Contract Employees

Employees on professional contracts can be terminated by providing written notice to the employee at least 45 calendar days prior to the termination date. Contract employees dismissed during the school year, suspended without pay, or subject to a reduction in force shall receive notice of the recommended action, an explanation of the charges or reasons and an opportunity for appropriate process and review. Timelines and procedures to be followed will be provided when written notice of the pending action is issued.

~~The principal is required to notify the Head of School of an educator's termination within seven business days following an alleged incident of misconduct for any of the acts listed in *Reports to Texas Education Agency* on page 60. The Head of School will notify SBEC when an employee is terminated and there is evidence to indicate that the employee has engaged in such misconduct.~~
The reporting requirements for termination of a contract are the same as those listed above in Resignations/Contract Employees.

Advance notification will not apply when a contract employee is dismissed for failing to obtain or maintain appropriate certification or when the employee's certification is revoked for misconduct.



Suspension/Administrative Leave of Contract Employees

Contract employees may be suspended with pay or placed on administrative leave by the Head of School during an investigation of alleged misconduct by the employee, or at any time that the Head of School determines that the Academy's best interest will be served by ~~the suspension~~ or administrative leave.

Dismissal of Noncontract Employees

Noncontract employees are employed at will and may be dismissed without notice, a description of the reasons for dismissal, or a hearing. It is unlawful for the Academy to dismiss any employee for reasons of race, religion, sex, national origin, disability, military status, any other basis protected by law, or in retaliation for the exercise of certain protected legal rights. Noncontract employees who are dismissed have the right to grieve the termination. The dismissed employee must follow the process outlined in this handbook when pursuing the grievance. (See *Complaints and Grievances* policy, **page 31**)

~~The principal is required to notify the Head of School of a noncertified employee's resignation or termination within seven business days following an alleged incident of misconduct of abuse of a student or was involved in a romantic relationship with or solicited or engaged in sexual conduct with a student or minor. The Head of School will notify TEA within seven business days of receiving a report from the principal or knew about an employee's resignation or termination following an alleged incident of misconduct described above.~~

The reporting requirements for termination of a noncertified employee are the same as those listed above in Resignations/Noncontract Employees.

Discharge of Convicted Employees

The Academy shall discharge any employee who has been convicted of a felony under Title 5 Penal Code or convicted of or placed on deferred adjudication community supervision for the following:

- An offense requiring the registration as a sex offender
- Improper relationship between an educator and a student
- Sale, distribution, or display of harmful materials to a minor
- Public indecency
- A felony offense involving school property

If the Title 5, Penal Code offense is more than 30 years before the date the person's employment began or the person satisfied all terms of the court order entered on conviction the requirement to discharge does not apply.

Exit Interviews and Procedures

Exit interviews will be scheduled for all employees leaving the Academy by the Human Resources Office. Information on the continuation of benefits, release of information, and procedures for requesting



references will be provided at this time. Separating employees are asked to provide the Academy with a forwarding address and phone number and complete a questionnaire that provides the Academy with feedback on his or her employment experience.

All Academy keys, books, property, and equipment must be returned upon separation from employment. The Academy may withhold the cost of any unreturned items from the final paycheck.

Reports to the Texas Education Agency

Certified Employees. The Head of School shall notify SBEC if an education has a criminal record and the Academy learned of the criminal record by a means other than the criminal history clearinghouse. The dismissal of a certified employee must be reported to the Division of Investigations at TEA whenever the termination is based on evidence the employee:

- abused or otherwise committed an unlawful act with a student or minor;
- was involved in a romantic relationship with or solicited or engaged in sexual contact with a student or minor;
- possessed, transferred, sold, or distributed a controlled substance, as defined by Chapter 481, Health and Safety Code, or by 21 U.S.C. Section 801 *et seq.*;
- illegally transferred, appropriated, or expended funds or other property of the school district, district of innovation, charter school, other charter entity, service center, or shared services arrangement;
- attempted by fraudulent or unauthorized means to obtain or alter a professional certificate or license for the purpose of promotion or additional compensation; or
- committed a criminal offense or any part of a criminal offense on school property or at a school-sponsored event;

The Head of School is also required to notify SBEC when a certified employee resigns and there is evidence that the educator engaged in the conduct listed above. Finally, the Head of School must also notify SBEC when an employee engages in conduct that violates assessment instrument security procedures.

Noncertified Employees. The voluntary or involuntary separation of a noncertified employee from the Academy must be reported to the Division of Investigations at TEA by the Head of School if there is evidence the employee abused or otherwise committed an unlawful act with a student or minor, was involved in a romantic relationship with a student or minor or solicited or engaged in sexual contact with a student or minor.

Reports Concerning Court-Ordered Withholding

The Academy is required to report the termination of employees that are under court order or writ of withholding for child support or spousal maintenance to the court and the individual receiving the support (Texas Family Code §8.210, 158.211). Notice of the following must be sent to the court and support recipient:

- Termination of employment not later than the seventh day after the date of termination
- Employee's last known address
- Name and address of the employee's new employer, if known

Student Issues



Equal Educational Opportunities

Westlake Academy does not discriminate on the basis of race, color, religion, national origin, gender, or disability in providing education services, activities, and programs, including vocational programs, in accordance with Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Educational Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.

Questions or concerns about discrimination of students on the basis of race, color, religion, sex, disability, or national origin should be directed to the Head of School or designee.

Student Records

Student records are confidential and are protected from unauthorized inspection or use. Employees should take precautions to maintain the confidentiality of all student records. Only the following individuals are authorized to have general access to a student's records:

- Parents of a minor or of a student who is a dependent for tax purposes
- The student (if 18 or older or attending an institution of postsecondary education)
- School officials with legitimate educational interests

The Parent/Student Handbook provides parents and students with detailed information on student records. Parents or students who want to review student records should be directed to the Head of School for assistance.

Parent and Student Complaints

In an effort to hear and resolve parent and student complaints in a timely manner and at the lowest administrative level possible, the Academy has adopted a parent complaint procedure. The Head of School's office can provide parents and students with information on filing a complaint.

Parents are encouraged to discuss problems or complaints with the teachers at any time. Parents and students with complaints that cannot be resolved should be directed to the Head of School. The formal complaint process provides parents and students with a multi-tiered opportunity for review if they are dissatisfied with the initial response. Additional information is available in the Parent/Student Handbook.

Administering Medication to Students

Only designated employees can administer prescription medication, nonprescription medication, and herbal or dietary supplements to students. Exceptions apply to the self-administration of asthma medication, medication for anaphylaxis (e.g., EpiPen®), and medication for diabetes management, if the medication is self-administered in accordance with Academy policy and procedures.

A student who must take medication during the school day must bring a written request from his or her parent and the medicine, in its original, properly labeled container. Contact the Head of School or the school nurse for information on procedures that must be followed when administering medication to students.

Dietary Supplements

Westlake Academy employees are prohibited by state law from knowingly selling, marketing, or distributing a dietary supplement that contains performance-enhancing compounds to a student with whom the employee has contact as part of his or her Academy duties. In addition, employees may not knowingly endorse or suggest the ingestion, intranasal application, or inhalation of a performance-



enhancing dietary supplement to any student.

Psychotropic Drugs

A psychotropic drug is a substance used in the diagnosis, treatment, or prevention of a disease or as a component of a medication. It is intended to have an altering effect on perception, emotion, or behavior and is commonly described as a mood- or behavior-altering substance.

Academy employees are prohibited by state law from doing the following:

- Recommending that a student use a psychotropic drug
- Suggesting a particular diagnosis
- Excluding from class or school-related activity a student whose parent refuses to consent to a psychiatric evaluation or to authorize the administration of a psychotropic drug to a student

Student Conduct and Discipline

Students are expected to follow the classroom rules, and rules listed in the Parent/Student Handbook. Teachers and administrators are responsible for taking disciplinary action based on a range of discipline management strategies that have been adopted by the Academy. Other employees that have concerns about a particular student's conduct should contact the classroom teacher or Head of School.

Teachers must file a written report with the Head of School or another appropriate administrator when they have knowledge that a student has violated the Student Code of Conduct. A copy of this report will be sent by the Head of School to the student's parents within 24 hours.

Student Attendance

Teachers and staff should be familiar with the Academy's policies and procedures for attendance accounting. These procedures require minor students to have parental consent before they are allowed to leave the Academy campus. When absent from school, the student, upon returning to school, must bring a note signed by the parent that describes the reason for the absence. These requirements are addressed in campus training and in the Parent/Student Handbook. Contact the Principal's office for additional information.

Bullying

Bullying is defined by TEC §37.0832. All employees are required to report student complaints of bullying, including cyberbullying, to the Head of School or designee. The Academy's policy containing definitions and procedures for reporting and investigating bullying of students may be found in the Westlake Academy Parent/Student Handbook.

Hazing

Students must have prior approval from the Head of School or designee for any type of "initiation rites" of a school club or organization. While most initiation rites are permissible, engaging in or permitting "hazing" is a criminal offense.

"Hazing" means any intentional, knowing, or reckless act, occurring on or off the campus of an educational institution, by one person alone or acting with others, directed against a student for the purpose of pledging, being initiated into, affiliating with, holding office in, or maintaining



membership in an organization if the act:

(A) is any type of physical brutality, such as whipping, beating, striking, branding, electronic shocking, placing of a harmful substance on the body, or similar activity;

(B) involves sleep deprivation, exposure to the elements, confinement in a small space, calisthenics, or other similar activity that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student;

(C) involves consumption of a food, liquid, alcoholic beverage, liquor, drug, or other substance, other than as described by Paragraph (E), that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student;

(D) is any activity that induces, causes, or requires the student to perform a duty or task that involves a violation of the Penal Code; or

(E) involves coercing, as defined by Section 1.07, Penal Code, the student to consume:

(i) a drug; or

(ii) an alcoholic beverage or liquor in an amount that would lead a reasonable person to believe that the student is intoxicated, as defined by Section 49.01, Penal Code.

Any teacher, administrator, or employee who observes a student engaged in any form of hazing, who has reason to know or suspect that a student intends to engage in hazing or has engaged in hazing must report that fact or suspicion to the Head of School or designee.



EXHIBIT A

Employee Drug and/or Alcohol Testing Standards & Procedures

When there is reasonable suspicion that an employee is under the influence of alcohol or drugs used in violation of Academy policy, the employee may be required to undergo a controlled substance and/or alcohol test at the Academy's expense.

Reasonable Suspicion Considerations

Indications of possible impairment or intoxication include, but are not limited to, the following:

- Slurred speech
- Disorientation
- Job impairment (inability to perform the job in a routine manner)
- Odor of alcoholic beverages
- Odor of other substances
- Unsteady gait or balance
- Glassy eyes
- Drowsiness
- Euphoria
- Mood swings
- Inattentiveness
- Excitement or confusion
- Irritability
- Aggressiveness
- Other erratic behavior

If an on-the-job accident or an accident occurs and the supervisor determines that reasonable suspicion exists to warrant testing, the employee will be tested for both drugs and alcohol as soon as possible. The employee will provide the necessary authorization for the Academy to obtain these results. In a medical emergency, the first consideration will be the health and welfare of the employee.

Drug and Alcohol Policy Definitions

Adulterant means a masking agent that prevents the detection of drug use in a drug testing specimen or any other substance used to tamper with the specimen.

Alcoholic beverage means alcohol, or any beverage, containing more than one-half of one percent alcohol by volume, which is capable of use for beverage purposes, either alone or when diluted.

Alcohol concentration (or content) means the alcohol in a volume of breath expressed in terms of grams of alcohol per 210 liters of breath as indicated by an Evidential Breath Test (EBT).

Contraband means any article, the possession of which on Academy premises or while on Academy business causes an employee to be in violation of an Academy rule or penal law. Contraband includes illegal drugs and open containers of alcoholic beverages, drug paraphernalia, illegal or prohibited weapons, firearms, explosives, incendiaries, stolen property, and counterfeit money. Nothing shall



preclude the possession of contraband for the purposes of educational instruction pursuant to the employee's job responsibilities.

Controlled substances means any drug, substance, or immediate precursor listed in Schedules I-V or Penalty Groups 1-4 of the Controlled Substances Act of 1988 as it may be revised from time to time.

Drug or Illegal drug means any drug in any detectable amount that is not legally obtainable; any drug that is legally obtainable but has not been legally obtained; any prescribed drug not legally obtained; any prescribed drug not being used for the prescribed purpose; any over-the-counter drug being used at a dosage level different than recommended by the manufacturer or being used for a purpose other than intended by the manufacturer; and any drug being used for a purpose not in accordance with bona fide medical therapy. Examples of illegal drugs are cannabis substances such as marijuana and hashish, cocaine, heroin, phencyclidine (PCP), and so-called designer drugs and look-alike drugs.

Drug Paraphernalia means equipment, a product or material that is used or intended for use in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, or concealing a controlled substance in violation of this policy or in injecting, ingesting, inhaling, or otherwise introducing into the human body a controlled substance.

Medical Review Officer (MRO) means a licensed physician (doctor or doctor of osteopathy) responsible for receiving laboratory results generated by an employer's drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's confirmed positive or adulterated test result together with his or her medical history and any other relevant biomedical information.

Physician means a physician licensed by the State Board of Medical Examiners.

Proper medical authorization means a prescription or other written approval from a physician for the use of a drug in the course of medical treatment. It must include the name of the substance, quantity/amount to be taken, the period of authorization, and whether the prescribed medication may impair the employee's job performance. This requirement also applies to refills of prescription drugs.

Refusal to submit to alcohol or drug test means that an employee:

- Refuses to sign a consent to testing form;
- Fails to provide adequate breath or urine for testing without a valid medical explanation after he or she has received notice of the requirement for testing;
- Engages in conduct that clearly obstructs the testing process;
- Uses adulterants to prevent the detection of drug use in a drug-testing specimen or uses any other substance to tamper with the specimen. Any refusal to submit to testing will be treated the same as a positive controlled substances test result.

Substance abuse is exemplified by, but not limited to, the following:

- Ingestion, inhalation, or injection of a controlled substance without proper written medical authorization;
- Ingestion of an alcoholic beverage during working hours or on Academy property;



- Ingestion of an alcoholic beverage while operating Academy equipment;
- Ingestion, inhalation, or injection of a controlled substance without proper medical authorization, or ingestion of an alcoholic beverage during non-working hours, which causes an employee to be unable to work in a safe and effective manner during working hours;
- Use of prescription or over-the-counter medication in a manner for which it was not intended.

Testing facility means a hospital, clinic, or laboratory approved by the Academy to be used to collect body fluid or breath samples to be analyzed for specific controlled substances or alcohol. The facility will have all required personnel, materials, equipment, and supervision for the collection, security, temporary storage, and transportation of samples to the testing lab, or to conduct alcohol testing.

Under the influence or Impaired is defined as abnormal behavior during working hours or during Academy-sponsored events outside of normal working hours which results from indulging in an alcoholic beverage, controlled substance, or drug which may limit an employee's ability to safely and efficiently perform his or her duties or poses a threat to the safety of the employee or others.

Working hours means from the time the employee arrives at the job site until the time the employee leaves, including all lunch or other types of breaks.

Drug Testing Procedures

A copy of the Westlake Academy Drug and Alcohol Policy (contained in this handbook) shall be provided to the testing facility before any tests are conducted.

A supervisor shall transport the employee to the testing facility where the employee will be required to show positive picture identification. Consequently, employees are required to carry their valid driver's license with them while at work.

The employee shall complete a consent form prior to testing. If the employee does not understand what he or she is signing, the supervisor shall explain the form to the employee. The form authorizes the

exam/test and the release of medical information regarding the employee's medical condition and any test results. Failure to sign a consent form will be regarded the same as a positive drug test result.

The medical facility staff member shall provide the employee with a container. A portion of the urine placed in this container shall be used for a second test in case the employee requests a re-test of an initial positive or adulterated result. The specimen shall be produced in a location that provides privacy.

Alcohol Testing Procedures

The employee shall complete a consent form prior to testing. If the employee does not understand what he or she is signing, the supervisor shall explain the form to the employee. The form authorizes the exam/test and the release of medical information regarding the employee's medical condition and any test results. Failure to sign a consent form will be regarded the same as a breath alcohol content equal to or greater than 0.04.



The employee's breath alcohol content shall be analyzed using an Evidential Breath Testing device (EBT) operated by a Breath Alcohol Technician (BAT). The test shall be conducted in a private setting.

Medical Examination

If the employee is unable to provide adequate breath or urine to conduct testing, the Academy may require the individual to undergo a medical evaluation to develop pertinent information concerning whether the individual's inability to provide a specimen is genuine or constitutes a refusal to test. The cost of the medical exam shall be paid by the Academy and the employee will remain in a leave without pay status while awaiting the results of the medical exam.

Post-Test Procedure

The supervisor who makes a determination that reasonable suspicion exists to conduct a drug or alcohol test will prepare a written record of the observations leading to the test.

At the conclusion of an alcohol test, the supervisor will provide instructions to the employee based on the test results and shall immediately hand-deliver the employer's copy of the results to the Head of School and the Human Resources Department in a confidential manner.

When a drug test is conducted, the employee shall remain off-duty in a leave without pay status pending the results of the exam and any other type of investigation the Academy may conduct. Exam results will be sent confidentially to the Head of School and the Human Resources Department.

Any time a drug test is conducted or when an alcohol test produces a breath alcohol content equal to or greater than 0.02, the supervisor shall ensure that the employee does not drive him or herself home.

Exam Results Confidentiality

The results of any drug or alcohol test shall be strictly confidential and shall not be disclosed without the prior written approval of the employee tested unless otherwise required by law. However, nothing in this paragraph will prohibit the lab, the MRO, or testing facility from releasing information relevant to an employee's test results to the Head of School and the Human Resources Department. Additionally, only those persons in management directly involved in the decision-making process related to the tested employee will obtain any drug or alcohol testing information retained by the Academy. There may be some instances where overriding public health or safety concerns may require the release of information otherwise considered confidential. All records of the Academy are subject to the provisions of the Texas Open Records Act.

A copy of the results of the exam shall be supplied to the employee examined, and the original exam results shall be maintained in a locked cabinet in the Human Resources office for a period of at least two

(2) years, after which time they may be destroyed. The Human resources Office may, however, maintain the exam results and any reports on individuals who have violated this policy for the purpose of recording the number of violations.



Management and supervisory personnel who are authorized to have access to alcohol or drug test results or medical information pertaining to this policy will maintain complete confidentiality regarding this information.

Drug and Alcohol Testing Results

The employee shall remain off-duty in a leave without pay status until the results of testing are received by the Head of School and Human Resources Department and until any other investigative procedures are complete. If the results are negative and unadulterated, no disciplinary hearing will be held, and the employee will be given backpay as though the employee worked as scheduled.



EXHIBIT B

Texas Educators' Code of Ethics

The following standards of ethical conduct shall apply to all Westlake Academy employees regardless of the individual's position.

Purpose and Scope

The Texas educator shall comply with standard practices and ethical conduct toward students, professional colleagues, school officials, parents, and members of the community and shall safeguard academic freedom. The Texas educator, in maintaining the dignity of the profession, shall respect and obey the law, demonstrate personal integrity, and exemplify honesty and good moral character. The Texas educator, in exemplifying ethical relations with colleagues, shall extend just and equitable treatment to all members of the profession. The Texas educator, in accepting a position of public trust, shall measure success by the progress of each student toward realization of his or her potential as an effective citizen. The Texas educator, in fulfilling responsibilities in the community, shall cooperate with parents and others to improve the public schools of the community. (19 Tex. Admin. Code Section 247.1(b))

Professional Standards

1. Professional Ethical Conduct, Practices, and Performance

Standard 1.1

The educator shall not intentionally, knowingly, or recklessly engage in deceptive practices regarding official policies of the Academy, educational institution, educator preparation program, the Texas Education Agency, or the State Board for Educator Certification (SBEC) and its certification process.

Standard 1.2

The educator shall not knowingly misappropriate, divert, or use monies, personnel, property, or equipment committed to his or her charge for personal gain or advantage.

Standard 1.3

The educator shall not submit fraudulent requests for reimbursement, expenses, or pay.

Standard 1.4

The educator shall not use institutional or professional privileges for personal or partisan advantage.

Standard 1.5

The educator shall neither accept nor offer gratuities, gifts, or favors that impair professional judgment or to obtain special advantage. This standard shall not restrict the acceptance of gifts or tokens offered and accepted openly from students, parents of students, or other persons or organizations in recognition or appreciation of service.

Standard 1.6

The educator shall not falsify records, or direct or coerce others to do so.

Standard 1.7

The educator shall comply with state regulations, written local school board policies, and other state and federal laws.

Standard 1.8

The educator shall apply for, accept, offer, or assign a position or a responsibility on the basis of



professional qualifications.

Standard 1.9

The educator shall not make threats of violence against school Academy employees, school board members, students, or parents of students.

Standard 1.10

The educator shall be of good moral character and be worthy to instruct or supervise the youth of this state.

Standard 1.11

The educator shall not intentionally or knowingly misrepresent his or her employment history, criminal history, and/or disciplinary record when applying for subsequent employment.

Standard 1.12

The educator shall refrain from the illegal use or distribution of controlled substances and/or abuse of prescription drugs and toxic inhalants.

Standard 1.13

The educator shall not be under the influence of alcohol or consume alcoholic beverages on school property or during school activities when students are present.

Standard 1.14

The educator shall not assist another educator, school employee, contractor, or agent in obtaining a new job as an educator or in a school, apart from the routine transmission of administrative and personnel files, if the educator knows or has probable cause to believe that such person engaged in sexual misconduct regarding a minor or student in violation of the law.

2. Ethical Conduct toward Professional Colleagues

Standard 2.1

The educator shall not reveal confidential health or personnel information concerning colleagues unless disclosure serves lawful professional purposes or is required by law.

Standard 2.2

The educator shall not harm others by knowingly making false statements about a colleague or the school system.

Standard 2.3

The educator shall adhere to written local school board policies and state and federal laws regarding the hiring, evaluation, and dismissal of personnel.

Standard 2.4

The educator shall not interfere with a colleague's exercise of political, professional, or citizenship rights and responsibilities.

Standard 2.5

The educator shall not discriminate against or coerce a colleague on the basis of race, color, religion, national origin, age, gender, disability, family status, or sexual orientation.

Standard 2.6

The educator shall not use coercive means or promise of special treatment in order to influence professional decisions or colleagues.

Standard 2.7

The educator shall not retaliate against any individual who has filed a complaint with the SBEC or provides information for a disciplinary investigation or proceeding under this chapter.



3. Ethical Conduct toward Students

Standard 3.1

The educator shall not reveal confidential information concerning students unless disclosure serves lawful professional purposes or is required by law.

Standard 3.2

The educator shall not intentionally, knowingly, or recklessly treat a student or minor in a manner that adversely affects or endangers the learning, physical health, mental health, or safety of the student or minor.

Standard 3.3

The educator shall not intentionally, knowingly, or recklessly misrepresent facts regarding a student.

Standard 3.4

The educator shall not exclude a student from participation in a program, deny benefits to a student, or grant an advantage to a student on the basis of race, color, gender, disability, national origin, religion, family status, or sexual orientation.

Standard 3.5

The educator shall not intentionally, knowingly, or recklessly engage in physical mistreatment, neglect, or abuse of a student or minor.

Standard 3.6

The educator shall not solicit or engage in sexual conduct or a romantic relationship with a student or minor.

Standard 3.7

The educator shall not furnish alcohol or illegal/unauthorized drugs to any person under 21 years of age unless the educator is a parent or guardian of that child or knowingly allow any person under 21 years of age unless the educator is a parent or guardian of that child to consume alcohol or illegal/unauthorized drugs in the presence of the educator.

Standard 3.8

The educator shall maintain appropriate professional educator-student relationships and boundaries based on a reasonably prudent educator standard.

Standard 3.9

The educator shall refrain from inappropriate communication with a student or minor, including, but not limited to, electronic communication such as cell phone, text messaging, email, instant messaging, blogging, or other social network communication.

Factors that may be considered in assessing whether the communication is inappropriate include, but are not limited to:

- (i) the nature, purpose, timing, and amount of the communication;
- (ii) the subject matter of the communication;
- (iii) whether the communication was made openly or the educator attempted to conceal the communication;
- (iv) whether the communication could be reasonably interpreted as soliciting sexual contact or a romantic relationship;
- (v) whether the communication was sexually explicit; and
- (vi) whether the communication involved discussion(s) of the physical or sexual attractiveness or the sexual history, activities, preferences, or fantasies of either the educator or the student.



EXHIBIT C

Travel & Training Policy

The Town of Westlake and Westlake Academy are committed to the development of staff and students. In support of this commitment, both entities include funds in their respective budgets to support appropriate and job-specific training opportunities to increase the capabilities of both staff and students.

Scope

This policy applies to all travel and/or training attended by Town of Westlake/Westlake Academy staff. It is effective with the respective 2024-2025 fiscal year of the entity. If this policy does not provide direction on a travel/training scenario, advance written approval from the Town Manager/Head of School is required.

Allowable Travel & Training

All travel and training must be approved and budgeted prior to staff registration, any payments, and/or the commencement of the activity. Travel/training should have minimal disruption to an employee's workload, relate to their job function and development goals, and provide a benefit to Westlake.

Examples of generally allowed travel & training include:

- Continuing education related to a job requirement
- Activities mandated by the State, Federal government, or other oversight bureau
- Education to stay current on industry standards & changes
- Active participation in industry organizations
- Opportunities to increase knowledge in line with defined development goals
- Activities that support partner relationships
- Social events or excursions subsidized to a minimal cost by the conference organizer

There may be occasions when staff identifies a travel/training opportunity that does not directly relate to their job, is unbudgeted, and/or does not provide a benefit to Westlake. In those instances, the employee may be allowed to take leave (either using paid vacation or unpaid leave) to attend the training. Westlake will not pay for nor reimburse these activities. Advance written approval is required from the Town Manager/Head of School.

Per Diem/Reimbursement/Compensation

To be eligible for any per diem, reimbursable expenses, or compensation adjustments, staff must have a travel/training estimate approved by the appropriate level of oversight, as laid out in this policy, prior to incurring any expenses. Requests made by the listed approver for per diem, reimbursement, or compensation adjustments require their supervisor's approval. Travel/training for Town Manager/Head of School require approval from the Director of Finance.

Per Diem

Westlake utilizes per diem rates established by the US General Services Administration (GSA) for meals and incidentals within the continental United States, the US Department of Defense (DOD) for meals and incidentals in non-foreign areas outside the continental United States, and the US Department of State for meals and incidentals outside the United States. First and last days of travel are paid at 75% of the daily rate. Per diems are provided for all meals not covered by the conference or travel/training event, including taxes and tips. Incidentals are defined here as any fees or tips provided to staff assisting with travel, food and beverages outside the normal daily three meals, and any costs associated with a hotel stay outside the room and applicable taxes or fees. Per diems are required for all overnight travel. When a per diem is required,



meals and incidentals are prohibited to be purchased via p-card and will not be eligible for reimbursement. Failure to disclose “double-dipping” (regardless of employee intention) equates to theft of public funds and is punishable by termination and prosecution. Per diems can be paid up to two weeks prior to travel or as part of the travel/training summary report. Per diems disbursed prior to travel are subject to claw back for instances when a Westlake p-card is used for a covered expense or a meal is provided as part of the conference itinerary.

Westlake prefers staff utilize an issued p-card for all non-per diem expenses whenever possible. Charges made on a personal card when the employee has access to a p-card may not be reimbursed without documented explanation and supervisor approval. All reimbursements require an itemized receipt.

Reimbursement

Reimbursement for costs incurred outside of the per diem will be paid after the travel/training has occurred. Staff is required to submit a travel/training summary, with the appropriate supporting documentation, within 10 days of returning. If the employee has unapproved expenses for which Westlake needs to be reimbursed, those funds must be remitted with the summary or subtracted from the amount due to the employee. Reimbursement is issued by the Accounts Payable process, not Payroll.

Compensation

Westlake recognizes that travel/training opportunities may interrupt the employee’s regular work schedule or occur outside of it. However, travel/training opportunities are a benefit that Westlake chooses to extend to staff and may not be mandated outside regular work schedules. Therefore, Westlake views participation as not generally eligible for additional compensation above an employee’s regular work schedule. This extends to travel time outside the employee’s regular schedule, events lasting longer than the employee’s normal hours in a day, or additional days worked outside their contract. As such, non-exempt employees are discouraged from participating in activities that require travel outside the metroplex or overnight stays. Comp or flex time may be granted if a training event falls on a holiday observed by the employee’s organization (Town or Academy). It is the employee's responsibility to confirm any adjustments to compensation as part of the initial approval estimate. Additional hours or days worked, including travel time, may not be paid without preapproval, per the Texas Constitution (Article III, Section 44, 51, 53). Whenever possible and appropriate, staff is encouraged to time manage in the same week. Employees are not compensated for optional or non-attended portions of an itinerary, including, but not limited to, networking events, training courses/sessions the employee elected to skip for non-business reasons, or social events.

Onsite & Virtual Trainings

Onsite and virtual training options are viewed as a low cost benefit to staff. Per diems are not granted for these. Westlake prefers that non-exempt employees utilize these options before traveling offsite.

Onsite training may be offered throughout the year. Staff will organize these offerings to ensure maximum exposure with minimal cost and schedule disruption for the general employee body. These offerings may be mandatory. It is the responsibility of staff to confirm with their supervisor prior to attending the impact on compensation. Leadership may provide food or beverage options during these events; these should be budgeted and a p-card should be used. Because it is generally scheduled by leadership staff, onsite training is the only exception to providing a travel/training estimate for appropriate approval.

Virtual trainings are generally the lowest cost, most efficient delivery method for staff technical training. When possible, staff is encouraged to utilize these offerings to allow for the maximum use of public funds. Approved virtual training should be scheduled within the employee’s regular work schedule whenever possible. It is the responsibility of staff to confirm with their supervisor prior to registration or payment whether there will be any impact on compensation. A travel/training estimate approved by their supervisor is required for participation.



Local/DFW Metroplex

The local area considered for this policy is 30 miles from the centrally-located Fire Station at 2900 Dove Road, Westlake, TX 76262. The DFW metroplex is defined in this context as Tarrant, Denton, Dallas, and Collin counties. Offsite training within the local/DFW area requires a travel/training estimate approved by Department Directors/Principals prior to registration, payment, and/or attendance.

Per Diem

It is expected that employees participating in travel/training within the local/DFW area do not require lodging and are therefore ineligible for per diem. Exceptions for overnight stays and corresponding per diem will be considered on a case-by-case basis; exceptions must be budgeted and approved by the Town Manager/Head of School.

Reimbursement

For travel/training within the local/DFW area, reimbursements for mileage, parking/tolls, and lunch are considered allowable. Mileage reimbursement is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Lunch expenses are limited to the Arlington/Fort Worth/Grapevine lunch GSA rate plus 20% gratuity. Exceptions may be made for activities in which options are not available under the GSA rate or outside parties are involved; this will require documentation and supervisor approval prior to expense.

For routine business meetings outside of Westlake, reimbursement for mileage, parking/tolls, and meals are allowable without a travel/training estimate. Reimbursement requests must be approved by the Department Director/Principal.

State of Texas

Travel and training outside the local area or DFW metroplex, but within state limits, requires a travel/training estimate to be approved by the Department Director/Principal.

Per Diem

Westlake uses a per diem rate based on location from the GSA for meals and incidentals. Lodging does not use the GSA rate; employees should select either the conference hotel or most economical option. In instances where an employee chooses not to utilize these options, neither reimbursement nor Westlake funds will be granted. If an employee has access to a p-card, they are required to use it for lodging.

Reimbursement

Due to the size of Texas, the most economical method of transportation may be driving one's vehicle, renting a vehicle through Westlake's Enterprise account, or flight. Mileage to/from the training, car rental pickup/drop off, or airport is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Mileage will be paid for one-way only when employees are being dropped off or picked up. Employees leaving a personal vehicle at the airport must use the remote parking option. Ride share or taxi usage is allowed; tipping up to 20% of the trip is allowed. Employees may choose the method of travel that best aligns with their purpose and schedule, as long as they remain within budget and receive preapproval.

Outside Texas, within the US

For travel and training outside the state of Texas, the Town Manager/Head of School is required to approve the travel/training estimate.

Per Diem

Westlake uses a per diem rate based on location from the GSA (or DOD for non-continental US travel) for meals and incidentals. Lodging does not use the GSA rate; employees should select either the conference



hotel or most economical option. Depending on the location of the conference and starting/ending times, it may be necessary to arrive a day early or stay a day late; Westlake will pay for lodging in those scenarios with documentation and appropriate approval. In instances where an employee chooses not to utilize these options, neither reimbursement nor use of Westlake funds will be granted. If an employee has access to a p-card, they are required to use it for lodging.

Reimbursement

Mileage to/from the airport is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Mileage will be paid for one-way only when employees are being dropped off or picked up. Employees leaving a personal vehicle at the airport must use the remote parking option. Ride share or taxi usage is allowed; tipping up to 20% of the trip is allowed. Employees have access to the Enterprise account if a rental car is necessary during a stay. Local transportation, including public transit, ride share, or taxi usage is allowed. Employees may choose the method of travel that best aligns with their purpose and schedule, as long as they remain within budget and receive preapproval.

Extending Travel

Employees are allowed to extend out-of-state travel for personal experiences. Vacation leave must be used, as appropriate. If an employee chooses to arrive early or stay late when there is no business purpose, all lodging, meals, and incidentals are the responsibility of the employee. Westlake will pay only the equivalent costs of round-trip travel; this must be documented.

International

For travel and training outside the United States, the Town Manager/Head of School is required to approve the travel/training estimate. Employees are responsible for their passport requirements. Westlake will pay for travel visas or other destination-specific costs, such as tourist fees, that would not be otherwise incurred. All allowable expenses for international travel will be reimbursed in US dollars at the closing exchange rate on the last day of travel, as listed on the WSJ website.

Per Diem

Westlake uses a per diem based on location from the Department of State for meals and incidentals. There are no currency conversions provided for per diem. Lodging does not use the Department of State rate; employees will utilize the most economical choice based on their itinerary.

Reimbursement

Mileage to/from the airport is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Mileage will be paid for one-way only when employees are being dropped off or picked up. Employees leaving a personal vehicle at the airport must use the remote parking option. Ride share or taxi usage is allowed; tipping up to 20% of the trip is allowed. Local transportation, including public transit, ride share, or taxi usage is allowed. Employees may choose the method of travel that best aligns with their purpose and schedule, as long as they remain within budget and receive preapproval. For cellular or internet service with \$10 limit

Extending Travel

Employees are allowed to extend foreign travel for personal experiences. Vacation leave must be used. If an employee chooses to arrive early or stay late when there is no business purpose, Westlake will pay only the equivalent costs of round-trip travel; this must be documented.

Travel with Westlake Academy Students

Staff is occasionally responsible for the custody of Westlake Academy students for sanctioned travel in support of the IB curriculum. Travel with students does not exempt employees from any part of this policy. Refer to the appropriate section based on destination.



All travel with students requires a travel/training estimate be approved by the Head of School prior to any activities occurring. Student trips typically have fundraised or donated funds in student activity funds; this must be disclosed in the estimate and funds must be available prior to travel. Staff is responsible for ensuring all students participating have signed authorization from their parent/guardian.

Per Diem

Per diem is required to be requested by employees for any travel including at least one overnight stay, even when all meals are included, to provide for the appropriate incidental expenses. Reimbursement for these items will not be permitted under normal circumstances. Students are not eligible for per diem or any kind of reimbursement for trip expenses from Westlake operating funds.

Compensation Adjustments

Compensation adjustments are only considered for full days outside the contracted number of days. They must be requested on the initial travel/training estimate approved by the Head of School. Because this travel is completed on a voluntary basis and not a job requirement, adjustments will likely not be granted.

Emergency Purchases

Due to the nature of chaperoning students, occasions may occur when an employee must make an emergency purchase (defined here as an expense required to preserve the safety or well-being of a student). These purchases can be made on an employee p-card or reimbursement requested upon return. A memo documenting the emergency must accompany the itemized receipt.

Extending Travel

Extending travel when chaperoning students is generally not allowed.

Prohibited Activities/Expenses

The following is a non-comprehensive list of activities or expenses that are not allowed:

- Using Westlake funds for alcohol or entertainment
- Using a scooter, bicycle, e-bike or equivalent transportation
- Travel upgrades including, but not limited to, non-economy airline tickets, paid seat choice, fees for early or late check ins, internet or phone service when free options are available or use is not required and it must be preapproved, additional baggage handling, valet parking when self-parking is available, non-standard lodging, upgraded airline/TSA status
- Avoidable late bookings or change fees
- Travel insurance for individual arrangement bookings
- Using a personal rewards account for group bookings
- Using a personal payment method when a p-card or purchase order is an available option
- Guest travel expenses
- Using a p-card for meals and incidentals when a per diem is disbursed
- Claiming a per diem for a meal included with registration costs

Misapplication, abuse, or disregard of this policy is expressly prohibited and can result in actions including written reprimand, revoked permission to participate in future opportunities, probation, termination, or referral to the [district-Academy](#) attorney or Texas Ethics Commission.



**WESTLAKE
ACADEMY**

2025-2026 Personnel Manual

Adopted December 16, 2025

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Introduction

The purpose of the Westlake Academy Personnel Manual is to provide information that will help with questions and pave the way for a successful year. Not all Westlake Academy policies and procedures are included. Some policies have been summarized. Employees are responsible for reviewing and following all Westlake Academy policies adopted by the Town Council/Board of Trustees. Suggestions for additions and improvements to this handbook are welcome and may be sent to the Westlake Academy Human Resources Office, located at 1500 Solana Blvd., Building 7, Suite 7200, phone (817) 490-5734.

This handbook is neither a contract nor is it intended to alter the at-will status of noncontract employees in any way. Rather, it is a guide providing an explanation of Westlake Academy's employee policies and procedures. These policies and procedures may change at any time; and such changes shall supersede any handbook provisions that are not consistent with the change. For more information, employees may contact the Human Resources Office.

Westlake Academy Information

Description of Westlake Academy

Westlake Academy is an Open Enrollment Charter School which opened in the fall of 2003 in Westlake, Texas. Westlake Academy distinguishes itself among neighboring educational offerings with a particular focus on international-style academics. The programs of the International Baccalaureate Organization (PYP, MYP, and Diploma) have been certified as the educational model. Educational technology is pervasive and infuses the classroom curriculum.

Westlake Academy Mission, Vision & Values

Westlake Academy is a public charter school offering the International Baccalaureate (IB) curriculum. Founded in 2003, with a mission to achieve academic excellence and develop life-long learners who become well-balanced, responsible global citizens, Westlake Academy is the first and only municipally-owned school in the state to receive a charter designation. Westlake Academy is the fifth school of only ten in the United States, and the only public school, to offer the full IB curriculum for grades K-12.

Great care and consideration were given to the mission and vision of the Academy and the impact that these have on both the long-term goals of the Academy and its day-to-day operations. The vision and mission statements represent the outcome of this discussion and evidence the Board's continued dedication to academic excellence and personal achievement. The values statements are currently being reviewed by the Board and are listed here for reference only.

MISSION STATEMENT:

Westlake Academy is an IB Continuum School where students become compassionate, life-long learners through an internationally-minded, balanced education that empowers students to contribute to our interconnected world

VISION STATEMENT:

"Westlake Academy inspires college bound students to achieve their highest individual potential in a nurturing environment that fosters the traits found in the IB Learner Profile Attributes."

*~ Inquirers, Knowledgeable, Thinkers, Communicators,
Principled, Open-minded, Caring, Risk-takers, Balanced, and
Reflective~*

VALUES

Maximizing Personal Development
Academic Excellence
Respect for Self and Others
Personal Responsibility
Compassion and Understanding

The following desired outcomes summarize the goals and objectives established by the Board of Trustees and leadership staff at the Academy.

Desired Outcomes

High Student Achievement
Strong Parent & Community Connections
Financial Stewardship & Sustainability
Student Engagement-Extracurricular Activities
Effective Educators & Staff

Governing Board

The Texas Education Agency (TEA) granted the Town of Westlake the charter to operate Westlake Academy. The TEA charter recognizes the Town Council as the governing board, and the members of the Town Council serves as the Board of Trustees, responsible for overseeing the management of Westlake Academy. The Board is the policy-making body within the Academy and has overall responsibility for the annual budget, employment of the Head of School, and providing necessary facilities for the Academy. The Board is responsible for the successful operation of the Academy within the limits established by state and federal laws and regulations.

The Town Council/Board of Trustees is elected by registered voters of the Town of Westlake to represent the community's commitment to a strong educational program for our students. Trustees are elected every year in May and serve staggered two-year terms. Trustees serve without compensation, must be registered voters, and must reside within the Town of Westlake.

Westlake Academy 2025-2026 Board of Trustees

Kim Greaves, President
Tammy Reeves, Trustee
Todd Gautier, Trustee
Michael Yackira, Trustee
T.J. Duane, Trustee
Kevin Smith, Trustee

Westlake Academy Administrative Officials

The Board of Trustees meets regularly in the council chambers of Westlake Town Hall, located at 1500 Solana Blvd., Building 7, Suite 7100, Westlake, Texas 76262. Notice is posted for regular and special meetings on the Westlake Town Hall bulletin board and at the Westlake Academy Central Administration Office, 2600 JT Ottinger Road, Westlake, Texas 76262, at least three business days before the scheduled meeting time. The written notice will show the date, time, place, and subjects of each meeting, clearing identifying Westlake Academy agenda items. In emergencies, a meeting may be held with a two-hour notice. Meeting notice is also posted on the Town of Westlake website at <https://westlaketx.portal.civicclerk.com/> and is accessible from the Westlake Academy website at <https://www.westlakeacademy.org/about-us/governance/board-of-trustees>.

All meetings are open to the public and are conducted in accordance with the Texas Open Meetings Act. In certain circumstances, Texas law permits the Board to go into a closed session. Closed session may occur for such things as discussing prospective gifts or donations, real-property acquisition, certain personnel issues, security matters, matters that identify personally identifiable student information, to consult with attorneys regarding pending litigation, or other matters as allowed by law.

Helpful Contacts

From time to time, employees have questions or concerns. The contacts for various Westlake Academy Departments are listed below. A complete list of staff telephone extensions is available in the Academy's Main Office.

Dr. Kelly Ritchie, Head of School
Beth Hughes, Elementary Principal
Farah Rehman, Elementary Asst. Principal
Maxwell Ituah, Director of Secondary Education
Serena McMillon, Middle School Principal
Dr. James Owen, High School Principal
Michelle Briggs, Director of Innovation
Darcy McFarlane, Director of Accountability
Dr. Shelly Myers, Exec. Director of the WAF/Director of Development
Sarah Jones, Athletic Director
Alison Schneider, PYP Coordinator
Sarah Stack, MYP Coordinator
Jennifer Posey-Stockton, DP Coordinator
Maria "Rosie" Miller, Administrator of Facility Operations

*Cayce Lay Lamas, Director of Finance
*Jon Sasser, Director of Communications
*Sandy Garza, Director of Human Resources
*Jason Power, Director of Technology

**Asterisk denotes shared services personnel between Westlake Academy and the Town of Westlake*

Employment

Equal Employment Opportunity

Westlake Academy does not discriminate against any employee or applicant for employment on the basis of race, color or national origin; religion; sex; age; disability; genetic information; military status; or on any other basis prohibited by law. Employment decisions will be made on the basis of each applicant's job qualifications, experience, and abilities.

In accordance with Title IX, no person, on the basis of sex, shall be excluded from participation in, denied the benefits of, or be subjected to discrimination by the Academy. Inquiries about the application of Title IX may be referred to the Academy's Title IX coordinator, to the Assistant Secretary for Civil Rights of the Department of Education, or both.

The Academy designates and authorizes the following employee as the Title IX coordinator for concerns or inquiries regarding discrimination based on sex, including sexual harassment: Michelle Briggs, mbriggs@westlakeacademy.org, 817-490-5767.

Reports can be made at any time and by any person, including during non-business hours, email, or phone. During Academy business hours, reports may also be made in person.

The Academy designates and authorizes the following employee as the ADA/Section 504 coordinator for concerns regarding discrimination on the basis of a disability: Sandy M. Garza, Director of Human Resources, 1500 Solana Blvd., Bldg. 7, Ste. 7201, sgarza@westlakeacademy.org, and 817-490-5734.

Questions or concerns relating to discrimination for any other reason should be directed to the Head of Schools.

Job Vacancy Announcements

Announcements of job vacancies by will be made by one or more of the following methods: through email for internal postings and/or on the Academy's website for external postings.

Employment after Retirement

Individuals receiving retirement benefits from the Teacher Retirement System (TRS) may be employed in limited circumstances on a full- or part-time basis without affecting their benefits, according to TRS rules and state law. Detailed information about employment after retirement is available in the TRS publication *Employment After Retirement*. Employees can contact TRS for additional information by calling 800-223-8778. Information is also available on the TRS Web Site (<https://www.trs.texas.gov/Pages/Homepage.aspx>).

Contract and Noncontract Employment

Certain provisions in the Texas Education Code are not applicable to open-enrollment charter schools. For example, as an open-enrollment charter school, Westlake Academy is not required by state law to employ professional employees under a contract subject to Chapter 21 of the Texas Education Code.

Noncertified professional and administrative employees

Employees in professional and administrative positions (such as non-instructional administrators) may be employed under an employment contract or at-will at the discretion of the Head of School.

Paraprofessional and auxiliary employees

All paraprofessional and auxiliary employees, regardless of certification, are employed at-will and not by contract. Employment is not for any specified term and may be terminated at any time by either the employee or by the Academy with or without cause.

Other Employees

Employees in all other Academy positions are employed at-will and may be terminated at any time by the Academy, with or without cause.

Certification and Licenses

Professional employees employed in positions that require SBEC certification or professional license are responsible for taking actions to ensure their certifications or permits do not lapse. Employees must submit documentation they have passed the required certification exam for their assigned position and/or obtained or renewed their certification or permits to the Human Resources Office in a timely manner.

A certified employee's contract is voidable if the individual does not hold a valid certificate or fails to fulfill the requirements necessary to renew or extend a temporary certificate, emergency certificate, probationary certificate, or permit. A contract is also voidable if SBEC suspends or revokes certification because of an individual's failure to comply with criminal history background checks. Contact the Human Resources Office if you have any questions regarding certification or licensure requirements.

Recertification of Employment Authorization

At the time of hire all employees must complete the Employment Eligibility Verification Form (Form I-9) and present documents to verify identity and employment authorization. Employees whose immigration status, employment authorization, or employment authorization documents have expired must present new documents that show current employment authorization. Employees should file the necessary application or petition sufficiently in advance to ensure that they maintain continuous employment authorization or valid employment authorization documents. Contact the Human Resources Office if you have any questions regarding verification of employment authorization.

Employee Searches and Drug/Alcohol Testing

Non-investigatory searches in the workplace, including accessing an employee's desk, file cabinets, locker, or work area to obtain information needed for usual business purposes may occur when an employee is unavailable. Therefore, employees are hereby notified that they have no legitimate expectation of privacy in those places. In addition, the Academy reserves the right to conduct searches when there is reasonable cause to believe a search will uncover evidence of work-related misconduct. Such an investigatory search may include drug and alcohol testing if the suspected violation relates to drug or alcohol use. When the Academy has reasonable suspicion to believe a search will uncover evidence of work-related misconduct, the Academy may search the employee, the employee's personal items, work areas, lockers, and private vehicles parked on Academy premises or work sites or used in Academy business. This policy also applies to school-sponsored trips and offsite training programs attended by employees.

Employees Required to Have a Commercial Driver's License

Any employee whose duties require a commercial driver's license (CDL) is subject to alcohol and drug testing. This includes all drivers who operate a motor vehicle designed to transport 16 or more people counting the driver, drivers of large vehicles, or drivers of vehicles used in the transportation of hazardous materials. Teachers, coaches, or other employees who primarily perform duties other than driving are subject to testing requirements if their duties include driving a commercial motor vehicle.

Drug testing will be conducted before an individual assumes driving responsibilities. Alcohol and drug tests will be conducted when reasonable suspicion exists, at random, when an employee returns to duty after engaging in prohibited conduct, and as a follow-up measure. Testing may be conducted following accidents. Return-to-duty and follow-up testing will be conducted if an employee who has violated the prohibited alcohol conduct standards or tested positive for alcohol or drugs is allowed to return to duty.

All employees required to have a CDL or who otherwise are subject to alcohol and drug testing will receive a copy of the Academy's policy, the testing requirements, and detailed information on alcohol and drug abuse and the availability of assistance programs.

Employees with questions or concerns relating to alcohol and drug testing policies and related educational material should contact Human Resources.

Constitutional Rights of Employees

Westlake Academy respects the constitutional rights of its employees. All actions taken by Academy officials shall be consistent with the Constitution and laws of the United States and the State of Texas.

Notification of Supervisor of Authorized Drug Use

Each employee shall report the use of medically authorized drugs or other substances that can impair job performance to the employee's immediate supervisor and provide proper written medical authorization to work from a physician. It is the employee's responsibility to determine from the physician whether or not the drug would impair employee job performance depending on the nature of the employee's job. Failure to report the use of such drugs or other substances or failure to provide proper evidence of medical authorization will result in disciplinary action. Any information received from an employee under this provision will be kept confidential except to the extent it may be shared with individuals who are in a need-to-know position.

Westlake Academy reserves the right to have a physician of its own choice determine if the medication produces hazardous effects at the prescribed dosage and may restrict the employee's work activity.

Additional Employee Responsibilities

Employees are expected to be fit for duty upon reporting to work. Each Academy employee who observes or has knowledge of another employee in an impaired condition to perform his or her job duties or who poses a hazard to the safety and welfare of the employee or others shall promptly report this fact to the immediate supervisor. The employee making the observation must file a written report to the suspected employee's supervisor within 24 hours of observing or learning of the condition. The supervisor will also forward the employee's written report immediately to the Head of School in a confidential manner. Any employee failing to make such a report will be subject to disciplinary action, including suspension or termination.

If, after investigating a report of an employee's impaired condition, the supervisor finds that the reporting employee has knowingly provided false information regarding the suspected employee, disciplinary action may be taken against the individual who filed the report and knowingly gave such false information.

All employees are responsible for recognizing reasonable suspicion of drug or alcohol use by employees, and for carrying out the provisions of this policy.

Drug and/or Alcohol Testing

When there is reasonable suspicion that an employee is under the influence of alcohol or drugs used in violation of Academy policy, the employee may be required to undergo a controlled substance and/or alcohol test at the Academy's expense. The exam shall consist of a urine and/or breath and/or blood test and may include a physical examination by a physician. Any employee who is required to undergo a drug or alcohol test shall be given the opportunity to provide relevant information about prescription or nonprescription medications that may affect the screening.

An employee who fails to comply with a directive to submit to testing based upon reasonable suspicion shall be subject to disciplinary action, which may include termination. Additional information on testing procedures and consideration of test results is included at Exhibit A of this Personnel Manual.

Employee Cooperation

All employees are expected to cooperate with a request for drug or alcohol testing. Refusal to submit to testing or refusal to sign the consent form will be considered cause for termination. Failure to provide adequate breath or urine specimens for testing without a valid medical explanation is also considered a refusal to submit to testing. Any conduct that clearly obstructs the testing process, such as tampering with a specimen or the testing procedure, including the use of adulterants, may result in termination.

Operation of Vehicles and Equipment

Under no circumstances shall an employee operate motor vehicle or motorized equipment while under the influence of drugs or alcohol or under the influence of medication that may affect the employee's ability to operate such equipment. Additionally, when the supervisor has information from another employee when reasonable suspicion exists, an employee shall not be allowed to operate any motor vehicle or motorized equipment until the supervisor has investigated the situation and determined if testing for drugs or alcohol is warranted. If the supervisor determines that reasonable suspicion does not exist, the employee will be allowed to return to his or her regular duties.

Health Safety Training

Certain employees who are involved in physical activities for students may be required to maintain and submit to the Academy proof of current certification in first aid, cardiopulmonary resuscitation (CPR), the use of an automated external defibrillator (AED), concussion, and extracurricular athletic activity safety. Certification must be issued by the American Red Cross, the American Heart Association, or another organization that provides equivalent training and certification. Employees subject to this requirement must submit their certification to the Human Resources Office within 30 days of the date of hire.

School nurses and employees with regular contact with students must complete a Texas Education Agency approved, online training regarding seizure disorder awareness, recognition, and related first aid.

Reassignments and transfers

All personnel are subject to assignment and reassignment by the Head of School or designee. Employees with extracurricular or supplemental duty assignments may be reassigned or removed from extracurricular or supplemental duty assignments at any time. Employees who object to a reassignment may follow the process for employee grievances as outlined in this handbook.

Guidelines for Employees with Family Members Enrolled at Westlake Academy

Westlake Academy recognizes the unique position of employees who have children, step-children, grandchildren, or other related family members enrolled as students at the school. In this document, the term "employees with family" will be used to refer to all such relationships. The goal of these guidelines is to prevent conflicts of interest and define professional conduct for employees who are also parents of students on campus. These guidelines aim to ensure fairness, maintain professionalism, and avoid any appearance of favoritism or impropriety.

Conflict of Interest: Employees must not engage in any personal activity during duty hours that conflicts with their duties and responsibilities or that creates the appearance of using their position for personal benefit, including benefit to their own child enrolled at the school. Parent-employees must take appropriate steps to avoid a conflict of interest, which may include choosing to recuse themselves from decisions related to their child's education, such as matters involving curriculum, grading, disciplinary actions or taking other action to avoid a conflict. Employee must take appropriate steps to ensure their professional role does not improperly influence outcomes or result in a perception of improper influence.

Any actual or potential conflict of interest must be disclosed promptly and in writing to the Section Principal or the Head of School. Failure to avoid, disclose, or appropriately manage a conflict of interest may result in corrective or adverse employment action.

Professional Boundaries: Parent employees are expected to maintain clear professional boundaries between their roles as staff members and their roles as family members of a student. Decisions or actions taken in the scope of employment must always reflect impartiality and fairness to all students.

- All electronic communication about a WA parent employee's child should take place via the parents' personal email address and their student's Westlake Academy staff email address.
- WA parent employees will refrain from using text messaging or calls to WA employee personal cell phones regarding their own student's needs.
- When a WA parent employee needs to conference about their student with a WA staff member, the meeting will be requested in advance, no matter if in person, via phone, or video conference, so that all parties are prepared for the content of the meeting and have the appropriate amount of time set aside for the interaction.
- Access to data, anecdotal observations, and general assumptions of our pedagogical practices that can only be harnessed from working within the Westlake Academy organization are not intended to be used as leverage or a means to undermine the school's integrity but rather may support an informed dialogue between the school and you.
- In any confidential meetings, such as 504, ARD, or LPAC, refrain from speaking about services of other students that the parent employee only knows because they work at Westlake Academy, as this violates student privacy, breaches professional ethics, and undermines the trust placed in staff to protect confidential information.
- Parent employees are expected to prioritize their professional responsibilities during contract hours. Personal parental tasks like coordinating logistics or informal check-ins should be minimized during the workday and handled outside of school hours whenever possible.

Confidentiality: Confidentiality regarding student information is crucial, even when that student is the teacher's own child. Information gained through employment at Westlake Academy, such as academic insights, behavioral incidents, services WA provides, must remain confidential and not be shared, even if it involves or impacts the parent employee's student.

Workload and Work Schedules

Professional Employees

Professional employees and academic administrators are exempt from overtime pay and are employed according to the work schedules set by the Academy. A school calendar is adopted each year designating the work schedule for Academy employees and all school holidays. Notice of work schedules including required days of service and scheduled holidays will be distributed each school year. To ensure the effective operation of the Academy, exempt employees are generally expected to limit any off-duty lunch break to thirty (30) minutes during the school day.

Paraprofessional and Auxiliary employees

Support employees are employed at-will and will be notified of the required duty days, holidays, and

hours of work for their position on an annual basis. Paraprofessional and auxiliary employees are not exempt from overtime and are not authorized to work in excess of their assigned schedule without prior approval from their supervisor.

ADA Accommodations

The Academy will provide reasonable accommodations to employees with a disability if the accommodation would allow the individual to perform the essential functions of their job, unless doing so would create an undue hardship. An employee or their supervisor may initiate a request for a reasonable accommodation by contacting Sandy Garza, Director of Human Resources, 817-490-5734 and identifying an adjustment or change at work that is needed because of a disability. An employee may also submit a written request to Human Resources using the ADA Accommodation Request Form, which is available by contacting the Human Resources department.

Upon receiving the reasonable accommodation request, HR or the ADA coordinator will meet with the employee and conduct an informal, interactive discussion to identify a reasonable accommodation that will allow the employee to perform the essential functions of the job effectively. The Academy may request medical information concerning the employee's disability and to assist in determining what reasonable accommodation(s) may be available and appropriate. The employee will be responsible for obtaining the information from their health care provider. Medical information received will be confidential and kept separate from the employee's personnel file.

After meeting with the employee and reviewing medical documentation, HR or the ADA coordinator will determine whether the employee is a qualified individual with a disability and develop a reasonable accommodation plan for the employee. The reasonable accommodation will be determined on a case-by-case basis. HR or the ADA coordinator will work closely with the employee and supervisor to ensure that reasonable accommodation is provided and effective.

Breaks for Expression of Breast Milk

Westlake Academy supports the practice of expressing breast milk and makes reasonable accommodations for the needs of employees who express breast milk. The Academy shall provide a lactation location that is not a bathroom, is shielded from view and free from intrusion from other employees and the public and is functional for pumping.

A reasonable amount of break time will be provided each time the employee has a need to express milk. For nonexempt employees, these breaks are unpaid and employees are completely relieved from duties during the entirety of the break. Employees should meet with their supervisor to discuss their needs and arrange break times.

The Providing Urgent Maternal Protections of Nursing Mothers Act (PUMP Act) requires an employee to notify the Academy if they believe the Academy is out of compliance in providing breaks for a nursing mother. The employee must give the Academy 10 days to come into compliance before making any claim of liability against the Academy. An employee with concerns should contact Sandy Garza, Director of Human Resources, 817-490-5734.

Pregnant Workers Fairness Act

The Pregnant Workers Fairness Act (PWFA) provides consideration of accommodations to employees who have known limitations related to pregnancy, childbirth, or related medical conditions. An employee seeking a PWFA accommodation should contact Sandy Garza, Director of Human Resources at 817-490-5734 to begin the interactive process.

Notification to Parents Regarding Qualifications

Texas law requires that parents be notified if their child is assigned for more than 30 consecutive instructional days to a teacher who does not hold an appropriate teaching certificate. Inappropriately certified or uncertified teachers include individuals on an emergency permit (including individuals waiting to take a certification exam) or individuals who do not hold any certificate or permit. Information relating to teacher certification will be made available to the public upon request.

Outside employment and tutoring

Employees who wish to accept outside employment during the school year or engage in other activities for profit, including tutoring, must obtain prior written approval from the Head of School in advance. Approval from the Head of School will be based on whether outside employment interferes with regularly assigned duties, that no conflict of interest exists, or other factors as determined by the Head of School. No paid tutoring will be allowed on the Westlake Academy campus. Teachers may not receive payment from families for tutoring Westlake Academy students at any time.

Westlake Academy recognizes the professional contributions of staff members who serve as International Baccalaureate Educator Network (IBEN) leaders, presenters, or facilitators. To support their professional engagement and the advancement of the IB community, the Academy will provide up to five (5) additional days of leave for participation in IBEN activities. Use of this leave must be approved in advance by the Head of School and must comply with the IBEN Activity Leave Guidelines.

Performance evaluations

Evaluation of an employee's job performance is a continual process that focuses on improvement. Performance evaluation is based on an employee's assigned job duties and other job-related criteria. Ongoing evaluation of employees will occur throughout the school year for the purposes of providing feedback or correcting performance problems. Written evaluations will be completed on forms approved by the Head of School or designee. Reports, correspondence, and memoranda may be used to document performance information. Employees will receive a copy of their written evaluation, have a performance conference with their supervisor, and have an opportunity to respond to the evaluation. Employee evaluations will be retained in the employee's personnel file, located in the Human Resources Office.

Staff Development

Staff development activities are organized to meet the needs of employees and the Academy. Staff development for instructional personnel is related to achieving performance objectives and approved by the Head of School. Staff development for noninstructional personnel is designed to meet specific licensing requirements, and continued employee skill development. Individuals holding renewable certificates from the State Board of Educator Certification (SBEC) are responsible for obtaining the required training hours and maintaining appropriate documentation. All teachers will receive the necessary training required to familiarize themselves with the IB educational model and provide a basis for continued professional development.

Mental Health Training

All Academy employees who regularly interact with students are required to complete an evidenced-based mental health training program that is designed to provide instruction regarding the recognition and support of children and youth who experience mental health or substance use issues that may pose a threat to school safety. Employees must provide a certificate of completion to the Academy that includes the name

of the training course, along with supporting documentation confirming that the training meets the requirements of the commissioner rules for mental health training.

Campus staff required to complete the training includes, but is not limited to, teachers, coaches, librarians, instructional coaches, administrators, administrative support personnel, school resource officers, paraprofessionals, substitutes, custodians, cafeteria staff, bus drivers, crossing guards, and Academy special program liaisons, and supervisors of personnel who regularly interact with students.

Enrollment of Employee's Child at Westlake Academy

A full-time employee of Westlake Academy may submit an application for their child to enroll at the Academy regardless of whether the child resides in the geographic area served by the school. Applications submitted by full-time employees are exempt from the lottery process and are given priority in admission to Westlake Academy subject to the limitations identified in the Westlake Academy Admission Policy. Once enrolled in the Academy, the child of a full-time employee retains the right to re-enrollment only if the student's parent continues to be employed by the Academy on a full-time basis.

Compensation and Benefits

Salaries, Wages, and Stipends

Employees are paid in accordance with the compensation plan approved annually by the Board of Trustees. All positions are classified as exempt or non-exempt according to federal law. Professional employees and academic administrators employed by contract are generally classified as exempt and are paid annual salaries and are not entitled to overtime compensation. Other employees are generally classified as non-exempt and are paid based on hourly wages or provided compensatory time for each authorized overtime hour worked (See *Overtime*, page 14).

Notice of work schedules including required days of service and scheduled holidays will be distributed each school year as well as salary schedules. Contract employees who perform extracurricular or supplemental duties may be paid a stipend in addition to their salary

Employees should contact the Human Resources Office for more information about the Academy's compensation plan or their own pay.

Paychecks and Wage and Earnings Statement

All employees are paid biweekly on every other Friday. Wage and Earnings statements may be reviewed online through the Employee Access Center using the link provided at time of hire. Wage and Earnings statement or paychecks will not be released to any person other than the Academy employee named on the check without the employee's written authorization, except as required by law. An employee's wage and earning statement contains detailed information including earnings, deductions, and withholding information. Employees are responsible for regularly reviewing the accuracy of their pay statement and should contact Human Resources if they have any questions.

Supervisors will review and approve electronic timesheets before submitting the timesheets for payroll processing. Approved timesheets must be received by the Human Resources Department no later than 10:00 a.m. on the Monday preceding payday.

Direct Payroll Deposit

Employees are encouraged to have their paychecks electronically deposited into their bank account. A notification period of at least 7 business days prior to the next scheduled payday is necessary to activate this service. With direct deposit, an employee's pay is immediately available on the pay date. Contact the Human Resources Office for more information about the direct payroll deposit.

Payroll Deductions

Automatic payroll deductions for the Teacher Retirement System of Texas (TRS) and federal income tax are required for all full-time employees. Medicare tax deductions also are required for all employees hired after March 31, 1986. Temporary and part-time employees who are not eligible for TRS membership must have their Social Security contributions deducted.

Other payroll deductions employees may elect include deductions for the employee's share of premiums for health, dental, life, and vision insurance; annuities; and other employer-sponsored benefits. Salary deductions are automatically made for unauthorized or unpaid leave.

Annualized Compensation

The Academy pays all salaried employees over a 12-month period regardless of the number of days employed during the school year. Salaried employees will be paid in equal biweekly payments, beginning with the first pay period of the school year. Employees that separate after the last day of instruction will continue to receive paychecks through the end of July.

Overpayments. Employees are not entitled to any funds the Academy overpays. An overpayment occurs if an employee is paid more than the amount the employee should have been paid under the assigned pay grade and applicable supplemental pay.

If an overpayment is reported in the current fiscal year, a payment plan will be developed to recoup the payment. Generally, an overpayment will be paid in one pay cycle. However, if this creates an undue hardship for the employee, the Academy has the discretion to develop a plan for regular payroll deductions in the same fiscal year.

An agreement between an employee and the Academy must be in place in order to deduct any overpayment.

Timekeeping

Accurately recording time worked is the responsibility of every employee, and records must represent actual time worked on the job performing assigned duties. Federal and state law requires that Westlake Academy keep accurate records of time worked in order to calculate employee pay and benefits.

Non-exempt (hourly) employees are required to record actual time worked to their supervisor on a weekly basis, using the Academy's electronic timekeeping system. It is the immediate supervisor's responsibility to accurately document and/or verify the time his or her subordinates begin and end their work period, each meal period, split shift, and departure from work for personal reasons.

Supervisors will review and approve electronic timesheets before submitting for payroll processing. Timesheets must be approved and received by the Human Resources Department no later than 10:00 a.m. on the Monday preceding payday. Each timesheet must be submitted by the employee for supervisor approval, and submission constitutes an electronic signature by the employee indicating that

the time recorded is correct. Falsification of a timesheet may be punishable by disciplinary action, up to and including termination.

All Westlake Academy employees are required to record absences in the Aesop system, regardless of exemption status. Employees leaving the campus for any period of time must record their time out when leaving campus and record their time in upon returning.

Overtime Compensation

Westlake Academy will compensate non-exempt (hourly) employees for all overtime hours worked in accordance with federal wage and hour laws. Only non-exempt employees (hourly employees and paraprofessional employees) are entitled to overtime compensation. Non-exempt employees are not authorized to work overtime hours without advance written approval from their supervisor. A non-exempt employee who works overtime without prior approval may be subject to disciplinary action.

Overtime is legally defined as all hours worked in excess of 40 hours in a work week and is not measured by the day or by the employee's regular work schedule. For the purpose of calculating overtime, a workweek begins at 12:00 a.m. on Monday and ends at 11:59 p.m. on Sunday.

Employees may be compensated for overtime at time-and-a-half rate with compensatory time off (comp time) or direct pay. The following applies to all nonexempt employees:

- Employees can accumulate up to 60 hours of comp time.
- Comp time must be used in the duty year that it is earned.
- Use of comp time may be at the employee's request with supervisor approval as workload permits, or at the supervisor's direction.
- An employee may be required to use comp time before using any other available paid leave (e.g., sick, personal, vacation).
- Weekly time records will be maintained on all nonexempt employees for the purpose of wage and salary administration.
- Comp time balances cannot be carried over from one school year to the next. Employees will be required to receive a cash payment at their current hourly rate at the end of each school year for unused comp time.

Health, dental, and life insurance

Group health insurance coverage is provided through TRS-ActiveCare, the statewide public school health insurance program. The Academy's contribution to employee insurance premiums is determined annually by the Board of Trustees.

Employees eligible for benefits must work twenty (20) or more hours per week and work in a TRS eligible position.

TRS retirees who are enrolled in TRS-Care (retiree health insurance program) and employees who are not contributing TRS members who are regularly scheduled to work less than 20 hours per week are not eligible to participate in TRS-ActiveCare.

The insurance plan year is from September 1 through August 31. Current employees can make changes in their insurance coverage during open enrollment each year or when they experience a qualifying event (e.g., marriage, divorce, birth). Detailed descriptions of insurance coverage, employee cost, and eligibility requirements are provided to all employees electronically. Employees should contact the Human Resources Office for more information.

Supplemental Insurance Benefits

Employees may enroll in supplemental insurance programs at their own expense through the Region 11 Benefits Cooperative. Premiums for these programs are paid by payroll deduction. Employees should contact the HR Office for more information.

Cafeteria Plan (Section 125)

Employees may be eligible to participate in the Cafeteria Plan (Section 125) and, under IRS regulations, must either accept or reject this benefit. This plan enables eligible employees to pay certain insurance premiums on a pretax basis (i.e., dental, disability, accidental death and dismemberment, cancer insurance, and additional term life insurance). Pre-tax deduction eligibility is for each policy by IRS guidelines. New employees must accept or reject this benefit during their first month of employment. All employees must accept or reject this benefit on an annual basis and during the specified open enrollment period.

Unemployment Compensation Insurance

Employees who have been laid off or terminated through no fault of their own may be eligible for unemployment compensation benefits. Employees are not eligible to collect unemployment benefits during regularly scheduled breaks in the school year or the summer months. Employees with questions about unemployment benefits should contact the Human Resources Office.

Teacher Retirement (TRS)

All personnel employed on at least a half-time basis for at least four and one-half months are members of the Teacher Retirement System of Texas (TRS). Substitutes not receiving TRS service retirement benefits who work at least 90 days a year are eligible to purchase a year of creditable service in TRS. TRS provides members with an annual statement of their account showing all deposits and the total account balance for the year ending August 31, as well as an estimate of their retirement benefits.

Employees who plan to retire under TRS should notify the Human Resources Office as soon as possible. Information on the application procedures for TRS benefits are available in the Human Resources Office. Additional inquiries should be addressed to: Teacher Retirement System of Texas, 1000 Red River Street, Austin, TX 78701-2698, or call 800-223-8778 or 512-542-6400. TRS information is also available on the Web (www.trs.state.tx.us).

Leaves and Absences

Westlake Academy offers employees paid and unpaid leaves of absence in times of personal need. This personnel manual describes the basic types of leave available and restrictions on leaves of absence. Employees who have personal needs that will require an absence of five (5) days or more are required to notify the Human Resources Office as well as their campus administrator or supervisor. When the need for a long leave is foreseeable, employees must provide a 30-day advance notice.

Employees who take an approved unpaid leave of absence may continue their insurance benefits at their own expense. Health care benefits for employees on authorized leave under the Family and Medical Leave Act will be paid by the Academy, to the same extent as when the employee is working. Otherwise, the Academy does not make benefit contributions for employees who are on unpaid leave.

Personal leave is earned on an annual basis. Regular full-time and part-time employees (as opposed to temporary, substitute or seasonal) earn personal leave. Leave is available for the employee's use at the beginning of the school/contract year. If an employee leaves the Academy before the end of the work year, the cost of any unearned leave days already taken shall be deducted from the employee's final paycheck.

An employee earns ten (10) days of personal leave per year – five (5) state leave days and five (5) local leave days. A day of personal leave is equivalent to the number of hours per day in an employee's usual assignment, whether full-time or part-time.

Unless an employee requests a different order, available leave will be used in the following order:

- Earned Comp Time
- Local Leave
- State Leave

Employees **must** follow the Academy procedures to report or request any leave of absence and complete the appropriate form or certification. Unauthorized absences will result in payroll deductions for any day(s) missed.

Immediate Family. For purposes of leave other than family and medical leave, immediate family is defined as the following:

- Spouse
- Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands in loco parentis.
- Parent, stepparent, parent-in-law, or another individual who stands in loco parentis to the employee.
- Sibling, stepsibling, and sibling-in-law
- Grandparent and grandchild
- Any person residing in the employee's household at the time of illness or death

For purposes of family and medical leave, the definition of family is limited to spouse, parent, son or daughter, and next of kin.

Medical Certification. Any employee who is absent more than 5 days because of a personal or family illness may be required to submit a medical certification from a qualified health care provider confirming the specific dates of the illness, the reason for the illness, and—in the case of personal illness—the employee's fitness to return to work.

The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits covered employers from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, we ask that employees and health care providers do not provide any genetic information in any medical certification. ‘Genetic information,’ as defined by GINA, includes an individual’s family medical history, the results of an individual’s or family member’s genetic tests, the fact that an individual or an individual’s family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual’s family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

Continuation of Health Insurance. Employees on an approved leave of absence other than family and medical leave may continue their insurance benefits at their own expense. Health insurance benefits for employees on paid leave and leave designated under the Family and Medical Leave Act will be paid by the Academy as they were prior to the leave. Otherwise, the Academy does not pay any portion of insurance premiums for employees who are on unpaid leave. Under TRS-Active Care rules, an employee is no longer eligible for insurance through the Academy after six months of unpaid leave other than FML. If an employee’s unpaid leave extends for more than six months, the Academy will provide the employee with notice of COBRA rights.

State Personal Leave

State law entitles all employees to five days of paid personal leave per year. Personal leave is available for use at the beginning of the year. A day of personal leave is equivalent to the number of hours per day in an employee’s usual assignment, whether full-time or part-time an assigned workday. State personal leave accumulates without limit, is transferable to other Texas school districts, and generally transfers to education service centers. Personal leave may be used for two general purposes: nondiscretionary and discretionary.

Nondiscretionary: Leave that is taken for personal or family illness, emergency, a death in the family, or active military service is considered nondiscretionary leave. This type of leave allows very little or no advance planning and will be granted to employees in the same manner as sick leave.

Discretionary: Leave that is taken at an employee’s discretion and that can be scheduled in advance is considered discretionary leave. An employee wishing to take discretionary personal leave must submit a notice of the request five (5) days in advance of the anticipated absence to his or her principal or supervisor. The effect of the employee’s absence on the educational program, as well as the availability of substitutes, will be considered by his or her principal or supervisor.

Use of discretionary personal leave shall be considered granted unless the principal or supervisor notifies the employee to the contrary, within a reasonable period of time prior to the anticipated absence and stating the reason for denial.

Discretionary personal leave may not be taken for more than five consecutive workdays except in extenuating circumstances as approved by the principal or supervisor.

Discretionary leave shall not be allowed on the day before a school holiday, the day after a school holiday, days scheduled for end-of-semester or end-of-year exams, days scheduled for exams, state tests (ex: STAAR tests), the first or last day of instruction, nor on professional or staff development days, except with prior approval of the principal or supervisor.

Leave Proration: If an employee separates from employment with the Academy before his or her last

duty day of the year, or begins employment after the first duty day, state personal leave will be prorated based on the actual time employed. When an employee separates from employment before the last duty day of the school year, the employee's final paycheck will be reduced by the amount of state personal leave the employee used beyond his or her pro rata entitlement for the school year.

Local Personal Leave

Local leave is earned at a rate of one-half workday for each 18.7 days of employment, up to a maximum of five (5) days per year. A day of earned local leave is equivalent to an assigned workday. There is no limit on the accumulation of local leave, and local leave is not transferrable to other Texas school districts or education service centers. Local leave can be used only in whole or half-day increments, except when coordinated with family and medical leave taken on an intermittent or reduced-schedule basis, or with Workers' Compensation benefits.

Local personal leave may not be taken for more than five consecutive workdays except in extenuating circumstances as approved by the principal or supervisor. Local leave cannot be combined with scheduled holidays, staff development days, or days scheduled for state tests (ex: STAAR tests).

Other Local Leave (Community Sick Leave Program)

The Academy will establish a sick leave bank that full-time employees may join through contribution of state or local personal leave days.

Leave contributed to the bank shall be solely for the use of participating full-time employees. An employee who is a member of the bank may request leave from the bank if the employee experiences a catastrophic illness or injury and has exhausted all paid leave and any applicable compensatory time.

The Head of School shall develop regulations for the operation of the sick leave bank that address the following:

- Membership in the sick leave bank, including the number of days an employee must contribute to become a member;
- Procedures to request leave from the sick leave bank;
- The maximum number of days per school year a member employee may receive from the sick leave bank;
- The committee or administrator authorized to consider requests for leave from the sick leave bank and criteria for granting requests; and
- Other procedures deemed necessary for the operation of the sick leave bank.

An employee may appeal a decision regarding the sick leave bank in accordance with the employee grievance policy beginning with the appropriate administrator.

Compensated Holidays

Employees who are regularly scheduled to work year-round (260 days) will receive eleven (11)* paid holidays throughout the school year. Employees shall be compensated at their regular hourly/daily rate and for the regularly scheduled number of hours.

Observed holidays for employees include the following:

- Labor Day, 1st Monday of September
- Thanksgiving Day in November
- Friday after Thanksgiving in November

- Christmas Eve, December 24th
- Christmas Day, December 25th
- New Year's Day, January 1st
- Martin Luther King, Jr. Day in January
- President's Day in February
- Good Friday in March/April*
- Memorial Day in May
- Juneteenth Day in June
- Independence Day, July 4th

* Good Friday is observed only if it is designated as a non-workday on the Academy calendar.

Holidays that fall on Saturday shall normally be observed on the preceding Friday and holidays that fall on Sunday shall normally be observed on the following Monday.

Employees working less than 260 days in an Academic year are not eligible to receive paid holidays.

Family Medical Leave (FMLA) – General Provisions

The following text is from the federal notice, *Employee Rights and Responsibilities Under the Family and Medical Leave Act*. Specific information that the Academy has adopted to implement the FMLA follows this general notice.

FMLA Leave Entitlements. FMLA requires covered employers to provide eligible employees who work for a covered employer can take up to 12 weeks of unpaid, job-protected leave in a 12-month period for the following reasons:

- The birth of a child or placement of a child for adoption or foster care;
- To bond with a child (leave must be taken within 1 year of the child's birth or placement);
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition;
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job;
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.

An eligible employee who is a covered servicemember's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings to care for the servicemember with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule.

Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.

Benefits and Protections. While employees are on FMLA leave, the employer must maintain the

employee's health coverage as if the employee were not on leave. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

Eligibility Requirements. An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least 12 months;
- Have at least 1,250 hours of service in the 12 months before taking leave; and
- Work at a location where the employer has at least 50 employees within 75 miles of the employee's worksite.

Definition of Serious Health Condition. A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Requesting Leave. Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection.

Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA leave was previously taken or certified.

Employers can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

Employer Responsibilities. Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible

for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.

Enforcement. Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.

FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulations 29 C.F.R. § 825.300 (a) may require additional disclosures.

For additional information:

1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627
www.wagehour.dol.gov

Local Family and Medical Leave Provisions

Eligible employees can take up to 12 weeks of unpaid leave in the 12-month period measured forward from the date an individual employee's first FML begins.

Use of Paid Leave. FML runs concurrently with accrued sick and personal leave, temporary disability leave, compensatory time, assault leave, and absences due to a work-related illness or injury. Westlake Academy will designate the leave as FML, if applicable, and notify the employee that accumulated leave will run concurrently.

Combined Leave for Spouses. Spouses who are both employed by Westlake Academy are limited to a combined total of 12 weeks of FML to care for a parent with a serious health condition; or for the birth, adoption, or foster placement of a child. Military caregiver leave for spouses is limited to a combined total of 26 weeks.

Intermittent Leave. When medically necessary or in the case of a qualifying exigency, an employee may take leave intermittently or on a reduced schedule. Westlake Academy does not permit the use of intermittent or reduced-schedule leave for the care of a newborn child or for adoption or placement of a child with the employee.

Fitness for Duty. An employee that takes FML due to the employee's own serious health condition shall provide, before resuming work, a fitness-for-duty certification from the health care provider. When leave is taken for the employee's own serious health condition, the certification must address the employee's ability to perform essential job functions. The Academy shall provide a list of essential job functions (e.g., job description) to the employee with the FML designation notice to share with the health care provider.

Reinstatement. An employee returning to work at the end of FML will be returned to the same position held when the leave began or to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

In certain cases, instructional employees desiring to return to work at or near the conclusion of a semester may be required to continue on family and medical leave until the end of the semester. The additional time off is not counted against the employee's FML entitlement, and the Academy will maintain the employees group health insurance and reinstate the employee at the end of the leave.

Failure to Return. If, at the expiration of FML, the employee is able to return to work but chooses not to do so, the Academy may require the employee to reimburse the employer's share of insurance premiums paid during any portion of FML when the employee was on unpaid leave. If the employee fails to return to work for a reason beyond the employee's control, such as a continuing personal or family serious health condition or a spouse being unexpectedly transferred more than 75 miles from the

Academy, the Academy may not require the employee to reimburse the employer's share of premiums paid.

Contact Information. Employees that require FML or have questions should contact the Human Resources Department for details on eligibility, requirements, and limitations.

Workers' Compensation Insurance

Westlake Academy, in accordance with state law, provides Workers' Compensation benefits to employees who suffer a work-related illness or are injured on the job. The Academy has Workers' Compensation coverage from Accident Fund Insurance, effective August 31, 2021. Worker's Compensation benefits help pay for medical treatment and make up for part of the employee's income lost while recovering. Specific benefits are prescribed by law depending on the circumstances of each case.

All work-related accidents or injuries should be reported immediately to the Human Resources Office. Employees who are unable to work due to a work-related injury will be notified of their rights and responsibilities under the Texas Labor Code.

Workers' Compensation Benefits

An employee absent from duty because of a job-related illness or injury may be eligible for workers' compensation weekly income benefits if the absence exceeds seven calendar days.

An employee receiving workers' compensation wage benefits for a job-related illness or injury may choose to use accumulated paid leave benefits. An employee choosing to use paid leave will not receive workers' compensation weekly income benefits until all paid leave is exhausted or to the extent that paid leave does not equal the pre-illness or -injury wage. If the use of paid leave is not elected, then the employee will only receive workers' compensation wage benefits for any absence resulting from a work-related illness or injury, which may not equal his or her pre-illness or pre-injury wage.

In the event of illness or injury, employees are encouraged required to utilize medical service providers within the workers' compensation insurance network. In the event an employee chooses to use an out-of-network provider (except in life-threatening, emergency situations), that employee may be responsible for any charges that exceed the network-approved amount. All employees will be required to sign an acknowledgement form affirming this requirement prior to beginning employment.

Assault leave

Assault leave provides extended job income and benefits protection to an employee who is injured as the result of a physical assault suffered during the performance of his or her job. An incident involving as assault is a work-related injury and should be immediately reported to the Head of School and the Human Resources Office.

An injury is treated as an assault if the person causing the injury could be prosecuted for assault or could not be prosecuted only because that person's age or mental capacity renders the person non-responsible for purposes of criminal liability.

An employee who is physically assaulted at work may take all the leave time medically necessary (up to one year) to recover from the physical injuries he or she sustained. At the request of an employee, the Academy will immediately assign the employee to assault leave. Days of leave granted under the assault leave provision will not be deducted from accrued personal leave and must be coordinated with workers'

compensation benefits. Upon investigation the Academy may change the assault leave status and charge leave used against the employee's accrued paid leave. The employee's pay will be deducted if accrued paid leave is not available.

Bereavement Leave

Use of state leave and/or local sick leave for death in the immediate family shall not exceed five (5) workdays per occurrence, subject to the approval of the Head of School.

Jury Duty

The Academy provides paid leave to employees who are summoned to jury duty including service on a grand jury. The Academy will not discharge, threaten to discharge, intimidate, or coerce any regular employee because of juror or grand juror service or for the employee's attendance or scheduled attendance in connection with the service in any court in the United States. Employees who report to the court for jury duty may keep any compensation the court provides. An employee should report a summons for jury duty to his or her supervisor as soon as it is received and may be required to provide the Academy a copy of the summons to document the need for leave.

An employee may be required to report back to work as soon as they are released from jury duty. The supervisor may consider the travel time required and the nature of the individual's position when determining the need to report to work. A copy of the release from jury duty or documentation of time spent at the court may be required.

Compliance with a Subpoena

Employees will be paid while on leave to comply with a valid subpoena to appear in a civil, criminal, legislative, or administrative proceeding for a school-related appearance and will not be required to use personal leave. Employees may be required to submit documentation of their need for leave for court appearances.

Religious Observance

The Academy will reasonably accommodate an employee's request for absence for a religious holiday or observance. Accommodations such as changes to work schedules or approving a day of absence will be made unless they pose an undue hardship to the Academy. The employee may use any accumulated personal leave for this purpose. Employees who have exhausted applicable paid leave may be granted an unpaid day of absence.

Military leave

Paid leave for military service. Any employee who is a member of the Texas National Guard, Texas State Guard, or reserve component of the United States Armed Forces, or a member of a state or federally authorized Urban Search and Rescue Team will be granted a paid leave of absence without loss of any accumulated leave for authorized training or duty orders. Paid military leave will not exceed 15 days each federal fiscal year (September 1–August 31). In addition, an employee is entitled to use available state and local personal or sick leave during a time of active military service.

Reemployment after military leave. Employees who leave the Academy to enter into the United States uniformed services or who are ordered to active state military duty (Texas National Guard or Texas State Guard) may return to employment if they are honorably discharged. Employees who wish

to return to the Academy will be reemployed provided they can be qualified to perform the required duties. To be eligible for reemployment, employees must provide notice of their obligation or intent to perform military service, provide evidence of honorable discharge or release, and submit an application for reemployment to the Head of School or the Human Resources Office. In most cases, the length of federal military service cannot exceed five years.

Continuation of health insurance. Employees who perform service in the uniformed services may elect to continue their health plan coverage at their own cost for a period not to exceed 24 months. Employees should contact the Human Resources Office for details on eligibility, requirements, and limitations.

Emergency Closure Pay

In the event of an emergency school closure lasting up to five (5) workdays, and when those days are not scheduled to be made up at a later date, employees will continue to receive their regular rate of pay. If an emergency closure is expected to extend beyond five (5) workdays, continued compensation will be evaluated by the Board on a case-by-case basis, based on recommendations provided by the Head of School.

Employee Relations and Communications

Employee recognition and appreciation

Continuous efforts are made throughout the year to recognize employees who make an extra effort to contribute to the success of the Academy. Employees are recognized at board meetings, and through special events and activities.

Employee Grievance Procedures

In an effort to hear and resolve employee concerns or complaints in a timely manner and at the lowest administrative level possible, the Academy has adopted the following grievance process. Employees are encouraged to discuss their concerns or complaints with their supervisors or an appropriate administrator at any time.

Neither the Board of Trustees nor any Westlake Academy employee shall unlawfully retaliate against an employee for bringing a concern or complaint. The purpose of the grievance process is to resolve conflicts in an efficient and expeditious manner. All employees are entitled to utilize the grievance process, but employees involved in the process are expected to be courteous to one another and adhere to the Code of Ethics and Standard Practices for Texas Educators.

Initiating a Formal Grievance

A grievance must specify the harm alleged by the employee, describe the circumstances that led to the alleged harm, and identify the remedy sought. An employee is prohibited from bringing separate or serial grievances regarding the same event or action. Multiple grievances may be consolidated at the Academy's discretion.

All time limits shall be strictly complied with unless modified by mutual consent. Costs of any grievance shall be paid by the party incurring them. For purposes of this section, "days" means business days when the Academy's administrative offices are open. The Academy reserves the right to assign a designee to consider complaints based on the scope and subject matter of the complaint and/or to escalate the complaint to the appropriate level based on the requested relief.

Except for sexual harassment complaints where the Principal or Supervisor is the subject of the

complaint, all employees shall first bring their work-related complaints or concerns to their immediate Principal/Supervisor. A formal written complaint must be submitted to the appropriate Academy Principal/Supervisor within ten (10) days of the date the employee knew or should have known of the event(s) or incident(s) giving rise to the complaint. The Principal/Supervisor or designee may schedule a conference with the employee to obtain additional information about the basis for the complaint. The Principal/Supervisor or designee shall provide the employee with a written response to the complaint and a decision regarding the requested relief within ten (10) days of the date the grievance is filed or the date of the grievance conference, whichever is later.

Appeal to Head of School

If an employee is not satisfied with the decision of the Principal/Supervisor or if no decision is received within the timeline identified above, the employee may appeal the decision, or lack thereof, to the Head of School. An appeal must be in writing, must include the specific reasons the employee disagrees with the lower-level response and must be received by the Head of School within five (5) days of the date the lower-level response is received or due from the Principal/Supervisor. The Head of School or her designee shall schedule a conference with the employee to discuss the complaint and reasons for appeal. The Head of School or designee will then respond in writing within ten (10) days of the appeal conference.

Review by Board of Trustees

Employees who are dissatisfied with the response of the Head of School may request a review of the Head of School's decision by the Board of Trustees. Any such request for review must be submitted to the Director of Human Resources within five (5) days of receiving the Head of School's decision, or if no written decision is received from the Head of School, no later than five (5) days from the date such decision was due. The request for review must include a copy of the original written complaint and any responses received at lower levels.

The Board of Trustees will consider whether the complaint is appropriate for its review based on the record of the complaint and the requested relief. If the complaint is appropriate for review, the Board will place the matter on an upcoming agenda within the next 60 days to the extent practicable. The Board may uphold the decision by the Head of School, overturn the decision and grant the requested relief or some other relief the Board determines is appropriate, or the Board may take no action. The failure of the Board of Trustees to act on a complaint has the effect of upholding the preceding decision.

Employee Conduct and Welfare

Standards of Conduct

The attitude and behavior of all employees is seen as a direct reflection of Westlake Academy, its programs and policies. Employees should at all times present themselves in such a manner as to promote good will and a favorable attitude of the general public toward Westlake Academy. All employees are expected to work together in a cooperative and professional manner to serve the best interests of the Academy and to be courteous to students, one another, and the public. In addition to the following, all Academy employees are expected to comply with the standards identified in the Texas Educators Code of Ethics, included at Exhibit B. Expectations of professional conduct for employees, include, but are not limited to, the following:

- Demonstrate professional conduct and courtesy at all times in the workplace and in public.
- Recognize and respect the rights and property of the public, students, and co-workers and maintain

confidentiality in all matters relating to students and co-workers.

- Report to work according to the assigned schedule.
- Follow proper protocols in accordance with the Academy's policies, procedures, and organizational structure.
- Faithfully perform all assigned duties with high ethical standards.
- Notify immediate supervisors in advance (or as early as possible) if absent or late. Unauthorized absences, chronic absenteeism, tardiness, and failure to follow procedures for reporting an absence may be cause for disciplinary action.
- Know and comply with all Academy procedures and policies.
- Observe all safety rules and regulations and report injuries or unsafe conditions to a supervisor immediately.
- Use Academy time, funds, and property for authorized Academy business or activities only.
- Discuss or share information related to Academy business to appropriate or authorized parties only.

Unprofessional Behavior and Misconduct

Unprofessional behavior and/or misconduct compromises the best interests of the Academy and the safety of all students, staff, parents, and visitors. Violation of any provision of this policy may result in disciplinary action, up to and including termination of employment. Examples of misconduct include, but are not limited to, the following:

- Violation of Academy rules, regulations, policies or procedures.
- Unsatisfactory performance or conduct.
- Theft of, unauthorized removal of, or unauthorized possession or use of school property.
- Falsification, unauthorized use, or unauthorized disclosure of official Academy documents, records, or information.
- Being unruly, disruptive, threatening violence, or fighting.
- Willful disobedience of a legal directive issued by a supervisor.
- Displaying any disrespectful, insolent, or abusive acts towards another employee, parent, volunteer, or member of the Westlake Academy Board of Trustees.
- Wasting or damaging school equipment, property, supplies, or resources.
- Unauthorized absence from the workstation or classroom.
- Use of any Westlake Academy resource for personal benefit.
- Unlawful treatment of persons protected by federal law due to their sex, age, religion, race, ethnic background, or disability status.
- Sexual or other form of unlawful harassment.
- Conviction of a felony or any other criminal history that is prohibited by Academy policy.
- Insubordination.
- Fraudulent timekeeping.
- Use, possession, or being under the influence of a controlled substance without proper written medical authorization; misuse of prescribed medication, possessing, consuming, or being under the influence of an alcoholic beverage in an Academy-owned, leased, or rented vehicle, while operating Academy equipment, or while on call or on standby duty; possessing or consuming an alcoholic beverage during working hours or on Academy property.
- Unauthorized or improper use of official authority.
- Illegal, unethical, abusive, or unsafe acts.
- Failure to use available safety equipment, including seat belts, or disregard for the safety of others.
- Refusal to sign a form acknowledging receipt of the Westlake Academy Personnel Manual or job description.
- Use of cell phones or other non-educational electronic devices outside of break times without prior authorization.

- Disruptive or distracting behavior during staff meetings, workshops, or training sessions.
- Possession of contraband while at work or on Westlake Academy property, which includes but is not limited to: drug paraphernalia, illegal or prohibited weapons, firearms, explosives, incendiaries, stolen property, and counterfeit money.
- Making false accusations or knowingly providing false information about a student's or another employee's behavior or actions.
- Unauthorized absences, chronic absenteeism, tardiness, or failure to follow procedures for reporting absences.
- Violation of any of the provisions of this Handbook.

All Academy employees should perform their duties in accordance with state and federal law, Academy policies and procedures, and ethical standards. Violation of policies, regulations, or guidelines, including intentionally making a false claim, offering false statements, or refusing to cooperate with a Academy investigation may result in disciplinary action, including termination. Alleged incidents of certain misconduct by educators, including having a criminal record, must be reported to SBEC not later than the seventh day after the Head of School knew of the incident. See *Reports to Texas Education Agency*, page 32 for additional information.

Dress Standards

Westlake Academy is a public service organization; employees are in constant contact with students, parents, guests, citizens, outside business/professional representatives, and the general public. Employees shall act as role models by exemplifying the highest standard of professional appearance for the educational purposes of teaching community values and proper grooming and hygiene. Grooming standards will not discriminate against a hair texture or protective hairstyle commonly or historically associated with race.

Dress and Grooming: General Guidelines:

Dress and grooming expectations for Westlake Academy employees shall be consistent with professional dress standards in a manner appropriate for their assignment, while maintaining the high expectations applied to Academy students and in accordance with the following standards:

- Dresses, skirts, and all outer garments should be of a professional length, falling at or just above the knee or longer. Skirts or any clothes that are too tight, too short or too revealing are not appropriate for the workplace
- Halters, tank tops, see-through garments, or clothing with revealing/provocative necklines, bare backs, bare midriff, or spaghetti straps shall not be permitted. In addition, clothing with symbols, phrases, or slogans advertising tobacco, alcohol products, or any controlled substances are unacceptable.
- No hats, caps or other head coverings should be worn inside the building.
- Hair should be clean, neatly trimmed, and well-groomed.
- Beards and mustaches must be neatly trimmed.
- No flip flops or slippers are permitted.
- Clothing that reveals undergarments is prohibited.
- Shorts, leggings, warm-ups, spandex or similar tight pants, exercise clothes, or any garment that may appear to be an undergarment are unacceptable.
- Jeans may be worn on days designated by the Head of School, which may include spirit days and teacher in-service days.
- Jewelry shall not be worn in a visible pierced area other than the ear.

Exceptions to Guidelines

The following exceptions apply to these guidelines:

- Physical Education staff may wear attire approved by the Head of School or designee, during the physical education instructional periods.
- Instructors in certain courses, such as art or science courses, may wear aprons, smocks, or other protective garments during instructional periods when such garments are appropriate.
- Auxiliary employees in maintenance, custodial, transportation, food service, and positions requiring uniforms are exempted from the general guidelines but shall comply with dress and grooming guidelines specified by their supervisors.

Exceptions to these general guidelines may be made by the Head of School or designee, as necessary. Employee requests for such exceptions shall be made in writing and will be considered on a case-by-case basis. This policy may be revised by the Head of School at any time.

Discrimination, Harassment, and Retaliation

It is the policy of Westlake Academy to prohibit harassment, including sexual harassment, in the workplace by any person in any form. Employees shall not engage in prohibited harassment, including sexual harassment, of other employees, unpaid interns, student teachers, or students. While acting in the course of their employment, employees shall not engage in prohibited harassment of other persons, including board members, vendors, contractors, volunteers, students, or parents. A substantiated charge of harassment will result in disciplinary action.

Sexual harassment is a form of misconduct that undermines the integrity of the employment relationship. No employee, either male or female, should be subjected to unsolicited and unwelcome sexual overtures or conduct, either verbal, written, visual or physical. It refers to behavior that is not welcome, that is personally offensive, that lowers morale, and that, therefore, interferes with our work effectiveness. Sexual harassment is also a violation of Title VII of the Civil Rights Act of 1964, **and thus it is illegal for any employee to sexually harass another.** Examples of sexual harassment include, but are not limited to the following:

Verbal

- unwelcome comments about appearance
- sexual jokes
- sexually explicit, derogatory, or otherwise offensive language
- humor and jokes about sex or gender-specific traits
- unwelcome and repeated flirtations, propositions, or advances

Non-Verbal

- suggestive or insulting sounds
- leering
- whistling
- obscene gestures
- display in the workplace of sexually suggestive objects or pictures that use gender-based stereotypes in a derogatory manner.

Physical

- touching
- pinching
- "brushing" the body
- coerced sexual intercourse
- other sexual contact

Written

- suggestive notes or other written/electronic communications

Employees who believe they have been discriminated against, retaliated against, or harassed are encouraged to promptly report such incidents to the Head of School or the Human Resources Office. A complaint against the Head of School may be made directly to the Board of Trustees. All complaints shall be investigated in a timely manner. If appropriate, the Academy shall promptly take interim action to prevent harassment during the course of an investigation. The investigation may be conducted by the Director of Human Resources or by a third party designated by the Academy. The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.

The Academy's obligation to conduct an investigation is not satisfied by the fact that a criminal or regulatory investigation regarding the same or similar allegations is pending. Absent extenuating circumstances, the investigation should be completed within 10 (ten) business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation. In the event that a thorough investigation of an alleged incident of sexual harassment reveals that an employee has engaged in actions or conduct constituting sexual harassment, disciplinary action will be taken, up to and including termination.

Given the nature of this type of discrimination, false accusations of sexual harassment can have serious effects on innocent employees. All employees should act responsibly in making such accusations. False accusations that are determined to be intentional in nature will be investigated and will be subject to the same disciplinary actions. Employees will be required to attend a sexual harassment training session during their introductory period of employment.

Harassment of Students

Harassment in any form is prohibited, including but not limited to verbal, psychological, sexual, and physical harassment. Sexual and other harassment of students by employees are forms of discrimination and are prohibited by law. Romantic or inappropriate social relationships between students and Academy employees are prohibited.

Employees who suspect a student may have experienced prohibited harassment are obligated to report their concerns to the Head of School or another appropriate Academy official. Any Academy employee who suspects or receives direct or indirect notice that a student or group of students has or may have experienced prohibited conduct based on sex, including sexual harassment, of a student shall immediately notify the Academy's Title IX coordinator, the ADA/Section 504 coordinator, or Head of School and take any other steps required by Academy policy.

All allegations of harassment or abuse of a student will be reported to the student's parents and promptly investigated.

An employee who knows of or suspects has reasonable cause to believe that child abuse or neglect occurred must also report his or her knowledge or suspicion to the appropriate authorities as required by law.

See *Reporting Suspected Child Abuse*, page 31 for additional information. The Academy's policy that includes definitions and procedures for reporting and investigating harassment of students are as follows:

Sexual harassment of a student by an Academy employee includes both welcome and unwelcome sexual

advances; requests for sexual favors; sexually motivated physical, verbal, or nonverbal conduct; or other conduct or communication of a sexual nature when:

1. An Academy employee causes the student to believe that the student must submit to the conduct in order to participate in a school program or activity, or that the employee will make an educational decision based on whether or not the student submits to the conduct; or
2. The conduct is so severe, persistent, or pervasive that it:
 - a. Affects the student's ability to participate in or benefit from an educational program or activity, or otherwise adversely affects the student's educational opportunities; or
 - b. Creates an intimidating, threatening, hostile, or abusive educational environment.

Romantic or inappropriate social relationships between students and Academy employees are prohibited. Any sexual relationship between a student and an Academy employee is always prohibited. Sexual harassment of a student, including harassment committed by another student, includes unwelcome sexual advances; requests for sexual favors; or sexually motivated physical, verbal, or nonverbal conduct when the conduct is so severe, persistent, or pervasive that it:

1. Affects a student's ability to participate in or benefit from an educational program or activity, or creates an intimidating, threatening, hostile, or offensive educational environment;
2. Has the purpose or effect of substantially or unreasonably interfering with the student's academic performance; or
3. Otherwise adversely affects the student's educational opportunities.

Examples of sexual harassment of a student may include, but are not limited to, sexual advances; touching intimate body parts or coercing physical contact that is sexual in nature; jokes or conversations of a sexual nature; and other sexually motivated conduct, communications, or contact. Necessary or permissible physical contact such as assisting a child by taking the child's hand, comforting a child with a hug, or other physical contact not reasonably construed as sexual in nature is not sexual harassment.

Any student who believes that he or she has experienced harassment should immediately report the alleged acts to a teacher, counselor, or other Academy employee. Any Academy employee who receives notice that a student has or may have experienced harassment is required to immediately report the alleged acts to the Head of School. Any other person who knows or believes that a student has experienced harassment should immediately report the alleged acts to the Head of School.

Reports of known or suspected child abuse or neglect shall be made as required by law and shall be made as soon as possible after the alleged acts. A failure to promptly report alleged harassment may impair the Academy's ability to investigate and address the harassment allegation. Oral or written reports of prohibited harassment shall normally be made to the Head of School. A person shall not be required to report harassment to the alleged harasser; nothing in this policy prevents a person from reporting harassment directly to the Head of School.

A report against the Head of School may be made to the Board. Upon receipt of a report of harassment, the Board shall promptly notify the parents of any student alleged to have experienced prohibited harassment by an Academy employee or another adult associated with the school. In cases of student-to-student harassment, the Academy shall promptly notify the parents of any student alleged to have experienced harassment when the allegations presented, if proven, would constitute sexual harassment or other prohibited harassment as defined by the Academy's policy.

To the extent allowed by law, the Academy shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a

thorough investigation and comply with applicable law. The Head of School may request a written report. If a report is made orally, the Head of School shall reduce the report to written form.

Upon receipt or notification of a report, the Head of School shall determine whether the allegations, if proven, would constitute sexual harassment or other harassment as defined by this policy. If so, the Head of School shall immediately authorize or undertake an investigation.

If appropriate, the Academy shall promptly take interim action to prevent harassment during the course of an investigation. The investigation may be conducted by Head of School, or by a third party designated by the Academy. The investigation may consist of personal interviews with the person making the report, the person against whom the report is filed, and others with knowledge of the circumstances surrounding the allegations. The investigation may also include analysis of other information or documents related to the allegations.

The Academy's obligation to conduct an investigation is not satisfied by the fact that a criminal or regulatory investigation regarding the same or similar allegations is pending. Absent extenuating circumstances, the investigation should be completed within ten business days from the date of the report; however, the investigator shall take additional time if necessary to complete a thorough investigation.

Reporting Suspected Child Abuse

All employees with reasonable cause to believe that a child's physical or mental health or welfare has been adversely affected by abuse or neglect, as defined by Texas Family Code §261.001, are required by state law to make a report to a law enforcement agency, the Department of Family and Protective Services (DFPS), or appropriate state agency (e.g., state agency operating, licensing, certifying, or registering the facility) within 24 hours after the employee has reasonable cause to believe that the child has been abused or neglected. Law enforcement agency includes the Texas Department of Public Safety (DPS), a municipal police department, a county sheriff's office, or a county constable's office and does not include the Academy police.

A person responsible for the care, custody, or welfare of the child (including a teacher) is required to report alleged abuse or neglect to DFPS even if a report is made to law enforcement.

Employees are also required to make a report if they have reasonable cause to believe that an adult was a victim of abuse or neglect as a child and they determine in good faith that the disclosure of the information is necessary to protect the health and safety of another child, elderly person, or person with a disability.

Reports to DFPS can be made using the Texas Abuse Hotline (<https://www.txabusehotline.org/Login/Default.aspx> or 800-252-5400). State law specifies that an employee may not delegate to or rely on another person or administrator to make the report.

Under state law, a person reporting or assisting in the investigation of reported child abuse or neglect is immune from liability unless the report is made in bad faith or with malicious intent. In addition, the Academy is prohibited from taking an adverse employment action against a certified or licensed professional who, in good faith, reports child abuse or neglect or who participates in an investigation regarding an allegation of child abuse or neglect.

An employee's failure to make the required report may result in prosecution as a Class A misdemeanor. The offense of failure to report by a professional may be a state jail felony if it is shown the individual intended to conceal the abuse or neglect. In addition, a certified employee's failure to report may result in disciplinary procedures by SBEC for a violation of the Texas Educators' Code of Ethics.

Employees who suspect that a student has been or may be abused or neglected should also report their concerns to the campus principal. This includes students with disabilities who are no longer minors. Employees are not required to report their concern to the principal before making a report to the appropriate agency.

Reporting the concern to the principal does not relieve the employee of the requirement to report it to the appropriate state agency. In addition, employees must cooperate with investigators of child abuse and neglect. Interference with a child abuse investigation by denying an interviewer's request to interview a student at school or requiring the presence of a parent or school administrator against the desires of the duly authorized investigator is prohibited.

Child Sexual Abuse and Maltreatment of Children

The Academy has established a plan for addressing sexual abuse and other maltreatment of children, which may be accessed through the Head of School's office. As an employee, it is important for you to be aware of warning signs that could indicate a child may have been or is being sexually abused or maltreated. Abuse in the Texas Family Code is defined to include any sexual conduct harmful to a child's mental, emotional, or physical welfare, including conduct that constitutes the offense of continuous sexual abuse of a young child or disabled individual, indecency with a child, improper relationship between an educator and a student, sexual assault, or encouraging a child to engage in sexual conduct, as well as a failure to make a reasonable effort to prevent sexual conduct with a child. Maltreatment is defined as abuse or neglect. Anyone who has reasonable cause to believe that a child has been or may be abused or neglected has a legal responsibility under state law for reporting the suspected abuse or neglect following the procedures described above in *Reporting Suspected Child Abuse*.

Reports to the Texas Education Agency

The conduct of an employee must be reported to TEA if there is evidence that the employee was involved in any of the following:

- Any form of sexual or physical abuse of a minor, or any other unlawful conduct with a student or a minor
- Soliciting or engaging in sexual contact or a romantic relationship with a student or minor
- Engaged in inappropriate communication with a student or minor
- Failed to maintain appropriate boundaries with a student or minor

For a certified employee the conduct below must also be reported:

- The possession, transfer, sale, or distribution of a controlled substance
- The illegal transfer, appropriation, or expenditure of Academy or school property or funds
- An attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit for the purpose of promotion or additional compensation
- Committing a criminal offense or any part of a criminal offense on Academy property or at a school-sponsored event.

The reporting requirements above are in addition to the Head of School's ongoing duty to notify TEA when a certified employee or an applicant for certification has a reported criminal history or engaged in conduct violating the assessment security procedures established under TEC §39.0301. "Reported criminal history" means any formal criminal justice system charges and dispositions including arrests, detentions,

indictments, criminal information, convictions, deferred adjudications, and probations in any state or federal jurisdiction that is obtained by a means other than the Fingerprint-based Applicant Clearinghouse of Texas (FACT).

Reporting Crime

The Texas Whistleblower Act protects employees who make good faith reports of violations of law by the Academy to an appropriate law enforcement authority. The Academy is prohibited from suspending, terminating the employment of, or taking other adverse personnel action against, an employee who makes a report under the Act. State law also provides employees with the right to report a crime witnessed at the school to any peace officer with authority to investigate the crime.

Personal Use of Electronic Communications and Equipment

Electronic media includes all forms of social media, such as text messaging, instant messaging, electronic mail (e-mail), Web logs (blogs), wikis, electronic forums (chat rooms), video-sharing websites (e.g., YouTube), editorial comments posted on the Internet, and social network sites (e.g., Facebook, X, Instagram, LinkedIn). Electronic media also includes all forms of telecommunication such as landlines, cell phones, and Web-based applications.

As role models for the Academy's students, employees are responsible for their public conduct even when they are not acting as Academy employees. Employees will be held to the same professional standards in their public use of electronic media as they are for any other public conduct. If an employee's use of electronic media interferes with the employee's ability to perform his or her job duties effectively, the employee is subject to disciplinary action, up to and including termination of employment. If an employee wishes to use a social network site or similar media for personal purposes, the employee is responsible for the content on the employee's page, including content added by the employee, the employee's friends, or members of the public who can access the employee's page, and for Web links on the employee's page. The employee is also responsible for maintaining privacy settings that are appropriate to the content.

An employee who uses electronic media for personal purposes shall observe the following:

- The employee shall not use the Academy's logo or other copyrighted material of the Academy without express, written consent.
- The employee shall limit use of personal electronic communication devices to send or receive calls, text messages, pictures, and videos to breaks, meal times, and before and after scheduled work hours, unless there is an emergency or the use is authorized by a supervisor to conduct Westlake Academy business.
- An employee may not share or post, in any format, information, videos, or pictures obtained while on duty or on Academy business unless the employee first obtains written approval from the employee's immediate supervisor. Employees should be cognizant that they have access to information and images that, if transmitted to the public, could violate privacy concerns.
- The employee continues to be subject to applicable state and federal laws, local policies, administrative regulations, and the Code of Ethics and Standard Practices for Texas Educators, even when communicating regarding personal and private matters, regardless of whether the employee is using private or public equipment, on or off campus. These restrictions include:
 - i. Confidentiality of student records.
 - ii. Confidentiality of health or personnel information concerning colleagues, unless disclosure serves lawful professional purposes or is required by law.
 - iii. Confidentiality of Academy records, including educator evaluations and private e-mail addresses.

- iv. Copyright law
- v. Prohibition against harming others by knowingly making false statements about a colleague or the school system.

See *Use of Electronic Communications with Students*, on page 39, for regulations on employee communication with students through electronic media.

Information Technology Systems Policy

This policy establishes rules governing the use of Information Technology systems. These systems include Internet services, electronic communication systems, telephone communication systems, email, voicemail, facsimiles, cellular phones, computer networks, and computer directories and files.

Westlake Academy provides Information Technology Systems for business use. Employees should not expect privacy with respect to any of their activities using these systems. Westlake Academy reserves the right to review any files, messages, or communications sent, received or stored on its computer, telephone, and electronic systems. This policy also applies to third-party offsite services provided by the Academy for official business use.

Westlake Academy's prohibition against sexual, racial, and other forms of harassment is extended to include the use of electronic and telecommunications systems. Offensive, harassing, vulgar, obscene, or threatening communications are strictly prohibited, as are sexually oriented messages or images.

Privileged or confidential material, which includes, but is not limited to, attorney-client communications, should not be exchanged haphazardly by e-mail, facsimiles, instant messaging or other means.

Use of Information Technology must be conducted in accordance with local, state and federal law; engaging in illegal, fraudulent, or malicious conduct is prohibited. Violation of any provisions of this policy may result in disciplinary action, up to and including termination.

Governance

- All Westlake Academy employees who are granted a system account to access the Academy's network are responsible for the proper use of the account at all times.
- Teachers may apply for a class account and, in doing so, are ultimately responsible for using it.
- The Academy will require that all passwords be changed on a regular basis and as necessary. All passwords must remain confidential and may not be shared.
- Any system user identified as a security risk or as having violated Academy any provisions of this policy may be denied access to the Academy's network, services and systems.
- All users will be required to sign a user agreement annually each August for issuance or renewal of an account. Academy employees in violation of the user agreement or the Academy's Technology Policy may be subject to disciplinary action, up to and including termination of employment.
- All Academy electronic communication systems are business assets and are not private. The Academy may access and review all Web pages and e-mails sent to and from employees, during transmission or storage.

System User Responsibilities

The following standards will apply to all users of Westlake Academy's Information Technology systems:

- The individual in whose name a system account is issued will be responsible at all times for its proper use.
- The system may not be used for illegal purposes, in support of illegal activities, or for any other activity prohibited by Academy policy or guidelines.
- System users may not disable or attempt to disable a filtering device on the Academy's Information Technology system.
- Communications may not be encrypted so as to avoid security review by system administrators.
- System users may not use another person's system account without written permission from the Head of School or designate, as appropriate.
- Employees should ensure that students do not distribute personal information about themselves or others by means of the electronic communications system; this includes, but is not limited to, personal addresses and telephone numbers.
- System users must purge and/or make hard copies of electronic mail and file such in accordance with established retention guidelines.
- System users may not redistribute copyrighted programs or data except with the written permission of the copyright holder or designee. Such permission must be specified in the document or must be obtained directly from the copyright holder or designee in accordance with applicable copyright law, Academy policy, and administrative regulations.
- System users should avoid actions that are likely to increase the risk of introducing viruses to the system, such as opening e-mail messages from unknown senders and loading data from unprotected computers.
- System users may not send or post messages that are abusive, obscene, pornographic, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal.
- System users may not purposefully access materials that are abusive, obscene, pornographic, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal.
- System users should be mindful that use of school-related electronic mail addresses might cause some recipients or other readers of that mail to assume they represent the school, whether or not that was the user's intention.
- System users may not waste Academy resources related to the electronic communications system.
- System users may not gain unauthorized access to resources or information.
- Artificial intelligence (AI) should only be used as a support tool to improve student outcomes, not to replace the decisions made by teachers or students
- System users understand and agree that all documents and communications are the property of the Academy. As such, a system user may not copy, download, disseminate, e-mail, or disclose Academy property to third parties not directly related to Academy business without the express written authority of the Head of School or designate.

Prohibited Activities

- Engaging in illegal, fraudulent, or malicious conduct.
- Harassing individuals.
- Transmitting or storing material that is threatening, obscene, sexually explicit or disparaging of others based on race, national origin, sex, sexual orientation, age, disability, religious or political beliefs.
- Communication of Westlake Academy-related business to any party through social networking websites (such as Facebook, Instagram, X, etc.).
- Use a recording device unless all parties being recorded are aware.
- Obtaining unauthorized access to any computer system.

- Using another individual's account or identity without explicit authorization.
- Academy employees shall not provide or allow access to a nonemployee for any Academy or Town systems without an express written agreement approved by the Head of School or Town Manager.
- Conducting political campaigns or other prohibited activity.
- Gambling or playing a game for money or other stakes.
- Downloading software products from internet sites is prohibited without prior approval of the Head of School or designee.
- Except where approved exceptions apply, the use or installation of the social media service TikTok or any successor application or service developed or provided by ByteDance Limited, or an entity owned by ByteDance Limited is prohibited on all Academy-owned or -leased devices, including cell phones, tablets, desktop and laptop computers, and other internet-capable devices. The Academy will identify, track, and manage all Academy-owned or -leased devices, including mobile phones, tablets, laptops, desktop computers, or any other internet-capable device to:
 - a. Prohibit the installation of a covered application.
 - b. Prohibit the use of a covered application.
 - c. Remove a covered application from an Academy-owned or -leased device that was on the device prior to the passage of S.B. 1893 (88th Leg, R.S.).
 - d. Remove an application from an Academy-owned or -leased device if the Governor issues a proclamation identifying it as a covered application.
 - The Academy may permit exceptions authorizing the installation and use of a covered application on Academy-owned or leased devices consistent with the authority provided by Government Code Chapter 620. Government Code Section 620.004 only allows the Academy to install and use a covered application on an applicable device to the extent necessary for: (1) Providing law enforcement; or (2) Developing or implementing information security issues.
- The Academy will verify compliance with this policy through various methods, including but not limited to IT/security system reports and feedback to leadership.
- An employee found to have violated this policy may be subject to disciplinary action, including termination of employment.

Personal Computers and Electronic Equipment

A personal computer and access to Westlake Academy's internal network is provided to an employee for the purpose of conducting Academy business and improving productivity.

All computers and electronic equipment issued to employees are the property of Westlake Academy. Employees should utilize these resources for business purposes, and very limited or incidental personal use is acceptable. Such use must be infrequent. Personal use must not:

- Involve any illegal activity or any prohibited activity listed above.
- Interfere with the productivity of the employee or co-workers.
- Consume system resources bandwidth or storage capacity on an on-going basis.

All Academy-related files, emails, and other communications stored on any computer are property of Westlake Academy. All files should be considered public information, and subject to the Academy's established electronic retention schedule. Employees are prohibited from deleting any files without the express consent of the Head of School or designate.

Employees are required to return any Westlake Academy equipment issued to them prior to terminating employment. Employees will be required to sign for all equipment prior to issuance. Failure to return any equipment may result in disciplinary action, up to and including termination of employment, and/or payroll deduction for the fair-market value of any missing, lost, or equipment that is unaccounted for. Westlake Academy reserves the right to repossess any electronic equipment issued to an employee at any time.

Internet Access and Email

The Internet is a powerful communication tool and a valuable source of information. Internet service includes but is not limited to e-mail, file transfer protocol (FTP), web browsing and newsgroups.

Employees should be aware that information transmitted over the internet is potentially not secure. Internet communication systems may accommodate the use of passwords for security, however the reliability of such for maintaining confidentiality cannot be guaranteed. (Employees should assume that someone other than the intended recipient could read any and all Internet communications).

Westlake Academy reserves the right to filter incoming and outgoing network communications for the purpose of securing the network, restricting access to inappropriate content or to determine compliance with this policy. Web page requests may also be filtered to restrict access to questionable or inappropriate content. Requests to access content restricted by the filtering mechanism must be approved by the Head of School or designee.

Westlake Academy maintains an electronic mail system, commonly called e-mail, to assist in conducting business and as a means to enhance the ability of employees to communicate. All employees must be aware that the use of e-mail messages creates a public record and is subject to public record regulations with respect to inspection, disclosure, scheduled retention, and disposition.

The Academy reserves the right to retrieve and read any message composed, sent, or received and also reserves the right to filter email for the purpose of security and to restrict inappropriate usage.

Employees are expected to use a high-level of professional discretion when communicating by email. Privileged, confidential, or sensitive information may not be secure when transmitted by email. Additionally, email should not be used to communicate information as an alternative to a personal meeting, when appropriate.

Social Media

An employee's use of social media, both on-duty and off-duty, must not interfere with or conflict with the employee's duties or job performance, reflect negatively on the Academy or violate any Academy policy. The intent of these standards is to regulate the creation and distribution of information concerning the Academy, its employees, and citizens through electronic media, including, but not limited to online forums, instant messaging and internet social media and blogging sites. Employees have the right to speak out as private citizens on matters of public concern, so long as the speech does not unduly disrupt the operations or mission of the Academy. This policy is designed to protect the Academy's reputation and ensure that an employee's communications not only reflect positively on the employee as an individual, but also on the Academy. Online behavior, whether on- or off-duty, must not otherwise cause harm to or misrepresent the Academy or its interests. Harassing, bullying, or demeaning coworkers, or otherwise creating a hostile work environment for any employee through online posting, violates this policy.

The term "social media" encompasses: X, Facebook, LinkedIn, blogs, and other online journals and diaries; bulletin boards and chat rooms, microblogging and all other social networking sites, instant messaging, and the posting of video on YouTube and similar media.

Use of Westlake Academy's Social Media During Work Time

- Any blogging or posting of information on the Internet or other Academy social media sites must comply with the Academy's guidelines, regardless of where the blogging or posting is done.
- Blogging or posting information of a personal nature on the Internet or other Academy social media

sites is prohibited during work hours unless it promotes the Academy's best interest. Employees are not permitted to engage in social networking of a personal nature while using any of the Academy's electronic social media sites.

- Employees must obtain written authorization from the Head of School or the Communications Director to update or post on social media sites on behalf of the Academy and all content must be approved prior to posting. All the employee's time spent updating or posting on Academy social media sites as part of the employee's job duties is compensable time that must be reported and counted in the calculation of overtime.
- No use of social media on work time and on Academy equipment on Academy-operated networks is considered private or confidential, even if password protected or otherwise restricted. The Academy reserves the right to access, intercept, monitor and review all information accessed, posted, sent, stored, printed, or received through its communications systems or equipment at any time.
- Never disclose any confidential information concerning another employee of the Academy in a blog or other posting to the Internet. Posting confidential information may violate state law and subject the user to criminal penalty. All requests for Academy documents must be processed through the Public Information Act.
- Employees must abide by all federal and state law and policies of the Academy regarding information sent through the Academy's Internet.
- Individual supervisors do not have the authority to make exceptions to these guidelines.

Use of Personal Social Media While Off Duty

- The Academy recognizes that many Academy employees utilize social media when not at work. The Academy requires that employees be aware of guidelines regarding posting work-related information on personal social media sites, and they are listed below.
- If the employee's social networking includes any information related to the Academy, the employee must make it clear to the readers that the views expressed are the employee's alone and not reflective of the views of the Academy.
- Employees are encouraged to act responsibly on and off duty, and to exercise good judgment when using social media. Recognize that postings on your social media site, even if done off premises and while off duty, could have an adverse effect on the Academy's legitimate business interests.
- Respect coworkers and the Academy. Do not put anything on your personal social media site that may defame, embarrass, insult, demean or damage the reputation of the Academy or any of its employees.
- Do not put anything on your personal social media site that may constitute violation of the Academy's Harassment policy. Do not post any pornographic pictures of any type that could identify you as an employee of the Academy. Be mindful that the Academy's harassment policy covers both work and non-work time, including postings on social media sites.
- Do not post pictures of yourself or others on your personal social media site containing images of Academy uniforms or insignia, Academy logos, Academy equipment or Academy work sites.
- Do not post information on your personal social media site that could adversely impact the Academy and/or an employee of the Academy.
- Do not permit or fail to remove postings violating this policy, even when placed by others on your social media site.

Information from Third Parties

Employees with access to the Academy's Information Technology system should be aware that, despite the Academy's use of technology protection measures as required by law, use of the system may provide access to other electronic communications systems in the global electronic network that may contain inaccurate and/or objectionable material.

Any student or employee who gains access to such material is expected to discontinue the access as quickly as possible and to report the incident to a supervisor.

An employee knowingly bringing prohibited materials into the school's electronic environment will be subject to disciplinary action in accordance with Academy policies.

Disclaimers

Opinions, advice, services, and all other information expressed by system users, information providers, service providers, or other third-party individuals in the system are those of the providers and not Westlake Academy.

Westlake Academy will cooperate fully with local, state, or federal officials in any investigation concerning or relating to misuse of the Academy's electronic Information Technology systems.

Use of Cell Phones

Cell phones are to be turned off and put away during instruction periods. The Head of School or designee may grant exceptions to this policy upon request in the event of extenuating circumstances.

Use of Electronic Communications with Students

A certified or licensed employee, or any other employee designated in writing by the Head of School or a campus principal, may communicate through electronic media with students who are currently enrolled in the Academy consistent with the procedures identified below. Electronic communications between all other employees and students who are enrolled in the Academy are prohibited. Employees are not required to provide students with their personal phone number or e-mail address.

An employee is not subject to these provisions for personal, non-school-related communications that occur due to an employee's social or family relationship with a student. For example, an employee may have a relationship with a niece or nephew, a student who is the child of an adult friend, a student who is a friend of the employee's child, or a member or participant in the same civic, social, recreational, or religious organization.

An employee who claims an exception based on a social relationship shall provide written consent from the student's parent. The written consent shall include an acknowledgement by the parent that:

- The employee has provided the parent with a copy of this protocol
- The employee and the student have a social relationship outside of school;
- The parent understands that the employee's communications with the student are excepted from Academy regulation; and
- The parent is solely responsible for monitoring electronic communications between the employee and the student.

The following definitions apply for the use of electronic media with students:

- *Electronic communications* means any communication facilitated by the use of any electronic device, including a telephone, cellular telephone, computer, or computer network. The term includes e-mail, text messages, instant messages, and any communication made through an Internet website, including a social media website or a social networking website.
- *Communicate* means to convey information and includes a one-way communication as well as a dialogue between two or more people. A public communication by an employee that is not targeted at students (e.g., a posting on the employee's personal social network page or a blog) is

not a *communication*: however, the employee may be subject to Academy regulations on personal electronic communications. See *Personal Use of Electronic Communications and Equipment*, on page 36. Unsolicited contact from a student through electronic means is not a communication for purposes of this policy, but any response to unsolicited contact is subject to this policy.

- *Certified or licensed employee* means a person employed in a position requiring SBEC certification or a professional license, and whose job duties may require the employee to communicate electronically with students. The term includes classroom teachers, counselors, principals, librarians, paraprofessionals, nurses, educational diagnosticians, licensed therapists, and athletic trainers.

An employee who communicates electronically with students shall observe the following:

The employee may use any form of electronic media **except** text messaging. Only a teacher, trainer, or other employee who has an extracurricular duty may use text messaging, and then only to communicate with students who participate in the extracurricular activity over which the employee has responsibility. An employee who communicates with a student using text messaging shall comply with the following protocol:

- The employee shall include at least one of the student's parents or guardians whenever possible as a recipient on each text message to the student so that the student and parent receive the same message; and the employee shall always include his or her immediate supervisor as a recipient on each text message to a student so that the student and supervisor receive the same message.
- For each text message addressed to one or more students, the employee shall send a copy of the text message to the employee's Westlake Academy e-mail address.
- The employee shall limit communications to matters within the scope of the employee's professional responsibilities (e.g., for classroom teachers, matters relating to class work, homework, and tests; for an employee with an extracurricular duty, matters relating to the extracurricular activity).
- The employee is prohibited from knowingly communicating with students through a personal social network page; the employee must create a separate social network page ("professional page") for the purpose of communicating with students. The employee must enable administration and parents to access the employee's professional page.
- The employee shall not communicate directly with any student between the hours of 5 p.m. and 7 a.m. An employee may, however, make public posts to a social network site, blog, or similar application at any time.
- The employee does not have a right to privacy with respect to communications with students and parents.
- The employee continues to be subject to applicable state and federal laws, local policies, administrative regulations, and the Code of Ethics and Standard Practices for Texas Educators, including:
 - Compliance with the Public Information Act and the Family Educational Rights and Privacy Act (FERPA), including retention and confidentiality of student records.
 - Copyright law
 - Prohibitions against soliciting or engaging in sexual conduct or a romantic relationship with a student.
- Prohibitions against soliciting or engaging in sexual conduct or a romantic relationship with a student.
- Upon request from administration, an employee will provide the phone number(s), social network site(s), or other information regarding the method(s) of electronic media the employee uses to communicate with one or more currently enrolled students.

- Upon written request from a parent or student, the employee shall discontinue communicating with the student through e-mail, text messaging, instant messaging, or any other form of one-to-one communication.

An employee may request an exception from one or more of the limitations above by submitting a written request to his or her immediate supervisor.

Criminal History Background Checks

All employees are subject to a review of their criminal history record information at any time during employment. National criminal history checks based on an individual's fingerprints, photo, and other identification will be conducted and entered into the Texas Department of Public Safety (DPS) Clearinghouse. This database provides the Academy and SBEC with access to an employee's current national criminal history and updates to the employee's subsequent criminal history.

Employee Arrests and Convictions

An employee must notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of any felony, and any of the other offenses listed below:

- Crimes involving school property or funds
- Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator
- Crimes that occur wholly or in part on school property or at a school-sponsored activity
- Crimes involving moral turpitude

Moral turpitude includes the following:

- Dishonesty
- Fraud/Theft
- Deceit/Misrepresentation
- Deliberate violence
- Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor
- Crimes involving any felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance
- Felonies involving driving while intoxicated (DWI)
- Acts constituting abuse or neglect under the Texas Family Code.

If an educator is arrested or criminally charged, the Head of School is also required to report the educators' criminal history to the Division of Investigations at TEA.

The Head of School is required to report the misconduct or criminal history of an employee to TEA. Information about misconduct or allegations of misconduct of an employee obtained by a means other than the criminal history clearinghouse will be reported to TEA.

Drug Abuse Prevention

Westlake Academy is committed to maintaining an alcohol and drug-free environment and will not tolerate the use of alcohol and illegal drugs in the workplace or on school property. This policy does not prevent the consumption of alcohol at school-related events held offsite, outside of regular business

hours, and not attended by children.

Employees who use or are under the influence of alcohol or illegal drugs as defined by the Texas Controlled Substances Act during working hours may be terminated. The Academy's policy regarding employee drug use is as follows:

Employees shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while at school or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, narcotics, hallucinogens, stimulants, depressants, amphetamines, or barbiturates.
2. Alcohol or any alcoholic beverages.
3. Any abusable glue, aerosol paints, or any other chemical substance for inhalation.
4. Any other intoxicant, or mood-changing, mind-altering, or behavior-altering drugs.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance. An employee who possesses or dispenses a substance listed above as part of the employee's job responsibilities, or who uses a drug authorized by a licensed physician prescribed for the employee's personal use shall not be considered to have violated this policy.

Drug-Free Schools Requirements

Westlake Academy prohibits the unlawful distribution, possession, or use of illegal drugs, inhalants, and alcohol on school premises or as part of any of the Academy's activities. Employees who violate this prohibition shall be subject to disciplinary sanctions. Such sanctions may include referral to drug and alcohol counseling or rehabilitation programs or employee assistance programs, termination from employment with the Academy, and referral to appropriate law enforcement officials for prosecution. (41 U.S.C. 702(a)(1)(A); 28 TAC 169.2)

Compliance with these requirements and prohibitions is mandatory and is a condition of employment. [This notice complies with notice requirements imposed by the federal Drug-Free Schools and Communities Act Amendments of 1989 (20 U.S.C. 3224a and 34 CFR 86.201)]

Tobacco Use and E-Cigarette Use

State law prohibits smoking, using tobacco products, or e-cigarettes on all Westlake Academy property and at school-related or school-sanctioned activities, on or off school property. This includes all buildings, playground areas, parking facilities, and facilities used for athletics and other activities. Drivers of Academy-owned vehicles are prohibited from smoking, using tobacco products, or e-cigarettes while inside the vehicle.

Fraud and Financial Impropriety

All employees should act with integrity and diligence in duties involving the Academy's financial resources. The Academy prohibits fraud and financial impropriety, as defined below. Fraud and financial impropriety include the following:

- Forgery or unauthorized alteration of any document or account belonging to the Academy
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, other Academy assets, including employee time
- Impropriety in the handling of money or reporting of the Academy's financial transactions
- Profiteering as a result of insider knowledge of school information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties

- Unauthorized disclosure of investment activities engaged in or contemplated by the Academy
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the Academy
- Inappropriately destroying, removing, using records, furniture, fixtures, or equipment
- Failing to provide financial records required by state or local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of the Academy
- Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards

Conflict of Interest

Employees are required to disclose in writing to their supervisor any situation that creates a potential or real conflict of interest with proper discharge of assigned duties and responsibilities or creates a potential or real conflict of interest with the best interests of the Academy. This includes, but is not limited to, the following:

- A personal financial interest
- A business interest
- Any other obligation or relationship
- Non-school employment

Gifts and Favors

Employees may not accept gifts or favors that could influence, or be construed to influence, the employee's discharge of assigned duties. The acceptance of a gift, favor, or service by any employee that might reasonably tend to influence the selection of textbooks may result in prosecution of a Class B misdemeanor offense. This does not include staff development, teacher training, or instructional materials that convey information to students or contribute to the learning process.

It is a serious violation of standards for any employee to use his or her position with the Academy to seek personal or professional advantages through the acceptance of gifts, gratuities, entertainment, or other favors. Westlake Academy employees are prohibited from accepting anything of value or benefit, including but not limited to entertainment, travel, food, and lodging, from any one person, student, parent, or entity the employee knows is interested in or likely to become interested in any contract, purchase, payment, claim, or transaction with the Academy. This provision shall not apply to gifts or things of value or benefit to which the employee is lawfully entitled or when the individual is acting in a capacity other than as an Academy employee. This provision also does not apply to employees receiving gifts of nominal value from students which are intended to convey personal appreciation.

Participation is allowed in the activities of widely attended events, such as luncheons, dinners, hospitality rooms, and similar gatherings for the discussion of matters of mutual interest to the Academy. Employees may accept expense-paid trips that are part of the normal business activities of the Academy. Trips taken by employees shall be approved in advance by the Head of School.

Copyrighted Materials

Employees are expected to comply with the provisions of federal copyright law relating to the unauthorized use, reproduction, distribution, performance, or display of copyrighted materials (i.e., printed material, videos, computer data and programs, etc.) Electronic media, including motion pictures and other audiovisual works, are to be used in the classroom for educational purposes only. Duplication or backups of computer programs and data must be made within the provisions of the purchase

agreement.

Associations and Political Activities

Westlake Academy will not discourage or prohibit employees from participating in political affairs outside of duty hours or require any employee to join any group, club, committee, organization, or association. Employees may join or refuse to join any professional association or organization.

An individual's employment will not be affected by membership or a decision not to be a member of any employee organization that exists for the purpose of dealing with employers concerning grievances, labor disputes, wages, rates of pay, hours of employment, or conditions of work. Use of the Academy's resources, including work time, for political activities is prohibited.

Safety

The Academy has developed and promotes a comprehensive program to ensure the safety of its employees, students, and visitors. The safety program includes guidelines and procedures for responding to emergencies and activities to help reduce the frequency of accidents and injuries. To prevent or minimize injuries to employees, coworkers, and students and to protect and conserve Academy equipment, employees must comply with the following requirements:

- Observe all safety rules.
- Keep work areas clean and orderly at all times.
- Immediately report all accidents or incidents to their supervisor.
- Operate only equipment or machines for which they have training and authorization.

Employees with questions or concerns relating to safety and issues can contact the Head of School's office or the Human Resources Office.

Possession of Firearms and Weapons

Employees, visitors, and students, including those with a license to carry a handgun, are prohibited from bringing firearms, knives, clubs or other prohibited weapons onto school premises (i.e., building or portion of a building) or any grounds or building where a school-sponsored activity takes place. A person, including an employee, who holds a license to carry a handgun may transport or store a handgun or other firearm or ammunition in a locked vehicle in a parking lot, garage, or other school provided parking area, provided the handgun or firearm or ammunition is properly stored, and not in plain view. To ensure the safety of all persons, employees who observe or suspect a violation of the Academy's weapons policy should report it to the school office immediately.

Visitors in the Workplace

All visitors are expected to enter any Academy facility through the main entrance and sign in or report to the building's main office. Authorized visitors will receive directions or be escorted to their destination. Employees who observe an unauthorized individual on the Academy premises should immediately direct him or her to the main office or contact the Head of School.

Pest Control Treatment

Employees are prohibited from applying any pesticide or herbicide without appropriate training and prior approval of the integrated pest management (IPM) coordinator. Any application of pesticide or herbicide must be done in a manner prescribed by law and the Academy's integrated pest management program.

Notices of planned pest control treatment will be posted in affected building(s) 48 hours before the

treatment begins. Notices are generally located in the Teacher's lounge. In addition, individual employees may request in writing to be notified of pesticide applications. An employee who requests individualized notice will be notified by telephone, written or electric means. Pest control information sheets are available from the Director of Facilities upon request.

General Procedures

Bad Weather Closing

The Academy may close because of bad weather or emergency conditions. When such conditions exist, the Head of School or designee will make the official decision concerning the closing of the Academy's facilities. When it becomes necessary to open late or to release students early, notifications will be posted on the Academy's website. Every effort will be made to provide timely notice of closures to local media.

Emergencies

All employees should be familiar with the safety procedures for responding to emergencies, including medical emergencies. Employees should locate evacuation diagrams posted in their work areas and be familiar with shelter in place, lockdown, and lockdown procedures. Emergency drills will be conducted to familiarize employees and students with safety and evacuation procedures. Each building is equipped with an automatic external defibrillator. Fire extinguishers are located throughout all buildings. Employees should know the location of these devices and procedures for their use.

Purchasing Procedures

All requests for purchases must be submitted to the Head of School. The Academy will not reimburse employees or assume responsibility for purchases made without prior authorization. Employees are not permitted to purchase supplies or equipment for personal use through the Academy's business office. Contact the Head of School or Finance Director for additional information on purchasing procedures.

Name and Address Changes

It is important that employment records be kept up to date. Employees must notify the Human Resources Office if there are any changes or corrections pertaining to their name, home address, home telephone number, marital status, emergency contacts, or beneficiary. Forms to process a change in personal information can be obtained from the Human Resources Office.

Personnel Records

Most Academy records, including personnel records, are public information and must be released upon request. In most cases, an employee's personal e-mail address is confidential and may not be released without the employee's permission. Employees may choose to have the following personal information withheld:

- Address
- Phone number, including personal cell phone number
- Information that reveals whether they have family members
- Personal e-mail address

The choice to not allow public access to this information or change an existing choice may be made at any time by submitting a written request to the Human Resources Office. New or terminated employees have fourteen (14) days after hire or termination to submit a request. Otherwise, personal information may be released to the public until a request to withhold the information is submitted or another exception to release of information applies. An employee is responsible for notifying the Human Resources Office if he or she is subject to an exception for disclosure of personal information.

Travel Policy/Expense Reimbursement

Before any travel expenses are incurred, an employee must obtain advance written approval for such expenses from the Head of School or designee. For approved travel, employees will be reimbursed in accordance with the procedures described in Exhibit C.

For additional information or questions about travel and/or reimbursement procedures, please contact the Director of Finance at 817-490-5721.

Building Use

To schedule the use of school facilities for academic or extracurricular activities, employees should submit a request through School Dude. Questions about facility use may be directed to the Facilities Manager at 817-490-5856. Non-school use of Academy facilities must be scheduled in compliance with the Board Policy on Use of Academy Facilities by Non-School Related Groups.

Separation of Employment

Resignations

Contract Employees. Contract employees may resign their position by delivering to the Head of School written notice of such intent to terminate their contract at least 45 calendar days prior to the termination date. A written notice of resignation should be submitted to the Head of School.

Failure to meet the required notice obligation will result in ineligibility for future employment with the Academy and will also require the Academy to file a complaint with the State Board for Educator Certification (SBEC).

The principal is required to notify the Head of School within seven business days if an educator resigns and there is evidence that the educator engaged in any of the following misconduct: :

- Certain misconduct, abuse, unlawful act
- Involvement or solicitation of a romantic relationship with a student or minor
- Solicitation or engaging in sexual conduct with a student or minor
- Inappropriate communications with a student or minor
- Failure to maintain appropriate boundaries with a student or minor
- Possession, transfer, sale, or distribution of a controlled substance
- Illegal transfer, appropriation, or expenditure of Academy or school property or funds

- An attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit for the purpose of promotion or additional compensation
- Committing a criminal offense or any part of a criminal offense on Academy property or at a school-sponsored event.

The Head of School is required to report such conduct to SBEC.

Noncontract Employees. Noncontract employees may resign their positions at any time. A written notice of resignation should be submitted to the Head of School and the Human Resources office at least two weeks prior to the effective date. Employees are encouraged to include the reasons for leaving in the letter of resignation but are not required to do so.

The principal is required to notify the Head of School within seven business days if an educator resigns and there is evidence that the educator engaged in any of the following misconduct: Alleged incident of misconduct of abuse or otherwise committed an unlawful act with a student or minor,

- Was involved in or solicited a romantic relationship with a student or minor
- Engaged in inappropriate communications with a student or minor
- Failed to maintain appropriate boundaries with a student or minor

The Head of School is required to report such conduct to SBEC.

Dismissal of Contract Employees

Employees on professional contracts can be terminated by providing written notice to the employee at least 45 calendar days prior to the termination date. Contract employees dismissed during the school year, suspended without pay, or subject to a reduction in force shall receive notice of the recommended action, an explanation of the charges or reasons and an opportunity for appropriate process and review. Timelines and procedures to be followed will be provided when written notice of the pending action is issued. The reporting requirements for termination of a contract are the same as those listed above in Resignations/Contract Employees.

Advance notification will not apply when a contract employee is dismissed for failing to obtain or maintain appropriate certification or when the employee's certification is revoked for misconduct.

Suspension/Administrative Leave of Contract Employees

Contract employees may be suspended with pay or placed on administrative leave by the Head of School during an investigation of alleged misconduct by the employee, or at any time that the Head of School determines that the Academy's best interest will be served by suspension or administrative leave.

Dismissal of Noncontract Employees

Noncontract employees are employed at will and may be dismissed without notice, a description of the reasons for dismissal, or a hearing. It is unlawful for the Academy to dismiss any employee for reasons of race, religion, sex, national origin, disability, military status, any other basis protected by law, or in retaliation for the exercise of certain protected legal rights. Noncontract employees who are dismissed have the right to grieve the termination. The dismissed employee must follow the process outlined in this

handbook when pursuing the grievance. (See *Complaints and Grievances* policy, page 24)

The reporting requirements for termination of a noncertified employee are the same as those listed above in Resignations/Noncontract Employees.

Discharge of Convicted Employees

The Academy shall discharge any employee who has been convicted of a felony under Title 5 Penal Code or convicted of or placed on deferred adjudication community supervision for the following:

- An offense requiring the registration as a sex offender
- Improper relationship between an educator and a student
- Sale, distribution, or display of harmful materials to a minor
- Public indecency
- A felony offense involving school property

If the Title 5, Penal Code offense is more than 30 years before the date the person's employment began or the person satisfied all terms of the court order entered on conviction the requirement to discharge does not apply.

Exit Interviews and Procedures

Exit interviews will be scheduled for all employees leaving the Academy by the Human Resources Office. Information on the continuation of benefits, release of information, and procedures for requesting references will be provided at this time. Separating employees are asked to provide the Academy with a forwarding address and phone number and complete a questionnaire that provides the Academy with feedback on his or her employment experience.

All Academy keys, books, property, and equipment must be returned upon separation from employment. The Academy may withhold the cost of any unreturned items from the final paycheck.

Reports Concerning Court-Ordered Withholding

The Academy is required to report the termination of employees that are under court order or writ of withholding for child support or spousal maintenance to the court and the individual receiving the support (Texas Family Code §8.210, 158.211). Notice of the following must be sent to the court and support recipient:

- Termination of employment not later than the seventh day after the date of termination
- Employee's last known address
- Name and address of the employee's new employer, if known

Student Issues

Equal Educational Opportunities

Westlake Academy does not discriminate on the basis of race, color, religion, national origin, gender, or disability in providing education services, activities, and programs, including vocational programs, in accordance with Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Educational Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.

Questions or concerns about discrimination of students on the basis of race, color, religion, sex, disability, or national origin should be directed to the Head of School or designee.

Student Records

Student records are confidential and are protected from unauthorized inspection or use. Employees should take precautions to maintain the confidentiality of all student records. Only the following individuals are authorized to have general access to a student's records:

- Parents of a minor or of a student who is a dependent for tax purposes
- The student (if 18 or older or attending an institution of postsecondary education)
- School officials with legitimate educational interests

The Parent/Student Handbook provides parents and students with detailed information on student records. Parents or students who want to review student records should be directed to the Head of School for assistance.

Parent and Student Complaints

In an effort to hear and resolve parent and student complaints in a timely manner and at the lowest administrative level possible, the Academy has adopted a parent complaint procedure. The Head of School's office can provide parents and students with information on filing a complaint.

Parents are encouraged to discuss problems or complaints with the teachers at any time. Parents and students with complaints that cannot be resolved should be directed to the Head of School. The formal complaint process provides parents and students with a multi-tiered opportunity for review if they are dissatisfied with the initial response. Additional information is available in the Parent/Student Handbook.

Administering Medication to Students

Only designated employees can administer prescription medication, nonprescription medication, and herbal or dietary supplements to students. Exceptions apply to the self-administration of asthma medication, medication for anaphylaxis (e.g., EpiPen®), and medication for diabetes management, if the medication is self-administered in accordance with Academy policy and procedures.

A student who must take medication during the school day must bring a written request from his or her parent and the medicine, in its original, properly labeled container. Contact the Head of School or the school nurse for information on procedures that must be followed when administering medication to students.

Dietary Supplements

Westlake Academy employees are prohibited by state law from knowingly selling, marketing, or distributing a dietary supplement that contains performance-enhancing compounds to a student with whom the employee has contact as part of his or her Academy duties. In addition, employees may not knowingly endorse or suggest the ingestion, intranasal application, or inhalation of a performance-enhancing dietary supplement to any student.

Psychotropic Drugs

A psychotropic drug is a substance used in the diagnosis, treatment, or prevention of a disease or as a component of a medication. It is intended to have an altering effect on perception, emotion, or behavior and is commonly described as a mood- or behavior-altering substance.

Academy employees are prohibited by state law from doing the following:

- Recommending that a student use a psychotropic drug
- Suggesting a particular diagnosis
- Excluding from class or school-related activity a student whose parent refuses to consent to a psychiatric evaluation or to authorize the administration of a psychotropic drug to a student

Student Conduct and Discipline

Students are expected to follow the classroom rules, and rules listed in the Parent/Student Handbook. Teachers and administrators are responsible for taking disciplinary action based on a range of discipline management strategies that have been adopted by the Academy. Other employees that have concerns about a particular student's conduct should contact the classroom teacher or Head of School.

Teachers must file a written report with the Head of School or another appropriate administrator when they have knowledge that a student has violated the Student Code of Conduct. A copy of this report will be sent by the Head of School to the student's parents within 24 hours.

Student Attendance

Teachers and staff should be familiar with the Academy's policies and procedures for attendance accounting. These procedures require minor students to have parental consent before they are allowed to leave the Academy campus. When absent from school, the student, upon returning to school, must bring a note signed by the parent that describes the reason for the absence. These requirements are addressed in campus training and in the Parent/Student Handbook. Contact the Principal's office for additional information.

Bullying

Bullying is defined by TEC §37.0832. All employees are required to report student complaints of bullying, including cyberbullying, to the Head of School or designee. The Academy's policy containing definitions and procedures for reporting and investigating bullying of students may be found in the Westlake Academy Parent/Student Handbook.

Hazing

Students must have prior approval from the Head of School or designee for any type of “initiation rites” of a school club or organization. While most initiation rites are permissible, engaging in or permitting “hazing” is a criminal offense.

“Hazing” means any intentional, knowing, or reckless act, occurring on or off the campus of an educational institution, by one person alone or acting with others, directed against a student for the purpose of pledging, being initiated into, affiliating with, holding office in, or maintaining membership in an organization if the act:

(A) is any type of physical brutality, such as whipping, beating, striking, branding, electronic shocking, placing of a harmful substance on the body, or similar activity;

(B) involves sleep deprivation, exposure to the elements, confinement in a small space, calisthenics, or other similar activity that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student;

(C) involves consumption of a food, liquid, alcoholic beverage, liquor, drug, or other substance, other than as described by Paragraph (E), that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student;

(D) is any activity that induces, causes, or requires the student to perform a duty or task that involves a violation of the Penal Code; or

(E) involves coercing, as defined by Section 1.07, Penal Code, the student to consume:

(i) a drug; or

(ii) an alcoholic beverage or liquor in an amount that would lead a reasonable person to believe that the student is intoxicated, as defined by Section 49.01, Penal Code.

Any teacher, administrator, or employee who observes a student engaged in any form of hazing, who has reason to know or suspect that a student intends to engage in hazing or has engaged in hazing must report that fact or suspicion to the Head of School or designee.

EXHIBIT A

Employee Drug and/or Alcohol Testing Standards & Procedures

When there is reasonable suspicion that an employee is under the influence of alcohol or drugs used in violation of Academy policy, the employee may be required to undergo a controlled substance and/or alcohol test at the Academy's expense.

Reasonable Suspicion Considerations

Indications of possible impairment or intoxication include, but are not limited to, the following:

- Slurred speech
- Disorientation
- Job impairment (inability to perform the job in a routine manner)
- Odor of alcoholic beverages
- Odor of other substances
- Unsteady gait or balance
- Glassy eyes
- Drowsiness
- Euphoria
- Mood swings
- Inattentiveness
- Excitement or confusion
- Irritability
- Aggressiveness
- Other erratic behavior

If an on-the-job accident or an accident occurs and the supervisor determines that reasonable suspicion exists to warrant testing, the employee will be tested for both drugs and alcohol as soon as possible. The employee will provide the necessary authorization for the Academy to obtain these results. In a medical emergency, the first consideration will be the health and welfare of the employee.

Drug and Alcohol Policy Definitions

Adulterant means a masking agent that prevents the detection of drug use in a drug testing specimen or any other substance used to tamper with the specimen.

Alcoholic beverage means alcohol, or any beverage, containing more than one-half of one percent alcohol by volume, which is capable of use for beverage purposes, either alone or when diluted.

Alcohol concentration (or content) means the alcohol in a volume of breath expressed in terms of grams of alcohol per 210 liters of breath as indicated by an Evidential Breath Test (EBT).

Contraband means any article, the possession of which on Academy premises or while on Academy business causes an employee to be in violation of an Academy rule or penal law. Contraband includes illegal drugs and open containers of alcoholic beverages, drug paraphernalia, illegal or prohibited weapons, firearms, explosives, incendiaries, stolen property, and counterfeit money. Nothing shall

preclude the possession of contraband for the purposes of educational instruction pursuant to the employee's job responsibilities.

Controlled substances means any drug, substance, or immediate precursor listed in Schedules I-V or Penalty Groups 1-4 of the Controlled Substances Act of 1988 as it may be revised from time to time.

Drug or Illegal drug means any drug in any detectable amount that is not legally obtainable; any drug that is legally obtainable but has not been legally obtained; any prescribed drug not legally obtained; any prescribed drug not being used for the prescribed purpose; any over-the-counter drug being used at a dosage level different than recommended by the manufacturer or being used for a purpose other than intended by the manufacturer; and any drug being used for a purpose not in accordance with bona fide medical therapy. Examples of illegal drugs are cannabis substances such as marijuana and hashish, cocaine, heroin, phencyclidine (PCP), and so-called designer drugs and look-alike drugs.

Drug Paraphernalia means equipment, a product or material that is used or intended for use in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, or concealing a controlled substance in violation of this policy or in injecting, ingesting, inhaling, or otherwise introducing into the human body a controlled substance.

Medical Review Officer (MRO) means a licensed physician (doctor or doctor of osteopathy) responsible for receiving laboratory results generated by an employer's drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's confirmed positive or adulterated test result together with his or her medical history and any other relevant biomedical information.

Physician means a physician licensed by the State Board of Medical Examiners.

Proper medical authorization means a prescription or other written approval from a physician for the use of a drug in the course of medical treatment. It must include the name of the substance, quantity/amount to be taken, the period of authorization, and whether the prescribed medication may impair the employee's job performance. This requirement also applies to refills of prescription drugs.

Refusal to submit to alcohol or drug test means that an employee:

- Refuses to sign a consent to testing form;
- Fails to provide adequate breath or urine for testing without a valid medical explanation after he or she has received notice of the requirement for testing;
- Engages in conduct that clearly obstructs the testing process;
- Uses adulterants to prevent the detection of drug use in a drug-testing specimen or uses any other substance to tamper with the specimen. Any refusal to submit to testing will be treated the same as a positive controlled substances test result.

Substance abuse is exemplified by, but not limited to, the following:

- Ingestion, inhalation, or injection of a controlled substance without proper written medical authorization;
- Ingestion of an alcoholic beverage during working hours or on Academy property;

- Ingestion of an alcoholic beverage while operating Academy equipment;
- Ingestion, inhalation, or injection of a controlled substance without proper medical authorization, or ingestion of an alcoholic beverage during non-working hours, which causes an employee to be unable to work in a safe and effective manner during working hours;
- Use of prescription or over-the-counter medication in a manner for which it was not intended.

Testing facility means a hospital, clinic, or laboratory approved by the Academy to be used to collect body fluid or breath samples to be analyzed for specific controlled substances or alcohol. The facility will have all required personnel, materials, equipment, and supervision for the collection, security, temporary storage, and transportation of samples to the testing lab, or to conduct alcohol testing.

Under the influence or Impaired is defined as abnormal behavior during working hours or during Academy-sponsored events outside of normal working hours which results from indulging in an alcoholic beverage, controlled substance, or drug which may limit an employee's ability to safely and efficiently perform his or her duties or poses a threat to the safety of the employee or others.

Working hours means from the time the employee arrives at the job site until the time the employee leaves, including all lunch or other types of breaks.

Drug Testing Procedures

A copy of the Westlake Academy Drug and Alcohol Policy (contained in this handbook) shall be provided to the testing facility before any tests are conducted.

A supervisor shall transport the employee to the testing facility where the employee will be required to show positive picture identification. Consequently, employees are required to carry their valid driver's license with them while at work.

The employee shall complete a consent form prior to testing. If the employee does not understand what he or she is signing, the supervisor shall explain the form to the employee. The form authorizes the

exam/test and the release of medical information regarding the employee's medical condition and any test results. Failure to sign a consent form will be regarded the same as a positive drug test result.

The medical facility staff member shall provide the employee with a container. A portion of the urine placed in this container shall be used for a second test in case the employee requests a re-test of an initial positive or adulterated result. The specimen shall be produced in a location that provides privacy.

Alcohol Testing Procedures

The employee shall complete a consent form prior to testing. If the employee does not understand what he or she is signing, the supervisor shall explain the form to the employee. The form authorizes the exam/test and the release of medical information regarding the employee's medical condition and any test results. Failure to sign a consent form will be regarded the same as a breath alcohol content equal to or greater than 0.04.

The employee's breath alcohol content shall be analyzed using an Evidential Breath Testing device (EBT) operated by a Breath Alcohol Technician (BAT). The test shall be conducted in a private setting.

Medical Examination

If the employee is unable to provide adequate breath or urine to conduct testing, the Academy may require the individual to undergo a medical evaluation to develop pertinent information concerning whether the individual's inability to provide a specimen is genuine or constitutes a refusal to test. The cost of the medical exam shall be paid by the Academy and the employee will remain in a leave without pay status while awaiting the results of the medical exam.

Post-Test Procedure

The supervisor who makes a determination that reasonable suspicion exists to conduct a drug or alcohol test will prepare a written record of the observations leading to the test.

At the conclusion of an alcohol test, the supervisor will provide instructions to the employee based on the test results and shall immediately hand-deliver the employer's copy of the results to the Head of School and the Human Resources Department in a confidential manner.

When a drug test is conducted, the employee shall remain off-duty in a leave without pay status pending the results of the exam and any other type of investigation the Academy may conduct. Exam results will be sent confidentially to the Head of School and the Human Resources Department.

Any time a drug test is conducted or when an alcohol test produces a breath alcohol content equal to or greater than 0.02, the supervisor shall ensure that the employee does not drive him or herself home.

Exam Results Confidentiality

The results of any drug or alcohol test shall be strictly confidential and shall not be disclosed without the prior written approval of the employee tested unless otherwise required by law. However, nothing in this paragraph will prohibit the lab, the MRO, or testing facility from releasing information relevant to an employee's test results to the Head of School and the Human Resources Department. Additionally, only those persons in management directly involved in the decision-making process related to the tested employee will obtain any drug or alcohol testing information retained by the Academy. There may be some instances where overriding public health or safety concerns may require the release of information otherwise considered confidential. All records of the Academy are subject to the provisions of the Texas Open Records Act.

A copy of the results of the exam shall be supplied to the employee examined, and the original exam results shall be maintained in a locked cabinet in the Human Resources office for a period of at least two

(2) years, after which time they may be destroyed. The Human resources Office may, however, maintain the exam results and any reports on individuals who have violated this policy for the purpose of recording the number of violations.

Management and supervisory personnel who are authorized to have access to alcohol or drug test results or medical information pertaining to this policy will maintain complete confidentiality regarding this information.

Drug and Alcohol Testing Results

The employee shall remain off-duty in a leave without pay status until the results of testing are received by the Head of School and Human Resources Department and until any other investigative procedures are complete. If the results are negative and unadulterated, no disciplinary hearing will be held, and the employee will be given backpay as though the employee worked as scheduled.

EXHIBIT B

Texas Educators' Code of Ethics

The following standards of ethical conduct shall apply to all Westlake Academy employees regardless of the individual's position.

Purpose and Scope

The Texas educator shall comply with standard practices and ethical conduct toward students, professional colleagues, school officials, parents, and members of the community and shall safeguard academic freedom. The Texas educator, in maintaining the dignity of the profession, shall respect and obey the law, demonstrate personal integrity, and exemplify honesty and good moral character. The Texas educator, in exemplifying ethical relations with colleagues, shall extend just and equitable treatment to all members of the profession. The Texas educator, in accepting a position of public trust, shall measure success by the progress of each student toward realization of his or her potential as an effective citizen. The Texas educator, in fulfilling responsibilities in the community, shall cooperate with parents and others to improve the public schools of the community. (19 Tex. Admin. Code Section 247.1(b))

Professional Standards

1. Professional Ethical Conduct, Practices, and Performance

Standard 1.1

The educator shall not intentionally, knowingly, or recklessly engage in deceptive practices regarding official policies of the Academy, educational institution, educator preparation program, the Texas Education Agency, or the State Board for Educator Certification (SBEC) and its certification process.

Standard 1.2

The educator shall not knowingly misappropriate, divert, or use monies, personnel, property, or equipment committed to his or her charge for personal gain or advantage.

Standard 1.3

The educator shall not submit fraudulent requests for reimbursement, expenses, or pay.

Standard 1.4

The educator shall not use institutional or professional privileges for personal or partisan advantage.

Standard 1.5

The educator shall neither accept nor offer gratuities, gifts, or favors that impair professional judgment or to obtain special advantage. This standard shall not restrict the acceptance of gifts or tokens offered and accepted openly from students, parents of students, or other persons or organizations in recognition or appreciation of service.

Standard 1.6

The educator shall not falsify records, or direct or coerce others to do so.

Standard 1.7

The educator shall comply with state regulations, written local school board policies, and other state and federal laws.

Standard 1.8

The educator shall apply for, accept, offer, or assign a position or a responsibility on the basis of

professional qualifications.

Standard 1.9

The educator shall not make threats of violence against school Academy employees, school board members, students, or parents of students.

Standard 1.10

The educator shall be of good moral character and be worthy to instruct or supervise the youth of this state.

Standard 1.11

The educator shall not intentionally or knowingly misrepresent his or her employment history, criminal history, and/or disciplinary record when applying for subsequent employment.

Standard 1.12

The educator shall refrain from the illegal use or distribution of controlled substances and/or abuse of prescription drugs and toxic inhalants.

Standard 1.13

The educator shall not be under the influence of alcohol or consume alcoholic beverages on school property or during school activities when students are present.

Standard 1.14

The educator shall not assist another educator, school employee, contractor, or agent in obtaining a new job as an educator or in a school, apart from the routine transmission of administrative and personnel files, if the educator knows or has probable cause to believe that such person engaged in sexual misconduct regarding a minor or student in violation of the law.

2. Ethical Conduct toward Professional Colleagues

Standard 2.1

The educator shall not reveal confidential health or personnel information concerning colleagues unless disclosure serves lawful professional purposes or is required by law.

Standard 2.2

The educator shall not harm others by knowingly making false statements about a colleague or the school system.

Standard 2.3

The educator shall adhere to written local school board policies and state and federal laws regarding the hiring, evaluation, and dismissal of personnel.

Standard 2.4

The educator shall not interfere with a colleague's exercise of political, professional, or citizenship rights and responsibilities.

Standard 2.5

The educator shall not discriminate against or coerce a colleague on the basis of race, color, religion, national origin, age, gender, disability, family status, or sexual orientation.

Standard 2.6

The educator shall not use coercive means or promise of special treatment in order to influence professional decisions or colleagues.

Standard 2.7

The educator shall not retaliate against any individual who has filed a complaint with the SBEC or provides information for a disciplinary investigation or proceeding under this chapter.

3. Ethical Conduct toward Students

Standard 3.1

The educator shall not reveal confidential information concerning students unless disclosure serves lawful professional purposes or is required by law.

Standard 3.2

The educator shall not intentionally, knowingly, or recklessly treat a student or minor in a manner that adversely affects or endangers the learning, physical health, mental health, or safety of the student or minor.

Standard 3.3

The educator shall not intentionally, knowingly, or recklessly misrepresent facts regarding a student.

Standard 3.4

The educator shall not exclude a student from participation in a program, deny benefits to a student, or grant an advantage to a student on the basis of race, color, gender, disability, national origin, religion, family status, or sexual orientation.

Standard 3.5

The educator shall not intentionally, knowingly, or recklessly engage in physical mistreatment, neglect, or abuse of a student or minor.

Standard 3.6

The educator shall not solicit or engage in sexual conduct or a romantic relationship with a student or minor.

Standard 3.7

The educator shall not furnish alcohol or illegal/unauthorized drugs to any person under 21 years of age unless the educator is a parent or guardian of that child or knowingly allow any person under 21 years of age unless the educator is a parent or guardian of that child to consume alcohol or illegal/unauthorized drugs in the presence of the educator.

Standard 3.8

The educator shall maintain appropriate professional educator-student relationships and boundaries based on a reasonably prudent educator standard.

Standard 3.9

The educator shall refrain from inappropriate communication with a student or minor, including, but not limited to, electronic communication such as cell phone, text messaging, email, instant messaging, blogging, or other social network communication.

Factors that may be considered in assessing whether the communication is inappropriate include, but are not limited to:

- (i) the nature, purpose, timing, and amount of the communication;
- (ii) the subject matter of the communication;
- (iii) whether the communication was made openly or the educator attempted to conceal the communication;
- (iv) whether the communication could be reasonably interpreted as soliciting sexual contact or a romantic relationship;
- (v) whether the communication was sexually explicit; and
- (vi) whether the communication involved discussion(s) of the physical or sexual attractiveness or the sexual history, activities, preferences, or fantasies of either the educator or the student.

EXHIBIT C

Travel & Training Policy

The Town of Westlake and Westlake Academy are committed to the development of staff and students. In support of this commitment, both entities include funds in their respective budgets to support appropriate and job-specific training opportunities to increase the capabilities of both staff and students.

Scope

This policy applies to all travel and/or training attended by Town of Westlake/Westlake Academy staff. It is effective with the respective 2024-2025 fiscal year of the entity. If this policy does not provide direction on a travel/training scenario, advance written approval from the Town Manager/Head of School is required.

Allowable Travel & Training

All travel and training must be approved and budgeted prior to staff registration, any payments, and/or the commencement of the activity. Travel/training should have minimal disruption to an employee's workload, relate to their job function and development goals, and provide a benefit to Westlake.

Examples of generally allowed travel & training include:

- Continuing education related to a job requirement
- Activities mandated by the State, Federal government, or other oversight bureau
- Education to stay current on industry standards & changes
- Active participation in industry organizations
- Opportunities to increase knowledge in line with defined development goals
- Activities that support partner relationships
- Social events or excursions subsidized to a minimal cost by the conference organizer

There may be occasions when staff identifies a travel/training opportunity that does not directly relate to their job, is unbudgeted, and/or does not provide a benefit to Westlake. In those instances, the employee may be allowed to take leave (either using paid vacation or unpaid leave) to attend the training. Westlake will not pay for nor reimburse these activities. Advance written approval is required from the Town Manager/Head of School.

Per Diem/Reimbursement/Compensation

To be eligible for any per diem, reimbursable expenses, or compensation adjustments, staff must have a travel/training estimate approved by the appropriate level of oversight, as laid out in this policy, prior to incurring any expenses. Requests made by the listed approver for per diem, reimbursement, or compensation adjustments require their supervisor's approval. Travel/training for Town Manager/Head of School require approval from the Director of Finance.

Per Diem

Westlake utilizes per diem rates established by the US General Services Administration (GSA) for meals and incidentals within the continental United States, the US Department of Defense (DOD) for meals and incidentals in non-foreign areas outside the continental United States, and the US Department of State for meals and incidentals outside the United States. First and last days of travel are paid at 75% of the daily rate. Per diems are provided for all meals not covered by the conference or travel/training event, including taxes and tips. Incidentals are defined here as any fees or tips provided to staff assisting with travel, food and beverages outside the normal daily three meals, and any costs associated with a hotel stay outside the room and applicable taxes or fees. Per diems are required for all overnight travel. When a per diem is required, meals and incidentals are prohibited to be purchased via p-card and will not be eligible for reimbursement.

Failure to disclose “double-dipping” (regardless of employee intention) equates to theft of public funds and is punishable by termination and prosecution. Per diems can be paid up to two weeks prior to travel or as part of the travel/training summary report. Per diems disbursed prior to travel are subject to claw back for instances when a Westlake p-card is used for a covered expense or a meal is provided as part of the conference itinerary.

Westlake prefers staff utilize an issued p-card for all non-per diem expenses whenever possible. Charges made on a personal card when the employee has access to a p-card may not be reimbursed without documented explanation and supervisor approval. All reimbursements require an itemized receipt.

Reimbursement

Reimbursement for costs incurred outside of the per diem will be paid after the travel/training has occurred. Staff is required to submit a travel/training summary, with the appropriate supporting documentation, within 10 days of returning. If the employee has unapproved expenses for which Westlake needs to be reimbursed, those funds must be remitted with the summary or subtracted from the amount due to the employee.

Reimbursement is issued by the Accounts Payable process, not Payroll.

Compensation

Westlake recognizes that travel/training opportunities may interrupt the employee’s regular work schedule or occur outside of it. However, travel/training opportunities are a benefit that Westlake chooses to extend to staff and may not be mandated outside regular work schedules. Therefore, Westlake views participation as not generally eligible for additional compensation above an employee’s regular work schedule. This extends to travel time outside the employee’s regular schedule, events lasting longer than the employee’s normal hours in a day, or additional days worked outside their contract. As such, non-exempt employees are discouraged from participating in activities that require travel outside the metroplex or overnight stays. Comp or flex time may be granted if a training event falls on a holiday observed by the employee’s organization (Town or Academy). It is the employee’s responsibility to confirm any adjustments to compensation as part of the initial approval estimate. Additional hours or days worked, including travel time, may not be paid without preapproval, per the Texas Constitution (Article III, Section 44, 51, 53). Whenever possible and appropriate, staff is encouraged to time manage in the same week. Employees are not compensated for optional or non-attended portions of an itinerary, including, but not limited to, networking events, training courses/sessions the employee elected to skip for non-business reasons, or social events.

Onsite & Virtual Trainings

Onsite and virtual training options are viewed as a low cost benefit to staff. Per diems are not granted for these. Westlake prefers that non-exempt employees utilize these options before traveling offsite.

Onsite training may be offered throughout the year. Staff will organize these offerings to ensure maximum exposure with minimal cost and schedule disruption for the general employee body. These offerings may be mandatory. It is the responsibility of staff to confirm with their supervisor prior to attending the impact on compensation. Leadership may provide food or beverage options during these events; these should be budgeted and a p-card should be used. Because it is generally scheduled by leadership staff, onsite training is the only exception to providing a travel/training estimate for appropriate approval.

Virtual trainings are generally the lowest cost, most efficient delivery method for staff technical training. When possible, staff is encouraged to utilize these offerings to allow for the maximum use of public funds. Approved virtual training should be scheduled within the employee’s regular work schedule whenever possible. It is the responsibility of staff to confirm with their supervisor prior to registration or payment whether there will be any impact on compensation. A travel/training estimate approved by their supervisor is required for participation.

Local/DFW Metroplex

The local area considered for this policy is 30 miles from the centrally-located Fire Station at 2900 Dove Road, Westlake, TX 76262. The DFW metroplex is defined in this context as Tarrant, Denton, Dallas, and Collin counties. Offsite training within the local/DFW area requires a travel/training estimate approved by Department Directors/Principals prior to registration, payment, and/or attendance.

Per Diem

It is expected that employees participating in travel/training within the local/DFW area do not require lodging and are therefore ineligible for per diem. Exceptions for overnight stays and corresponding per diem will be considered on a case-by-case basis; exceptions must be budgeted and approved by the Town Manager/Head of School.

Reimbursement

For travel/training within the local/DFW area, reimbursements for mileage, parking/tolls, and lunch are considered allowable. Mileage reimbursement is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Lunch expenses are limited to the Arlington/Fort Worth/Grapevine lunch GSA rate plus 20% gratuity. Exceptions may be made for activities in which options are not available under the GSA rate or outside parties are involved; this will require documentation and supervisor approval prior to expense.

For routine business meetings outside of Westlake, reimbursement for mileage, parking/tolls, and meals are allowable without a travel/training estimate. Reimbursement requests must be approved by the Department Director/Principal.

State of Texas

Travel and training outside the local area or DFW metroplex, but within state limits, requires a travel/training estimate to be approved by the Department Director/Principal.

Per Diem

Westlake uses a per diem rate based on location from the GSA for meals and incidentals. Lodging does not use the GSA rate; employees should select either the conference hotel or most economical option. In instances where an employee chooses not to utilize these options, neither reimbursement nor Westlake funds will be granted. If an employee has access to a p-card, they are required to use it for lodging.

Reimbursement

Due to the size of Texas, the most economical method of transportation may be driving one's vehicle, renting a vehicle through Westlake's Enterprise account, or flight. Mileage to/from the training, car rental pickup/drop off, or airport is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Mileage will be paid for one-way only when employees are being dropped off or picked up. Employees leaving a personal vehicle at the airport must use the remote parking option. Ride share or taxi usage is allowed; tipping up to 20% of the trip is allowed. Employees may choose the method of travel that best aligns with their purpose and schedule, as long as they remain within budget and receive preapproval.

Outside Texas, within the US

For travel and training outside the state of Texas, the Town Manager/Head of School is required to approve the travel/training estimate.

Per Diem

Westlake uses a per diem rate based on location from the GSA (or DOD for non-continental US travel) for meals and incidentals. Lodging does not use the GSA rate; employees should select either the conference

hotel or most economical option. Depending on the location of the conference and starting/ending times, it may be necessary to arrive a day early or stay a day late; Westlake will pay for lodging in those scenarios with documentation and appropriate approval. In instances where an employee chooses not to utilize these options, neither reimbursement nor use of Westlake funds will be granted. If an employee has access to a p-card, they are required to use it for lodging.

Reimbursement

Mileage to/from the airport is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Mileage will be paid for one-way only when employees are being dropped off or picked up. Employees leaving a personal vehicle at the airport must use the remote parking option. Ride share or taxi usage is allowed; tipping up to 20% of the trip is allowed. Employees have access to the Enterprise account if a rental car is necessary during a stay. Local transportation, including public transit, ride share, or taxi usage is allowed. Employees may choose the method of travel that best aligns with their purpose and schedule, as long as they remain within budget and receive preapproval.

Extending Travel

Employees are allowed to extend out-of-state travel for personal experiences. Vacation leave must be used, as appropriate. If an employee chooses to arrive early or stay late when there is no business purpose, all lodging, meals, and incidentals are the responsibility of the employee. Westlake will pay only the equivalent costs of round-trip travel; this must be documented.

International

For travel and training outside the United States, the Town Manager/Head of School is required to approve the travel/training estimate. Employees are responsible for their passport requirements. Westlake will pay for travel visas or other destination-specific costs, such as tourist fees, that would not be otherwise incurred. All allowable expenses for international travel will be reimbursed in US dollars at the closing exchange rate on the last day of travel, as listed on the WSJ website.

Per Diem

Westlake uses a per diem based on location from the Department of State for meals and incidentals. There are no currency conversions provided for per diem. Lodging does not use the Department of State rate; employees will utilize the most economical choice based on their itinerary.

Reimbursement

Mileage to/from the airport is calculated as the miles traveled over the employee's normal commute when not traveling from/back to Westlake. Mileage will be paid for one-way only when employees are being dropped off or picked up. Employees leaving a personal vehicle at the airport must use the remote parking option. Ride share or taxi usage is allowed; tipping up to 20% of the trip is allowed. Local transportation, including public transit, ride share, or taxi usage is allowed. Employees may choose the method of travel that best aligns with their purpose and schedule, as long as they remain within budget and receive preapproval. For cellular or internet service with \$10 limit

Extending Travel

Employees are allowed to extend foreign travel for personal experiences. Vacation leave must be used. If an employee chooses to arrive early or stay late when there is no business purpose, Westlake will pay only the equivalent costs of round-trip travel; this must be documented.

Travel with Westlake Academy Students

Staff is occasionally responsible for the custody of Westlake Academy students for sanctioned travel in support of the IB curriculum. Travel with students does not exempt employees from any part of this policy. Refer to the appropriate section based on destination.

All travel with students requires a travel/training estimate be approved by the Head of School prior to any activities occurring. Student trips typically have fundraised or donated funds in student activity funds; this must be disclosed in the estimate and funds must be available prior to travel. Staff is responsible for ensuring all students participating have signed authorization from their parent/guardian.

Per Diem

Per diem is required to be requested by employees for any travel including at least one overnight stay, even when all meals are included, to provide for the appropriate incidental expenses. Reimbursement for these items will not be permitted under normal circumstances. Students are not eligible for per diem or any kind of reimbursement for trip expenses from Westlake operating funds.

Compensation Adjustments

Compensation adjustments are only considered for full days outside the contracted number of days. They must be requested on the initial travel/training estimate approved by the Head of School. Because this travel is completed on a voluntary basis and not a job requirement, adjustments will likely not be granted.

Emergency Purchases

Due to the nature of chaperoning students, occasions may occur when an employee must make an emergency purchase (defined here as an expense required to preserve the safety or well-being of a student). These purchases can be made on an employee p-card or reimbursement requested upon return. A memo documenting the emergency must accompany the itemized receipt.

Extending Travel

Extending travel when chaperoning students is generally not allowed.

Prohibited Activities/Expenses

The following is a non-comprehensive list of activities or expenses that are not allowed:

- Using Westlake funds for alcohol or entertainment
- Using a scooter, bicycle, e-bike or equivalent transportation
- Travel upgrades including, but not limited to, non-economy airline tickets, paid seat choice, fees for early or late check ins, internet or phone service when free options are available or use is not required and it must be preapproved, additional baggage handling, valet parking when self-parking is available, non-standard lodging, upgraded airline/TSA status
- Avoidable late bookings or change fees
- Travel insurance for individual arrangement bookings
- Using a personal rewards account for group bookings
- Using a personal payment method when a p-card or purchase order is an available option
- Guest travel expenses
- Using a p-card for meals and incidentals when a per diem is disbursed
- Claiming a per diem for a meal included with registration costs

Misapplication, abuse, or disregard of this policy is expressly prohibited and can result in actions including written reprimand, revoked permission to participate in future opportunities, probation, termination, or referral to the Academy attorney or Texas Ethics Commission.

WESTLAKE ACADEMY

RESOLUTION NO. 25-29

**A RESOLUTION OF THE WESTLAKE ACADEMY BOARD OF TRUSTEES
AMENDING PERSONNEL POLICIES AND ADOPTING THE 2025-2026 WESTLAKE
ACADEMY PERSONNEL MANUAL.**

WHEREAS, Westlake Academy recognizes that ongoing updates to the Academy's personnel manual are necessary to ensure best practices; and,

WHEREAS, the leaders of Westlake Academy desire to promote professionalism, safety, security, and high standards of performance in the workplace; and,

WHEREAS, Westlake Academy desires is to provide employees with a personnel manual that reflects the goals and vision of the Academy's leaders; and,

WHEREAS, the Board of Trustees finds that the passage of this Resolution is in the best interest of the citizens of Westlake as well as the students, their parents, and faculty of Westlake Academy.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF
WESTLAKE ACADEMY:**

SECTION 1: that, all matters stated in the Recitals hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

SECTION 2: That the Westlake Academy Board of Trustees does hereby adopt the 2025-2026 Westlake Academy Personnel Manual as presented.

SECTION 3: That the Westlake Academy Board of Trustees authorize the Head of School to revise and/or supplement the Manual as may be necessary throughout the year in response to changes in law or to clarify policies and procedures adopted herein.

SECTION 3: If any portion of this Resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 4: That this resolution shall become effective from and after its date of passage.

PASSED AND APPROVED ON THIS 16TH DAY OF DECEMBER 2025.

ATTEST:

Kim Greaves, Board President

Dianna Buchanan, Board Secretary

APPROVED AS TO FORM:

Janet S. Bubert, School Attorney



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** J.3.
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Discuss, consider and act to approve WA Resolution 25- 30 adopting amendments to the Westlake Academy Admissions Policy. (Dr. Kelly Ritchie, Head of School)

ATTACHMENTS:

1. WA Resolution 25-30- Revisions to Admission Policy
2. WA Admission Policy - redline 12.9.25

SUMMARY :

Periodic updates to board policy are necessary to ensure that Westlake Academy's admissions framework accurately reflects adherence to TEA and federal requirements and provides clear direction to families and staff.

The proposed revisions do not change the Academy's admissions philosophy or lottery structure. Instead, they clarify and formally codify required practices already in place, aligning policy language with current legal expectations and audit standards.

BACKGROUND AND DISCUSSION:

Our charter renewal application requires that our admissions policy fully align with TEA and federal standards. These admissions clarifications include:

Students Experiencing Homelessness

The Admissions Policy explicitly reaffirms Westlake Academy's compliance with the McKinney-Vento Homeless Assistance Act, as required by TEA. The policy clarifies definitions of homelessness, eligibility protections, and the Academy's obligation to admit qualifying students regardless of residency documentation, consistent with federal statute and TEA monitoring expectations.

Military-Dependent Students

The updated policy incorporates and clarifies provisions from Texas Education Code §25.001(c-1) and (c-2) related to military dependents. These provisions allow families to establish residency for admissions purposes based on military transfer orders and provide a defined timeline for submitting proof of residence. This clarification ensures consistent implementation and alignment with TEA enrollment guidance for highly mobile military families.

Students with Food Allergies

The policy maintains and clarifies admissions-related requirements concerning disclosure of food allergies, including severe food allergies, as part of the enrollment process. These provisions support TEA expectations for student health and safety planning, confidentiality under FERPA, and appropriate communication with school personnel to mitigate risk and ensure preparedness.

FISCAL IMPACT:

None

LEGAL REVIEW:

Yes.

RECOMMENDATION:

Administration recommends that the Board of Trustees approve WA Resolution 25-30 adopting the updated Admissions Policy (Policy No. 1.02) as presented, ensuring continued compliance with TEA guidance and applicable state and federal law.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table

WESTLAKE ACADEMY

WA RESOLUTION 25-30

**A RESOLUTION OF THE WESTLAKE ACADEMY BOARD OF TRUSTEES
APPROVING AN AMENDMENT TO THE WESTLAKE ACADEMY ADMISSION
POLICY**

WHEREAS, Westlake Academy's mission is to support students as they become compassionate, life-long learners through an internationally-minded, balanced education that empowers students to contribute to our interconnected world; and

WHEREAS, the proposed resolution supports updating the Admissions Policy; and

WHEREAS, these updates incorporate legal requirements related to the enrollment of homeless students and the dependents of active-duty military, as well as procedures for obtaining information from parents of students with food allergies upon enrollment and maintaining the confidentiality of such information; and

WHEREAS, the Board of Trustees finds that the passage of this Resolution is in the best interest of the students, their parents, and faculty of Westlake Academy as well as the citizens of Westlake.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF
WESTLAKE ACADEMY:**

SECTION 1: That, all matters stated in the recitals herein above are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

SECTION 2: That, the Board of Trustees of Westlake Academy, hereby approves the Westlake Academy Admissions Policy attached to this resolution as ***Exhibit "A"***.

SECTION 3: If any portion of this resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 4: That this resolution shall become effective from and after its date of passage.

PASSED AND APPROVED ON THIS 16th DAY OF DECEMBER, 2025.

Kim Greaves, Board President

Dr. Kelly Ritchie, Head of School

ATTEST:

Dianna Buchanan, Board Secretary

APPROVED AS TO FORM:

Janet S. Bubert, School Attorney

**TOWN OF WESTLAKE
WESTLAKE ACADEMY
BOARD OF TRUSTEES POLICY**

Policy No. 1.02:

Date Board Adopted: May 4,2009

Date Board Amended: May 20, 2025

Effective Date: May 20, 2025

Policy Category: [Admissions](#)

Policy Name: [Westlake Academy Admissions Policy](#)

Policy Goal: Communication/Transparency of student and parent requirements for admission into Westlake Academy; Engagement of stakeholders and fiscal Stewardship.

Policy Description:

Applications for enrollment for the following academic year are accepted from prospective students from December 1 through January 31 of each school year. After January 31, applications for enrollment will be considered only for students that reside in the Primary Boundary or students applying for enrollment in grades 9-11 that live in a Secondary Boundary. Applications received after January 31 will be considered for enrollment after the completion of the lottery process based on the applicant's status as a Primary or Secondary boundary applicant and will be placed on the appropriate wait list for the applicable grade based on the date of the application.

Re-enrollment for Current Students

Currently enrolled students, who continue to reside within an approved geographical boundary and submit timely registration forms by May 31, are automatically enrolled for the next school year, subject to the following conditions:

1. Beginning with the 2025-2026 school year, a student who was admitted as a Primary Boundary resident, but who no longer resides within the Primary Boundary, may enroll in the Academy the following school year only if the student has attended Westlake Academy for five (5) consecutive years as a Primary Boundary resident and the student's current residence is within the Secondary Boundary;

2. A currently enrolled student who obtained admission as the child of a full-time Town of Westlake employee retains the right to re-enrollment only if the student's parent continues to be employed by the Town of Westlake on a full-time basis;
3. Neither of these conditions on continued enrollment prevent a student from applying for admission as a Secondary Boundary resident.

The number of vacancies in each grade level is then determined.

Primary Boundary Student Applicants

Primary Boundary applicants are defined as students who reside within the boundaries of the Town of Westlake as described in Board Policy No. 1.01. Primary Boundary applicants receive priority consideration for enrollment at Westlake Academy. If the number of eligible Primary Boundary applicants does not exceed the number of vacancies, then all eligible applicants who timely applied will be offered admission. If there are more Primary Boundary applicants than spaces available, a lottery will be held for all Primary Boundary applicants to establish the order that enrollment will be offered.

Secondary Boundary Student Applicants

Secondary Boundary applicants, also identified as transfer students, are defined as students who reside within the geographical boundaries of one of the approved school districts identified in Westlake Academy's charter. After all Primary Boundary applicants have been considered, Secondary Boundary applicants will be considered for enrollment.

If the number of eligible Secondary Boundary applicants exceeds the number of vacancies, a lottery will be held for all Secondary Boundary applicants to establish the order that enrollment will be offered.

McKinney-Vento Homeless Assistance Act

In addition to the admission eligibility identified above, Westlake Academy shall comply with the provisions of the McKinney-Vento Homeless Assistance Act to admit a child who is homeless to the extent required by law. In compliance with the Act, the following definitions shall apply:

“Homeless children” under the McKinney-Vento Homeless Assistance Act, means children or youths who lack a fixed, regular, and adequate nighttime

residence; and includes:

- (1) Children who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
 - (2) Children who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings;
 - (3) Children who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
 - (4) Migratory children living in circumstances described above. "Migratory child" means a child who made a qualifying move in the preceding 36 months:
 - (1) As a migratory agricultural worker or a migratory fisher; or
 - (2) With, or to join, a parent or spouse who is a migratory agricultural worker or a migratory fisher.
- 20 U.S.C. § 6399; 42 U.S.C. § 11434a(2).

Military Dependent

A person whose parent or guardian is an active-duty member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, may establish residency for purposes of eligibility of admission by providing to [Westlake Academy](#) a copy of a military order requiring the parent's or guardian's transfer to a military installation in or adjacent to the [Academy's enrollment boundaries](#). Education Code 25.001(c-1).

A person who establishes residency under Education Code 25.001(c-1) shall provide [Westlake Academy](#) proof of residence [within the Academy's enrollment boundaries](#) not later than the 90th day after the arrival date specified in the military order. For purposes of this provision, "residence" includes residence in a military temporary lodging facility. Education Code 25.001(c-2).

Exemptions from the Lottery

The following categories of applicants are exempt from the lottery process and are given priority in admission in the order identified below:

1. Children of the Founders of Westlake Academy (as long as the total number of students admitted under this exception constitutes only a small percentage of the

total school enrollment);

2. Children of Town of Westlake full-time employees (as long as the total number of students admitted under exception constitutes only a small percentage of the total school enrollment); and

3. Siblings of admitted and returning students.

Applicants participating in a lottery that are not offered enrollment prior to the beginning of the school year are placed on a waitlist by grade level according to the lottery results.

Enrollment Process

Upon receiving an offer of enrollment, a student must provide records consistent with the Academy's enrollment procedures demonstrating the student has met the standards for entry into the grade for which the student applied. Should there be a discrepancy in the application grade level of the student and his/her educational records or performance level, the student's enrollment may be revoked.

Westlake Academy Charter School does not discriminate in admissions based on gender, national origin, ethnicity, religion, disability, academic, artistic, or athletic ability or the district the child would otherwise attend.

Westlake Academy will not enroll a student with a documented history of a criminal offense, juvenile court adjudication, or discipline problems under Texas Education Code Chapter 37, Subchapter A. If an applicant misrepresents or fails to disclose information about the student's discipline history during the enrollment process, the Academy reserves the right to revoke the student's offer of enrollment or unenroll the student from the Academy.

Food Allergy Information

Upon enrollment at Westlake Academy, a child's parent or legal guardian will be asked to provide information regarding whether the child has a food allergy or a severe food allergy that, in the judgment of the parent or legal guardian, should be disclosed to Westlake Academy to enable the Academy to take any necessary precautions regarding the child's safety; and specify the food to which the child is allergic and the nature of the allergic reaction. "Severe food allergy" means a dangerous or life-threatening reaction of the human body to a food-borne allergen introduced by inhalation, ingestion, or skin contact that requires immediate medical attention.

The [Academy](#) shall maintain the confidentiality of the provided information, and may disclose the information to teachers, school counselors, school nurses, and other appropriate school personnel only to the extent consistent permissible under the [Family Educational Rights and Privacy Act of 1974, 20 U.S.C. Section 1232g](#).

Dates

Amended Resolution Number:

08/03/09

01/10/11

08/15/11

09/12/11

08/13/12

06/03/13

06/02/14

02/05/24 WA Resolution 24-06

12/09/24 WA Resolution 24-42

05/20/25 WA Resolution 25-12



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: December 16, 2025 **AGENDA ITEM NO:** K.1.
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Discuss, consider and act on accepting donations from private donors to fund the Campus Guardian Angel Program (Dr. Kelly Ritchie, Head of School)

ATTACHMENTS:

None

SUMMARY :

The purpose of this item is to seek Board of Trustees approval to accept private donations designated for the Campus Guardian Angel (CGA) initiative to enhance safety and security measures at Westlake Academy.

BACKGROUND AND DISCUSSION:

Westlake Academy continues to prioritize the safety and well-being of students, staff, and visitors through a layered security approach that emphasizes deterrence, detection, and response. This approach is informed by ongoing security audits conducted in November 2022 and September 2025 and reflected in the Academy's focus on providing increased safety measures.

In order to help respond to the specific needs of a 25-acre open-air campus, private donors have offered to fund the Campus Guardian Angel initiative. CGA uses unmanned aerial systems to improve response times in the event of an emergency situation, most specifically, in the event of an active shooter.

Public safety agencies nationwide are increasingly integrating unmanned aerial systems (drones) into security operations at public spaces, including school-adjacent environments. Drones are being used by law enforcement and emergency responders to:

- Provide rapid aerial situational awareness during incidents,
- Support perimeter monitoring and large-campus visibility,
- Assist in search, assessment, and response coordination without placing personnel at immediate risk.

Security systems such as CGA complement these evolving response strategies by enabling faster, more informed coordination with responding agencies that may deploy such tools during

emergencies. Together, these measures strengthen the Academy's ability to respond effectively in an increasingly complex security environment. Additionally, a more immediate response time provides opportunities to reduce or eliminate the loss of life.

Private donors have expressed interest in supporting the CGA initiative in order to accelerate implementation and expand security capabilities beyond what is currently funded through the operating budget.

FISCAL IMPACT:

No impact on the school budget. The only funds utilized would be from private donors.

LEGAL REVIEW:

N/A

RECOMMENDATION:

Staff recommends that the Board of Trustees approves the acceptance of private donations designated for the Campus Guardian Angel initiative to support enhanced safety and security measures at Westlake Academy.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table