



MEETING NOTICE Tuesday, April 21, 2026



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.

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- A. CALL REGULAR TOWN COUNCIL MEETING TO ORDER (4 P.M.) AND ANNOUNCE A QUORUM PRESENT**
 - B. INVOCATION AND PLEDGES OF ALLEGIANCE**
 - C. PROCLAMATION, PRESENTATIONS AND RECOGNITIONS**
 - C.1. Proclamation for the National Day of Prayer May 7, 2026
 - C.2. Presentation "The Westlake Academy IB Continuum Exhibition"
 - 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

TOWN COUNCIL AGENDA ITEMS

E. CITIZEN/PUBLIC COMMENTS

This is an opportunity for citizens/public to address the Town Council/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 Town Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the speaker to hold their comment on an agenda item if the item is posted as a Public Hearing. The Town Council/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 Town Council/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.

F. 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.

- F.1. Discuss, consider and act to approve the Town Council/Board of Trustees Meeting Minutes for the March 24, 2026 Regular Meeting.
- F.2. Discuss, consider and act to approve Resolution 26-09 to update the representatives for the Town of Westlake as the Voting Member and Alternate for the City of Fort Worth Water and/or Wastewater System Advisory Committee for October 1, 2025 - September 30, 2026.
- F.3. Discuss, consider and act to approve Resolution 26-12 to update the representatives for the Town of Westlake as the Contracting Party Representative and Alternate Representative for the Denton Creek Regional Wastewater System.
- F.4. Discuss, consider and act to adopt Ordinance 1046 approving amendments to Ordinance 1012 of the Town of Westlake, Texas establishing a master fee schedule by adopting a new fee schedule; providing a penalty; providing a cumulative clause; providing a severability clause; providing a savings clause; authorizing publication; and establishing an effective date.

G. REGULAR AGENDA ITEMS

- G.1. Discuss, consider and act to approve Resolution 26-10 Accepting the Town of Westlake Annual Financial Report for Fiscal Year Ended September 30, 2025.
- G.2. Discuss, consider and act to adopt Ordinance 1045 approving amendments to the provisions in Chapter 10 of the Town of Westlake, Texas Code of Ordinances by renaming Chapter 10 as "Special Events and Mass Gathering Events"; introducing regulations for First Amendment activity; clarifying and introducing new definitions for certain terms; clarifying and amending standards for reviewing and approving special event permits; introducing new provisions, including definitions for mass gathering events; providing for a penalty clause; providing for a severability clause; providing for a savings clause; and establishing an effective date.

WESTLAKE ACADEMY BOARD OF TRUSTEES AGENDA ITEMS

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 Town Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the speaker 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. REGULAR AGENDA ITEMS

- I.1. Discuss, consider and act regarding WA Resolution 26-08 Approving the expenditure of funds not to exceed \$157,205.42 for the Westlake Academy Sports Court Renovation Project in cooperation with the Westlake Academy Foundation and Awarding the Contract for the Project to 365 Custom Courts.
- I.2. Discuss, consider and act regarding WA Resolution 26-09 approving a Field Usage Agreement with Dallas Surf Soccer Club, LLC and authorizing the Head of School to execute the agreement to carry out the intent of the resolution.
- I.3. Discuss, consider and act to approve the addition of one full-time counselor position for the 2026–2027 school year.

J. 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:

- J.1. Section 551.071: Consultation with Academy Attorney to receive legal advice regarding a Westlake Academy Affiliate Group: Westlake Academy Athletic Club (WAAC).
- J.2. Section 551.071: Consultation with Town Attorney--To receive legal advice regarding pending or contemplated litigation and/or settlement offers associated with the Entrada Public Improvement District.
- J.3. Section 551.074(a)(1): Deliberation Regarding Personnel Matters – to deliberate the appointment, employment, evaluation, reassignment, duties, of a public officer or employee: Planning and Zoning Commission.

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

L. FUTURE AGENDA ITEMS


M. STAFF RECAP OF TOWN COUNCIL/BOARD DIRECTIONS RECEIVED

N. 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.

Dianna Buchanan

Dianna Buchanan, CMC 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.*



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

Town of Westlake Proclamation

NATIONAL DAY OF PRAYER

May 7, 2026

WHEREAS, throughout the history of America prayers have been lifted up, seeking the Lord in every generation for guidance, protection, and provision, so that God would be glorified and “Bless America,” resulting in America being filled with His glory, grace, and goodness as He has answered our prayers for over 250 years; and

WHEREAS, from the first pilgrims’ prayerful covenant with God in the Mayflower Compact to the Declaration of Independence, and in every State Constitution, God is glorified, given reverence and thanks, compelling the prayers of our Continental Congress that formed our nation to continue to flow fervently across America in this generation with our firm reliance on the protection of Almighty God; and

WHEREAS, The National Day of Prayer is a Public Law established in the United States Congress in 1952 approved by a Joint Resolution, signed by President Truman and amended by Congress and President Reagan with Public Law 100-307 in 1988, affirming that it is essential for us as a nation to pray and directs the President of the United States to set aside and proclaim the first Thursday of May annually as a National Day of Prayer; and

WHEREAS, , the National Day of Prayer is thus acknowledged as a vital and meaningful part of our nation’s heritage as it enables us to recall and teach the way in which our forefathers sought the wisdom of God through prayer when faced with critical decisions, thereby reaffirming the spiritual principles upon which this nation was founded; and

WHEREAS, Thursday, May 7, 2026 is the 75th Observance of the National Day of Prayer in our nation, and simultaneously the 34th consecutive observance held for the citizens of our 76262 communities, having as its theme for this year: “Glorify God Among the Nations, Seeking Him in All Generations” based on the verse in 1 Chronicles 16:24, “Tell of His glory among the nations, His wonderful deeds among all the peoples.”; and

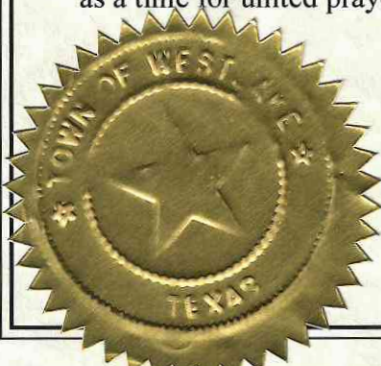
WHEREAS, on this National Day of Prayer we come together as leaders, citizens and neighbors to join our hearts and voices together in a spirit of unity to express gratitude to God for the many blessings He has bestowed upon us as individuals and upon our communities, state and nation, to humbly seek His divine wisdom and strength to meet challenges we face both present and future, and to pray for peace throughout our nation and the world.

NOW, THEREFORE, I, Kim Greaves, Mayor of the Town of Westlake, Texas, with the Town Council do hereby proclaim Thursday, May 7, 2026 as

A DAY OF PRAYER IN WESTLAKE

And invite all in our town to observe this day in ways appropriate to its importance and significance as a time for united prayer.

ISSUED: April 21, 2026



Kim Greaves, Mayor



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Presentation "The Westlake Academy IB Continuum Exhibition"

AGENDA ITEM NO: C.2.

SUMMARY :

As part of Westlake Academy's commitment to delivering a full International Baccalaureate (IB) Continuum education, students engage in three signature, culminating learning experiences:

- Grade 5 – Primary Years Programme (PYP) Exhibition
- Grade 10 – Middle Years Programme (MYP) Personal Project
- Grade 12 – Diploma Programme (DP) Theory of Knowledge (TOK) Essay

At this meeting, selected students will share reflections on their experiences with these milestones and the impact they have had on their academic growth and personal development.

Alec and Carina Villanueva
Hunter and Liam Barnette
Drake and Mia Nieto

BACKGROUND AND DISCUSSION:

Overview of IB Signature Experiences

PYP Exhibition (Grade 5):

A collaborative, inquiry-based project where students investigate real-world issues and take meaningful action. Students synthesize knowledge across disciplines, develop research skills, and present their findings to an authentic audience.

MYP Personal Project (Grade 10):

An independent, student-driven project that allows learners to explore a personal passion or interest. Students engage in goal-setting, sustained research, and reflection, culminating in a product and report demonstrating both process and learning.

DP Theory of Knowledge (TOK) Essay (Grade 12):

A formal academic essay that challenges students to explore how knowledge is constructed across disciplines. Students analyze ways of knowing, evaluate perspectives, and develop sophisticated arguments grounded in critical thinking.



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026
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:

Spring Concert #1

Thursday, April 23rd, 2026; 6 pm
1500 Solana Blvd, Westlake

Election Day

Saturday, May 2, 2026
(Westlake Polling Location: Fire Station)

Spring Cleanup

Saturday, May 2, 2026; 9 am-12 pm
1600 Solana Blvd, Westlake

National Day of Prayer

Thursday, May 7, 2026; 12 pm
The Church at Trophy Lakes in Trophy Club

Spring Concert #2

Thursday, May 7, 2026; 6 pm
1500 Solana Blvd, Westlake

Fire Station Open House

Saturday, May 9, 2026; 10 am-2 pm
2000 Dove Road, Westlake

Additional Notes:

- **Election Canvass will be on May 12th**
- **WA Senior Banquet will be on May 20th**
- **WA Graduation will be on May 23rd**
- **Arts & Sciences Building Groundbreaking**
- **Ventanas Groundbreaking**



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** F.1.
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 March 24, 2026 Regular Meeting.

ATTACHMENTS:

1. 03.24.2026 TC BOT MINUTES DRAFT

SUMMARY :

The Town Council/Board of Trustees Meeting Minutes are attached for the March 24, 2026 Regular Meeting for review and consideration of 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, March 24, 2026, 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.

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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 meeting to order at 4 p.m. and announced a quorum present.

COUNCIL PRESENT:

Mayor Kim Greaves
Council Member Michael Yackira
Council Member T. J. Duane

Mayor Pro Tem Tammy Reeves
Council Member Kevin Smith
Council Member Todd Gautier

STAFF PRESENT:

Town Manager Wade Carroll
Deputy Town Manager Jason Alexander
Town Secretary Dianna Buchanan
Town Attorney Alex Crowley
Public Works Director Kyle Flanagan
Human Resources Director Sandy Garza
IT Network Admin. Duston McCready
Project Manager Jason Oliver
Town Planner Cole Davenport
Keller Police Chief Bradley Fortune
Visual Arts Instructor Teddie Davis

Head of School Dr. Kelly Ritchie
Athletic Director Sarah Jones
Finance Director Cayce Lay Lamas
School Attorney Janet Bubert
Fire Chief John Ard
Communications Director Jon Sasser
High School Principal Dr. James Owen
Dir. of Secondary Education Maxwell Ituah
Dir. of Accountability Darcy McFarlane
Academy Finance Manager Marlene Rutledge
Economics/DP Coordinator Jennifer Posey-Stockton

B. INVOCATION AND PLEDGES OF ALLEGIANCE

Pastor Clayton Reed, Southlake Baptist Church, provided the invocation. Mayor Greaves, assisted by Dr. Kelly Ritchie, Head of School, and Westlake Academy students in attendance, led the Pledges.

At this time, Mayor Greaves directed the meeting to Item E.1. Recognition of Westlake Academy Students.

C. CITIZEN/PUBLIC COMMENTS

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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 Items of Community Interest including mention of upcoming Spring Concerts to be held on April 23rd and May 7th; the May 2nd General Election to include the Westlake Fire Station as a polling location for both early voting and election day voting; the Spring Cleanup Event also on May 2nd; the National Day of Prayer on May 7th; and the Fire Station Open House on May 9th.

TOWN COUNCIL AGENDA ITEMS

E. PRESENTATIONS

E.1. Recognition of Westlake Academy Students

NOTE: This item was held immediately following the Pledges.

Dr. Ritchie recognized the following students for their accomplishments:
Westlake Academy Talent Show Winners: 1st place--Nainika Mummaneni (G4); 2nd place--Isaac Wang (G3), Jonah Crawford (G3), Eli Wang (G5), & Ethan Evans (G5); 3rd place--Dexter Shahwan (G7) and Connor Justak (G7).
Zain Hashmani (G8): Model UN Conference First Place - Best Delegate, making him eligible for the 2026 Model United Nations National Championships.
Maxwell Ituah, Director of Secondary Education, introduced and recognized Shubh Sharma

(G7)--Winner, Denton County Area Spelling Bee.

Jennifer Posey-Stockton, DP Coordinator/Economics, introduced and recognized Eshan Patel (G12)--DECA State Champion, advancing to the International Career Development Conference in April.

Teddie Davis, Visual Arts Instructor, recognized Sofia Romano (G2)--Her painting was chosen to advance to the state level in the TAEA Visual Arts Scholastic Event (only 5% of entries are awarded this recognition).

Sarah Jones, Athletic Director, recognized the Westlake Academy Girls Soccer Team--the 2026 TAI AO State Champions.

Mayor Greaves then directed the meeting to Item C. Citizen/Public Comments.

E.2. Presentation of Annual Report from the Keller Police Department relative to Police Services and the Racial Profiling Report for the Town of Westlake.

The Town Council received the Annual Report for Police Services and the Racial Profiling Report presented by Keller Police Chief Bradley Fortune.

E.3. Update from the Texas Student Housing Authority (TSHA) (Tracy Harrow, TSHA Executive Director)

The Town Council received an update from Texas Student Housing Authority (TSHA) Executive Director Tracy Harrow on TSHA activities.

F. BOARDS AND COMMISSIONS

F.1. Discuss, consider and act to approve Resolution 26-05 appointing a member to the Texas Student Housing Authority Board of Directors to fill a current vacancy thru the term ending June 2026.

Ms. Katherine Kear, candidate for appointment to the Texas Student Housing Authority Board of Directors, was present. She introduced herself and answered questions from the Town Council.

Motion by Council Member Michael Yackira and Motion Second by Council Member Smith to approve Resolution 26-05 appointing Katherine Kear to the Texas Student Housing Authority Board of Directors for the term through June 2026. Mayor Greaves called for the vote. Motion approved unanimously.

G. WORK SESSION

G.1. Discussion of Fire Department Pay Plan (*Consideration of Action Regular Agenda Item J.3.*)

Town Manager Wade Carroll, Fire Chief John Ard and Human Resources Director Sandy Garza provided a presentation to Town Council that included a review of background information--workforce attrition, turnover rates and the cost to hire and train replacements, market salary comparisons for Fire Department positions, and a strategy for recruitment and retention by implementing a Step Plan for compensation. The Step Plan as proposed will position Fire Department salaries at the 80th percentile of the regional fire service labor market and will improve recruitment of certified firefighter/paramedics, reduce turnover and long-term training costs and maintain reliable and safe emergency staffing for the Town. An item for consideration of action is later in the agenda (Item J.3.).

G.2. Discussion of Salary Percentiles for Employee Positions

Town Manager Carroll said salaries need to be competitive in the DFW Market. Staff needs to understand what Council feels the salary percentile should be for the current staff and to recruit the best candidates. An employee survey will be conducted that includes questions addressing the workplace culture. This information will be discussed more during the budgeting process. Council wants staff to think of future growth and staffing needs including which contracted positions should be brought in-house, what duties should be contracted with a third party, getting the metrics system in place.

G.3. Discussion of 5-Year Capital Improvements Plan (CIP)

Town Manager Carroll introduced Jason Oliver, Project Manager, and he provided an overview of the 5-Year Capital Improvements Plan (CIP), noting that the document was updated from last year's plan by meeting with all the department heads and reviewing the needs and timing. The primary change is that an additional utilitarian sub-fire station, which will be required by law as development occurs on the west side of the Town to achieve a six-minute response time, has been added to the CIP to begin planning for this future need as growth occurs. Town Manager Carroll also addressed the costs of the CIP (approximately \$58 million) and introduced Ted Christensen, President, Government Capital Securities Corporation, financial advisor to the Town of Westlake. Mr. Christensen addressed Town Council regarding the positive financial position of the Town and the possibilities for financing future CIP needs. The Town's current bond rating is AAA. Many metrics are considered for issuing debt and the debt ratio should be no more than 2% to 4%. Westlake is at 1.8% debt and only 0.43% is tax-supported debt. The Town is in an excellent financial position. Town Manager Carroll said this will be discussed more as part of the budgeting process.

G.4. Discussion regarding current and future budgeted Town Subsidy for Westlake Academy

Town Manager Carroll indicated that the Town has experienced smart growth and is expecting to see quite a bit more revenue in the next three to five years from upcoming projects. The current Strategic Plan steps down the subsidy year by year to Westlake Academy. Last year the subsidy was \$1.5 million and the plan would drop the subsidy down to \$1.25 million this year and \$1 million the year after that. Staff is recommending moving away from that part of the Strategic Plan by leaving the academy's subsidy at \$1.5 million until the end of 2031, as then the Town will have a lot of the debt paid off and much more revenue available. This subsidy would be reassessed each year in the event an adjustment is necessary.

G.5. Discussion of Timing for Town of Westlake Audit

Finance Director Cayce Lay Lamas reported that the Town of Westlake Audit will be submitted to the Town Secretary's Office in compliance with the Local Government Code. The presentation of the report will be provided by the auditing firm at the April Town Council meeting for consideration of acceptance by the Town Council.

H. 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.

- H.1. Discuss, consider and act to approve the February 17, 2026 Town Council/Board of Trustees Regular Meeting Minutes and the February 24, 2026 Town Council/Board of Trustees/Westlake Development Corporation, Inc. Special Joint Meeting Minutes.
- H.2. Discuss, consider and act to approve Resolution 26-03 authorizing the execution of the Interlocal Agreement by and between the Trinity River Authority of Texas, the Town of Westlake, and the City of Southlake for the transfer of ownership and maintenance responsibility of the Sanitary Sewer Trunk Main N-1 Wastewater Pipeline to the Trinity River Authority in perpetuity by the Town Manager.
- H.3. Discuss, consider and act regarding Resolution 26-04 to approve a contract authorizing a professional services agreement with Westwood Professional Services, Inc. for engineering the design of the Westlake Pump Station Generator Installation for an amount not to exceed \$57,500.
- H.4. Discuss, consider and act to approve Resolution 26-06 amending the purchasing authority spending limits for the Town Manager and Head of School to conform with changes to Texas Law enacted by Senate Bill 1173; authorizing the Town Manager and Head of School to execute purchases and contracts for goods and services up to \$99,999.99 without formal competitive procurement; and providing an effective date.

Motion by Council Member Duane and Motion Second by Mayor Pro Tem Reeves to approve the Consent Agenda. Mayor Greaves called for the vote. Motion approved unanimously.

I. PUBLIC HEARING AND CORRESPONDING ACTION ITEM

- I.1. Hold a public hearing and discuss, consider and act to adopt Ordinance 1044 approving text amendments related to Sections 102-61 and 1-1 of the Unified Development Code by establishing and defining the land uses "hotel" and "motel", by amending the land use schedule, and by establishing performance standards in a new Article X that is entitled "Supplemental Land Use Regulations".

Town Planner Cole Davenport presented an overview of the proposed text amendments which will define and establish performance standards for the land uses for "hotel" and "motel". The Planning and Zoning Commission recommends Council approval of the ordinance. Staff recommends approval of the ordinance.

Mayor Greaves opened the public hearing. There was no one to speak. Mayor Greaves closed the public hearing.

Motion by Council Member Yackira and Motion Second by Council Member Smith to approve Ordinance 1044 as presented. Mayor Greaves called for the vote. Motion approved unanimously.

J. REGULAR AGENDA ITEMS

J.1. Discuss, consider and act to Approve a Letter of Commitment to provide for temporary storm shelter accommodations for students, staff, and visitors associated with the Westlake Academy Arts & Sciences Building Expansion project.

Town Manager Carroll summarized the item is a letter from the Board saying that all compliance needs will be met to keep the project moving forward.

Motion by Council Member Smith and Motion Second by Council Member Yackira to approve the Letter of Commitment as presented. Mayor Greaves called for the vote. Motion approved unanimously.

J.2. Discuss, consider and act regarding Resolution 26-07 approving a construction contract with Sedalco Inc. for the WA Arts & Sciences Building Project in an amount not to exceed \$6,700,000.

Project Manager Jason Oliver reviewed the bid and selection process, resulting in staff's recommendation to award the contract to Sedalco and also displayed the latest renderings from BRW Architects of the building.

Motion by Mayor Pro Tem Reeves and Motion Second by Council Member Yackira to approve Resolution 26-07 awarding and approving the construction contract with Sedalco Inc. for the WA Arts & Sciences Building Project in an amount not to exceed \$6,700.000. Mayor Greaves called for the vote. Motion approved unanimously.

J.3. Discuss, consider and act to adopt a Fire Department compensation step plan designed to position Westlake's firefighter salaries targeting the 80th percentile of the regional market.

This item was discussed during the Work Session.

Motion by Council Member Gautier and Motion Second by Council Member Smith to approve and adopt a Fire Department Compensation Step Plan designed to position Westlake's firefighter salaries targeting the 80th percentile of the regional market. Mayor Greaves called for the vote. Motion approved unanimously.

WESTLAKE ACADEMY BOARD OF TRUSTEES AGENDA ITEMS

Mayor Greaves called the Westlake Academy Board of Trustees meeting to order at 6:40 p.m. and announced a quorum present.

K. 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 Town Secretary prior to the start of the meeting. Individual comments are normally limited to three (3) minutes. The presiding officer may ask the speaker 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.

There was no one to speak at this time.

L. CONSENT AGENDA

- L.1. Discuss, consider and act regarding WA Resolution 26-07 Ratifying the Certification of Provision of Instructional Materials Allotment Survey for the 2026-2027 School Year, in compliance with the Texas Education Code and State Board of Education Rules.

Motion by Council Member Gautier and Motion Second by Council Member Yackira to approve the Consent Agenda. Mayor Greaves called for the vote. Motion approved unanimously.

M. REGULAR AGENDA ITEMS

- M.1. (TABLED 2.17.2026, 2.24.2026) Discuss, consider and act regarding WA Resolution 26-03 to approve contracting with Technology Lab to provide Information Technology services to Westlake Academy and authorizing the Head of School to execute the agreement for same. (Dr. Kelly Ritchie, Head of School)

Dr. Ritchie, Head of School, provided a summary of the negotiated contract. Representatives from Technology Lab joined the meeting virtually to participate and answer questions from the Board.

Motion by Council Member Yackira and Motion Second by Council Member Gautier to approve WA Resolution 26-03 stipulating that the resolution be updated with the correct contract cost. President Greaves called for the vote. Motion approved unanimously.

- M.2. Discuss, review and acknowledge receipt of the Intruder Detection Audit Report submitted by the Texas School Safety Center and approve related corrective action and security measures at Westlake Academy as needed.

This item was deferred until after Executive Session.

Motion by Council Member Gautier and Motion Second by Council Member Yackira acknowledging receipt and accepting the Intruder Detection Audit Report submitted by the Texas School Safety Center as presented. President Greaves called for the vote. Motion approved unanimously.

N. 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 Executive Session Items N.1, N.2. and N.3. and recessed the Regular Meeting to Executive Session at 7:03 p.m.

- N.1. Section 551.071: Consultation with and legal advice from the Town Attorney regarding pending litigation - Vertical Bridge v. Town of Westlake.
- N.2. Section 551.076: Deliberation regarding Security Devices or Security Audits related to Summary of Findings of an Intruder Detection Audit for Westlake Academy.
- N.3. Section 551.087: Deliberation regarding Economic Development Negotiations - to deliberate the offer of a financial or other incentive to business prospects:
- a. ED 2025-06
 - b. ED 2026-01

Mayor Greaves reconvened the Regular Session from Executive Session at 7:48 p.m.

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

Mayor Greaves directed the meeting back to Item M.2. which was deferred until after Executive Session.

P. FUTURE AGENDA ITEMS

Town Manager Carroll summarized that items upcoming future agenda items include working through tonight's Work Session items to prepare for the upcoming budget cycle with the first draft of the budget expected to be provided by late June or early July.

Council Member Gautier asked if plans have been made to prepare a 5-year strategic plan for Westlake Academy and said it needs to be a Board workday. Mayor Greaves agreed it needs to be on a future agenda. Town Manager Carroll said at the same time it would be ideal to review the Town Strategic Plan for updates or needed changes. Staff will coordinate with Dr. Ritchie.

Mayor Greaves requested an update on the WAAC matter.

Mayor Pro Tem Reeves would like to review policies as recently adopted by Trophy Club and Keller on electric scooters and electric bikes. Town Manager Carroll said staff will acquire and send those recently adopted policies from the other entities to Town Council for their review. He also said this discussion could also include the issue with bikes, traffic and safety issues on Ottinger Road.

There is also a regional initiative to work with TxDOT to prohibit trucks in the left lane of SH 114.

Q. STAFF RECAP OF TOWN COUNCIL/BOARD DIRECTIONS RECEIVED

Town Manager Carroll expressed thanks for the approval of the Fire Department Step Plan and the work done by the team and new staff members Cole Davenport, Town Planner, and Jason Oliver, Project Manager.

R. ADJOURNMENT

Mayor Greaves adjourned the meeting at 7:55 p.m.

Approved by the Town Council/Board of Trustees at the Regular Meeting held April 21, 2026.

Kim Greaves, Mayor and Board President

ATTEST:

Dianna Buchanan, Town/Board Secretary



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** F.2.
FROM: Kyle Flanagan, Public Works Director, Public Works
SUBJECT: Discuss, consider and act to approve Resolution 26-09 to update the representatives for the Town of Westlake as the Voting Member and Alternate for the City of Fort Worth Water and/or Wastewater System Advisory Committee for October 1, 2025 - September 30, 2026.

ATTACHMENTS:

1. Completed Appointment Form
2. Resolution 26-09

SUMMARY :

The Town of Westlake contracts with the City of Fort Worth for Wholesale Water Services. Under the terms of the Wholesale Contract for Services, the Town of Westlake is a Voting Member of the Wholesale Water and Wastewater Customer Advisory Committee. Town Council must take action to appoint staff representatives from the Town of Westlake to serve as the Voting Member and the Alternate Member for this committee.

BACKGROUND AND DISCUSSION:

Customarily, the Voting Member is the Town's Public Works Director. The City of Fort Worth is requesting the Voting Member be updated annually.

If approved, the attached Resolution 26-09 will appoint the Director of Public Works, Kyle Flanagan, as the Voting Member from the Town for the committee, and the Public Works Supervisor, Tim Hackrott, as the Alternate Member. The City of Fort Worth requires the appointment form to be updated annually.

FISCAL IMPACT:

N/A.

LEGAL REVIEW:

N/A

RECOMMENDATION:

Staff recommends Town Council approve Resolution 26-09 as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Approve with Changes/Conditions

Motion to Deny

Motion to Continue or Table



APPOINTMENT FORM

Wholesale Water and Wastewater Customer Advisory Committee

DATE: 3.23./2026

WHOLESALE CUSTOMER: Town of Westlake

Check all that apply: Water Wastewater

The following individuals have been officially appointed by the **CUSTOMER's GOVERNING BODY**, under the terms of the Wholesale Contract for Services as the **VOTING MEMBER** and **ALTERNATE** for the Water and/or Wastewater System Advisory Committee. The term is for the Fiscal Year beginning October 1, 2025 through September 30, 2026.

Voting Member:

Alternate Member

Kyle Flanagan
Name
Director of Public Works
Title
817-490-5733
Office Phone
817-996-6793
Cell Phone
kflanagan@westlaketx.gov
Email Address

Tim Hackrott
Name
Public Works Supervisor
Title
817-490-5735
Office Phone
817-253-2846
Cell Phone
thackrott@westlaketx.gov
Email Address

Mailing Address:

Mailing Address:

1500 Solana Boulevard, Bldg. 7. Ste. 7200
Westlake, Texas 76262

1500 Solana Boulevard, Bldg. 7. Ste. 7200
Westlake, Texas 76262

Signature of Mayor/Board President

Official Seal

Please complete and return as soon as possible, but no later than October 31, 2025 to:

WaterWholesale@fortworthtexas.gov

or

City of Fort Worth
Water Customer Service/Wholesale
P. O. Box 870
Fort Worth, Texas 76101

TOWN OF WESTLAKE

RESOLUTION NO. 26-09

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, TO APPROVE THE REPRESENTATIVES FOR THE TOWN OF WESTLAKE AS THE VOTING MEMBER AND ALTERNATE FOR THE CITY OF FORT WORTH WATER AND/OR WASTEWATER SYSTEM ADVISORY COMMITTEE FOR OCTOBER 1, 2025 THRU SEPTEMBER 30, 2026.

WHEREAS, the Town Council of the Town of Westlake recognizes the need to maintain and protect the public water system and to serve its residents; and,

WHEREAS, the City of Fort Worth provides wholesale water services to the Town of Westlake; and,

WHEREAS, the Town of Westlake is a voting member of the Wholesale Water and Wastewater Customer Advisory Committee; and,

WHEREAS, the voting member of each customer city is customarily the Public Works Director; and,

WHEREAS, the City of Fort Worth requires the appointment to be updated annually; and,

WHEREAS, approval of this resolution will appoint the Director of Public Works as the voting member and the Public Works Supervisor as the Alternate Member; and,

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

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 Westlake, Texas, does hereby appoint Director of Public Works, Kyle Flanagan, as the voting member of the committee and the Public Works Supervisor, Tim Hackrott, as the alternate member from the Town of Westlake for the committee.

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.

Resolution 26-09

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

PASSED AND APPROVED ON THIS 21st DAY OF APRIL 2026.

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: April 21, 2026 **AGENDA ITEM NO:** F.3.
FROM: Kyle Flanagan, Public Works Director, Public Works
SUBJECT: Discuss, consider and act to approve Resolution 26-12 to update the representatives for the Town of Westlake as the Contracting Party Representative and Alternate Representative for the Denton Creek Regional Wastewater System.

ATTACHMENTS:

1. DCRWS Authorized Representatives Emergency Contact Form
2. DCRWS Resolution 26-12

SUMMARY :

The Town contracts with the City of Denton, Texas for Wastewater. Under the terms of the agreement, the Town of Westlake, Texas (the "Town") is a voting member of the Denton Creek Regional Wastewater System Advisory Committee. The Town Council must take action to appoint staff representatives from the Town to serve as the Contracting Party Representative and the Alternate Representative for this committee. The City of Denton, Texas is requesting the members be updated regularly.

BACKGROUND AND DISCUSSION:

In accordance with the policies, procedures, and rules of Section 10 of the Advisory Committee of the Contracting Party Contracts and the Bylaws of the Denton Creek Regional Wastewater System, approval of the attached Resolution 26-12 will appoint the Director of Public Works, Kyle Flanagan, as the Contracting Party Representative from the Town for the committee, and Public Works Supervisor, Tim Hackrott, as the Alternate Representative.

FISCAL IMPACT:

N/A.

LEGAL REVIEW:

N/A.

RECOMMENDATION:

The Department of Public Works recommends Town Council approve Resolution 26-12 as presented.

ACTION OPTIONS:

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

Motion to Deny
Motion to Continue or Table



DENTON CREEK REGIONAL WASTEWATER SYSTEM
ADVISORY COMMITTEE

CONTRACTING PARTY: _____

In accordance with Section 10 ADVISORY COMMITTEE of the Contracting Party Contracts and the Bylaws of the Denton Creek Regional Wastewater System, the following individual has been appointed as the Contracting Party Representative and Voting Member and shall serve until replaced. In addition, an Alternate Contracting Party Representative is also named.

CONTRACTING PARTY REPRESENTATIVE
Name
Title
Address
Email
Phone Cell

ALTERNATE REPRESENTATIVE
Name
Title
Address
Email
Phone Cell

MAYOR/CITY MANAGER

DATE

CONTACT FOR OPERATIONAL EMERGENCY: (If other than Contracting Party Representative)
Name Title
Phone Cell
Email

COMPLETED FORM CAN BE RETURNED ELECTRONICALLY TO allenl@trinityra.org OR MAILED TO:

Lisa Allen
Executive Assistant, Northern Region
Trinity River Authority of Texas
P. O. Box 240
Arlington, TX 76004-0240

If you have questions, please contact our office at 817-493-5100.

TOWN OF WESTLAKE

RESOLUTION NO. 26-12

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, TO APPROVE THE REPRESENTATIVES FOR THE TOWN OF WESTLAKE AS THE CONTRACTING PARTY REPRESENTATIVE AND ALTERNATE REPRESENTATIVE FOR THE DENTON CREEK REGIONAL WASTEWATER SYSTEM.

WHEREAS, the Town Council of the Town of Westlake, Texas (the “Town”) recognizes the need to maintain and protect the public wastewater system and to serve its residents; and,

WHEREAS, the City of Denton, Texas provides wastewater services to the Town; and,

WHEREAS, the Town is a voting member of the Denton Creek Regional Wastewater System; and,

WHEREAS, the voting member of each customer city is customarily represented by the Director of Public Works; and,

WHEREAS, the City of Denton, Texas requires the appointment to be updated when voting members are replaced; and,

WHEREAS, the approval of this Resolution will appoint the Director of Public Works as the contracting Party Representative and the Public Works Supervisor as the Alternate Representative; and,

WHEREAS, the Town Council 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 Westlake, Texas, does hereby appoint Director of Public Works, Kyle Flanagan, as the contracting party representative of the committee and the Public Works Supervisor, Tim Hackrott, as the alternate representative from the Town of Westlake for the committee.

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 21st DAY OF APRIL 2026.

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: April 21, 2026 **AGENDA ITEM NO:** F.4.
FROM: Jason Alexander, Deputy Town Manager, Town Manager's Office
SUBJECT: Discuss, consider and act to adopt Ordinance 1046 approving amendments to Ordinance 1012 of the Town of Westlake, Texas establishing a master fee schedule by adopting a new fee schedule; providing a penalty; providing a cumulative clause; providing a severability clause; providing a savings clause; authorizing publication; and establishing an effective date.

ATTACHMENTS:

1. Exhibit A - Ordinance 1046 (Master Fee Schedule)
2. Exhibit B - Master Fee Schedule Amendments (Redlines)
3. Exhibit C - Master Fee Schedule Amended (Clean)

SUMMARY :

As proposed, the amendments to the adopted Master Fee Schedule for the Town of Westlake, Texas (the "Town"), as previously amended, are intended to address the fees that are assessed for building permits that have been abandoned, that have expired, or that have otherwise lapsed. As presented, the amendments: (i) introduce a time for real estate developers, investors, builders, and others to make a request for extending a building permit; (ii) introduce extension fees for building permits based on the amount of time lapsed; (iii) require that a new application for a building permit be made for any building permit that automatically expires after 360 consecutive days. Paired with clarifying the expedited development review process, these proposed amendments will ensure that the fees assessed for development within the Town are competitive with the surrounding communities as well as peer communities --- while reinforcing the predictability of the development review and approvals process and ensuring that all construction is safe, structurally sound, and visually harmonious in accordance with the Town's vision for development and growth. The Office of the Town Manager recommends approval as presented.

BACKGROUND AND DISCUSSION:

The purpose of the adopted Master Fee Schedule is to provide a list of all fees that are assessed by, and that are owed to the Town. The proposed amendments to the fee schedule --- which builds upon earlier amendments --- seek to distinguish and to clarify the fees that are specifically assessed for building permits that have been abandoned, that have expired, or that have lapsed. These amendments address the uncertainty surrounding reviving and completing stalled projects by distinguishing and clarifying the fees that will be assessed, introducing the time for making an extension request, and promoting more development friendly fees and practices that will make the Town more attractive to investment.

Key amendments to the Adopted Fee Schedule for the Town include the following:

- (1) A permit extension must be requested within 10 business days of its expiration to avoid fees;
- (2) A permit extension fee of \$1,000.00 is required to reactivate any building permit that expired or was abandoned for 180 consecutive days and a permit extension fee of \$2,000.00 is required to reactivate any building permit that expired or was abandoned for more than 180 days but less than 360 consecutive days;
- (3) A permit extension will not be granted for any building permit that has not been reactivated after 360 consecutive days, and a new building permit must be applied for and require a fee of \$5,000.00 or 25 percent of the total building permit that would have been assessed, whichever is greater;
- (4) Expedited development review requires a minimum review time of two (2) hours; and
- (5) Clarifying that preliminary site evaluations (i.e., preliminary plats) are not required prior to requesting an expedited development review.

The proposed amendments are consistent with the vision and the values of the Town.

FISCAL IMPACT:

N/A.

LEGAL REVIEW:

N/A.

RECOMMENDATION:

The Office of the Town Manager recommends approval of the text amendments as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Deny

Motion to Approve with Changes/Conditions

Motion to Continue or Table

TOWN OF WESTLAKE
ORDINANCE NO. 1046

AN ORDINANCE OF THE TOWN OF WESTLAKE, TEXAS, AMENDING ORDINANCE 1012, AND ADOPTING A NEW FEE SCHEDULE FOR THE TOWN OF WESTLAKE, TEXAS; PROVIDING A PENALTY CLAUSE; PROVIDING A CUMULATIVE CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; AUTHORIZING PUBLICATION; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Town of Westlake, Texas (the “Town”) is a general law municipality; and

WHEREAS, the Town Council of the Town (the “Town Council”) finds it necessary for the public health, safety, and welfare for development to occur in a controlled and orderly manner in accordance with the Town’s Comprehensive Plan and for the provision of administrative, public safety, and other municipal services that elevate the quality of life for the residents, the businesses, and the visitors of the Town; and

WHEREAS, the Town Council of the Town adopted the current fee schedule for the Town on November 11, 2024; and

WHEREAS, the Town Council of the Town believes that, in the interests of the Town and its present and future residents, businesses, and visitors, that adopting this Ordinance will advance the economic development, the physical development, and the health, safety, and welfare of the Town while preserving its distinct character and shared community values;

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

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

SECTION 2: That the Town Council of the Town does hereby adopt this Ordinance, and the Master Fee Schedule attached hereto as Exhibit “C”.

SECTION 3: That this Ordinance shall be cumulative of all other Ordinances adopted by the Town of Westlake and all provisions of other Ordinances as adopted by the Town of Westlake which are inconsistent with the provisions or terms of this Ordinance are hereby repealed.

SECTION 4: That any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the Town of Westlake, and upon conviction shall be punishable by a fine not to exceed the sum of Two Thousand Dollars (\$2,000.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

SECTION 5: It is hereby declared to be the intention of the Town Council of the Town of Westlake, that sections, paragraphs, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared legally invalid or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such legal invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance since the same would have been enacted by the Town Council of the Town of Westlake without the incorporation in this Ordinance of any such legally invalid or unconstitutional, phrase, sentence, paragraph or section.

SECTION 6: This ordinance shall take effect immediately from and after its passage as the law in such case provides.

PASSED AND APPROVED ON THIS 21ST DAY OF APRIL 2026.

Kim Greaves, Mayor

ATTEST:

Dianna Buchanan, Town Secretary

APPROVED AS TO FORM:

Alex Crowley, Town Attorney



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

FY2026

FEE SCHEDULE

TOWN OF WESTLAKE

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1. Building Inspection Services

- The review fee is collected at the time of submittal and is non-refundable unless the fee is collected in error by the Town of Westlake
- The permit fee is collected at the time of permit issuance for building permits and trade permits
- Additional fees listed are collected at the time of issuance

A. Contractor Registration

- No person shall perform any work or supply any materials without first having registered with the Town of Westlake
- All registrations are one-year registrations. Contractors registered before this timeline will keep their current two-year expiration date until renewal occurs.

<i>Contractor Type</i>	<i>1-Year Registrations</i>
General Contractor	\$125.00
Backflow Tester	\$125.00
Construction Waste	No fee
Electrician	No fee
Irrigator	\$125.00
Mechanical	No fee
Plumber	No fee
Pool	\$125.00
Roofing	\$125.00
Right of Way (ROW)	\$125.00
Signage	\$125.00
Subdivision General Contractor	\$125.00
Subdivision Utility Contractor	\$125.00
Subdivision Paving Contractor	\$125.00
Well (Water & Gas)	\$125.00

B. Residential Building Permits

- The plan review fee is collected at the time of submittal and is non-refundable unless the fee is collected in error by the Town of Westlake

B-1. New Single Family Residential

Residential Permit Fee	\$1.8846 /sq. ft.
Residential Plan Review Fee	\$0.65961 / sq. ft.
Residential Building Inspection Fee	\$0.65961 / sq. ft.
Public Works Inspection Fee	\$418.80
Residential Fire Inspection Fee	\$418.80
Drainage / Grading / Excavation Fee	\$600.00
Erosion Control Fee	\$1,500.00
Duct Bank Fee	\$3,100.00
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D

B-2. Residential Additions and Accessory Structures

Residential Permit Fee	\$1.8846 /sq. ft.
Residential Plan Review Fee	\$0.65961 / sq. ft.
Residential Building Inspection Fee	\$0.65961 / sq. ft.
Residential Fire Inspection Fee	\$418.80
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D

B-3. Residential Remodel Fees

Residential Permit Fee	See Table 1.B-4
Residential Plan Review Fee	\$0.65961 / sq. ft. (maximum \$250)
Residential Building Inspection Fee	\$0.65961 / sq. ft. (maximum \$250)

B-4. Residential Remodel Permit Fee

<i>Square Feet</i>	<i>Fee</i>
≤ 200 square feet	\$300.00
≤ 500 square feet	\$500.00
≤ 750 square feet	\$800.00
≤ 1,000 square feet	\$1,000.00
> 1,000 square feet	\$1,500.00
per additional sq. ft. over 1,000	\$0.01

C. Nonresidential Building Permits

- The plan review fee is collected at the time of submittal and is non-refundable unless the fee is collected in error by the Town of Westlake.
- The declared valuation shall include the fair market value of the proposed improvements, including the architectural, structural, electrical, plumbing, mechanical work, paving, parking, drive approach, and the contractor's profit. The building official may require the applicant to verify the declared value.
- The building official may also use the data provided in the most current building valuation table published by the International Code Council to determine building valuation for permit fee purposes.

C-1. Nonresidential Permit Fee

- Used to calculate the base permit fee (additional charges apply below)

Nonresidential Permit Fee	See Table 1.C-4
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65%
Nonresidential Structural Plan Review Fee	Actual Cost Incurred + 10% Administrative Costs
Nonresidential Inspection Fee	\$0.65961 / sq. ft.
Nonresidential Fire Review / Inspection Fee	See Table 1.C-5
Public Works Inspection Fee	\$400.00
Duct Bank Fee	\$3,100.00
Erosion Control Fee	\$1,500.00
Drainage / Grading / Excavation Fee	\$600.00 + \$100.00 /acre
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D
Energy Compliance	See Table 1.D

C-2. Nonresidential Remodel, Repair & Alterations

- Includes Accessory Structures, Additions and Tenant Finish-Outs

Nonresidential Permit Fee	See Table 1.C-4
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65%
Nonresidential Inspection Fee	\$0.65961 / sq. ft.
Nonresidential Fire Review / Inspection Fee	See Table 1.C-5
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D
Energy Compliance	See Table 1.D

C-3. New Nonresidential Whitebox

Nonresidential Permit Fee	See Table 1.C-4 with \$1,000 maximum
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65% (maximum \$500)
Nonresidential Inspection Fee	\$0.65961 / sq. ft. (maximum \$500)

C-4. Nonresidential Permit Fee

- Used to calculate the base permit fee in [Table 1.C-1](#)

Total Valuation	Fee
≤ \$1,000	\$150.00
≤ \$5,000	\$150.00
per additional \$100 over \$1,000	\$7.00
≤ \$25,000	\$430.00
per additional \$1,000 over \$5,000	\$31.50
≤ \$50,000	\$1,060.00
per additional \$1,000 over \$25,000	\$22.68
≤ \$100,000	\$1,627.00
per additional \$1,000 over \$50,000	\$15.75
≤ \$500,000	\$2,415.50
per additional \$1,000 over \$100,000	\$13.30
≤ \$1,000,000	\$7,735.50
per additional \$1,000 over \$500,000	\$11.30
≤ \$5,000,000	\$13,385.50
per additional \$1,000 over \$1,000,000	\$9.30
> \$5,000,000	\$50,588.5
per additional \$1,000 over \$5,000,000	\$7.30

C-5. Nonresidential Fire Review / Inspection Fee

- Used to calculate the nonresidential fire review / inspection fee in [Table 1.C-1](#)

<i>Square Feet</i>	<i>Fee</i>
≤ 10,000 sq. ft.	\$500.00
≤ 100,000 sq. ft.	\$500.00
per sq. ft. over 10,000	\$0.20
≤ 300,000 sq. ft.	\$18,500.00
per sq. ft. over 100,000	\$0.15
≤ 500,000 sq. ft.	\$48,500.00
per sq. ft. over 300,000	\$0.10
> 500,000 sq. ft.	\$68,500.00
per sq. ft. over 500,000	\$0.05

D. New Construction Trade Fees

- Energy compliance only applies to nonresidential permits

<i>Square Feet</i>	<i>Mechanical</i>	<i>Electrical</i>	<i>Plumbing</i>	<i>Energy</i>
≤ 5,000 square feet	\$300.00	\$300.00	\$300.00	\$300.00
≤ 10,000 square feet	\$500.00	\$500.00	\$500.00	\$500.00
≤ 25,000 square feet	\$800.00	\$800.00	\$800.00	\$800.00
≤ 50,000 square feet	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
≤ 100,000 square feet	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
> 100,000 square feet	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
per additional sq. ft. over 100,000	\$0.0010	\$0.0010	\$0.0010	\$0.00

E. Single Trade Permits

- Applies to small trade permits not categorized as new construction
- Includes, but not limited to, projects such as water heaters, A/C repair, outdoor lighting, meter releases, etc....

<i>Permit Type</i>	<i>Commercial Fees</i>	<i>Residential Fees</i>
Mechanical	1% of valuation with \$250 min	\$250.00
Electrical	1% of valuation with \$250 min	\$250.00
Plumbing	1% of valuation with \$250 min	\$250.00
Roofing / Re-roofing	1% of valuation with \$250 min	\$250.00

F. Residential Foundation Repair

Square Feet	Fee
≤ 5,000 square feet	\$300.00
≤ 10,000 square feet	\$400.00
> 10,000 square feet	\$500.00

G. Tree Removal and Mitigation

Tree Mitigation	\$200.00 /caliper inch
Tree Mitigation in the Knolls at Solana	\$300.00 /caliper inch
Tree Removal Application (<i>not part of new construction</i>)	\$125.00
Tree Removal Inspection (<i>not part of new construction</i>)	\$125.00
Trees Removed without Permit in a Conservation Area	\$1,000 /caliper inch

H. Sign Permits

- Fees are calculated per the number of signs requested in an application
- Signs installed without prior permit issuance will be assessed twice the permit fee required
- Signs in the ROW require a ROW License agreement and any applicable fees below

Sign Type	Fee
Monument Signs / Ground-based signs	1% of valuation with \$250 min
Nonresidential Signs - other than ground-based signs	1% of valuation with \$250 min
Temporary Real Estate Sign	\$50.00
Temporary Signage not identified that requires permit	\$50.00
Temporary Special Event Sign	No fee
Wayfinding Signs	\$100.00

I. Additional Permits

Access Control	\$200.00
Accessory Structures & Athletic Courts, including, but not limited to, tennis, pickleball, basketball, etc.	See Table 1.B-4
Antenna	\$400.00
Demolition	\$250 residential \$550 nonresidential
Drive Approach / Sidewalk / Curb Cut	\$200 without Drainage Improvements \$500 with Drainage Improvements required
Fences / Retaining Walls	1% valuation with \$250 min
Floodplain Development	See Public Works
Fountain / Water Feature / Fire Feature (24" or less in depth)	\$300.00
Drainage / Grading / Excavation Fee	\$600 residential \$600 + \$100 /acre nonresidential
Irrigation / Sprinkler	\$300.00
Miscellaneous Permits	1% of valuation with \$250 min
Moving (any building on any Town street)	\$450.00 plus all direct and indirect costs incurred by the Town including police and traffic patrol
Outdoor Display Permit – Permanent	See 2.B-Specific Use Permit
Outdoor Display Permit – Temporary	See 2.D-Temporary Use Permit
Pool / Spa	1% of valuation with \$2,000 min
ROW Construction (excluding franchised utilities)	See Public Works
Sales / Leasing Trailer	See 2.B-Specific Use Permit
Solar Panels	1% of valuation with \$250 min
Temporary Batch Plant	See 2.B-Specific Use Permit
Temporary Construction Off-Site Trailer	See 2.B-Specific Use Permit
Temporary Construction On-Site Trailer	\$250.00
Temporary Electrical Pole	\$75.00
Water Well	\$1,000.00

J. Miscellaneous Fees

<i>Fee Type</i>	<i>Fee</i>
Work Without a Permit	\$500.00 or double the original permit required
Expired Permit Extension	<u>A permit extension must be requested in writing within 10 business days of its expiration to avoid fees. A permit extension fee of 100% of the original total building permit cost is required to reactivate any expired or abandoned permit where an extension was not requested and/or approved, except for: (i) duct bank fees and drainage, grading, and excavation fees and (ii) building permits as provided for below. A permit extension fee of \$1,000.00 is required to reactivate any building permit that expired or was abandoned for 180 consecutive days. A permit extension fee of \$2,000.00 is required to reactivate any building permit that expired or was abandoned for more than 180 consecutive days but less than 360 consecutive days. No extension shall be granted for any building permit that has not been reactivated after 360 consecutive days; and a new building permit must be applied for and shall require a fee of \$5,000.00 or 25% of the total building permit fee that would be assessed, whichever is greater. For cancelled building permits, a permit extension will not be granted if modifications are made to the building or structure.</u>
Re-stamp Fee	\$60.00
Violation of Permit Conditions, Restriction Limits, Times, and Location	\$250.00
Property Maintenance Fee	\$250.00
Landscape / Architectural Review Fee	\$1,000.00
Outdoor Lighting Compliance Review Fee	\$1,000.00
Legal Nonconforming Use Review	\$1,000.00

K. Miscellaneous Inspection Fees

- For any required inspection (plumbing rough, framing, etc.) a reinspection fee will be assessed after the third failed inspection and every failure thereafter
- No inspections will be performed until all reinspection fees are paid

<i>Fee Type</i>	<i>Fee</i>
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Building Inspection Fee	\$0.65961 / sq. ft.
After Hours Inspections	\$150 per hour, two-hour minimum
Reinspection Fee	\$200 after third inspection
Work Covered Prior to Required Inspection	\$350.00
Additional Inspections not Identified	\$300.00
Structural Integrity Professional Engineer Inspection	Actual Cost Incurred + 10% Administrative Costs

L. Certificate of Occupancy

- Certificates of Occupancy are only issued to nonresidential uses
- Temporary Certificates of Occupancy are renewed and assessed every 15-30 days or per the requirements of the Town
- Certificates of Occupancy include, but are not limited to, New Tenants, Change of Name or Use or Owners
- If a Certificate of Occupancy is lost, a Duplicate Certificate of Occupancy charge may be assessed
- An inspection fee is charged where an inspection may be required before issuance of a Certificate of Occupancy by the Town

<i>Fee Type</i>	<i>Fee</i>
Certificate of Occupancy	\$250.00
Initial Temporary Certificate of Occupancy (TCO)	\$125.00
First 30-day Extension of TCO	\$500.00
Each TCO Extension Thereafter (not to exceed 15 days)	\$1,000.00
Duplicate Certificate of Occupancy	\$125.00
Certificate of Occupancy Inspection	\$125.00
Business Missing Certificate of Occupancy	Per <i>International Building Code</i>

M. Business License & Annual Inspection Fees

- For businesses that require a business license with the Town per Town Ordinances
- A reinstatement fee is assessed if a license has expired due to non-renewal revoked due to non-compliance

Residential Occupancies Above Two Dwelling Units (per IBC)	
Initial License Application Fee	\$150.00
Annual Business License Renewal	\$110.00
Per Room/Unit Inspected	\$25 per room/unit up to \$2,500
License Reinstatement	\$300.00
License Reinspection	\$80.00
Nonresidential Occupancies (per IBC)	
Initial License Application Fee	\$150.00
Annual Business License Renewal	\$150.00
< 10,000 square feet inspected	\$150.00
≤ 50,000 square feet inspected	\$300.00 + \$.01/sf up to maximum of \$1,000
> 50,000 square feet inspected	\$500.00 + \$.01/sf up to maximum of \$2,000
License Reinstatement	\$300.00
License Reinspection	\$100.00

N. Expedited Development Review Fees

- All standard project, permit, and plan review fees apply in addition to the below intake fees, and a \$1,000.00 per hour plan review fee with a minimum review time of two hours. Expedited development review fees shall not exceed \$5,000.00 for all projects.

N-1. Intake Fee

- An intake fee is charged at the time of request for an expedited review to ensure that all required items have been submitted correctly so an expeditious review can occur accurately and sufficiently.
- The intake fee assessed by the acreage of the site for civil construction projects and the building square footage for permit or site plan projects.
- Failure by the applicant to submit the complete and correct documents and information may result in an expedited review application being delayed or rejected.**

<i>Square Footage</i>	<i>Acreage</i>	<i>Fee</i>
< 10,000 square feet	< 10 acres	\$500.00
< 25,000 square feet	< 25 acres	\$750.00
< 50,00 square feet	< 50 acres	\$1,000.00
> 50,000 square feet	> 50 acres	\$1,250.00

N-2. Projects Considered for Expedited Development Review

- Civil construction and site plans of nonresidential projects with an approved development plan and preliminary site evaluation;
- Civil construction and site plans of residential projects containing 30 or more lots (or dwelling units) with an approved development plan ~~and preliminary site evaluation~~;
- Civil construction and site plans of mixed-use projects with an approved development plan ~~and preliminary site evaluation~~;
- All nonresidential projects including new construction, additions, or accessory structures for both permitting and site planning purposes;

N-3. Projects Not Considered for Expedited Development Review

Projects that do not qualify for expedited review include, but are not limited to the following:

- Development applications requiring public hearings, change of zoning requests, development plan reviews, plat approvals, variance requests, specific use permits requests, etc.
- Projects that are not properly zoned for intended use
- Projects that do not have an approved development plan
- Projects that are not platted or can validate a legal build site
- Exterior building renovations or modifications
- Interior remodels, finish-outs, or renovations

2. Planning and Zoning

- Application fees are non-refundable unless the Town Manager or designee determines that a payment was collected in error
- Application fees are due at the time of submittal for all applications
- After a resubmission requires a 2nd Formal DRC review a resubmission fee shall be charged where applicable in this chapter

A. Subdivisions

Preliminary Site Evaluation	Total
<i>All subdivisions</i>	\$5,000.00 + \$100.00 /acre
Final Subdivision Plat	
<i>All subdivisions</i>	\$5,000.00 + \$100.00 /acre
Replat	
<i>Non-residential</i>	\$2,000.00 + \$100.00 /acre
<i>Residential</i>	\$2,000.00 + \$100.00 /lot
Amended Plat	
<i>Non-residential</i>	\$1,000.00 + \$100.00 /acre
<i>Residential</i>	\$1,000.00 + \$100.00 /lot
Minor Plat	
<i>All subdivisions</i>	\$1,000.00 + \$100.00 /lot (up to 4 lots maximum)
Plat Vacation	
<i>All subdivisions</i>	\$4,000.00 + \$100.00 /acre
Plat Resubmission Fees	
<i>Preliminary Site Evaluation</i>	5% of original fee charged
<i>All other Plats</i>	10% of original fee charged
Plat Filing Fee	
<i>In-person filing</i>	\$500.00
<i>E-File</i>	Actual cost incurred + 10% administrative costs

B. Change of Zoning and Specific Use Permit Requests

<i>Zoning Change</i>	<i>Total</i>	<i>Amendment</i>
< 1 acre	\$1,000.00	\$510.00
< 2 acres	\$2,000.00	\$1,020.00
< 5 acres	\$5,000.00	\$2,550.00
< 10 acres	\$7,875.00	\$4,016.25
< 25 acres	\$10,500.00	\$5,355.00
< 50 acres	\$21,000.00	\$10,710.00
≤ 100 acres	\$42,000.00	\$21,420.00
> 100 acres	\$44,000.00	\$22,440.00
+ per acre over 100 acres	\$105.00	\$53.55

<i>Specific Use Permit</i>	<i>Total</i>	<i>Amendment</i>
< 1 acre	\$500.00	\$255.00
< 2 acres	\$1,000.00	\$510.00
< 5 acres	\$1,500.00	\$765.00
≤ 10 acres	\$2,000.00	\$1,020.00
> 10 acres	\$2,500.00	\$1,275.00

C. Concept Plans, Development Plans & Site Plans

<i>Concept Plan</i>	<i>Total</i>	<i>Amendment</i>
< 10 acres	\$6,000.00	\$3,060.00
< 25 acres	\$15,000.00	\$7,650.00
< 50 acres	\$24,000.00	\$12,240.00
≤ 100 acres	\$30,000.00	\$15,300.00
> 100 acres	\$31,500.00	\$16,065.00
+ per acre over 100 acres	\$105.00	\$53.55
<i>Development Plan</i>	<i>Total</i>	<i>Amendment</i>
< 10 acres	\$6,000.00	\$3,060.00
< 25 acres	\$15,000.00	\$7,650.00
< 50 acres	\$24,000.00	\$12,240.00
≤ 100 acres	\$30,000.00	\$15,300.00
> 100 acres	\$31,500.00	\$16,065.00
+ per acre over 100 acres	\$105.00	\$53.55
<i>Site Plan</i>	<i>Total</i>	<i>Amendment</i>
< 1 acre	\$5,000.00	\$2,550.00
< 2 acres	\$6,100.00	\$3,111.00
< 5 acres	\$7,500.00	\$3,825.00
≤ 10 acres	\$10,000.00	\$5,100.00
> 10 acres	\$10,500.00	\$5,355.00
+ per acre over 10 acres	\$105.00	\$53.55
<i>Residential Site Plan</i>	<i>Total</i>	<i>Amended</i>
	\$770 / lot or unit	\$310 / lot or unit
<i>Plan Resubmission Fees</i>	<i>Plan</i>	<i>Fee</i>
	Concept Plans	10% of original fee charged
	Development Plans	10% of original fee charged
	Site Plans	10% of original fee charged

D. Miscellaneous Planning

<i>Fee Type</i>	<i>Fee</i>
Address Change	\$100.00
Architectural Review Fee	See 1.C-Site Plan
Amendment to Code of Ordinances	\$1,000.00
Amendment to Comprehensive Plan	See 1.C-Concept Plan Amendment
Amendment to Planned Development Standards	\$1,000.00
Any request not specifically listed that requires legislative approval	\$500.00
Appeal of Administrative Decision	\$110 + \$5 for each property owner listed on the public hearing notice
Comprehensive Sign Package	See 1.C-Site Plan
Consultants for inspections or plan review utilized for specific specialized projects	Cost Incurred + 10% Admin Costs
Document / Instrument Filing Fee	\$500.00 (In-person Filing) Cost incurred +10% Admin Costs (E-Filing)
Development Agreement Processing	\$2,000.00
Special District Creation (overlay, PID, MUD, TIF, TRZ, etc.)	Per Development Agreement / Economic Development Agreement
Landscaping Plan Review	See 1.C-Site Plan
Outdoor Lighting Plan Review	See 1.C-Site Plan
Park Land Dedication	Per Development Agreement
Public Art	Per Development Agreement
Street Name Change	\$1,000.00 + cost of new street signage
Subdivision Name Change	See 1.A-Amended Plat
Temporary Use Permit	\$500.00
Traffic Impact Analysis Review	Cost Incurred + 10% Admin Costs
Variance Request (Board of Adjustment)	\$2,500.00
Variance Request (Planned Development Standards)	\$1,000.00
Zoning Verification Letter	\$50.00

3. Public Works & Engineering

A. Water & Sewer Rates

- Water & Sewer Rates are approved by the Town Council through a separate Ordinance when changes are made. Rates for Water and Sewer can be found at the following link: <https://www.westlake-tx.org/323/Utility-Applications-Documents-Rates>

B. Impact Fees

- Impact fees for water, wastewater, and roadway improvements are approved by the Town Council through a separate ordinance when changes are made. Rates can be found in Ordinance 1028 at this link: https://library.municode.com/tx/westlake/codes/code_of_ordinances

C. Backflow Services

- Backflow testers must register annually at <https://www.sctrackingsolutions.com/system/login.asp>

<i>Fee Type</i>	<i>Fee</i>
Backflow Tester Registration	\$125.00
Assembly Registration	\$25.00
Customer Service Inspection	\$125.00
Customer Service Reinspection	\$125.00

D. Easements

<i>Easement Type</i>	<i>Fee</i>
Easement / ROW Abandonment	\$1,000 + \$1 /linear foot
Easement / ROW Encroachment	\$1,000 + \$1 /linear foot

E. Solid Waste License

<i>Fee Type</i>	<i>Fee Description</i>
Waste Hauling License	No Fee
Waste Hauling Monthly Fee	\$100

F. Construction Plans

- Construction Plans include, but not limited to, engineered plans such as grading, drainage, water, sewer, and right-of-way improvements.
- The construction plan application fee is assessed when there has been no development plan or zoning requested approved on the site. This fee is due at time of submittal of a construction plan application. Application fees are non-refundable unless the Town Manager or designee determines that a payment was collected in error.
- Plan review fees and model analysis fees are due at the pre-construction meeting and before a notice to proceed by the Town.
- Additional analyses may apply where the Town Engineer must conduct a model analysis of town utilities and where a TxDOT Permit is required to be reviewed.
- Inspection fees for construction are found in [Table 3.F](#) of this section.

<i>Application</i>	<i>Fee</i>
Construction Plans Application	See 2.C-Development Plan
<i>Plan Review</i>	<i>Fee</i>
First Plan Review	\$1,000 + \$150 /sheet
Additional Review (more than 3)	\$750 + \$100 /sheet
<i>Additional Analyses</i>	<i>Fee</i>
Water Model Analysis	\$1,000
Wastewater Model Analysis	\$1,000
TxDOT Permit Review	\$500.00

G. Construction Inspections

- The inspection fee will be based on actual cost incurred during inspections plus a ten percent administrative costs. Inspections include, but not limited to, public and private improvements such as streets and roads, drainage, parking lots, fire water systems, walls, fences, site grading, water features, parks, open space corridors, required landscaping, irrigation, sidewalks, trails, etc., for subdivisions improvements. The construction inspection fee is in addition to any other fees listed herein.
- Construction inspection fees are due before final acceptance of public improvements
- Construction inspection overtime is a two-hour minimum for weekdays and four-hour minimum for weekends and holidays. Inspections must be requested by noon the Wednesday before. Construction inspection overtime fees are collected before acceptance of public infrastructure.

Construction Inspections	Fee
Construction Inspection Fee	Actual Cost Incurred + 10% Administrative Costs or per Development Agreement
Additional Inspection Fees	Fee
Construction Inspection Overtime	\$150 per hour, two-hour minimum
Reinspection Fee	\$200 after third inspection
Work Covered Prior to Required Inspection	\$350.00
Additional Inspections not Identified	\$300.00
Public Works Inspection Fee	\$400.00

H. Streetlights

Fee Type	Fee Description
Installation and Maintenance of Street Lights	The developer must pay for all costs associated with installing streetlights and maintain & operate the streetlights in public ROW or per Development Agreement
Licensing of Street Lights	\$20.00 per month per pole for at least 2 years or per Development Agreement

I. Right of Way Construction

- The application and plan review fee are due at time of submittal
- The permit fees are due at the time of permit issuance
- Where a TxDOT Permit is required additional review fees may apply

<i>Fee Type</i>	<i>Fee</i>
ROW Application & Plan Review	\$500.00
ROW Permit Fee	\$500.00 + \$1 /linear feet of construction
TxDOT Permit Review	\$500.00

J. Right of Way Management (Small Cell Network Nodes)

- Where a permit is not required under [Chapter 79](#) of the Code of Ordinances, they provider is required to notify the Town a minimum of 24 hours in advance of beginning work.
- If the provider's worker requires excavation or closing of sidewalks or vehicular lanes within the public ROW, then the provider must also obtain a ROW construction permit

<i>Network Node Application</i>	<i>Total</i>
First Application (up to five locations)	\$500.00
Subsequent Application (excess of five locations)	\$250.00
<i>Support Pole Application</i>	<i>Total</i>
Network Node Support Pole	\$1,000.00 each
<i>Annual Registration</i>	<i>Total</i>
Annual Node Registration	\$250.00 per node site
Annual Pole Registration	\$250.00 per node site
Right of Way Use	\$28 per node site per month

K. Floodplain Development

- The application and plan review fee are due at time of submittal
- The permit fees are due at the time of permit issuance in addition to additional fees listed below where their review is required

<i>Fee Type</i>	<i>Fee</i>
Application / Plan Review Fee	\$500.00
Floodplain Permit Fee	\$1,000.00
Flood Study Analysis	\$3,000.00
CLOMR	\$2,700.00
LOMR (Following CLOMR)	\$1,000.00
LOMR (Without CLOMR)	\$2,700.00
Erosion Hazard Zone	\$500.00
Drainage / Grading / Excavation Fee	See Table 3.L

L. Investigation Fees

<i>Fee Type</i>	<i>Fee</i>
Work Without a Permit	\$500.00 or double the original fee required
Violation of Permit Conditions, Restriction Limits, and Times and Location on ROW Permit	\$250.00
Failure to Correct Deficiency	\$500.00

M. Miscellaneous Public Works Fees

<i>Fee Type</i>	<i>Fee</i>
Residential Grading	\$600.00
Nonresidential Grading	\$600 plus \$100 /acre
Erosion Control Inspection	\$1,500.00
Duct Bank Connection	\$3,100.00
Drive Approach / Sidewalk / Curb Cut	\$200 without drainage improvements / \$500 with drainage improvements required

4. Facilities and Parks & Recreation

A. Special Event Applications

- A coordination meeting may be required with Town of Westlake Staff before submittal of an application; and
- Proof of nonprofit status via a 501(c)(3) must be supplied at time of application; and
- Nonprofit status does not exempt additional fees or personnel standby fees; and
- Where an application is not submitted at least 30 days prior to the event start date, additional fees may apply.

Application Fees	Fee
Special Event Application	\$250.00
<i>Special Event Application, Non-profits</i>	No fee
<i>Special Event, Temporary Signage</i>	No fee
Additional Fees	Fee
Tent Permit	\$100.00
Fireworks	\$150.00
Coordination Meeting	\$100.00
Personnel Standby	Fee
Fire-EMS Personnel Standby	\$75/hr per person
Police Officer Standby	Per City of Keller PD
Administrative Staff Standby	\$75/hr per person
Special Event Penalty Fees	Fee
Application submitted under thirty (30) days before event start date	\$500.00 (regardless of charitable status)
Application submitted under five (5) days before event start date	\$1,000.00 (regardless of charitable status)
Special Event held without permit	Per Special Event Ordinance

B. Facility Rental

- For additional facility rental policies and regulations please see [Resolution 19-19](#)

<i>Facility</i>	<i>Deposit</i>	<i>Rental (3-hr min.)</i>	<i>Per hour (up to 6 hrs.)</i>	<i>Extended Use</i>
WA Cafeteria				
One day	\$500.00	\$350.00	\$100.00	\$15.00
Extended commitment	\$2,000.00	\$350.00	\$100.00	\$15.00
WA Performance Hall				
One day	\$500.00	\$475.00	\$150.00	\$15.00
Extended commitment	\$2,000.00	\$475.00	\$150.00	\$15.00
WA Gym				
One day	\$500.00	\$350.00	\$100.00	\$15.00
WA Multipurpose Hall				
One day	\$500.00	\$475.00	\$150.00	\$15.00
WA Sport Fields				
One day	\$500.00	\$150.00	\$50.00	\$15.00
Town Council Chambers/ Courtroom				
One day	\$1,000.00	\$300.00	\$100.00	-
Fire Department Administration Training Room and Mall				
One day	\$1,000.00	-	\$100.00	-

C. Westlake IOOF Cemetery

- For additional cemetery policies and regulations, please see Resolution 24-07

<i>Fee Type</i>	<i>Total</i>
Adult Burial Space	\$4,000.00
Infant Burial Space	\$2,500.00
Interment Fee	\$500.00
Urn Interment Fee	\$400.00
Service Fee	\$350.00

5. Fire-EMS Services

- ¹If required, additional cost for personnel may be charged. Additional cost for expendable equipment and necessary apparatus may be incurred.
- ²Two (2) hour minimum. If required, addition cost for personnel may be charged. Additional cost for expendable equipment and necessary apparatus may be incurred.
- ³Cost is per hour per personnel utilized. Additional cost for expendable equipment and necessary apparatus may be incurred.
- ⁴Cost based on third party or contracted services provider fees. Based on agreement with the Town, fees may be paid directly to the third party or contracted services provider.

Ambulance and EMS	Total
ALS I	\$1,750.00
ALS II	\$1,750.00
BLS	\$1,750.00
ALS Disposable	N/A
BLS Disposable	N/A
Oxygen	N/A
SCT	\$1,750.00
TNT	\$200.00
Ground mileage	\$24.00
EMS – Services and Expendables ⁴	
Asbestos removal	Total
	\$100.00
Battery Systems	Total
	\$250.00
Burn Permit	Total
Non-resident	\$50.00
Resident	No Charge
Candles and Open Flame in Assembly Areas	Total
	\$50.00
Carnivals and Fairs	Total
	\$50.00 ¹
Combustible Storage	Total
High-Piled	\$50.00
Compressed Gas	Total
	\$100.00
Cryogenics	Total

	\$250.00
Dry Cleaning Operations	Total
Flammable / Combustible Liquids	\$75.00
Non-Flammable Liquids	\$50.00
Explosives or Blasting Agents	Total
Use of	\$150.00 ¹
Fireworks - Certified Events Only	Total
	\$150.00 ¹
Fueling Dispensing Station	Total
Motor Vehicle	\$50.00
Fumigation or Thermal Insecticidal Fogging	Total
	\$250.00
Hazardous Materials	Total
Storage, Dispense, Use of Mitigation ^{3,4}	\$50.00
Hot works Operations	Total
	\$50.00
Inspections	Total
After Hours Fire Inspection	\$75.00 ²
Re-inspection for fire alarm systems	\$75.00 ¹
Re-inspection for new construction	\$75.00 ¹
Re-inspection for sprinkler systems	\$75.00 ¹
Liquid Petroleum Gas	Total
LPG 25-199 WGC	\$100.00
LPG 200-1,999 WGC	\$75.00
LPG 2,000 < WGC	\$25.00
LPG fueled vehicles or equipment in assembly buildings	\$50.00
Malls – Covered	Total
	\$75.00 ¹
Personnel Stand-By	Total
Fire Watch	\$75.00 ³
Special Event	\$75.00 ³
Pesticides	Total

Highly Toxic, Storage, Use of	\$50.00
Plan Review	Total
Fire Alarm System Review ⁴	
Fire Sprinkler System Review ⁴	
Nonresidential Fire Plan Review / Inspection Fee	See Table C-2
Residential Fire Plan Review	\$400.00
Private Agency License Inspection / Certification	Total
	\$50.00
Pyrotechnic Material	Total
	\$500.00 ¹
Radioactive Materials	Total
	\$500.00
Storage Tanks	Total
Aboveground Storage Tanks (AGST)	\$150.00
Underground Storage Tanks (UST)	\$150.00
AGST & UST - Changing Contents	\$100.00
AGST and UST Removal or Temporary Out of Service	\$50.00
Trench Burning – Clearing Land or Rubbish	Total
	\$150.00
Water System Analysis / Test for Fire Suppression Systems	Total
	\$25.00

6. Gas Well & Oil Fees

A. Gas Well Pad Site Permit and Fees

Gas Well Pad Site Permit Application Fee (one-time initial, per pad site fee)	\$30,000.00
Approved Gas Well Pad Site Permit Annual Review & Renewal Fee	\$5,000.00
Fire Fighter Training & Equipment Fee (one-time initial, per approved pad site fee)	\$10,000.00
Setback Reduction Request/Property Owner Title Verification Fee	\$5,000.00 or actual cost, whichever is greater

B. Gas Well Permits and Fees

Gas Well Permit Application Fee (one-time initial, per well fee)	\$10,000.00
Gas Well Permit Amendment Application & Review Fee	\$2,500.00
Gas Well Certificate of Completion & Completion Inspection Fee	\$1,500.00
Tank Battery Completion & Annual Permit/Inspection Fee	\$1,000.00
Annual Approved Gas Well Permit Review, Inspection, & Permit Renewal Fee	\$1,500.00
Initial/Annual Insurance & Surety Review Fee (per approved gas well permit)	\$1,000.00
Annual Fire Fighter Training & Equipment Fee (per approved gas well permit)	\$2,000.00
Annual Safety/Hazardous Materials Plans & Reports Compliance Review Fee	\$1,000.00
Well Re-working Permit Fee	\$5,000.00
Gas Well Permit Transference Processing Fee	\$5,000.00
Gas Well Permit Extension Processing Fee	\$5,000.00
Well Abandonment Permit Application & Inspection Fee	\$2,500.00
Road Maintenance Agreement Review & Inspection Fee	\$5,000.00

C. Pipeline Related Permits and Fees

- All permits, fees, and/or licenses in this section are for initial installation of a new pipeline. Any extensions of this pipeline will be considered a new pipeline and subject to all applicable permits

New Pipeline Construction Permit & Inspection Fee	\$5,000.00
New Pipeline Certificate of Completion & Inspection Fee	\$1,500.00
New Pipeline ROW/Street/Road/Easement Crossing License (per crossing)	\$2,000.00
Initial/Annual Insurance & Surety Review Fee (per approved pipeline permit)	\$1,000.00
Annual Safety Report Compliance Review Fee (per approved pipeline permit)	\$1,000.00
Annual Pipeline Permit & License Renewal Fee (per new pipeline permit)	\$2,000.00
Inactive Pipeline Permit Application & Inspection Fee	\$2,500.00
Idled Pipeline Permit Application & Inspection Fee	\$2,500.00
Idled Pipeline Permit Reactivation Inspection Fee	\$2,500.00
Seismic Testing Permit Fee	\$500.00
Technical Advisor Fees	Actual costs plus 10% administrative fee

7. Administrative Services

A. Non-Sufficient Funds & Return Charges

- The maximum charge permitted under Texas law will be imposed by the Town for the collection of checks returned by the banks for the lack of funds when such checks are used in payment to the Town for deposits or obligations legally owned by the issuer of the said returned checks. The Town Manager or their designee will add the returned check charge to the other obligations owned to the Town by the issuer of the returned checks. The same charge shall be applied to electronic funds transactions in which lack of funds prevents payment from being made. The Town Manager or their designee may waive such charge if the Town was negligent in the cashing of the check or if special circumstances deem the waives as appropriate; however, in all cases of a waiver complete records must be made of the reason for the waiver.

All forms of payment | \$35.00 or max per State Law

B. Solicitation & Vendor Permits

Solicitor License	\$50.00
plus per agent	\$20.00

C. Alcohol License and Permit Fees

License / Permit Fee | Per [State Local Maximums](#)

D. Photocopy & Digital Media Charges

<i>Media Type</i>	<i>Fee</i>
Standard size 8.5" x 14"	\$0.10 per page per side
Non-standard size	\$0.50 per page per side
Specialty Paper	Actual Cost
Diskette	\$1.00 each
Rewritable CD (CD-RW)	\$1.00 each
Non-rewritable CD (CD-R)	\$1.00 each
Digital Video Disc (DVD)	\$3.00 each
Magnetic Tape	Actual Cost
Data Cartridge	Actual Cost
Tape Cartridge	Actual Cost
JAZ Drive	Actual Cost
Other electronic media	Actual Cost
VHS video cassette	\$2.50 each
Audio cassette	\$1.00 each

8. Refund Policy

- No refund shall be granted if the purchaser has paid the minimum fee established for the specific type of permit;
- No refund shall be granted if any work governed by the permit has been performed;
- No refund shall be granted if an inspection has been performed, scheduled, or requested on the permit;
- Plan review fees are non-refundable unless the Building Official determines that a payment was collected in error;
- Application fees are non-refundable unless the Town Manager or designee determines that a payment was collected in error;
- Refund claims must be submitted in writing with a copy of the permit receipt.

9. Example Calculations

A. How to Calculate Single Family Residence Submittal

Information required:

- Total square footage under roof
- See [Table 1.D](#) under Building Inspection Services for MEP ranges

Examples:

A-1. 5,200 sq. ft.

<i>Fee Type</i>	<i>Fee Calculation</i>	<i>Fee Total</i>
Residential Permit Fee	\$1.8846 x 5,200 sq. ft.	\$9,799.92
Residential Plan Review Fee	\$0.65961 x 5,200 sq. ft.	\$3,429.97
Residential Building Inspection Fee	\$0.65961 x 5,200 sq. ft.	\$3,429.97
Public Works Inspection Fee	\$418.80	\$418.80
Residential Fire Inspection Fee	\$418.80	\$418.80
Drainage / Grading / Excavation Fee	\$600.00	\$600.00
Erosion Control Fee	\$1,500.00	\$1,500.00
Duct Bank Fee	\$3,100.00	\$3,100.00
Mechanical Fees	See Table 1.D	\$500
Electrical Fees	See Table 1.D	\$500
Plumbing Fees	See Table 1.D	\$500
		\$24,197.46

B. How to Calculate a New Nonresidential Submittal

Information required:

- Total square footage under roof
- Total construction valuation
- Total site acreage
- See [Table 1.C-1](#) under Building Inspection Services for base permit fee
- See [Table 1.C-2](#) under Building Inspection Services for fire department plan review and inspection
- See [Table 1.D](#) under Building Inspection Services for MEP ranges

B-1. 10,000 sf. ft. | \$5,000,000 valuation | 1 acre

<i>Fee Type</i>	<i>Fee Calculation</i>	<i>Fee Total</i>
Nonresidential Permit Fee	See Table 1.C-1	\$50,585.50
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65%	\$32,880.58
Nonresidential Inspection Fee	\$0.65961 × 10,000 sq. ft.	\$6,596.10
Nonresidential Fire Review / Inspection Fee	See Table 1.C-2	\$500.00
Public Works Inspection Fee	\$418.80	\$418.80
Duct Bank Fee	\$3,100.00	\$3,100.00
Erosion Control Fee	\$1,500.00	\$1,500.00
Drainage / Grading / Excavation Fee	\$600.00 + (\$100.00 × 1 acres)	\$700.00
Mechanical Fees	See Table 1.D	\$500.00
Electrical Fees	See Table 1.D	\$500.00
Plumbing Fees	See Table 1.D	\$500.00
Energy Compliance	See Table 1.D	\$500.00
		\$98,280.98

End of Fee Schedule



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

FY2026

AMENDED FEE SCHEDULE

TOWN OF WESTLAKE

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1. Building Inspection Services

- The review fee is collected at the time of submittal and is non-refundable unless the fee is collected in error by the Town of Westlake
- The permit fee is collected at the time of permit issuance for building permits and trade permits
- Additional fees listed are collected at the time of issuance

A. Contractor Registration

- No person shall perform any work or supply any materials without first having registered with the Town of Westlake
- All registrations are one-year registrations. Contractors registered before this timeline will keep their current two-year expiration date until renewal occurs.

<i>Contractor Type</i>	<i>1-Year Registrations</i>
General Contractor	\$125.00
Backflow Tester	\$125.00
Construction Waste	No fee
Electrician	No fee
Irrigator	\$125.00
Mechanical	No fee
Plumber	No fee
Pool	\$125.00
Roofing	\$125.00
Right of Way (ROW)	\$125.00
Signage	\$125.00
Subdivision General Contractor	\$125.00
Subdivision Utility Contractor	\$125.00
Subdivision Paving Contractor	\$125.00
Well (Water & Gas)	\$125.00

B. Residential Building Permits

- The plan review fee is collected at the time of submittal and is non-refundable unless the fee is collected in error by the Town of Westlake

B-1. New Single Family Residential

Residential Permit Fee	\$1.8846 /sq. ft.
Residential Plan Review Fee	\$0.65961 / sq. ft.
Residential Building Inspection Fee	\$0.65961 / sq. ft.
Public Works Inspection Fee	\$418.80
Residential Fire Inspection Fee	\$418.80
Drainage / Grading / Excavation Fee	\$600.00
Erosion Control Fee	\$1,500.00
Duct Bank Fee	\$3,100.00
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D

B-2. Residential Additions and Accessory Structures

Residential Permit Fee	\$1.8846 /sq. ft.
Residential Plan Review Fee	\$0.65961 / sq. ft.
Residential Building Inspection Fee	\$0.65961 / sq. ft.
Residential Fire Inspection Fee	\$418.80
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D

B-3. Residential Remodel Fees

Residential Permit Fee	See Table 1.B-4
Residential Plan Review Fee	\$0.65961 / sq. ft. (maximum \$250)
Residential Building Inspection Fee	\$0.65961 / sq. ft. (maximum \$250)

B-4. Residential Remodel Permit Fee

<i>Square Feet</i>	<i>Fee</i>
≤ 200 square feet	\$300.00
≤ 500 square feet	\$500.00
≤ 750 square feet	\$800.00
≤ 1,000 square feet	\$1,000.00
> 1,000 square feet	\$1,500.00
per additional sq. ft. over 1,000	\$0.01

C. Nonresidential Building Permits

- The plan review fee is collected at the time of submittal and is non-refundable unless the fee is collected in error by the Town of Westlake.
- The declared valuation shall include the fair market value of the proposed improvements, including the architectural, structural, electrical, plumbing, mechanical work, paving, parking, drive approach, and the contractor's profit. The building official may require the applicant to verify the declared value.
- The building official may also use the data provided in the most current building valuation table published by the International Code Council to determine building valuation for permit fee purposes.

C-1. Nonresidential Permit Fee

- Used to calculate the base permit fee (additional charges apply below)

Nonresidential Permit Fee	See Table 1.C-4
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65%
Nonresidential Structural Plan Review Fee	Actual Cost Incurred + 10% Administrative Costs
Nonresidential Inspection Fee	\$0.65961 / sq. ft.
Nonresidential Fire Review / Inspection Fee	See Table 1.C-5
Public Works Inspection Fee	\$400.00
Duct Bank Fee	\$3,100.00
Erosion Control Fee	\$1,500.00
Drainage / Grading / Excavation Fee	\$600.00 + \$100.00 /acre
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D
Energy Compliance	See Table 1.D

C-2. Nonresidential Remodel, Repair & Alterations

- Includes Accessory Structures, Additions and Tenant Finish-Outs

Nonresidential Permit Fee	See Table 1.C-4
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65%
Nonresidential Inspection Fee	\$0.65961 / sq. ft.
Nonresidential Fire Review / Inspection Fee	See Table 1.C-5
Mechanical Fees	See Table 1.D
Electrical Fees	See Table 1.D
Plumbing Fees	See Table 1.D
Energy Compliance	See Table 1.D

C-3. New Nonresidential Whitebox

Nonresidential Permit Fee	See Table 1.C-4 with \$1,000 maximum
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65% (maximum \$500)
Nonresidential Inspection Fee	\$0.65961 / sq. ft. (maximum \$500)

C-4. Nonresidential Permit Fee

- Used to calculate the base permit fee in [Table 1.C-1](#)

<i>Total Valuation</i>	<i>Fee</i>
≤ \$1,000	\$150.00
≤ \$5,000	\$150.00
per additional \$100 over \$1,000	\$7.00
≤ \$25,000	\$430.00
per additional \$1,000 over \$5,000	\$31.50
≤ \$50,000	\$1,060.00
per additional \$1,000 over \$25,000	\$22.68
≤ \$100,000	\$1,627.00
per additional \$1,000 over \$50,000	\$15.75
≤ \$500,000	\$2,415.50
per additional \$1,000 over \$100,000	\$13.30
≤ \$1,000,000	\$7,735.50
per additional \$1,000 over \$500,000	\$11.30
≤ \$5,000,000	\$13,385.50
per additional \$1,000 over \$1,000,000	\$9.30
> \$5,000,000	\$50,588.5
per additional \$1,000 over \$5,000,000	\$7.30

C-5. Nonresidential Fire Review/ Inspection Fee

- Used to calculate the nonresidential fire review / inspection fee in [Table 1.C-1](#)

<i>Square Feet</i>	<i>Fee</i>
≤ 10,000 sq. ft.	\$500.00
≤ 100,000 sq. ft.	\$500.00
per sq. ft. over 10,000	\$0.20
≤ 300,000 sq. ft.	\$18,500.00
per sq. ft. over 100,000	\$0.15
≤ 500,000 sq. ft.	\$48,500.00
per sq. ft. over 300,000	\$0.10
> 500,000 sq. ft.	\$68,500.00
per sq. ft. over 500,000	\$0.05

D. New Construction Trade Fees

- Energy compliance only applies to nonresidential permits

<i>Square Feet</i>	<i>Mechanical</i>	<i>Electrical</i>	<i>Plumbing</i>	<i>Energy</i>
≤ 5,000 square feet	\$300.00	\$300.00	\$300.00	\$300.00
≤ 10,000 square feet	\$500.00	\$500.00	\$500.00	\$500.00
≤ 25,000 square feet	\$800.00	\$800.00	\$800.00	\$800.00
≤ 50,000 square feet	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
≤ 100,000 square feet	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
> 100,000 square feet	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
per additional sq. ft. over 100,000	\$0.0010	\$0.0010	\$0.0010	\$0.00

E. Single Trade Permits

- Applies to small trade permits not categorized as new construction
- Includes, but not limited to, projects such as water heaters, A/C repair, outdoor lighting, meter releases, etc....

<i>Permit Type</i>	<i>Commercial Fees</i>	<i>Residential Fees</i>
Mechanical	1% of valuation with \$250 min	\$250.00
Electrical	1% of valuation with \$250 min	\$250.00
Plumbing	1% of valuation with \$250 min	\$250.00
Roofing / Re-roofing	1% of valuation with \$250 min	\$250.00

F. Residential Foundation Repair

<i>Square Feet</i>	<i>Fee</i>
≤ 5,000 square feet	\$300.00
≤ 10,000 square feet	\$400.00
> 10,000 square feet	\$500.00

G. Tree Removal and Mitigation

Tree Mitigation	\$200.00 /caliper inch
Tree Mitigation in the Knolls at Solana	\$300.00 /caliper inch
Tree Removal Application (<i>not part of new construction</i>)	\$125.00
Tree Removal Inspection (<i>not part of new construction</i>)	\$125.00
Trees Removed without Permit in a Conservation Area	\$1,000 /caliper inch

H. Sign Permits

- Fees are calculated per the number of signs requested in an application
- Signs installed without prior permit issuance will be assessed twice the permit fee required
- Signs in the ROW require a ROW License agreement and any applicable fees below

<i>Sign Type</i>	<i>Fee</i>
Monument Signs / Ground-based signs	1% of valuation with \$250 min
Nonresidential Signs - other than ground-based signs	1% of valuation with \$250 min
Temporary Real Estate Sign	\$50.00
Temporary Signage not identified that requires permit	\$50.00
Temporary Special Event Sign	No fee
Wayfinding Signs	\$100.00

I. Additional Permits

Access Control	\$200.00
Accessory Structures & Athletic Courts, including, but not limited to, tennis, pickleball, basketball, etc.	See Table 1.B-4
Antenna	\$400.00
Demolition	\$250 residential \$550 nonresidential
Drive Approach / Sidewalk / Curb Cut	\$200 without Drainage Improvements \$500 with Drainage Improvements required
Fences / Retaining Walls	1% valuation with \$250 min
Floodplain Development	See Public Works
Fountain / Water Feature / Fire Feature (24" or less in depth)	\$300.00
Drainage / Grading / Excavation Fee	\$600 residential \$600 + \$100 /acre nonresidential
Irrigation / Sprinkler	\$300.00
Miscellaneous Permits	1% of valuation with \$250 min
Moving (any building on any Town street)	\$450.00 plus all direct and indirect costs incurred by the Town including police and traffic patrol
Outdoor Display Permit – Permanent	See 2.B-Specific Use Permit
Outdoor Display Permit – Temporary	See 2.D-Temporary Use Permit
Pool / Spa	1% of valuation with \$2,000 min
ROW Construction (excluding franchised utilities)	See Public Works
Sales / Leasing Trailer	See 2.B-Specific Use Permit
Solar Panels	1% of valuation with \$250 min
Temporary Batch Plant	See 2.B-Specific Use Permit
Temporary Construction Off-Site Trailer	See 2.B-Specific Use Permit
Temporary Construction On-Site Trailer	\$250.00
Temporary Electrical Pole	\$75.00
Water Well	\$1,000.00

J. Miscellaneous Fees

<i>Fee Type</i>	<i>Fee</i>
Work Without a Permit	\$500.00 or double the original permit required
Expired Permit Extension	A permit extension must be requested in writing within 10 business days of its expiration to avoid fees. A permit extension is required to reactivate any expired or abandoned permit where an extension was not requested and/or approved, except for: (i) duct bank fees and drainage, grading, and excavation fees and (ii) building permits as provided for below. A permit extension fee of \$1,000.00 is required to reactivate any building permit that expired or was abandoned for 180 consecutive days. A permit extension fee of \$2,000.00 is required to reactivate any building permit that expired or was abandoned for more than 180 consecutive days but less than 360 consecutive days. No extension shall be granted for any building permit that has not been reactivated after 360 consecutive days; and a new building permit must be applied for and shall require a fee of \$5,000.00 or 25% of the total building permit fee that would be assessed, whichever is greater. For cancelled building permits, a permit extension will not be granted if modifications are made to the building or structure.
Re-stamp Fee	\$60.00
Violation of Permit Conditions, Restriction Limits, Times, and Location	\$250.00
Property Maintenance Fee	\$250.00
Landscape / Architectural Review Fee	\$1,000.00
Outdoor Lighting Compliance Review Fee	\$1,000.00
Legal Nonconforming Use Review	\$1,000.00

K. Miscellaneous Inspection Fees

- For any required inspection (plumbing rough, framing, etc.) a reinspection fee will be assessed after the third failed inspection and every failure thereafter
- No inspections will be performed until all reinspection fees are paid

Fee Type	Fee
Building Inspection Fee	\$0.65961 / sq. ft.
After Hours Inspections	\$150 per hour, two-hour minimum
Reinspection Fee	\$200 after third inspection
Work Covered Prior to Required Inspection	\$350.00
Additional Inspections not Identified	\$300.00
Structural Integrity Professional Engineer Inspection	Actual Cost Incurred + 10% Administrative Costs

L. Certificate of Occupancy

- Certificates of Occupancy are only issued to nonresidential uses
- Temporary Certificates of Occupancy are renewed and assessed every 15-30 days or per the requirements of the Town
- Certificates of Occupancy include, but are not limited to, New Tenants, Change of Name or Use or Owners
- If a Certificate of Occupancy is lost, a Duplicate Certificate of Occupancy charge may be assessed
- An inspection fee is charged where an inspection may be required before issuance of a Certificate of Occupancy by the Town

Fee Type	Fee
Certificate of Occupancy	\$250.00
Initial Temporary Certificate of Occupancy (TCO)	\$125.00
First 30-day Extension of TCO	\$500.00
Each TCO Extension Thereafter (not to exceed 15 days)	\$1,000.00
Duplicate Certificate of Occupancy	\$125.00
Certificate of Occupancy Inspection	\$125.00
Business Missing Certificate of Occupancy	Per International Building Code

M. Business License & Annual Inspection Fees

- For businesses that require a business license with the Town per Town Ordinances
- A reinstatement fee is assessed if a license has expired due to non-renewal revoked due to non-compliance

Residential Occupancies Above Two Dwelling Units (per IBC)	
Initial License Application Fee	\$150.00
Annual Business License Renewal	\$110.00
Per Room/Unit Inspected	\$25 per room/unit up to \$2,500
License Reinstatement	\$300.00
License Reinspection	\$80.00
Nonresidential Occupancies (per IBC)	
Initial License Application Fee	\$150.00
Annual Business License Renewal	\$150.00
< 10,000 square feet inspected	\$150.00
≤ 50,000 square feet inspected	\$300.00 + \$.01/sf up to maximum of \$1,000
> 50,000 square feet inspected	\$500.00 + \$.01/sf up to maximum of \$2,000
License Reinstatement	\$300.00
License Reinspection	\$100.00

N. Expedited Development Review Fees

- All standard project, permit, and plan review fees apply in addition to the below intake fees, and a \$1,000.00 per hour plan review fee with a minimum review time of two hours. Expedited development review fees shall not exceed \$5,000.00 for all projects.

N-1. Intake Fee

- An intake fee is charged at the time of request for an expedited review to ensure that all required items have been submitted correctly so an expeditious review can occur accurately and sufficiently.
- The intake fee assessed by the acreage of the site for civil construction projects and the building square footage for permit or site plan projects.
- **Failure by the applicant to submit the complete and correct documents and information may result in an expedited review application being delayed or rejected.**

<i>Square Footage</i>	<i>Acreage</i>	<i>Fee</i>
< 10,000 square feet	< 10 acres	\$500.00
< 25,000 square feet	< 25 acres	\$750.00
< 50,00 square feet	< 50 acres	\$1,000.00
> 50,000 square feet	> 50 acres	\$1,250.00

N-2. Projects Considered for Expedited Development Review

- Civil construction and site plans of nonresidential projects with an approved development plan and preliminary site evaluation;
- Civil construction and site plans of residential projects containing 30 or more lots (or dwelling units) with an approved development plan;
- Civil construction and site plans of mixed-use projects with an approved development plan;
- All nonresidential projects including new construction, additions, or accessory structures for both permitting and site planning purposes;

N3. Projects Not Considered for Expedited Development Review

Projects that do not qualify for expedited review include, but are not limited to the following:

- Development applications requiring public hearings, change of zoning requests, development plan reviews, plat approvals, variance requests, specific use permits requests, etc.
- Projects that are not properly zoned for intended use
- Projects that do not have an approved development plan
- Projects that are not platted or can validate a legal build site
- Exterior building renovations or modifications
- Interior remodels, finish-outs, or renovations

2. Planning and Zoning

- Application fees are non-refundable unless the Town Manager or designee determines that a payment was collected in error
- Application fees are due at the time of submittal for all applications
- After a resubmission requires a 2nd Formal DRC review a resubmission fee shall be charged where applicable in this chapter

A. Subdivisions

Preliminary Site Evaluation	Total
<i>All subdivisions</i>	\$5,000.00 + \$100.00 /acre
Final Subdivision Plat	
<i>All subdivisions</i>	\$5,000.00 + \$100.00 /acre
Replat	
<i>Non-residential</i>	\$2,000.00 + \$100.00 /acre
<i>Residential</i>	\$2,000.00 + \$100.00 /lot
Amended Plat	
<i>Non-residential</i>	\$1,000.00 + \$100.00 /acre
<i>Residential</i>	\$1,000.00 + \$100.00 /lot
Minor Plat	
<i>All subdivisions</i>	\$1,000.00 + \$100.00 /lot (up to 4 lots maximum)
Plat Vacation	
<i>All subdivisions</i>	\$4,000.00 + \$100.00 /acre
Plat Resubmission Fees	
<i>Preliminary Site Evaluation</i>	5% of original fee charged
<i>All other Plats</i>	10% of original fee charged
Plat Filing Fee	
<i>In-person filing</i>	\$500.00
<i>E-File</i>	Actual cost incurred + 10% administrative costs

B. Change of Zoning and Specific Use Permit Requests

<i>Zoning Change</i>	<i>Total</i>	<i>Amendment</i>
< 1 acre	\$1,000.00	\$510.00
< 2 acres	\$2,000.00	\$1,020.00
< 5 acres	\$5,000.00	\$2,550.00
< 10 acres	\$7,875.00	\$4,016.25
< 25 acres	\$10,500.00	\$5,355.00
< 50 acres	\$21,000.00	\$10,710.00
≤ 100 acres	\$42,000.00	\$21,420.00
> 100 acres	\$44,000.00	\$22,440.00
+ per acre over 100 acres	\$105.00	\$53.55

<i>Specific Use Permit</i>	<i>Total</i>	<i>Amendment</i>
< 1 acre	\$500.00	\$255.00
< 2 acres	\$1,000.00	\$510.00
< 5 acres	\$1,500.00	\$765.00
≤ 10 acres	\$2,000.00	\$1,020.00
> 10 acres	\$2,500.00	\$1,275.00

C. Concept Plans, Development Plans & Site Plans

<i>Concept Plan</i>	<i>Total</i>	<i>Amendment</i>
< 10 acres	\$6,000.00	\$3,060.00
< 25 acres	\$15,000.00	\$7,650.00
< 50 acres	\$24,000.00	\$12,240.00
≤ 100 acres	\$30,000.00	\$15,300.00
> 100 acres	\$31,500.00	\$16,065.00
+ per acre over 100 acres	\$105.00	\$53.55
<i>Development Plan</i>	<i>Total</i>	<i>Amendment</i>
< 10 acres	\$6,000.00	\$3,060.00
< 25 acres	\$15,000.00	\$7,650.00
< 50 acres	\$24,000.00	\$12,240.00
≤ 100 acres	\$30,000.00	\$15,300.00
> 100 acres	\$31,500.00	\$16,065.00
+ per acre over 100 acres	\$105.00	\$53.55
<i>Site Plan</i>	<i>Total</i>	<i>Amendment</i>
< 1 acre	\$5,000.00	\$2,550.00
< 2 acres	\$6,100.00	\$3,111.00
< 5 acres	\$7,500.00	\$3,825.00
≤ 10 acres	\$10,000.00	\$5,100.00
> 10 acres	\$10,500.00	\$5,355.00
+ per acre over 10 acres	\$105.00	\$53.55
<i>Residential Site Plan</i>	<i>Total</i>	<i>Amended</i>
	\$770 / lot or unit	\$310 / lot or unit
<i>Plan Resubmission Fees</i>	<i>Plan</i>	<i>Fee</i>
	Concept Plans	10% of original fee charged
	Development Plans	10% of original fee charged
	Site Plans	10% of original fee charged

D. Miscellaneous Planning

<i>Fee Type</i>	<i>Fee</i>
Address Change	\$100.00
Architectural Review Fee	See 1.C-Site Plan
Amendment to Code of Ordinances	\$1,000.00
Amendment to Comprehensive Plan	See 1.C-Concept Plan Amendment
Amendment to Planned Development Standards	\$1,000.00
Any request not specifically listed that requires legislative approval	\$500.00
Appeal of Administrative Decision	\$110 + \$5 for each property owner listed on the public hearing notice
Comprehensive Sign Package	See 1.C-Site Plan
Consultants for inspections or plan review utilized for specific specialized projects	Cost Incurred + 10% Admin Costs
Document / Instrument Filing Fee	\$500.00 (In-person Filing) Cost incurred +10% Admin Costs (E-Filing)
Development Agreement Processing	\$2,000.00
Special District Creation (overlay, PID, MUD, TIF, TRZ, etc.)	Per Development Agreement / Economic Development Agreement
Landscaping Plan Review	See 1.C-Site Plan
Outdoor Lighting Plan Review	See 1.C-Site Plan
Park Land Dedication	Per Development Agreement
Public Art	Per Development Agreement
Street Name Change	\$1,000.00 + cost of new street signage
Subdivision Name Change	See 1.A-Amended Plat
Temporary Use Permit	\$500.00
Traffic Impact Analysis Review	Cost Incurred + 10% Admin Costs
Variance Request (Board of Adjustment)	\$2,500.00
Variance Request (Planned Development Standards)	\$1,000.00
Zoning Verification Letter	\$50.00

3. Public Works & Engineering

A. Water & Sewer Rates

- Water & Sewer Rates are approved by the Town Council through a separate Ordinance when changes are made. Rates for Water and Sewer can be found at the following link: <https://www.westlake-tx.org/323/Utility-Applications-Documents-Rates>

B. Impact Fees

- Impact fees for water, wastewater, and roadway improvements are approved by the Town Council through a separate ordinance when changes are made. Rates can be found in Ordinance 1028 at this link: https://library.municode.com/tx/westlake/codes/code_of_ordinances

C. Backflow Services

- Backflow testers must register annually at <https://www.sctrackingsolutions.com/system/login.asp>

<i>Fee Type</i>	<i>Fee</i>
Backflow Tester Registration	\$125.00
Assembly Registration	\$25.00
Customer Service Inspection	\$125.00
Customer Service Reinspection	\$125.00

D. Easements

<i>Easement Type</i>	<i>Fee</i>
Easement / ROW Abandonment	\$1,000 + \$1 /linear foot
Easement / ROW Encroachment	\$1,000 + \$1 /linear foot

E. Solid Waste License

<i>Fee Type</i>	<i>Fee Description</i>
Waste Hauling License	No Fee
Waste Hauling Monthly Fee	\$100

F. Construction Plans

- Construction Plans include, but not limited to, engineered plans such as grading, drainage, water, sewer, and right-of-way improvements.
- The construction plan application fee is assessed when there has been no development plan or zoning requested approved on the site. This fee is due at time of submittal of a construction plan application. Application fees are non-refundable unless the Town Manager or designee determines that a payment was collected in error.
- Plan review fees and model analysis fees are due at the pre-construction meeting and before a notice to proceed by the Town.
- Additional analyses may apply where the Town Engineer must conduct a model analysis of town utilities and where a TxDOT Permit is required to be reviewed.
- Inspection fees for construction are found in [Table 3.F](#) of this section.

<i>Application</i>	<i>Fee</i>
Construction Plans Application	See 2.C-Development Plan
<i>Plan Review</i>	<i>Fee</i>
First Plan Review	\$1,000 + \$150 /sheet
Additional Review (more than 3)	\$750 + \$100 /sheet
<i>Additional Analyses</i>	<i>Fee</i>
Water Model Analysis	\$1,000
Wastewater Model Analysis	\$1,000
TxDOT Permit Review	\$500.00

G. Construction Inspections

- The inspection fee will be based on actual cost incurred during inspections plus a ten percent administrative costs. Inspections include, but not limited to, public and private improvements such as streets and roads, drainage, parking lots, fire water systems, walls, fences, site grading, water features, parks, open space corridors, required landscaping, irrigation, sidewalks, trails, etc., for subdivisions improvements. The construction inspection fee is in addition to any other fees listed herein.
- Construction inspection fees are due before final acceptance of public improvements
- Construction inspection overtime is a two-hour minimum for weekdays and four-hour minimum for weekends and holidays. Inspections must be requested by noon the Wednesday before. Construction inspection overtime fees are collected before acceptance of public infrastructure.

<i>Construction Inspections</i>	<i>Fee</i>
Construction Inspection Fee	Actual Cost Incurred + 10% Administrative Costs or per Development Agreement
<i>Additional Inspection Fees</i>	<i>Fee</i>
Construction Inspection Overtime	\$150 per hour, two-hour minimum
Reinspection Fee	\$200 after third inspection
Work Covered Prior to Required Inspection	\$350.00
Additional Inspections not Identified	\$300.00
Public Works Inspection Fee	\$400.00

H. Streetlights

<i>Fee Type</i>	<i>Fee Description</i>
Installation and Maintenance of Street Lights	The developer must pay for all costs associated with installing streetlights and maintain & operate the streetlights in public ROW or per Development Agreement
Licensing of Street Lights	\$20.00 per month per pole for at least 2 years or per Development Agreement

I. Right of Way Construction

- The application and plan review fee are due at time of submittal
- The permit fees are due at the time of permit issuance
- Where a TxDOT Permit is required additional review fees may apply

<i>Fee Type</i>	<i>Fee</i>
ROW Application & Plan Review	\$500.00
ROW Permit Fee	\$500.00 + \$1 /linear feet of construction
TxDOT Permit Review	\$500.00

J. Right of Way Management (Small Cell Network Nodes)

- Where a permit is not required under [Chapter 79](#) of the Code of Ordinances, they provider is required to notify the Town a minimum of 24 hours in advance of beginning work.
- If the provider's worker requires excavation or closing of sidewalks or vehicular lanes within the public ROW, then the provider must also obtain a ROW construction permit

<i>Network Node Application</i>	<i>Total</i>
First Application (up to five locations)	\$500.00
Subsequent Application (excess of five locations)	\$250.00
<i>Support Pole Application</i>	<i>Total</i>
Network Node Support Pole	\$1,000.00 each
<i>Annual Registration</i>	<i>Total</i>
Annual Node Registration	\$250.00 per node site
Annual Pole Registration	\$250.00 per node site
Right of Way Use	\$28 per node site per month

K. Floodplain Development

- The application and plan review fee are due at time of submittal
- The permit fees are due at the time of permit issuance in addition to additional fees listed below where their review is required

<i>Fee Type</i>	<i>Fee</i>
Application / Plan Review Fee	\$500.00
Floodplain Permit Fee	\$1,000.00
Flood Study Analysis	\$3,000.00
CLOMR	\$2,700.00
LOMR (Following CLOMR)	\$1,000.00
LOMR (Without CLOMR)	\$2,700.00
Erosion Hazard Zone	\$500.00
Drainage / Grading / Excavation Fee	See Table 3.L

L. Investigation Fees

<i>Fee Type</i>	<i>Fee</i>
Work Without a Permit	\$500.00 or double the original fee required
Violation of Permit Conditions, Restriction Limits, and Times and Location on ROW Permit	\$250.00
Failure to Correct Deficiency	\$500.00

M. Miscellaneous Public Works Fees

<i>Fee Type</i>	<i>Fee</i>
Residential Grading	\$600.00
Nonresidential Grading	\$600 plus \$100 /acre
Erosion Control Inspection	\$1,500.00
Duct Bank Connection	\$3,100.00
Drive Approach / Sidewalk / Curb Cut	\$200 without drainage improvements / \$500 with drainage improvements required

4. Facilities and Parks & Recreation

A. Special Event Applications

- A coordination meeting may be required with Town of Westlake Staff before submittal of an application; and
- Proof of nonprofit status via a 501(c)(3) must be supplied at time of application; and
- Nonprofit status does not exempt additional fees or personnel standby fees; and
- Where an application is not submitted at least 30 days prior to the event start date, additional fees may apply.

Application Fees	Fee
Special Event Application	\$250.00
<i>Special Event Application, Non-profits</i>	No fee
<i>Special Event, Temporary Signage</i>	No fee
Additional Fees	Fee
Tent Permit	\$100.00
Fireworks	\$150.00
Coordination Meeting	\$100.00
Personnel Standby	Fee
Fire-EMS Personnel Standby	\$75/hr per person
Police Officer Standby	Per City of Keller PD
Administrative Staff Standby	\$75/hr per person
Special Event Penalty Fees	Fee
Application submitted under thirty (30) days before event start date	\$500.00 (regardless of charitable status)
Application submitted under five (5) days before event start date	\$1,000.00 (regardless of charitable status)
Special Event held without permit	Per Special Event Ordinance

B. Facility Rental

- For additional facility rental policies and regulations please see [Resolution 19-19](#)

Facility	Deposit	Rental (3-hr min.)	Per hour (up to 6 hrs.)	Extended Use
WA Cafeteria				
One day	\$500.00	\$350.00	\$100.00	\$15.00
Extended commitment	\$2,000.00	\$350.00	\$100.00	\$15.00
WA Performance Hall				
One day	\$500.00	\$475.00	\$150.00	\$15.00
Extended commitment	\$2,000.00	\$475.00	\$150.00	\$15.00
WA Gym				
One day	\$500.00	\$350.00	\$100.00	\$15.00
WA Multipurpose Hall				
One day	\$500.00	\$475.00	\$150.00	\$15.00
WA Sport Fields				
One day	\$500.00	\$150.00	\$50.00	\$15.00
Town Council Chambers/ Courtroom				
One day	\$1,000.00	\$300.00	\$100.00	-
Fire Department Administration Training Room and Mall				
One day	\$1,000.00	-	\$100.00	-

C. Westlake IOOF Cemetery

- For additional cemetery policies and regulations, please see Resolution 24-07

Fee Type	Total
Adult Burial Space	\$4,000.00
Infant Burial Space	\$2,500.00
Interment Fee	\$500.00
Urn Interment Fee	\$400.00
Service Fee	\$350.00

5. Fire-EMS Services

- ¹If required, additional cost for personnel may be charged. Additional cost for expendable equipment and necessary apparatus may be incurred.
- ²Two (2) hour minimum. If required, addition cost for personnel may be charged. Additional cost for expendable equipment and necessary apparatus may be incurred.
- ³Cost is per hour per personnel utilized. Additional cost for expendable equipment and necessary apparatus may be incurred.
- ⁴Cost based on third party or contracted services provider fees. Based on agreement with the Town, fees may be paid directly to the third party or contracted services provider.

Ambulance and EMS	Total
ALS I	\$1,750.00
ALS II	\$1,750.00
BLS	\$1,750.00
ALS Disposable	N/A
BLS Disposable	N/A
Oxygen	N/A
SCT	\$1,750.00
TNT	\$200.00
Ground mileage	\$24.00
EMS – Services and Expendables ⁴	
Asbestos removal	Total
	\$100.00
Battery Systems	Total
	\$250.00
Burn Permit	Total
Non-resident	\$50.00
Resident	No Charge
Candles and Open Flame in Assembly Areas	Total
	\$50.00
Carnivals and Fairs	Total
	\$50.00 ¹
Combustible Storage	Total
High-Piled	\$50.00
Compressed Gas	Total

	\$100.00
Cryogenics	Total
	\$250.00
Dry Cleaning Operations	Total
Flammable / Combustible Liquids	\$75.00
Non-Flammable Liquids	\$50.00
Explosives or Blasting Agents	Total
Use of	\$150.00 ¹
Fireworks - Certified Events Only	Total
	\$150.00 ¹
Fueling Dispensing Station	Total
Motor Vehicle	\$50.00
Fumigation or Thermal Insecticidal Fogging	Total
	\$250.00
Hazardous Materials	Total
Storage, Dispense, Use of Mitigation ^{3,4}	\$50.00
Hot works Operations	Total
	\$50.00
Inspections	Total
After Hours Fire Inspection	\$75.00 ²
Re-inspection for fire alarm systems	\$75.00 ¹
Re-inspection for new construction	\$75.00 ¹
Re-inspection for sprinkler systems	\$75.00 ¹
Liquid Petroleum Gas	Total
LPG 25-199 WGC	\$100.00
LPG 200-1,999 WGC	\$75.00
LPG 2,000 < WGC	\$25.00
LPG fueled vehicles or equipment in assembly buildings	\$50.00
Malls – Covered	Total
	\$75.00 ¹
Personnel Stand-By	Total
Fire Watch	\$75.00 ³

Special Event	\$75.00 ³
<i>Pesticides</i>	<i>Total</i>
Highly Toxic, Storage, Use of	\$50.00
<i>Plan Review</i>	<i>Total</i>
Fire Alarm System Review ⁴	
Fire Sprinkler System Review ⁴	
Nonresidential Fire Plan Review / Inspection Fee	See Table C-2
Residential Fire Plan Review	\$400.00
<i>Private Agency License Inspection / Certification</i>	<i>Total</i>
	\$50.00
<i>Pyrotechnic Material</i>	<i>Total</i>
	\$500.00 ¹
<i>Radioactive Materials</i>	<i>Total</i>
	\$500.00
<i>Storage Tanks</i>	<i>Total</i>
Aboveground Storage Tanks (AGST)	\$150.00
Underground Storage Tanks (UST)	\$150.00
AGST & UST - Changing Contents	\$100.00
AGST and UST Removal or Temporary Out of Service	\$50.00
<i>Trench Burning – Clearing Land or Rubbish</i>	<i>Total</i>
	\$150.00
<i>Water System Analysis / Test for Fire Suppression Systems</i>	<i>Total</i>
	\$25.00

6. Gas Well & Oil Fees

A. Gas Well Pad Site Permit and Fees

Gas Well Pad Site Permit Application Fee (one-time initial, per pad site fee)	\$30,000.00
Approved Gas Well Pad Site Permit Annual Review & Renewal Fee	\$5,000.00
Fire Fighter Training & Equipment Fee (one-time initial, per approved pad site fee)	\$10,000.00
Setback Reduction Request/Property Owner Title Verification Fee	\$5,000.00 or actual cost, whichever is greater

B. Gas Well Permits and Fees

Gas Well Permit Application Fee (one-time initial, per well fee)	\$10,000.00
Gas Well Permit Amendment Application & Review Fee	\$2,500.00
Gas Well Certificate of Completion & Completion Inspection Fee	\$1,500.00
Tank Battery Completion & Annual Permit/Inspection Fee	\$1,000.00
Annual Approved Gas Well Permit Review, Inspection, & Permit Renewal Fee	\$1,500.00
Initial/Annual Insurance & Surety Review Fee (per approved gas well permit)	\$1,000.00
Annual Fire Fighter Training & Equipment Fee (per approved gas well permit)	\$2,000.00
Annual Safety/Hazardous Materials Plans & Reports Compliance Review Fee	\$1,000.00
Well Re-working Permit Fee	\$5,000.00
Gas Well Permit Transference Processing Fee	\$5,000.00
Gas Well Permit Extension Processing Fee	\$5,000.00
Well Abandonment Permit Application & Inspection Fee	\$2,500.00
Road Maintenance Agreement Review & Inspection Fee	\$5,000.00

C. Pipeline Related Permits and Fees

- All permits, fees, and/or licenses in this section are for initial installation of a new pipeline. Any extensions of this pipeline will be considered a new pipeline and subject to all applicable permits

New Pipeline Construction Permit & Inspection Fee	\$5,000.00
New Pipeline Certificate of Completion & Inspection Fee	\$1,500.00
New Pipeline ROW/Street/Road/Easement Crossing License (per crossing)	\$2,000.00
Initial/Annual Insurance & Surety Review Fee (per approved pipeline permit)	\$1,000.00
Annual Safety Report Compliance Review Fee (per approved pipeline permit)	\$1,000.00
Annual Pipeline Permit & License Renewal Fee (per new pipeline permit)	\$2,000.00
Inactive Pipeline Permit Application & Inspection Fee	\$2,500.00
Idled Pipeline Permit Application & Inspection Fee	\$2,500.00
Idled Pipeline Permit Reactivation Inspection Fee	\$2,500.00
Seismic Testing Permit Fee	\$500.00
Technical Advisor Fees	Actual costs plus 10% administrative fee

7. Administrative Services

A. Non-Sufficient Funds & Return Charges

- The maximum charge permitted under Texas law will be imposed by the Town for the collection of checks returned by the banks for the lack of funds when such checks are used in payment to the Town for deposits or obligations legally owned by the issuer of the said returned checks. The Town Manager or their designee will add the returned check charge to the other obligations owned to the Town by the issuer of the returned checks. The same charge shall be applied to electronic funds transactions in which lack of funds prevents payment from being made. The Town Manager or their designee may waive such charge if the Town was negligent in the cashing of the check or if special circumstances deem the waives as appropriate; however, in all cases of a waiver complete records must be made of the reason for the waiver.

All forms of payment | \$35.00 or max per State Law

B. Solicitation & Vendor Permits

Solicitor License	\$50.00
plus per agent	\$20.00

C. Alcohol License and Permit Fees

License / Permit Fee | Per [State Local Maximums](#)

D. Photocopy & Digital Media Charges

Media Type	Fee
Standard size 8.5" x 14"	\$0.10 per page per side
Non-standard size	\$0.50 per page per side
Specialty Paper	Actual Cost
Diskette	\$1.00 each
Rewritable CD (CD-RW)	\$1.00 each
Non-rewritable CD (CD-R)	\$1.00 each
Digital Video Disc (DVD)	\$3.00 each
Magnetic Tape	Actual Cost
Data Cartridge	Actual Cost
Tape Cartridge	Actual Cost
JAZ Drive	Actual Cost
Other electronic media	Actual Cost
VHS video cassette	\$2.50 each
Audio cassette	\$1.00 each

8. Refund Policy

- No refund shall be granted if the purchaser has paid the minimum fee established for the specific type of permit;
- No refund shall be granted if any work governed by the permit has been performed;
- No refund shall be granted if an inspection has been performed, scheduled, or requested on the permit;
- Plan review fees are non-refundable unless the Building Official determines that a payment was collected in error;
- Application fees are non-refundable unless the Town Manager or designee determines that a payment was collected in error;
- Refund claims must be submitted in writing with a copy of the permit receipt.

9. Example Calculations

A. How to Calculate Single Family Residence Submittal

Information required:

- Total square footage under roof
- See [Table 1.D](#) under Building Inspection Services for MEP ranges

Examples:

A-1. 5,200 sq. ft.

<i>Fee Type</i>	<i>Fee Calculation</i>	<i>Fee Total</i>
Residential Permit Fee	\$1.8846 x 5,200 sq. ft.	\$9,799.92
Residential Plan Review Fee	\$0.65961 x 5,200 sq. ft.	\$3,429.97
Residential Building Inspection Fee	\$0.65961 x 5,200 sq. ft.	\$3,429.97
Public Works Inspection Fee	\$418.80	\$418.80
Residential Fire Inspection Fee	\$418.80	\$418.80
Drainage / Grading / Excavation Fee	\$600.00	\$600.00
Erosion Control Fee	\$1,500.00	\$1,500.00
Duct Bank Fee	\$3,100.00	\$3,100.00
Mechanical Fees	See Table 1.D	\$500
Electrical Fees	See Table 1.D	\$500
Plumbing Fees	See Table 1.D	\$500
		\$24,197.46

B. How to Calculate a New Nonresidential Submittal

Information required:

- Total square footage under roof
- Total construction valuation
- Total site acreage
- See [Table 1.C-1](#) under Building Inspection Services for base permit fee
- See [Table 1.C-2](#) under Building Inspection Services for fire department plan review and inspection
- See [Table 1.D](#) under Building Inspection Services for MEP ranges

B-1. 10,000 sf. ft. | \$5,000,000 valuation | 1 acre

<i>Fee Type</i>	<i>Fee Calculation</i>	<i>Fee Total</i>
Nonresidential Permit Fee	See Table 1.C-1	\$50,585.50
Nonresidential Plan Review Fee	Nonresidential Permit Fee × 65%	\$32,880.58
Nonresidential Inspection Fee	\$0.65961 x 10,000 sq. ft.	\$6,596.10
Nonresidential Fire Review / Inspection Fee	See Table 1.C-2	\$500.00
Public Works Inspection Fee	\$418.80	\$418.80
Duct Bank Fee	\$3,100.00	\$3,100.00
Erosion Control Fee	\$1,500.00	\$1,500.00
Drainage / Grading / Excavation Fee	\$600.00 + (\$100.00 x 1 acres)	\$700.00
Mechanical Fees	See Table 1.D	\$500.00
Electrical Fees	See Table 1.D	\$500.00
Plumbing Fees	See Table 1.D	\$500.00
Energy Compliance	See Table 1.D	\$500.00
		\$98,280.98

End of Fee Schedule



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** G.1.
FROM: Cayce Lay Lamas, Finance Director, Finance
SUBJECT: Discuss, consider and act to approve Resolution 26-10 Accepting the Town of Westlake Annual Financial Report for Fiscal Year Ended September 30, 2025.

ATTACHMENTS:

1. Res 26-10 Accept FY2025 Audit
2. Exhibit A-Westlake AFR FY2024-25

SUMMARY :

The Town of Westlake is required by State law (Local Government Code §103) to engage an independent accountant to perform an audit on the Town's financials. The Fiscal Year 2024-2025 audit was performed by Macias Gini & O'Connell LLP (MGO) for the first year in a three-year engagement.

The result of the audit for Fiscal Year 2024-2025, as presented for Council's acceptance, is an unmodified opinion for all four Town opinion units (governmental activities, business-type activities, major funds, and aggregate funds). The Texas Student Housing Authority (TSHA), a discretely-presented component unit for the Town, had not completed their FY 2025 audit in time to be included in the annual financial report, resulting in an adverse opinion for the unit at the time of issuance. MGO issued an opinion on March 27, 2026, that the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Town of Westlake, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BACKGROUND AND DISCUSSION:

The Town's annual financial report includes all requisite financial statements for the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information for the Town; it does not include the audited financial information for the legally-separate housing authority, typically included as a discretely-presented component unit. MGO issued unmodified opinions on the Town's financial statements, which included the following financial highlights:

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows (net position) at September 30, 2025 by \$116,980,578.
- The Town's total net position increased by \$11,297,985. 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 \$68,696,469 at September 30, 2025, an increase of \$10,798,971 from the prior fiscal year. This includes an increase of \$5,494,483 in the general fund, an increase of \$39,416 in the debt service fund, an increase of \$159,515 in the capital projects fund, an increase of \$2,314,687 in the 4B EDC fund, an increase of \$562,686 in the Westlake Academy fund, an increase of \$2,750,783 in the Westlake Academy expansion capital projects fund, and a decrease of \$236,031 in the non-major governmental funds.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$43,949,236 or 332% of total general fund expenditures.

The FY 2025 audit was filed with the Town Secretary by the 180-day deadline included in LGC §103, despite numerous significant challenges. MGO was not able to complete the FY 2025 audit for TSHA in time to include in the Town's report because the last FY 2024 report was not issued by the previous auditor until February 24, 2026. Through conversations with the auditor, financial advisor, and rating agencies, issuing statements excluding TSHA was determined to be the best course of action because the Town is not financially liable for the component unit and its issued debt. Once TSHA's FY 2025 audit is complete, an annual comprehensive financial report will be issued.

FISCAL IMPACT:

Due to the timely filing of the report, no limitations are expected to be imposed on the property tax rate for the next year.

LEGAL REVIEW:

N/A

RECOMMENDATION:

Accept the filed report, 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. 26-10

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, ACCEPTING THE ANNUAL FINANCIAL REPORT PRESENTED BY MACIAS GINI & O'CONNELL LLP, FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025.

WHEREAS, Section 103.001 of the Local Government Code requires that a municipality shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit; and

WHEREAS, Section 103.002 of the Local Government Code requires that a municipality shall employ at its own expense a certified public accountant who is licensed in this state or a public accountant who holds a permit to practice from the Texas State Board of Public Accountancy to conduct the audit and to prepare the annual financial statements; and

WHEREAS, the Town Council 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:

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 does hereby accept the Annual Comprehensive Financial Report from Macias Gini & O'Connell LLP, for the fiscal year ended September 30, 2025, attached 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 21st DAY OF APRIL, 2026.

ATTEST:

Kim Greaves, Mayor

Dianna Buchanan, Town Secretary

Wade Carroll, Town Manager

APPROVED AS TO FORM:

Alex Crowley, Town Attorney

TOWN OF WESTLAKE, TEXAS

Annual Financial Report

For the Year Ended September 30, 2025



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

TOWN OF WESTLAKE, TEXAS

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TOWN OF WESTLAKE, TEXAS

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FINANCIAL SECTION

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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

Adverse and Unmodified Opinions

We have audited the financial statements 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 (the Town), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Town, as of September 30, 2025, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities, Each Major Fund, and Aggregate Remaining Fund Information

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Town of Westlake, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified 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 the Town, 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 adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements do not include financial data for the Town's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Town's primary government unless the Town also issues financial statements for the financial reporting entity that include the financial data for its component units. The Town has not issued such reporting entity financial statements. The effects of not including the Town's legally separate component units on the aggregate discretely presented component units has not been determined.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and the pension and other postemployment benefits related schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Macias Gini & O'Connell LLP

Austin, Texas
March 27, 2026



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

MANAGEMENT'S DISCUSSION AND ANALYSIS

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TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

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, 2025.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Town exceeded its liabilities and deferred inflows (net position) at September 30, 2025 by \$116,980,578.
- The Town's total net position increased by \$11,297,985. 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 \$68,696,469 at September 30, 2025, an increase of \$10,798,971 from the prior fiscal year. This includes an increase of \$5,494,483 in the general fund, an increase of \$39,416 in the debt service fund, an increase of \$159,515 in the capital projects fund, an increase of \$2,314,687 in the 4B EDC fund, an increase of \$562,686 in the Westlake Academy fund, an increase of \$2,750,783 in the Westlake Academy expansion capital projects fund, and a decrease of \$236,031 in the nonmajor governmental funds.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$43,949,236 or 332% 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.

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

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

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 normally include not only the Town itself (known as the primary government), but also the legally separate component units. 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 Town of Westlake's reporting entity also includes two Texas Student Housing entities, which are discrete component units and have been omitted from these basic financial statements of the primary government as the audit is in progress and not complete at the time of the Town's mandated financial reporting deadline.

The government-wide financial statements can be found on pages 18-21 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 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 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 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.

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

The basic governmental fund financial statements can be found on pages 22-29 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.

The basic proprietary fund financial statements can be found on pages 29-33 of this report.

Component Units

The Town maintains the accounting and financial statements for two discretely presented component units. The Texas Student Housing Authority (which includes the College Station Project) and the Texas Student Housing Corporation – Denton Project are both discretely presented component units, which are required to be displayed on the government-wide financial statements. These component units have been omitted from this report due to timing constraints, as the audit for both discretely presented component units are in progress and not complete at the time of the Town's mandated financial reporting deadline.

The 4B EDC fund and Westlake Academy are presented as blended component units and included in the basic governmental fund statements.

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.

The basic fiduciary fund financial statements can be found on pages 34-35 of this report

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 37-80 of this report.

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

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, assets and deferred outflows exceeded liabilities and deferred inflows by \$116,980,578 as of September 30, 2025, in the primary government.

The largest portion of the Town's net position, \$44,014,842, 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 \$20,778,627 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, 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:

	September 30, 2025			September 30, 2024		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Current and other asset	\$ 72,647,472	\$ 23,028,802	\$ 95,676,274	\$ 60,170,001	\$ 15,870,738	\$ 76,040,739
Capital assets, net	81,475,034	8,825,195	90,300,229	80,938,804	8,701,540	89,640,344
Total Assets	154,122,506	31,853,997	185,976,503	141,108,805	24,572,278	165,681,083
Deferred Outflows of Resources	3,191,148	49,652	3,240,800	4,645,072	47,582	4,692,654
Current liabilities	7,167,013	2,556,324	9,723,337	5,119,113	1,901,448	7,020,561
Noncurrent liabilities	38,241,083	21,976,018	60,217,101	36,699,513	17,071,930	53,771,443
Total liabilities	45,408,096	24,532,342	69,940,438	41,818,626	18,973,378	60,792,004
Deferred Inflows of Resources	2,182,170	114,117	2,296,287	3,530,027	106,082	3,636,109
Net Position:						
Net investment in capital assets	52,277,554	(8,262,712)	44,014,842	48,867,171	(8,924,955)	39,942,216
Restricted	20,728,627	50,000	20,778,627	19,244,260	50,000	19,294,260
Unrestricted	36,717,207	15,469,902	52,187,109	32,293,793	14,415,355	46,709,148
Total Net Position	\$ 109,723,388	\$ 7,257,190	\$ 116,980,578	\$ 100,405,224	\$ 5,540,400	\$ 105,945,624

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

Total current and other assets of the primary government were \$95,676,247 and \$76,040,739 as of September 30, 2025, and September 30, 2024, respectively. The increase is due to unexpected one-time sales tax revenues, proceeds received from a bond issuance, and actual expenditures lower than budget that provided an operating surplus. Current liabilities of business-type activities were \$2,556,324 and \$1,901,448 as of September 30, 2025, and September 30, 2024, respectively. The increase was primarily due to the increase of accounts payable as part of the natural cycle of payments. Long-term liabilities for the primary government increased by \$6,445,658 or 12% due to debt issuance in the current year. Deferred outflows and inflows of resources experienced changes due to market fluctuation and the changes in investment returns impacting pension liability balances.

Statement of Activities:

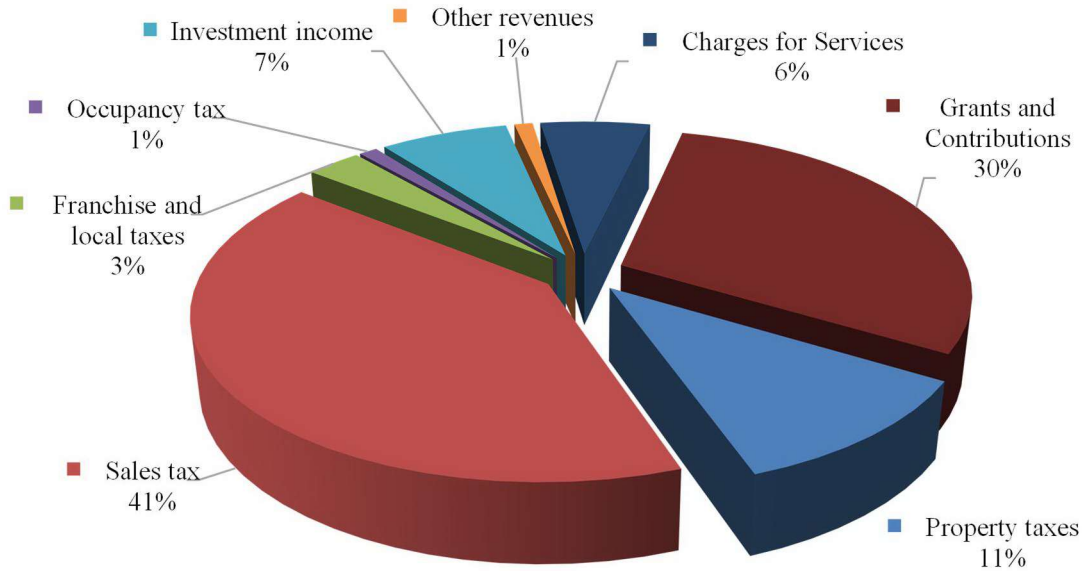
The following table provides a summary of the Town's changes in net position:

Program revenues:						
Charges for services	\$ 2,421,927	\$ 9,282,650	\$ 11,704,577	\$ 6,884,483	\$ 8,016,907	\$ 14,901,390
Grants/contributions	11,998,586	-	11,998,586	11,068,808	-	11,068,808
General revenues:						
Property tax	4,357,604	-	4,357,604	4,008,157	-	4,008,157
Sales tax	16,048,173	-	16,048,173	11,985,325	-	11,985,325
Franchise and local taxes	1,146,964	-	1,146,964	922,078	-	922,078
Occupancy tax	549,850	-	549,850	748,500	-	748,500
Investment income	2,688,157	740,439	3,428,596	2,677,347	718,465	3,395,812
Other revenues	188,236	-	188,236	151,575	462,537	614,112
Total Revenues	<u>39,399,497</u>	<u>10,023,089</u>	<u>49,422,586</u>	<u>38,446,273</u>	<u>9,197,909</u>	<u>47,644,182</u>
Expenses						
General government	4,345,622	-	4,345,622	4,977,845	-	4,977,845
Public safety	5,366,065	-	5,366,065	4,631,503	-	4,631,503
Cultural and recreation	374,372	-	374,372	337,128	-	337,128
Public works	3,872,176	-	3,872,176	1,636,523	-	1,636,523
Visitor services	434,138	-	434,138	270,346	-	270,346
Education	14,391,930	-	14,391,930	13,221,132	-	13,221,132
Interest on long-term debt	1,033,999	-	1,033,999	1,070,459	-	1,070,459
Utility	-	8,272,376	8,272,376	-	5,891,114	5,891,114
Cemetery	-	33,923	33,923	-	39,654	39,654
Total Expenses	<u>29,818,302</u>	<u>8,306,299</u>	<u>38,124,601</u>	<u>26,144,936</u>	<u>5,930,768</u>	<u>32,075,704</u>
Change in Net Position	9,581,195	1,716,790	11,297,985	12,301,337	3,267,141	15,568,478
Beginning Net Position, as restated	100,142,193	5,540,400	105,682,593	88,103,887	2,273,259	90,377,146
Ending Net Position	<u>\$ 109,723,388</u>	<u>\$ 7,257,190</u>	<u>\$ 116,980,578</u>	<u>\$ 100,405,224</u>	<u>\$ 5,540,400</u>	<u>\$ 105,945,624</u>

TOWN OF WESTLAKE, TEXAS
 Management's Discussion and Analysis
 September 30, 2025

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

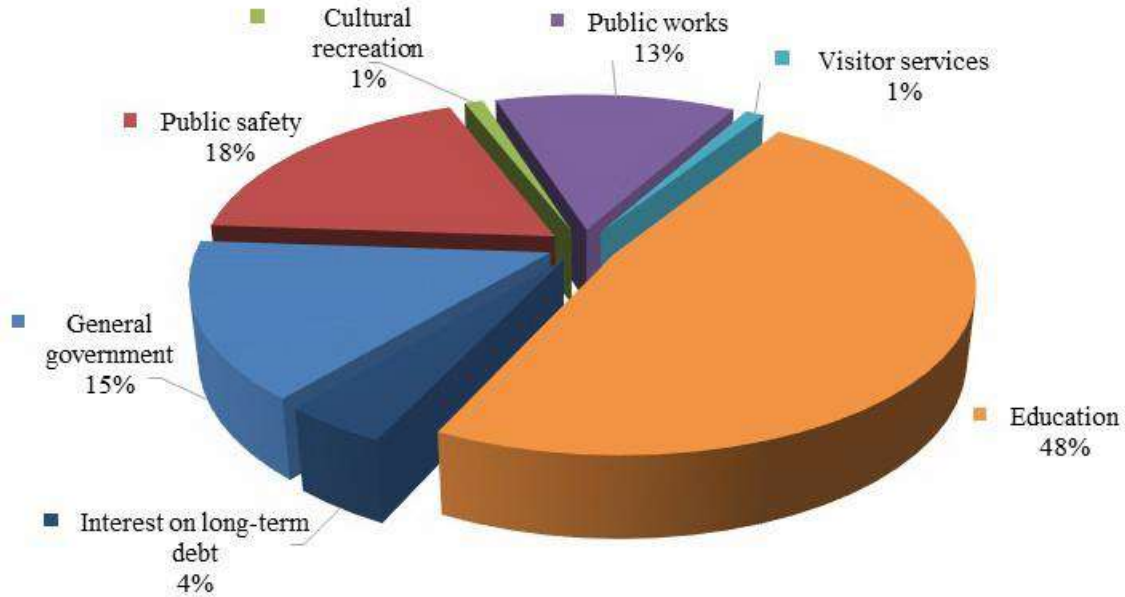


For the year ended September 30, 2025, revenues from governmental activities totaled \$39,399,497. Sales tax and grants and contributions are the Town's largest general revenue sources. Overall revenue increased \$953,224 or 2% from the prior year. Charges for services decreased by \$4,462,556 or 65% due to nonrecurring license and permit revenues in the prior year related to large construction projects. Grants and contributions increased by \$929,778 or 8% primarily due to increases in State-provided funding for the Academy based on student enrollment and increased donations from the Westlake Academy Foundation. Property taxes increased by \$349,447 or 9% due to new construction added to the tax roll for the current year. Sales taxes increased by \$4,062,848 or 34% primarily due to nonrecurring large transactions during the current year. Franchise and local taxes increased by \$224,886 or 24% due to greater electricity usage and miscellaneous franchise revenues received in the current year. Occupancy taxes decreased by \$198,650 or 27% due to ongoing construction/renovation activities at area hotels. Investment income increased by \$10,810 or less than 1% due to relatively stagnant interest rates during the current year. Other revenues increased by \$36,661 or 24% predominantly due to increased EMS revenue.

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

This graph shows the governmental function expenses of the Town:

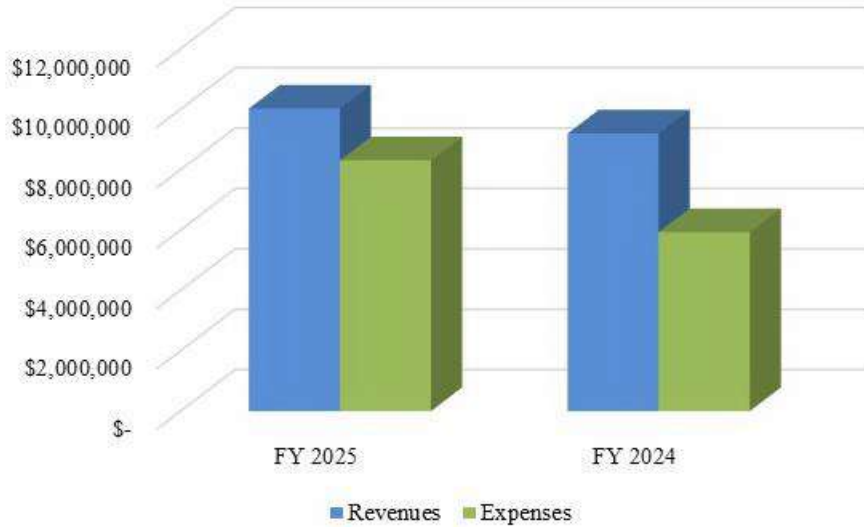
Governmental Activities – Expenses



For the year ended September 30, 2025, expenses for governmental activities totaled \$29,818,302. This represents an increase of \$3,673,366 or 14% from the prior year. The Town's largest expense category is education and the operating expenses of Westlake Academy, which totaled \$14,391,930 at year-end. Education expenses increased by \$1,170,798 or 9% for capital projects on campus and the reclassification of education expenses during the Academy's audit. General government expenses decreased by \$632,223 or 13% due to nonrecurring professional service costs and capital expenses incurred in the prior year. Public safety expenses increased by \$734,562 or 16% due to the implementation of 5-person minimum staffing. Cultural and recreation expenses increased by \$37,244 or 11% primarily due to nonrecurring repairs and maintenance in the current year. Public works expenses increased by \$2,235,653 or 137% due to additional personnel and increased infrastructure maintenance costs incurred in the current year. Visitor services increased by \$163,792 or 61% due increased personnel costs and updated allocated rent expense incurred in the current year. All other expenses remained relatively consistent when compared to the previous year.

TOWN OF WESTLAKE, TEXAS
 Management's Discussion and Analysis
 September 30, 2025

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



For the year ended September 30, 2025, charges for services by business-type activities totaled \$9,282,650. This is an increase of \$1,265,743 or 16% from the previous year. The increase is due to increases in impact fees charged and actual service usage during the current year.

Utility service expenses increased by \$2,381,262 or 40%. The increase is directly related to the increase in usage, additional personnel, and increased capital maintenance costs for the aging system.

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, 2025, the Town's governmental funds reported combined fund balances of \$68,696,469, an increase of \$10,535,940 in comparison with the prior year. Approximately 63% of this amount, \$43,544,479, 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 \$161,827, 2) restricted for particular purposes totaled \$24,769,027 or 3) committed for Westlake Academy campus activities totaled \$221,136.

As of the end of the year the general fund reflected a total fund balance of \$44,382,427. General fund balance increased by \$5,247,129 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.

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

The debt service fund had a deficit fund balance of \$72,914 at September 30, 2025, an increase of \$39,416 when compared to the previous year. The increase in fund balance is mostly related to greater receipts in property tax revenue than budgeted in the current year. During the year, the fund recorded total principal and interest payments of \$3,189,766 and property tax revenue of \$1,278,107.

The capital projects fund had an ending fund balance of \$4,479,567. The capital projects fund decreased by \$159,515 when compared to the previous year. The decrease is primarily due to the reclassification of donations held for the Arts & Sciences expansion.

The 4B EDC fund reflected an ending fund balance of \$7,046,776. The fund balance increased by \$2,314,687, which is primarily a result of sales tax revenues exceeding planned expenditures in the current year.

The Westlake Academy fund reflected an ending fund balance of \$2,394,529, a net increase of \$299,655 compared to the prior year. The increase is primarily due to expenditures overall being less than budgeted, as positive variances were experienced across all functions. This increase was partially offset by a restatement of beginning balances to correct a misalignment between the employment contract terms and the changed fiscal year.

The Westlake Academy expansion capital projects fund reflected an ending fund balance of \$9,094,757, an increase of \$2,750,783. The increase primarily resulted from bond proceeds received in the current year.

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 \$6,726,872. Unrestricted net position at the close of the fiscal year for both the Town's proprietary funds amounted to \$14,989,584, an increase of \$1,672,451 over the previous year. Total investment in capital assets, net of related debt, was a deficit of \$8,262,712, and capital assets, net of depreciation, totaled \$8,825,195.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues of \$20,628,339 exceed budgeted revenues of \$19,520,000 by \$1,108,339. The positive variance was primarily the result of higher investment returns. Total budgeted expenditures of \$14,339,340 were greater than actual expenditures of \$13,245,607, resulting in a positive expenditure variance of \$1,093,733. 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.

CAPITAL ASSETS

As of the end of the year, the Town's governmental activities funds had invested \$81,475,034 in a variety of capital assets and infrastructure, net of accumulated depreciation. The Town's business-type activities funds had invested \$8,825,195 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 field renovations for \$1,574,250
- Purchase of a replacement fire engine to be delivered by FY2028 for \$1,286,032

TOWN OF WESTLAKE, TEXAS
Management's Discussion and Analysis
September 30, 2025

- Replacement SCADA system for \$319,000
- Playground improvements on campus for \$145,779
- Initial costs for the Arts & Sciences expansion at \$86,700

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 increased by \$1,359,864 for governmental activities and increased by \$4,921,012 for business-type activities from the prior year. The total outstanding debt at the close of the fiscal year, was \$33,370,127 for governmental-activities and \$22,514,095 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.

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.gov.

BASIC FINANCIAL STATEMENTS

TOWN OF WESTLAKE, TEXAS

Statement of Net Position

September 30, 2025

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets			
Current Assets:			
Cash and cash equivalents	\$ 65,952,557	\$ 21,653,839	\$ 87,606,396
Restricted cash	408,309	169,385	577,694
Receivables, net	4,013,910	1,157,606	5,171,516
Inventory	-	79,795	79,795
Internal balances	111,211	(111,211)	-
Prepaid and other assets	161,827	79,388	241,215
Total Current Assets	70,647,814	23,028,802	93,676,616
Noncurrent Assets:			
Investments	1,999,658	-	1,999,658
Capital Assets:			
Non-depreciable	13,935,760	329,030	14,264,790
Net depreciable capital assets	67,539,274	8,496,165	76,035,439
Total Capital Assets	81,475,034	8,825,195	90,300,229
Total Noncurrent Assets	83,474,692	8,825,195	92,299,887
Total Assets	154,122,506	31,853,997	185,976,503
Deferred Outflows of Resources			
Deferred outflows - TMRS pension	500,117	49,462	549,579
Deferred outflows - TMRS OPEB	1,917	190	2,107
Deferred outflows - TRS pension	1,494,500	-	1,494,500
Deferred outflows - TRS OPEB	1,005,826	-	1,005,826
Deferred loss on refunding	188,788	-	188,788
Total Deferred Outflows of Resources	3,191,148	49,652	3,240,800

(continued)

TOWN OF WESTLAKE, TEXAS

Statement of Net Position

September 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
(continued)			
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	\$ 1,371,548	\$ 1,017,458	\$ 2,389,006
Accrued liabilities	827,837	69,206	897,043
Customer deposits	-	344,385	344,385
Accrued interest payable	141,783	203,824	345,607
Unearned revenue	1,388,234	286,964	1,675,198
Compensated absences - current	847,528	26,913	874,441
Long-term debt due within one year	2,590,083	607,574	3,197,657
Total Current Liabilities	7,167,013	2,556,324	9,723,337
Noncurrent liabilities:			
Long-term debt due in more than one year	30,780,044	21,856,121	52,636,165
Compensated absences - noncurrent	94,170	2,992	97,162
OPEB liability - TRS	2,036,082	-	2,036,082
OPEB liability - TMRS	93,928	9,290	103,218
Net pension liability - TMRS	1,088,106	107,615	1,195,721
Net pension liability - TRS	4,148,753	-	4,148,753
Total Noncurrent Liabilities	38,241,083	21,976,018	60,217,101
Total Liabilities	45,408,096	24,532,342	69,940,438
<u>Deferred Inflows of Resources</u>			
Deferred inflows - TMRS pension	286,759	28,361	315,120
Deferred inflows - TMRS OPEB	19,656	1,944	21,600
Deferred inflows - TRS pension	128,997	-	128,997
Deferred inflows - TRS OPEB	1,690,217	-	1,690,217
Deferred gain on refunding	56,541	83,812	140,353
Total Deferred Inflows of Resources	2,182,170	114,117	2,296,287
<u>Net Position</u>			
Net investment in capital assets	52,277,554	(8,262,712)	44,014,842
Restricted for:			
Capital projects	10,335,394	-	10,335,394
Public safety	328,567	-	328,567
Visitor services	873,057	-	873,057
Future projects	7,063,855	-	7,063,855
Education	2,127,754	-	2,127,754
Improvements	-	50,000	50,000
Unrestricted	36,717,207	15,469,902	52,187,109
Total Net Position	\$ 109,723,388	\$ 7,257,190	\$ 116,980,578

See Notes to Financial Statements.



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

TOWN OF WESTLAKE, TEXAS

Statement of Activities

For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ 4,345,622	\$ -	\$ -	\$ 255,500	\$ (4,090,122)	\$ -	\$ (4,090,122)	
Public safety	5,366,065	-	-	-	(5,366,065)	-	(5,366,065)	
Cultural recreation	374,372	-	-	-	(374,372)	-	(374,372)	
Public works	3,872,176	2,343,266	-	-	(1,528,910)	-	(1,528,910)	
Visitor services	434,138	-	-	-	(434,138)	-	(434,138)	
Education	14,391,930	78,661	10,733,592	1,009,494	(2,570,183)	-	(2,570,183)	
Interest on long-term debt	1,033,999	-	-	-	(1,033,999)	-	(1,033,999)	
Total Governmental Activities	29,818,302	2,421,927	10,733,592	1,264,994	(15,397,789)	-	(15,397,789)	
Business-Type Activities								
Water and sewer	8,272,376	9,224,075	-	-	-	951,699	951,699	
Cemetery	33,923	58,575	-	-	-	24,652	24,652	
Total Business-Type Activities	8,306,299	9,282,650	-	-	-	976,351	976,351	
Total Primary Government	\$ 38,124,601	\$ 11,704,577	\$ 10,733,592	\$ 1,264,994	(15,397,789)	976,351	(14,421,438)	
General Revenues:								
Taxes								
					4,357,604	-	4,357,604	
					16,048,173	-	16,048,173	
					1,146,964	-	1,146,964	
					549,850	-	549,850	
					188,236	-	188,236	
					2,688,157	740,439	3,428,596	
					24,978,984	740,439	25,719,423	
					Change in Net Position	9,581,195	1,716,790	11,297,985
					Prior year ending net position, as reported	100,405,224	5,540,400	105,945,624
					Correction of an error	(263,031)	-	(263,031)
					Restated beginning Net Position	100,142,193	5,540,400	105,682,593
					Ending Net Position	\$ 109,723,388	\$ 7,257,190	\$ 116,980,578

See Notes to Financial Statements.

TOWN OF WESTLAKE, TEXAS

**Balance Sheet
Governmental Funds
September 30, 2025**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and investments	\$ 43,897,463	\$ 9,235	\$ 4,484,398
Restricted cash	408,309	-	-
Accounts receivable, net	235,660	28,091	-
Due from other governments	1,603,532	-	-
Due from other funds	208,144	-	-
Prepays	104,624	-	-
Total Assets	\$ 46,457,732	\$ 37,326	\$ 4,484,398
<u>Liabilities</u>			
Accounts payable	\$ 523,958	\$ -	\$ 1,200
Accrued liabilities	132,408	-	3,631
Due to other funds	4,489	96,933	-
Unearned revenue	1,383,322	-	-
Total Liabilities	2,044,177	96,933	4,831
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	31,128	13,307	-
Unavailable revenue - due from state	-	-	-
Total Deferred Inflows of Resources	31,128	13,307	-
<u>Fund Balances</u>			
Nonspendable:			
Prepays	104,624	-	-
Restricted for:			
Capital projects	-	-	4,479,567
Public safety	328,567	-	-
Visitor services	-	-	-
Future projects	-	-	-
Education	-	-	-
Committed for:			
Education	-	-	-
Unassigned	43,949,236	(72,914)	-
Total Fund Balances	44,382,427	(72,914)	4,479,567
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 46,457,732	\$ 37,326	\$ 4,484,398

4B EDC	Westlake Academy *	Westlake Academy Expansion Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 6,608,575	\$ 1,674,664	\$ 9,229,951	\$ 2,047,929	\$ 67,952,215
-		-	-	408,309
-	15,108	-	-	278,859
438,245	1,630,651	-	62,623	3,735,051
-	-	-	16,713	224,857
-	45,639	-	11,564	161,827
<u>\$ 7,046,820</u>	<u>\$ 3,366,062</u>	<u>\$ 9,229,951</u>	<u>\$ 2,138,829</u>	<u>\$ 72,761,118</u>
\$ 44	\$ 57,936	\$ 58,019	\$ 730,391	\$ 1,371,548
-	594,648	77,175	19,975	827,837
-	-	-	12,224	113,646
-	-	-	4,912	1,388,234
<u>44</u>	<u>652,584</u>	<u>135,194</u>	<u>767,502</u>	<u>3,701,265</u>
-		-	-	44,435
-	318,949	-	-	318,949
-	318,949	-	-	363,384
-	45,639	-	11,564	161,827
-	-	9,094,757	801,470	14,375,794
-	-	-	-	328,567
-	-	-	873,057	873,057
7,046,776	-	-	17,079	7,063,855
-	2,127,754	-	-	2,127,754
-	221,136	-	-	221,136
-	-	-	(331,843)	43,544,479
<u>7,046,776</u>	<u>2,394,529</u>	<u>9,094,757</u>	<u>1,371,327</u>	<u>68,696,469</u>
<u>\$ 7,046,820</u>	<u>\$ 3,366,062</u>	<u>\$ 9,229,951</u>	<u>\$ 2,138,829</u>	<u>\$ 72,761,118</u>

* Westlake Academy is as of June 30, 2025.



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

TOWN OF WESTLAKE, TEXAS
Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds
September 30, 2025

Fund Balances - Total Governmental Funds \$ 68,696,469

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	13,935,760
Capital assets - net depreciable	67,539,274

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds. 363,384

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	500,117
Deferred outflows - TMRS OPEB	1,917
Deferred outflows - TRS pension	1,494,500
Deferred outflows - TRS OPEB	1,005,826
Deferred inflows - TMRS pension	(286,759)
Deferred inflows - TMRS OPEB	(19,656)
Deferred inflows - TRS pension	(128,997)
Deferred inflows - TRS OPEB	(1,690,217)

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

Accrued interest	(141,783)
Deferred charges on bond refunding, net	132,247
Bond premium	(1,133,806)
Net pension liability - TMRS	(1,088,106)
Net pension liability - TRS	(4,148,753)
OPEB liability - TMRS	(93,928)
OPEB liability - TRS	(2,036,082)
Compensated absences	(941,698)
Non-current liabilities due in one year	(2,590,083)
Non-current liabilities due in more than one year	(29,646,238)

Net Position of Governmental Activities	\$ 109,723,388
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TOWN OF WESTLAKE, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended September 30, 2025

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes			
Property tax	\$ 3,039,753	\$ 1,278,107	\$ -
Sales tax	12,055,863	-	-
Occupancy tax	-	-	-
Franchise and local taxes	1,146,964	-	-
State program revenues	-	-	-
Federal program revenues	-	-	-
License and permits	1,862,524	-	-
Grants/contributions	500	-	-
Local and intermediate sources	-	-	-
Fines and forfeitures	480,742	-	-
Investment income	1,853,757	-	192,197
Other revenue	188,236	-	-
Total Revenues	20,628,339	1,278,107	192,197
<u>Expenditures</u>			
Current:			
General government	3,477,695	-	-
Public safety	4,562,186	-	-
Cultural recreation	374,372	-	-
Public works	1,951,140	-	-
Visitor services	-	-	-
Education	1,425,636	-	215
Debt Service:			
Principal	-	2,164,600	-
Interest and fiscal charges	-	1,025,166	-
Bond issuance costs	-	3,600	-
Capital outlay	1,454,578	-	32,467
Total Expenditures	13,245,607	3,193,366	32,682
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,382,732	(1,915,259)	159,515
<u>Other Financing Sources (Uses)</u>			
Transfers in	-	1,954,675	-
Transfers (out)	(1,888,249)	-	-
Bond proceeds	-	-	-
Premium on bonds issued	-	-	-
Total Other Financing Sources (Uses)	(1,888,249)	1,954,675	-
Net Change in Fund Balances	5,494,483	39,416	159,515
Beginning fund balances, as previously stated	39,135,298	(112,330)	7,581,154
Change within financial reporting entity	(247,354)	-	(3,261,102)
Prior year correction	-	-	-
Beginning fund balances, as restated	38,887,944	(112,330)	4,320,052
Ending Fund Balances	\$ 44,382,427	\$ (72,914)	\$ 4,479,567

See Notes to Financial Statements.

4B EDC	Westlake Academy *	Westlake Academy Expansion Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 4,317,860
3,992,310	-	-	-	16,048,173
-	-	-	549,850	549,850
-	-	-	-	1,146,964
-	8,812,902	-	-	8,812,902
-	45,163	-	-	45,163
-	-	-	-	1,862,524
-	-	-	255,000	255,500
-	2,082,440	-	-	2,082,440
-	-	-	-	480,742
280,181	-	320,363	41,659	2,688,157
-	-	-	-	188,236
<u>4,272,491</u>	<u>10,940,505</u>	<u>320,363</u>	<u>846,509</u>	<u>38,478,511</u>
3,129	-	-	831,735	4,312,559
-	-	-	-	4,562,186
-	-	-	-	374,372
-	-	-	-	1,951,140
-	-	-	434,138	434,138
-	11,899,844	-	-	13,325,695
-	202,844	-	-	2,367,444
-	11,615	-	-	1,036,781
-	-	52,510	-	56,110
-	-	1,864,980	-	3,352,025
<u>3,129</u>	<u>12,114,303</u>	<u>1,917,490</u>	<u>1,265,873</u>	<u>31,772,450</u>
<u>4,269,362</u>	<u>(1,173,798)</u>	<u>(1,597,127)</u>	<u>(419,364)</u>	<u>6,706,061</u>
-	1,736,484	255,000	151,765	4,097,924
(1,954,675)	-	-	(255,000)	(4,097,924)
-	-	3,990,000	-	3,990,000
-	-	102,910	-	102,910
<u>(1,954,675)</u>	<u>1,736,484</u>	<u>4,347,910</u>	<u>(103,235)</u>	<u>4,092,910</u>
<u>2,314,687</u>	<u>562,686</u>	<u>2,750,783</u>	<u>(522,599)</u>	<u>10,798,971</u>
4,732,089	2,094,874	3,082,872	1,646,572	58,160,529
-	-	3,261,102	247,354	-
-	(263,031)	-	-	(263,031)
<u>4,732,089</u>	<u>1,831,843</u>	<u>6,343,974</u>	<u>1,893,926</u>	<u>57,897,498</u>
<u>\$ 7,046,776</u>	<u>\$ 2,394,529</u>	<u>\$ 9,094,757</u>	<u>\$ 1,371,327</u>	<u>\$ 68,696,469</u>

* Westlake Academy is for the year ended June 30, 2025.

See Notes to Financial Statements.

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, 2025

Net changes in fund balances - total governmental funds \$ 10,798,971

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

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	3,350,824
Depreciation expense	(2,901,978)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	316,247
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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	(193,232)
Accrued interest	(25,536)
Pension expense change	(367,683)
OPEB expense change	244,580

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	(42,887)
Amortization of premium	127,355
Principal payments on long-term debt	2,367,444
Bonds issued	(3,990,000)
Bond Premiums	(102,910)

Change in Net Position of Governmental Activities	\$ 9,581,195
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TOWN OF WESTLAKE, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2025

	<u>Utility Fund</u>	<u>Nonmajor Cemetery Fund</u>	<u>Total</u>
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 21,199,586	\$ 454,253	\$ 21,653,839
Restricted cash and investments	169,385	-	169,385
Receivables, net	1,157,186	420	1,157,606
Inventory	-	79,795	79,795
Prepaid and other assets	79,388	-	79,388
Total Current Assets	22,605,545	534,468	23,140,013
Noncurrent assets:			
Capital assets:			
Non-depreciable	329,030	-	329,030
Net depreciable capital assets	8,496,165	-	8,496,165
Total Noncurrent Assets	8,825,195	-	8,825,195
Total Assets	31,430,740	534,468	31,965,208
<u>Deferred Outflows of Resources</u>			
Deferred outflows - TMRS pension	49,462	-	49,462
Deferred outflows - TMRS OPEB	190	-	190
Total Deferred Outflows of	49,652	-	49,652

(continued)

TOWN OF WESTLAKE, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2025

	Utility Fund	Nonmajor Cemetery Fund	Total
(continued)			
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	\$ 1,013,308	\$ 4,150	\$1,017,458
Accrued liabilities	69,206	-	69,206
Customer deposits	344,385	-	344,385
Accrued interest payable	203,824	-	203,824
Unearned revenue	286,964	-	286,964
Due to other funds	111,211	-	111,211
Compensated absences - current	26,913	-	26,913
Long-term debt due within one year	607,574	-	607,574
Total Current Liabilities	2,663,385	4,150	2,667,535
Noncurrent liabilities:			
Long-term debt due beyond one year	21,856,121	-	21,856,121
Compensated absences - noncurrent	2,992	-	2,992
OPEB liability - TMRS	9,290	-	9,290
Net pension liability - TMRS	107,615	-	107,615
Total Noncurrent Liabilities	21,976,018	-	21,976,018
Total Liabilities	24,639,403	4,150	24,643,553
Deferred inflows - TMRS pension	28,361	-	28,361
Deferred inflows - TMRS OPEB	1,944	-	1,944
Deferred gain on refunding	83,812	-	83,812
Total Deferred Inflows of Resources	114,117	-	114,117
Net investment in capital assets	(8,262,712)	-	(8,262,712)
Restricted for improvements	-	50,000	50,000
Unrestricted	14,989,584	480,318	15,469,902
Total Net Position	\$ 6,726,872	\$ 530,318	\$ 7,257,190

TOWN OF WESTLAKE, TEXAS
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2025

	<u>Utility Fund</u>	<u>Nonmajor Cemetery Fund</u>	<u>Total</u>
<u>Operating Revenues</u>			
Charges for services	\$ 9,149,055	\$ 58,050	\$ 9,207,105
Other revenues	75,020	525	75,545
Total Operating Revenues	<u>9,224,075</u>	<u>58,575</u>	<u>9,282,650</u>
<u>Operating Expenses</u>			
Salaries and benefits	680,476	-	680,476
Supplies and materials	49,010	-	49,010
Repairs and maintenance	739,579	5,151	744,730
Utilities	5,427,058	27,480	5,454,538
Other operating expenses	27,492	-	27,492
Depreciation	611,152	-	611,152
Total Operating Expenses	<u>7,534,767</u>	<u>32,631</u>	<u>7,567,398</u>
Operating Income (Loss)	<u>1,689,308</u>	<u>25,944</u>	<u>1,715,252</u>
<u>Nonoperating Revenues (Expenses)</u>			
Investment income	720,752	19,687	740,439
Interest and fiscal expense	(737,609)	(1,292)	(738,901)
Total Nonoperating Revenues (Expenses)	<u>(16,857)</u>	<u>18,395</u>	<u>1,538</u>
Change in Net Position	<u>1,672,451</u>	<u>44,339</u>	<u>1,716,790</u>
Beginning net position	<u>5,054,421</u>	<u>485,979</u>	<u>5,540,400</u>
Ending Net Position	<u>\$ 6,726,872</u>	<u>\$ 530,318</u>	<u>\$ 7,257,190</u>

TOWN OF WESTLAKE, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2025

	<u>Utility Fund</u>	<u>Nonmajor Cemetery Fund</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>			
Payments to employees	\$ (589,314)	\$ -	\$ (589,314)
Payments to suppliers	(5,900,491)	(31,340)	(5,931,831)
Receipts from customers	9,196,715	58,575	9,255,290
Net Cash Provided by Operating Activities	<u>2,706,910</u>	<u>27,235</u>	<u>2,734,145</u>
<u>Cash Flows from Noncapital and Related Financing Activities</u>			
Borrowing from other funds	111,211	-	111,211
Net Cash Provided by Noncapital and Related Financing Activities	<u>111,211</u>	<u>-</u>	<u>111,211</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Acquisition and construction of capital assets	(734,807)	-	(734,807)
Interest paid on capital debt	(640,661)	-	(640,661)
Principal paid on capital debt	(521,400)	-	(521,400)
Principal paid on lease liabilities	(57,471)	-	(57,471)
Proceeds from issuance of capital debt	5,532,114	-	5,532,114
Net Cash Provided by Capital and Related Financing Activities	<u>3,577,775</u>	<u>-</u>	<u>3,577,775</u>
<u>Cash Flows from Investing Activities</u>			
Interest on investments	720,752	18,395	739,147
Net Cash Provided by Investing Activities	<u>720,752</u>	<u>18,395</u>	<u>739,147</u>
Net Increase in Cash and Cash Equivalents	7,116,648	45,630	7,162,278
Beginning cash and cash equivalents	14,252,323	408,623	14,660,946
Ending Cash and Cash Equivalents	<u>\$ 21,368,971</u>	<u>\$ 454,253</u>	<u>\$ 21,823,224</u>
Cash and cash equivalents:			
Unrestricted Cash and cash equivalents	\$ 21,199,586	\$ 454,253	\$ 21,653,839
Restricted cash and investments	169,385	-	169,385
Total Cash and Cash Equivalents	<u>\$ 21,368,971</u>	<u>\$ 454,253</u>	<u>\$ 21,823,224</u>

(continued)

TOWN OF WESTLAKE, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2025

(continued)	<u>Utility Fund</u>	<u>Nonmajor Cemetery Fund</u>	<u>Total</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	\$ 1,689,308	\$ 25,944	\$ 1,715,252
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	611,152	-	611,152
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Accounts receivable	(28,901)	-	(28,901)
Inventory	-	1,292	1,292
Prepaid	(79,388)	-	(79,388)
Increase (Decrease) in:			
Accounts payable	422,036	(1)	422,035
Accrued liabilities	49,334	-	49,334
Customer deposits	41,330	-	41,330
Unearned revenue	(39,789)	-	(39,789)
Compensated absences	26,762	-	26,762
Pension inflows	12,219	-	12,219
OPEB inflows	2,847	-	2,847
Net Cash Provided by Operating Activities	<u>\$ 2,706,910</u>	<u>\$ 27,235</u>	<u>\$ 2,734,145</u>

TOWN OF WESTLAKE, TEXAS

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2025

	Trust Fund Private Purpose Solana PID
<u>Assets</u>	
Current Assets:	
Cash and cash equivalents	\$ 5,219,796
Special assessment receivable - current	<u>520,000</u>
Total Current Assets	5,739,796
Noncurrent Assets:	
Special assessment receivable - noncurrent	<u>19,540,000</u>
Total Assets	<u>25,279,796</u>
<u>Liabilities</u>	
Noncurrent Liabilities:	
Long-term debt	<u>20,060,000</u>
Total Liabilities	<u>20,060,000</u>
<u>Net Position</u>	
Restricted for public improvement district	<u>5,219,796</u>
Total Net Position	<u>\$ 5,219,796</u>

TOWN OF WESTLAKE, TEXAS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2025

	Trust Fund Private Purpose Solana PID
<u>Additions</u>	
Investment earnings	\$ 256,394
Special assessment collections	2,339,811
Total Additions	2,596,205
<u>Deductions</u>	
Payment to developer	133,235
Administrative expenses	9,300
Interest expenses	1,299,465
Total Deductions	1,442,000
Change in Net Position	1,154,205
Beginning net position, as previously stated	6,355,591
Prior year correction	(2,290,000)
Beginning net position, as restated	4,065,591
Ending Net Position	\$ 5,219,796



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

TOWN OF WESTLAKE, TEXAS

Notes to Financial Statements

September 30, 2025

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 Town prepares its basic financial statements in conformity with accounting principles generally accepted in the United States of America applicable to state and local governments, with the exception of omitting two discretely presented component units. These component units have been omitted from the Town’s basic financial statements due to timing constraints, as the audit for both discretely presented component units are in progress and not complete at the time of the Town’s mandated financial reporting deadline. 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.

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. 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, certain legally separate component units for which the primary government is financially accountable are not included in these basic financial statements of the primary government.

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 normally 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. However, two discretely presented component units, have been omitted from these basic financial statements.

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 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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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.

1. 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 blended component unit of the Town. The Academy's year-end is June 30. This component unit is presented as a major governmental fund for the current fiscal year.

2. Discretely Presented Component Units

Texas Student Housing Entities

The Texas Student Housing ("TSH") Authority and the 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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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). Due to timing constraints, the financial statements of the Texas Student Housing Entities have been omitted from these basic financial statements. 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.

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 omitted its discretely presented component units from 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.

1. 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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 activities, 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.

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.

2. 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. 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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

3. 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.

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.

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 and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Private-purpose trust funds use the economic resources measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities.

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 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. There are no advances reported in the basic financial statements at September 30, 2025.

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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.

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.

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 has several 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 an item, which arises 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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 and OPEB 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.

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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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.

Key estimates and judgments related to leases include how the Town 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 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 employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 GASB Statement No. 75.

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

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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.

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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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.

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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

As of September 30, 2025, expenditures exceeded appropriations at the legal level of control (fund level) as follows:

4B Economic Development Corporation.....	\$14,376
Economic Development.....	\$725,222
Debt Service Fund.....	\$8,244
Capital Projects Fund.....	\$2,682
Westlake Academy Expansion Capital Projects.....	\$97,490

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 \$20,778,627, of which \$328,567 is restricted by enabling legislation.

B. Deficit Equity

At September 30, 2025, the Debt Service and Economic Development Funds had deficit fund balances of \$72,914 and \$325,806, respectively. The deficit balances 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, 2025 and during the year ended September 30, 2025 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, 2025

As of September 30, 2025, the Town had the following investments:

Investment Type	Carrying Value	Weighted Average Maturity (Years)
Investment Pools:		
TexPool investment	\$ 105	0.070
TexasClass investment	27,826,419	0.100
Total Investment Pools	27,826,524	
Debt Securities:		
United States Treasury Notes	1,999,658	1.035
Total Debt Securities	1,999,658	
Total Investments	\$ 29,826,182	

Interest rate risk: In compliance with the Town’s Investment Policy, as of September 30, 2025, 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, 2025, 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, 2025, 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.

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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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, 2025, 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.

As of September 30, 2025, the Town held U.S. Treasury notes with a fair value of \$1,999,658, measured on a recurring basis using Level 2 valuation inputs.

B. Receivables

The following comprise receivable balances of the primary government at September 30, 2025:

	Governmental Activities					Total
	General	Westlake Academy*	Debt Service	4B EDC	Nonmajor Governmental	
Property taxes	\$ 54,930	\$ -	\$ 28,562	\$ -	\$ -	\$ 83,492
Sales tax	1,314,739	-	-	438,245	-	1,752,984
Franchise taxes	288,793	-	-	-	-	288,793
Hotel occupancy	-	-	-	-	62,623	62,623
Due from other governments	-	1,630,651	-	-	-	1,630,651
Other	222,313	15,108	-	-	-	237,421
Allowance	(41,583)	-	(471)	-	-	(42,054)
Total	<u>\$ 1,839,192</u>	<u>\$ 1,645,759</u>	<u>\$ 28,091</u>	<u>\$ 438,245</u>	<u>\$ 62,623</u>	<u>\$ 4,013,910</u>

* As of June 30, 2025

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

	Business-Type Activities		
	Utility Fund	Cemetery Fund	Total
Accounts	\$ 1,178,824	\$ 420	\$ 1,179,244
Allowance	(21,638)	-	(21,638)
Total	\$ 1,157,186	\$ 420	\$ 1,157,606

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	-	1,489,701	-	1,489,701
Total capital assets not being depreciated	12,446,059	1,489,701	-	13,935,760
Capital assets, being depreciated:				
Capital improvements	41,041,443	1,776,838	-	42,818,281
Buildings	48,443,354	31,482	-	48,474,836
Machinery and equipment	6,250,170	-	-	6,250,170
Information systems and software	1,691,910	85,899	-	1,777,809
Right of use assets - Town	2,160,094	-	-	2,160,094
Right of use assets - Academy	840,769	54,288	(840,769)	54,288
Total capital assets being depreciated	100,427,740	1,948,507	(840,769)	101,535,478
Less accumulated depreciation				
Capital improvements	(11,372,245)	(1,130,712)	-	(12,502,957)
Buildings	(12,603,725)	(1,097,175)	-	(13,700,900)
Machinery and equipment	(5,123,434)	(222,659)	-	(5,346,093)
Information systems and software	(1,183,721)	(96,586)	-	(1,280,307)
Right of use assets - Town	(841,933)	(324,014)	-	(1,165,947)
Right of use assets - Academy	(809,937)	(30,832)	840,769	-
Total accumulated depreciation	(31,934,995)	(2,901,978)	840,769	(33,996,204)
Net capital assets being depreciated	68,492,745	(953,471)	-	67,539,274
Total capital assets	\$ 80,938,804	\$ 536,230	\$ -	\$ 81,475,034

Depreciation expense was charged to governmental functions as follows:

General government	\$ 317,405
Public safety	638,435
Public works	1,915,306
Education	30,832
Total Governmental Activities Depreciation Expense	\$ 2,901,978

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

A summary of changes in business-type activities capital assets the year ended September 30, 2025 was as follows:

	Beginning Balances	Additions	Retirements/ 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	14,985,259	-	-	14,985,259
Wastewater treatment rights	635,199	-	-	635,199
Machinery and equipment	3,887,360	734,807	-	4,622,167
Right of use assets	381,193	-	-	381,193
Total capital assets being depreciated	<u>19,889,011</u>	<u>734,807</u>	<u>-</u>	<u>20,623,818</u>
Less accumulated depreciation				
Capital improvements	(7,693,329)	(361,819)	-	(8,055,148)
Wastewater treatment rights	(635,199)	-	-	(635,199)
Machinery and equipment	(3,020,196)	(190,166)	-	(3,210,362)
Right of use assets	(167,777)	(59,167)	-	(226,944)
Total accumulated depreciation	<u>(11,516,501)</u>	<u>(611,152)</u>	<u>-</u>	<u>(12,127,653)</u>
Net capital assets being depreciated	<u>8,372,510</u>	<u>123,655</u>	<u>-</u>	<u>8,496,165</u>
Total capital assets	<u>\$ 8,701,540</u>	<u>\$ 123,655</u>	<u>\$ -</u>	<u>\$ 8,825,195</u>

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

Water and Sewer	\$ 611,152
Total Business-Type Activities Depreciation Expense	\$ 611,152

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.

	Beginning Balances (Restated)	Increases*	Decreases*	Ending Balances	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 761,400	\$ 180,298	\$ -	\$ 941,698	\$ 847,528
Total Governmental Activities	<u>\$ 761,400</u>	<u>\$ 180,298</u>	<u>\$ -</u>	<u>\$ 941,698</u>	<u>\$ 847,528</u>
				<u>\$ 94,170</u>	
Business-Type Activities:					
Compensated Absences	\$ 9,561	\$ 20,344	\$ -	\$ 29,905	\$ 26,913
Total Business-Type Activities	<u>\$ 9,561</u>	<u>\$ 20,344</u>	<u>\$ -</u>	<u>\$ 29,905</u>	<u>\$ 26,913</u>
				<u>\$ 2,992</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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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.

The following is a summary of changes in the Town's total long-term liabilities for the year ended September 30, 2025.

	Beginning Balances	Additions	Reductions	Ending Balances	Amounts Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 9,510,000	\$ -	\$ (1,105,000)	\$ 8,405,000	\$ 1,135,000
Certificates of Obligation	16,824,000	3,990,000	(588,600)	20,225,400	611,950
Tax Notes	3,098,000	-	(471,000)	2,627,000	488,000
Less deferred amounts:					
For premiums	1,158,251	102,910	(127,355)	1,133,806	-
Lease liabilities - Academy	169,708	54,288	(169,708)	54,288	17,829
Lease liabilities - Town	1,250,304	-	(325,671)	924,633	337,304
Total Governmental Activities	\$ 32,010,263	\$ 4,147,198	\$ (2,787,334)	\$ 33,370,127	\$ 2,590,083
			Long-term debt due in more than one year	<u>\$ 30,780,044</u>	
Business-Type Activities:					
General Obligation Refunding Bonds	\$ 14,165,000	\$ -	\$ (400,000)	\$ 13,765,000	\$ 420,000
Certificates of Obligation	2,421,000	5,390,000	(121,400)	7,689,600	128,050
Lease liabilities - Town	220,642	-	(57,471)	163,171	59,524
Less deferred amounts:					
For premiums	736,041	142,114	(32,231)	854,924	-
Total Business-Type Activities	\$ 17,542,683	\$ 5,532,114	\$ (611,102)	\$ 22,472,695	\$ 607,574
			Long-term debt due in more than one year	<u>\$ 21,865,121</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 underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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

Description	Interest Rate	Final Maturity	Original Amount	Balance 9/30/2025
Governmental Activities:				
General Obligation Bonds:				
Refunding, Series 2013	2.23%	2028	\$ 2,200,000	\$ 485,000
Refunding, Series 2014	3.47%	2032	1,910,000	1,495,000
Refunding, Series 2017	3.93%	2032	5,795,000	4,950,000
Refunding, Series 2021	0.61%	2031	4,430,000	1,475,000
			<u>14,335,000</u>	<u>8,405,000</u>
Certificates of Obligation:				
Series 2013*	3.42%	2043	8,294,800	6,105,400
Series 2016	3.39%	2046	9,180,000	7,415,000
Series 2021	1.63%	2041	3,215,000	2,715,000
Series 2025*	5.25%	2055	3,990,000	3,990,000
			<u>24,679,800</u>	<u>20,225,400</u>
Tax Notes				
Tax Note, Series 2023	3.59%	2030	3,552,000	2,627,000
			<u>3,552,000</u>	<u>2,627,000</u>
Lease liabilities				
Town - Terrace at Solana	1.00%	2028	2,160,094	924,633
Academy**	5.00%	2026	54,288	54,288
			<u>2,214,382</u>	<u>978,921</u>
Total			<u>\$ 44,781,182</u>	<u>\$ 32,236,321</u>

* Issued Certificate of Obligation series allocated across governmental and business type activities

**As of June 30, 2025

Description	Interest Rate	Final Maturity	Original Amount	Balance 9/30/2025
Business-Type Activities:				
General Obligation Bonds:				
Refunding, Series 2022	3.00%	2047	\$ 14,920,000	\$ 13,765,000
			<u>14,920,000</u>	<u>13,765,000</u>
Certificates of Obligations:				
Series 2013	2.00 - 4.00%	2043	1,025,000	754,600
Series 2018	1.98 - 3.06%	2028	2,100,000	1,545,000
Series 2025	5.25%	2055	5,390,000	5,390,000
			<u>8,515,000</u>	<u>7,689,600</u>
Lease Liabilities				
Town - Terrace at Solana	1.00%	2028	381,193	163,171
			<u>381,193</u>	<u>163,171</u>
Total			<u>\$ 23,816,193</u>	<u>\$ 21,617,771</u>

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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

Year Ending September 30,	General Obligation Refunding Bonds		
	Principal	Interest	Total Requirements
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	1,230,000	124,350	1,354,350
2031-2035	2,465,000	100,824	2,565,824
Total	\$ 8,405,000	\$ 1,174,572	\$ 9,579,572

Year Ending September 30,	Certificates of Obligation		
	Principal	Interest	Total Requirements
2026	\$ 611,950	\$ 779,923	\$ 1,391,873
2027	631,400	753,454	1,384,854
2028	650,300	732,214	1,382,514
2029	772,100	708,234	1,480,334
2030	800,450	681,352	1,481,802
2031-2035	4,180,000	2,985,087	7,165,087
2036-2040	4,472,700	2,305,581	6,778,281
2041-2045	3,616,500	1,512,027	5,128,527
2046-2050	1,899,500	1,007,329	2,906,829
2051-2055	2,590,500	386,033	2,976,533
Total	\$ 20,225,400	\$ 11,851,234	\$ 32,076,634

Year Ending September 30,	Tax Notes		
	Principal	Interest	Total Requirements
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	\$ 2,627,000	\$ 242,594	\$ 2,869,594

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

Lease Liabilities - Town			
Year Ending September 30,	Principal	Interest	Total Requirements
2026	\$ 337,304	\$ 6,725	\$ 344,029
2027	349,038	3,737	352,775
2028	238,291	780	239,071
Total	\$ 924,633	\$ 11,242	\$ 935,875

As of September 30, 2025, the total net carrying value of the Town's right to use assets was \$994,417.

Lease Liabilities - Town			
Year Ending September 30,	Principal	Interest	Total Requirements
2026	\$ 337,304	\$ 6,725	\$ 344,029
2027	349,038	3,737	352,775
2028	238,291	780	239,071
Total	\$ 924,633	\$ 11,242	\$ 935,875

As of June 30, 2025, the total net carrying value of the Academy's right to use assets was \$54,288.

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

General Obligation Refunding Bonds			
Year Ending September 30,	Principal	Interest	Total Requirements
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	490,000	376,500	866,500
2031-2035	2,765,000	1,568,575	4,333,575
2036-2040	3,260,000	1,071,300	4,331,300
2041-2045	3,790,000	543,750	4,333,750
2045-2047	1,685,000	50,925	1,735,925
Total	\$ 13,765,000	\$ 5,301,550	\$ 19,066,550

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

Certificates of Obligation			
Year Ending September 30,	Principal	Interest	Total Requirements
2026	\$ 128,050	\$ 349,913	\$ 477,963
2027	133,600	338,798	472,398
2028	134,700	335,037	469,737
2029	152,900	330,845	483,745
2030	154,550	326,235	480,785
2031-2035	830,000	1,553,119	2,383,119
2036-2040	617,300	1,423,478	2,040,778
2041-2045	148,500	1,363,324	1,511,824
2046 - 2050	1,710,500	1,218,958	2,929,458
2051 - 2055	3,679,500	471,817	4,151,317
Total	\$ 7,689,600	\$ 7,711,521	\$ 15,401,121

Lease Liabilities - Town			
Year Ending September 30,	Principal	Interest	Total Requirements
2026	\$ 59,524	\$ 1,187	\$ 60,711
2027	61,595	660	62,255
2028	42,052	780	42,832
Total	\$ 163,171	\$ 2,627	\$ 165,798

As of September 30, 2025, the total net carrying value of the Town's right to use assets was \$152,249.

The following are the annual requirements to amortize long-term debt outstanding of the Trust Fund Private Purpose Solana Public Improvement District (PID) as of September 30, 2025. 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.

Special Assessment Bonds			
Year Ending September 30,	Principal	Interest	Total Requirements
2026	\$ 520,000	\$ 1,254,500	\$ 1,774,500
2027	555,000	1,222,650	1,777,650
2028	590,000	1,188,656	1,778,656
2029	625,000	1,152,518	1,777,518
2030	665,000	1,114,237	1,779,237
2031-2035	4,025,000	4,904,480	8,929,480
2036-2040	5,500,000	3,490,811	8,990,811
2041-2045	7,580,000	1,512,468	9,092,468
Total	\$ 20,060,000	\$ 15,840,320	\$ 35,900,320

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

F. Unearned Revenue

Unearned revenue in the proprietary fund of \$289,964 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.

Governmental funds also reported unearned revenues. Governmental unearned revenues totaled \$1,388,234, of which \$427,057 was from State and Local Fiscal Recovery Funds. These funds were received in advance of funds being earned. Consolidation of funds during a new financial system implementation resulted in \$956,265 in unallocated funds, this amount is recorded as unearned revenue in the current period.

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, 2025 was \$188,788 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, 2025 was \$56,541 and \$80,168 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, 2025 were as follows:

Due From (Receivable Fund)	Due To (Payable Fund)				Total
	General Fund	Debt Service	Visitors Association	Utility Fund	
General fund	\$ -	\$ 96,933	\$ -	\$ 111,211	\$ 208,144
Visitor Association	4,489	-	-	-	4,489
Economic Development	-	-	12,224	-	12,224
Total	\$ 4,489	\$ 96,933	\$ 12,224	\$ 111,211	\$ 224,857

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

Transfers between funds during the year are as follows:

Transfer out	Transfer In				Total
	Westlake Academy	Debt Service	Westlake Academy Expansion Capital Projects	Economic Development	
General fund	\$ 1,736,484	\$ -	\$ -	\$ 151,765	\$ 1,888,249
4B EDC	-	1,954,675	-	-	1,954,675
Economic Development	-	-	255,000	-	255,000
Total	\$ 1,736,484	\$ 1,954,675	\$ 255,000	\$ 151,765	\$ 4,097,924

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

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 sewer line. Costs associated with this agreement for the year ended September 30, 2025, 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, 2025, was \$1,483,271.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

C. Defined Benefit Pension Plans

Texas Municipal Retirement System

Plan Description

The Town of Westlake, participates as one of 938 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) that can be obtained at tmrs.com.

All eligible employees of the 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

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:

	Plan Year 2022	Plan Year 2023
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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits.....	31
Inactive employees entitled to but not yet receiving benefits	47
Active employees	49
Total.....	127

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.

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 12.27% and 13.64% in calendar years 2024 and 2025, respectively. The Town’s contributions to TMRS for the year ended September 30, 2025, were \$686,700 and were more than the required contributions

Net Pension Liability

The Town’s Net Pension Liability (NPL) was measured as of December 31, 2024, 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, 2024 actuarial valuation was determined using the following actuarial assumptions:

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

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

fully generational basis by the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor.

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

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2025 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.1%
Core Fixed Income	6.0%	5.0%
Non-Core Fixed Income	6.0%	6.8%
Other Public and Private Markets	4.0%	7.3%
Real Estate	12.0%	6.7%
Hedge Funds	5.0%	6.4%
Private Equity	13.0%	8.5%
Total	6.0%	6.0%

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, 2025

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/22	\$ 13,912,377	\$ 12,470,477	\$ 1,441,900
Changes for the year:			
Service Cost	854,585	-	854,585
Interest	950,884	-	950,884
Difference between expected and actual experience	127,522	-	127,522
Changes of assumptions	-	-	-
Contributions – employer	-	559,500	(559,500)
Contributions – employee	-	325,291	(325,291)
Net investment income	-	1,302,883	(1,302,883)
Benefit payments, including refunds of employee contributions	(505,007)	(505,007)	-
Administrative expense	-	(8,310)	8,310
Other changes	-	(194)	194
Net changes	1,427,984	1,674,163	(246,179)
Balance at 12/31/23	\$ 15,340,361	\$ 14,144,640	\$ 1,195,721

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%
\$ 3,528,519	\$ 1,195,721	\$ (703,749)

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.tmr.com.

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

For the year ended September 30, 2025, the Town recognized a pension expense of \$586,614. This amount is included as part of expenses within the functional program activities.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

At September 30, 2025, the Town reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Net difference between projected and actual investment earnings	\$ -	\$ (129,057)
Changes in assumptions	-	(6,296)
Differences between expected and actual experience	-	(179,767)
Contributions subsequent to the measurement date	549,579	-
Total	\$ 549,579	\$ (315,120)

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date of \$549,579 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 expenses as follows:

Year Ended December 31:		
2024	\$	(56,182)
2025		50,153
2026		(216,867)
2027		(92,224)
	\$	(315,120)

Teachers 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 (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

Detail information about the Teacher Retirement System's fiduciary net position is available in a separately issued Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information. That report may be obtained on the Internet

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

at <https://www.trs.texas.gov/sites/default/files/migrated/TRS-Documents-trs-acfr-2024.pdf>; 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 5 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 5 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 post-employment 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 in (A) 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.

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 percent of the member’s annual compensation and a state contribution rate of not less than 6 percent and not more than 10 percent 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 TRS Pension Reform Bill (Senate Bill 12) of the 86th Texas Legislature amended Texas Government Code 825.402 for member contributions and increased employee and employer contribution rates for fiscal years 2019 through 2025.

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

The employer and member contributions for the Academy’s fiscal year 2025 amounted to \$385,522 and \$587,442, respectively. The State’s contributions for plan year 2024 (measurement year) amounted to \$354,401.

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 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, 2024 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Actuarial Cost Method	Individual entry age normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Investment Rate of Return	7.00%
Municipal Bond Rate as of August 2020	3.87% as reported in Fidelity Index’s 20-Year Municipal GO AA Index as of August 2020
Inflation	2.30% per year
Overall payroll growth	2.95% to 8.95%, including inflation

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

Active mortality rates

Active mortality rates were based on the published PUB(2010) Mortality Tables for Teachers, below median, also with full generational mortality.

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, 2024. For a full description of these assumptions, please see the actuarial valuation report dated November 21, 2024.

Discount Rate

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, 2024 (see page 88 of the TRS ACFR) are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return (Geometric)	Expected Contribution to Long-Term Portfolio Returns
Global Equity	54.0%	20.5%	3.7%
Stable Value	21.0%	8.9%	0.6%
Real Return	21.0%	14.7%	1.6%
Risk Parity	8.0%	4.0%	0.4%
Asset Allocation Leverage	(4.0)%	2.3%	(0.1)%
Inflation	–	–	2.4%
Volatility Drag	–	–	(0.9)%
Total	<u>100.0%</u>		

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%
\$ 6,626,610	\$ 4,148,753	\$ 2,095,672

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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

At June 30, 2025, the Academy reported a liability of \$4,148,753 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	\$	4,148,753
State’s proportionate share that is associated with Academy		3,840,512
Total	\$	7,990,265

The net pension liability was measured as of August 31, 2024 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, 2023 through August 31, 2024.

At August 31, 2024, the employer’s proportion of the collective net pension liability was 0.0067918619%, which was an increase of 0.0004007692% from its proportion measured as of August 31, 2023.

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 2023 Texas Legislature passed Senate Bill 10 (SB 10), which provided a stipend payment to certain retirees and variable ad hoc cost-of-living adjustments (COLA) to certain retirees in early fiscal year 2024. Due to its timing, the legislation and payments were not reflected in the August 31, 2023 actuarial valuation. Under the roll forward method, an adjustment was made to reflect the legislation in the rolled forward liabilities for the current measurement year, August 31, 2024. The Legislature appropriated funds to pay for this one-time stipend so there will be no impact on the net pension liability of TRS.

For the year ended June 30, 2025, the Academy recognized pension expense of \$1,248,823 and revenue of \$459,125 for support provided by the State.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

At June 30, 2025, the Academy reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Net difference between projected and actual investment earnings	\$ 228,674	\$ (32,391)
Changes in assumptions	214,209	(28,718)
Differences between expected and actual experience	25,219	-
Changes in proportion and differences in contributions	716,689	(67,888)
Contributions subsequent to the measurement date	309,709	-
Total	\$ 1,494,500	\$ (128,997)

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, 2026.

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	\$ 308,590
2026	597,872
2027	150,965
2028	(39,502)
2029	37,869
	\$ 1,055,794

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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

The Town offers supplemental death to:	Plan Year 2023	Plan Year 2024
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, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits.....	22
Inactive employees entitled to but not yet receiving benefits	5
Active employees	49
Total.....	76

The Town's contributions to the TMRS SDBF for the years ended 2025 and 2024 were \$2,497, and \$1,679, respectively, which equaled the required contributions each year.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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
2023	0.03%	0.03%	100.0%
2024	0.04%	0.04%	100.0%
2025	0.05%	0.05%	100.0%

Total OPEB Liability

The Town’s Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2024, 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, 2024 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	4.08%
Retirees’ share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

All administrative expenses are paid through the Pension Trust and accounted for under reporting Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 2019 Retirees of Texas Mortality Tables, with male rates multiplied by 103% and female rates multiplied by 105%. The rates are projected on a fully generational basis the most recent Scale MP-2021 (with immediate convergence. For disabled annuitants, the gender- distinct 2019 Retirees of Texas Mortality Tables are used with males rates multiplied by 109% and female rates multiplied by 103% with a 4-year set- forward for males and 3-year set-forward for females. In addition, a 3.5 and 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence)to account for future mortality improvements subject to the 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.08%. The discount rate was based on the the Bond Buyer “10-Bond GO Index” rate closest to but not later than the measurement date.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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

1% Decrease 3.08%	Current Single Rate Assumption 4.08%	1% Increase 5.08%
\$ 124,334	\$ 103,218	\$ 86,883

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/23	\$ 98,162
Changes for the year:	
Service Cost	6,506
Interest	3,788
Difference between expected and actual experience	2,627
Changes of assumptions	(6,006)
Benefit payments, including refunds of employee contributions	(1,859)
Net changes	5,056
Balance at 12/31/24	\$ 103,218

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

For the year ended September 30, 2025, the Town recognized OPEB expense of \$8,109.

At September 30, 2025, 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
Changes in assumptions	\$ -	\$ (21,600)
Differences between expected and actual experience	65	-
Contributions subsequent to the measurement date	2,042	-
Total	\$ 2,107	\$ (21,600)

The Town reported \$2,042 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, 2026.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
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	\$	(1,884)
2025		(2,330)
2026		(6,050)
2027		(6,331)
2028		(4,681)
Thereafter		(259)
	<u>\$</u>	<u>(21,535)</u>

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, 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//fault///Documents-trs-acfr-2024.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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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				
	Medicare		Non-Medicare	
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

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	2024 (Rate)	2025 (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 2025 amounted to \$59,794 and \$46,866, respectively. The State’s contributions for plan year 20234(measurement year) amounted to \$76,351.

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.

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

Actuarial assumptions

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:

Valuation Date	August 31, 2023 rolled forward to August 31, 2024
Inflation	2.30% per year
Discount Rate	3.87%, as reported in Fidelity Index's 20-year Municipal GO AA Index as of August 31, 2024
Election Rates	Normal Retirement; 62% participation prior to age 65 and 25% after age 65. 30% of pre-65 retirees are assumed to discontinue coverage at age 65.
Healthcare Trend Rates	7.25% for Medicare retirees and 6.75% 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.

The active mortality rates were based on PUB(2010), Amount-Weighted, Below-Median Income, Teacher male and female tables (with a two-year set forward for males). The post-retirement mortality rates for healthy lives were based on the 2021 TRS of Texas. The rates were projected on a fully generational basis using the ultimate improvement rates from mortality projection scale MP-2021.

Discount Rate

A single discount rate of 3.87% was used to measure the total OPEB liability at August 31, 2024. This was a decrease of 0.26% 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.

The source of the municipal bond rate is the Fidelity "20-year Municipal GO AA Index" as of August 31, 2024 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 3.87%, as well as what the Academy's total OPEB liability (asset) would be if it were calculated

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

using a discount rate that is 1-percentage-point lower (2.87%) or 1-percentage-point higher (4.87%) than the current rate:

	1% Decrease 2.87%	Current Single Rate Assumption 3.87%	1% Increase 4.87%
Academy's proportionate share of the net OPEB liability	\$ 2,418,961	\$ 2,036,082	\$ 1,726,711

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	\$ 1,658,087	\$ 2,036,082	\$ 2,528,648

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 \$2,036,082 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	\$ 2,036,082
State's proportionate share that is associated with Academy	2,551,183
Total	\$ 4,587,265

The Net OPEB Liability was measured as of August 31, 2023 and rolled forward to August 31, 2024 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, 2023 thru August 31, 2024.

At August 31, 2024 the employer's proportion of the collective Net OPEB Liability was .0067083342%, which was an increase of .000022024% the same proportion measured as of August 31, 2023

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 decreased from 4.13% as of August 31, 2023 to 3.87% as of August 31, 2024. 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, 2025, the Academy recognized OPEB gain of \$529,501 and revenue of \$331,607 for support provided by the State.

At June 30, 2025, 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 experience	\$ 390,249	\$ (1,016,115)
Changes in assumptions	260,594	(664,350)
Net difference between projected and actual investment earnings	-	(5,702)
Changes in proportion and differences between the employer's contributions and proportionate share of contributions	305,535	(4,050)
Contributions subsequent to the measurement date	49,448	-
Total	\$ 1,005,826	\$ (1,690,217)

The Academy reported \$49,448 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 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	\$ (240,448)
2026	(148,231)
2027	(178,580)
2028	(142,453)
2029	(67,781)
Thereafter	43,654
	\$ (733,839)

F. Health Care Coverage

During the period ended August 31, 2024, employees of the Academy who met minimum eligibility requirements were covered by a state-wide health care plan, TRS Active Care. The Academy's

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

participation in this plan is renewed annually. The Academy paid into the Plan \$505 per month per employee and \$430 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.

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

TOWN OF WESTLAKE, TEXAS
Notes to Financial Statements (Continued)
September 30, 2025

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 2025 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 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 March 27, 2026, the date the financial statements were issued.

K. Restatement – Discretely Presented Component Unit

The Public Improvement District was formed as a special revenue fund combined resources and activities that were previously recorded within the General fund and the Solana PID Capital Projects fund, the former of which was removed from the reporting entity.

Activities and resources that were recorded within the Capital Projects fund and related to the Westlake Academy Arts and Sciences expansion are now reported within the Westlake Academy Expansion Capital Projects fund.

The Academy did not accrue annualized salaries for which the performance obligations had been fulfilled as of June 30, 2024. The result was accrued payroll liabilities were understated by \$263,031 and payroll expenses were understated by the same amount.

The Trust Fund Private Purpose PID received advance payments for special assessments that were not applied to receivable balance in prior years, resulting in a correction of \$2,290,000.

Fund	Beginning fund balances, as previously stated	Change within financial reporting entity	Prior year correction	Beginning fund balances, as restated
General	\$ 39,135,298	\$ (247,354)	\$ -	\$ 38,887,944
Public Improvement District	-	277,023	-	277,023
Solana PID Capital Projects	29,669	(29,669)	-	-
Capital Projects	7,581,154	(3,261,102)	-	4,320,052
Westlake Academy Expansion				
Capital Projects	3,082,872	3,261,102	-	6,343,974
Westlake Academy*	2,094,874	-	(263,031)	1,831,843
Trust Fund Private Purpose Solana PID	6,355,591	-	(2,290,000)	4,065,591

*As of June 30, 2025

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF WESTLAKE, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund
For the Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Revenues				
Property tax	\$ 2,830,000	\$ 2,970,000	\$ 3,039,753	\$ 69,753
Sales tax	9,900,000	12,200,000	12,055,863	(144,137)
Franchise and local taxes	510,600	850,000	1,146,964	296,964
License and permits	1,710,825	1,850,000	1,862,524	12,524
Grants/contributions	-	-	500	500
Fines and forfeitures	437,185	400,000	480,742	80,742
Investment income	1,038,100	1,250,000	1,853,757	603,757
Other revenue	471,500	-	188,236	188,236
Total Revenues	<u>16,898,210</u>	<u>19,520,000</u>	<u>20,628,339</u>	<u>1,108,339</u>
Expenditures				
Current:				
General government				
General service	5,030,787	5,030,787	1,162,952	(3,867,835)
Town manager	399,935	399,935	371,884	(28,051)
Planning and development	666,277	666,277	445,505	(220,772)
Town secretary	178,592	178,592	189,489	10,897
Municipal Court	420,334	420,334	269,350	(150,984)
Facilities/Maintenance	155,750	155,750	153,438	(2,312)
Finance	696,072	696,072	428,392	(267,680)
HR	321,131	321,131	204,723	(116,408)
Communications	224,844	224,844	251,962	27,118
Total general government	<u>8,093,722</u>	<u>8,093,722</u>	<u>3,477,695</u>	<u>(4,616,027)</u>
Public safety				
Fire/Ems	3,681,025	3,681,025	3,500,419	(180,606)
Police Service	1,261,969	1,261,969	1,061,767	(200,202)
Total Public Safety	<u>4,942,994</u>	<u>4,942,994</u>	<u>4,562,186</u>	<u>(380,808)</u>
Cultural and recreation				
Cultural and recreation	368,400	368,400	374,372	5,972
Public works				
Public works	760,124	760,124	1,951,140	1,191,016
Education				
Education	-	-	1,425,636	1,425,636
Capital outlay				
Capital outlay	174,100	174,100	1,454,578	1,280,478
Total Expenditures	<u>14,339,340</u>	<u>14,339,340</u>	<u>13,245,607</u>	<u>(1,093,733)</u>
Revenues Over (Under) Expenditures	<u>\$ 2,558,870</u>	<u>\$ 5,180,660</u>	<u>\$ 7,382,732</u>	<u>\$ 2,202,072</u>

(continued)

TOWN OF WESTLAKE, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
 General Fund
 For the Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
(continued)				
<u>Other Financing Sources (Uses)</u>				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers (out)	<u>(3,632,984)</u>	<u>(3,632,984)</u>	<u>(1,888,249)</u>	<u>1,744,735</u>
Total Other Financing Sources (Uses)	<u>(3,632,984)</u>	<u>(3,632,984)</u>	<u>(1,888,249)</u>	<u>1,744,735</u>
Net Change in Fund Balance	<u>\$ (1,074,114.00)</u>	<u>\$ 1,547,676.00</u>	<u>5,494,483</u>	<u>\$ 3,946,807.00</u>
Beginning fund balance			<u>38,887,944</u>	
Ending Fund Balance			<u>\$ 44,382,427</u>	

NOTES TO SCHEDULE:

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, 2025

	Original Budget	Final Budget	Actual	Positive (Negative)
<u>Revenues</u>				
Sales tax	\$ 3,000,000	\$ 3,000,000	\$ 3,992,310	\$ 992,310
Investment earnings	-	-	280,181	280,181
Total Revenues	3,000,000	3,000,000	4,272,491	1,272,491
Revenues Over (Under) Expenditures	3,000,000	3,000,000	4,272,491	1,272,491
<u>Expenditures</u>				
General government	-	-	3,129	3,129
Total Expenditures	-	-	3,129	3,129
Revenues Over (Under) Expenditures	3,000,000	3,000,000	4,269,362	1,269,362
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(1,943,428)	(1,943,428)	(1,954,675)	(11,247)
Total Other Financing Sources (Uses)	(1,943,428)	(1,943,428)	(1,954,675)	(11,247)
Net Change in Fund Balance	1,056,572	1,056,572	2,314,687	1,261,244
Beginning fund balance			4,732,089	
Ending Fund Balance			\$ 7,046,776	

NOTES TO SCHEDULE:

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
Westlake Academy - General Fund
For the Year Ended September 30, 2025

<u>Revenues</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Local and intermediate sources	\$ 2,995,070	\$ 3,312,821	\$ 2,082,440	\$ (1,230,381)
State program revenues	8,605,425	8,877,524	8,812,902	(64,622)
Federal program revenues	124,925	133,048	45,163	(87,885)
Total Revenues	<u>11,725,420</u>	<u>12,323,393</u>	<u>10,940,505</u>	<u>(1,382,888)</u>
 <u>Expenditures</u>				
Current:				
Education	11,487,120	11,937,806	11,899,844	(37,962)
Debt service:				
Principal	238,300	238,300	202,844	(35,456)
Interest	-	-	11,615	11,615
Total Expenditures	<u>11,725,420</u>	<u>12,176,106</u>	<u>12,114,303</u>	<u>(61,803)</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>147,287</u>	<u>(1,173,798)</u>	<u>(1,321,085)</u>
 <u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	1,736,484	1,736,484
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,736,484</u>	<u>1,736,484</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>\$ 147,287</u>	 <u>562,686</u>	 <u>\$ 415,399</u>
Beginning fund balance			<u>1,831,843</u>	
Ending Fund Balance			<u>\$ 2,394,529</u>	

* Westlake Academy is for the year ended June 30, 2025.

NOTES TO SCHEDULE:

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

	Year Ended December 31			
	2024	2023	2022	2021
Total pension liability				
Service cost	\$ 854,585	\$ 791,237	\$ 809,933	\$ 696,815
Interest	950,884	892,802	822,373	738,265
Differences between expected and actual experience	127,522	(325,903)	(125,512)	78,164
Changes of assumptions	-	(11,197)	-	-
Benefit payments, including refunds of participant contributions	(505,007)	(531,282)	(376,833)	(270,676)
Net change in total pension liability	1,427,984	815,657	1,129,961	1,242,568
Total pension liability - beginning	13,912,377	13,096,720	11,966,759	10,724,191
Total pension liability - ending (a)	\$ 15,340,361	\$ 13,912,377	\$ 13,096,720	\$ 11,966,759
Plan fiduciary net position				
Contributions - employer	\$ 559,500	\$ 562,313	\$ 577,669	\$ 510,997
Contributions - members	325,291	331,613	348,894	303,907
Net investment income	1,302,883	1,263,452	(815,178)	1,224,062
Benefit payments, including refunds of participant contributions	(505,007)	(531,282)	(376,833)	(270,676)
Administrative expenses	(8,310)	(7,991)	(7,022)	(5,642)
Other	(194)	(56)	8,379	39
Net change in plan fiduciary net position	1,674,163	1,618,049	(264,091)	1,762,687
Plan fiduciary net position - beginning	12,470,477	10,852,428	11,116,519	9,353,832
Plan fiduciary net position - ending (b)	14,144,640	12,470,477	10,852,428	11,116,519
Fund's net pension liability - ending (a) - (b)	\$ 1,195,721	\$ 1,441,900	\$ 2,244,292	\$ 850,240
Plan fiduciary net position as a percentage of the total pension	92.21%	89.64%	82.86%	92.89%
Covered payroll	\$ 4,647,010	\$ 4,735,108	\$ 4,984,204	\$ 4,341,524
Fund's net pension liability as a percentage of covered payroll	25.73%	30.45%	45.03%	19.58%

Year Ended December 31

2020	2019	2018	2017	2016	2015
\$ 683,693	\$ 651,255	\$ 605,453	\$ 566,643	\$ 483,414	\$ 435,146
660,928	570,598	493,022	439,725	371,753	317,982
(5,405)	131,635	126,691	(120,557)	212,434	96,226
-	89,534	-	-	-	139,579
<u>(129,398)</u>	<u>(112,642)</u>	<u>(84,942)</u>	<u>(146,316)</u>	<u>(58,144)</u>	<u>(38,289)</u>
1,209,818	1,330,380	1,140,224	739,495	1,009,457	950,644
9,514,373	8,183,993	7,043,769	6,304,274	5,294,817	4,344,173
<u>\$ 10,724,191</u>	<u>\$ 9,514,373</u>	<u>\$ 8,183,993</u>	<u>\$ 7,043,769</u>	<u>\$ 6,304,274</u>	<u>\$ 5,294,817</u>
\$ 500,613	\$ 470,903	\$ 472,011	\$ 400,684	\$ 330,604	\$ 290,278
297,813	279,349	257,327	232,776	203,359	188,725
615,040	999,440	(179,608)	670,195	276,056	5,368
(129,398)	(112,642)	(84,942)	(146,316)	(58,144)	(38,289)
(3,966)	(5,628)	(3,463)	(3,468)	(3,113)	(3,268)
(155)	(169)	(181)	(176)	(168)	(191)
<u>1,279,947</u>	<u>1,631,253</u>	<u>461,144</u>	<u>1,153,695</u>	<u>748,594</u>	<u>442,623</u>
<u>8,073,885</u>	<u>6,442,632</u>	<u>5,981,488</u>	<u>4,827,793</u>	<u>4,079,199</u>	<u>3,636,576</u>
<u>9,353,832</u>	<u>8,073,885</u>	<u>6,442,632</u>	<u>5,981,488</u>	<u>4,827,793</u>	<u>4,079,199</u>
<u>\$ 1,370,359</u>	<u>\$ 1,440,488</u>	<u>\$ 1,741,361</u>	<u>\$ 1,062,281</u>	<u>\$ 1,476,481</u>	<u>\$ 1,215,618</u>
87.22%	84.86%	78.72%	84.92%	76.58%	77.04%
\$ 4,254,465	\$ 3,961,404	\$ 3,676,095	\$ 3,325,369	\$ 2,905,134	\$ 2,696,072
32.21%	36.36%	47.37%	31.94%	50.82%	45.09%

TOWN OF WESTLAKE, TEXAS
Schedule of Employer Contributions to Pension Plan
Texas Municipal Retirement System

	Year Ended September 30			
	2025	2024	2023	2022
Actuarially determined employer contributions	\$ 686,700	\$ 562,313	\$ 569,334	\$ 587,595
Contributions in relation to the actuarially determined contribution	(686,700)	(562,313)	(571,341)	(587,595)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,007)</u>	<u>\$ -</u>
Annual covered payroll	\$ 5,221,937	\$ 4,530,671	\$ 4,840,837	\$ 5,050,700
Employer contributions as a percentage of covered payroll	13.15%	12.41%	11.80%	11.63%

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	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: There were no benefit changes during the year.

Year Ended September 30

2021	2020	2019	2018	2017	2016
\$ 524,995	\$ 478,059	\$ 473,030	\$ 454,421	\$ 419,720	\$ 31,618
<u>(524,995)</u>	<u>(478,059)</u>	<u>(473,030)</u>	<u>(454,421)</u>	<u>(419,720)</u>	<u>(316,618)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (285,000)</u>
\$ 4,460,447	\$ 4,058,942	\$ 3,920,565	\$ 3,676,094	\$ 3,325,369	\$ 2,821,349
11.77%	11.78%	12.07%	12.36%	12.62%	11.22%

TOWN OF WESTLAKE, TEXAS
Schedule of Academy's Proportionate Share of Net Pension Liability
Teacher Retirement System of Texas

	Year Ended August 31			
	2024	2023	2022	2021
Academy's proportion of the net pension liability	0.0067919%	0.0063911%	0.0058367%	0.0051806%
Academy's proportionate share of the net pension liability	\$ 4,148,753	\$ 4,390,064	\$ 3,465,116	\$ 1,319,306
State's proportionate share of the net pension liability associated with the Academy	3,841,512	3,997,690	4,030,833	1,996,109
Total	<u>\$ 7,990,265</u>	<u>\$ 8,387,754</u>	<u>\$ 7,495,949</u>	<u>\$ 3,315,415</u>
Covered payroll	\$ 7,246,863	\$ 6,648,972	\$ 6,248,867	\$ 6,119,043
Academy's proportionate share of the net pension liability as a percentage of covered payroll	57.25%	66.03%	55.45%	21.56%
Plan fiduciary net position as a percentage of total pension liability	77.51%	73.15%	75.62%	88.79%

Year Ended August 31

2020	2019	2018	2017	2016	2015
0.0055779%	0.0028912%	0.0027061%	0.0028012%	0.0027822%	0.0030945%
\$ 2,987,427	\$ 1,502,914	\$ 1,489,525	\$ 895,663	\$ 1,051,346	\$ 1,093,865
4,112,478	5,272,547	5,571,598	3,480,057	4,035,754	3,667,893
<u>\$ 7,099,905</u>	<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>
\$ 5,984,542	\$ 5,534,431	\$ 5,289,916	\$ 5,391,515	\$ 5,094,571	\$ 4,784,695
49.92%	27.16%	28.16%	16.61%	20.64%	22.86%
75.54%	75.24%	73.74%	82.17%	78.00%	78.43%

TOWN OF WESTLAKE, TEXAS
Schedule of Employer Contributions to OPEB Plan
Teacher Retirement System of Texas
For the Year Ended June 30, 2025

	<u>Year Ended June 30</u>		<u>Year Ended August 31</u>	
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually Required Contribution	\$ 385,522	\$ 295,372	\$ 328,385	\$ 272,001
Contribution in Relation to Contractually Required Contribution	<u>(385,522)</u>	<u>(295,372)</u>	<u>(328,385)</u>	<u>(272,001)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Academy's Covered Payroll	\$ 7,141,499	\$ 5,948,482	\$ 6,648,972	\$ 6,248,867
Contributions as a % of Covered Payroll	5.40%	4.97%	4.94%	4.35%

Year Ended August 31

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 222,306	\$ 230,148	\$ 100,311	\$ 91,593	\$ 131,436	\$ 88,399
<u>(222,306)</u>	<u>(230,148)</u>	<u>(100,311)</u>	<u>(91,593)</u>	<u>(131,436)</u>	<u>(88,399)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,119,043	\$ 5,984,542	\$ 5,534,431	\$ 5,289,515	\$ 5,391,515	\$ 5,094,571
3.63%	3.85%	1.81%	1.73%	2.44%	1.74%

TOWN OF WESTLAKE, TEXAS

Schedule of Changes in Postemployment Benefits Other Than Pension (OPEB) Liability and Related Ratios
Texas Municipal Retirement System

	Year Ended December 31			
	2024	2023	2022	2021
Total OPEB liability				
Service cost	\$ 6,506	\$ 6,156	\$ 11,962	\$ 10,420
Interest	3,788	3,669	2,348	2,272
Differences between expected and actual experience	2,627	(3,698)	1,428	(2,401)
Changes of assumptions	(6,006)	5,222	(48,381)	3,924
Benefit payments, including refunds of participant contributions	(1,859)	(1,421)	(1,495)	(434)
Net change	5,056	9,928	(34,138)	13,781
Total OPEB liability - beginning	98,162	88,234	122,372	108,591
Total OPEB liability - ending	\$ 103,218	\$ 98,162	\$ 88,234	\$ 122,372
Covered payroll	\$ 4,735,108	\$ 4,735,108	\$ 4,984,204	\$ 4,341,524
Fund's total OPEB liability as a percentage of covered payroll	2.18%	2.07%	1.77%	2.82%

NOTES TO SCHEDULE:

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.

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

Year Ended December 31

2020	2019	2018
\$ 8,934	\$ 7,131	\$ 7,720
2,388	2,146	1,844
(80)	3,831	(2,126)
15,184	15,394	(4,632)
<u>(425)</u>	<u>(396)</u>	<u>(5,184)</u>
26,001	28,106	(2,378)
82,590	54,484	56,862
<u>\$ 108,591</u>	<u>\$ 82,590</u>	<u>\$ 54,484</u>
\$ 4,254,465	\$ 3,961,404	\$ 3,676,095
2.55%	2.08%	1.48%

TOWN OF WESTLAKE, TEXAS
Schedule of the Academy's OPEB Contributions
Teacher Retirement System of Texas
For the Year Ended June 30, 2025

	<u>Year Ended June 30</u>		<u>Year Ended August 31</u>	
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually Required Contribution	\$ 59,794	\$ 50,495	\$ 58,196	\$ 54,054
Contribution in Relation to Contractually Required Contribution	<u>(59,794)</u>	<u>(50,495)</u>	<u>(58,196)</u>	<u>(54,054)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Academy's Covered Payroll	\$ 7,141,499	\$ 5,948,482	\$ 6,648,972	\$ 6,248,867
Contributions as a % of Covered Payroll	0.84%	0.85%	0.88%	0.87%

NOTES TO SCHEDULE:

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.

Year Ended August 31

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 46,994	\$ 46,278	\$ 46,703	\$ 46,204
<u>(46,994)</u>	<u>(46,278)</u>	<u>(46,703)</u>	<u>(46,204)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,119,043	\$ 5,984,542	\$ 5,534,431	\$ 5,289,515
0.77%	0.77%	0.84%	0.87%

TOWN OF WESTLAKE, TEXAS
Schedule of Academy's Proportionate Share of Net OPEB Liability
Teacher Retirement System (TRS) Care Plan

	Year Ended August 31			
	2024	2023	2022	2021
Academy's proportion of the net OPEB liability	0.0067083342%	0.6706100%	0.6594200%	0.0060770%
Academy's proportionate share of the net OPEB liability	\$ 2,036,082	\$ 1,484,624	\$ 1,578,920	\$ 2,344,162
State's proportionate share of the net OPEB liability associated with the Academy	2,551,183	1,791,427	1,926,034	3,140,655
Total	<u>\$ 4,587,265</u>	<u>\$ 3,276,051</u>	<u>\$ 3,504,954</u>	<u>\$ 5,484,817</u>
Covered payroll	\$ 7,246,836	\$ 6,248,867	\$ 6,248,867	\$ 5,264,791
OPEB liability as a percentage of covered payroll	28.10%	23.76%	25.27%	44.53%
Plan fiduciary net position as a percentage of total OPEB liability	13.70%	14.94%	11.52%	6.18%

NOTES TO SCHEDULE:

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.

Year Ended August 31

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
0.0060887%	0.0059857%	0.0059093%	0.0058830%
\$ 2,314,571	\$ 2,830,719	\$ 2,950,588	\$ 2,558,314
<u>3,110,229</u>	<u>3,761,390</u>	<u>4,695,104</u>	<u>4,406,333</u>
<u>\$ 5,424,800</u>	<u>\$ 6,592,109</u>	<u>\$ 7,645,692</u>	<u>\$ 6,964,647</u>
\$ 5,984,542	\$ 5,534,431	\$ 5,289,916	\$ 5,391,515
38.68%	27.16%	28.16%	16.61%
4.99%	2.66%	1.57%	0.91%



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN

OTHER SUPPLEMENTARY INFORMATION
COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES

TOWN OF WESTLAKE, TEXAS

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2025

	Visitors Association	Lone Star Public Facilities Corp. Fund	Economic Development	Public Arts	Public Improvement District	Total
<u>Assets</u>						
Cash and cash equivalents	\$ 842,062	\$ 17,079	\$ 209,390	\$ 646,503	\$ 332,895	\$ 2,047,929
Due from other governments	62,623	-	-	-	-	62,623
Due from other funds	4,489	-	12,224	-	-	16,713
Prepays	5,527	-	6,037	-	-	11,564
Total Assets	\$ 914,701	\$ 17,079	\$ 227,651	\$ 646,503	\$ 332,895	\$ 2,138,829
<u>Liabilities</u>						
Accounts payable	\$ 5	\$ -	\$ 553,457	\$ -	\$ 176,929	\$ 730,391
Accrued liabilities	18,976	-	-	-	999	19,975
Due to other funds	12,224	-	-	-	-	12,224
Unearned revenue	4,912	-	-	-	-	4,912
Total Liabilities	36,117	-	553,457	-	177,928	767,502
<u>Fund Balances</u>						
Nonspendable:						
Prepays	5,527	-	6,037	-	-	11,564
Restricted for:						
Capital projects	-	-	-	646,503	154,967	801,470
Visitor services	873,057	-	-	-	-	873,057
Future projects	-	17,079	-	-	-	17,079
Unassigned	-	-	(331,843)	-	-	(331,843)
Total Fund Balances	878,584	17,079	(325,806)	646,503	154,967	1,371,327
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 914,701	\$ 17,079	\$ 227,651	\$ 646,503	\$ 332,895	\$ 2,138,829

TOWN OF WESTLAKE, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended September 30, 2025

	<u>Visitors Association</u>	<u>Lone Star Public Facilities Corp. Fund</u>	<u>Economic Development</u>	<u>Public Arts</u>	<u>Public Improvement District</u>	<u>Solana PID Capital Projects</u>	<u>Total</u>
Revenues							
Taxes							
Occupancy tax	\$ 549,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,850
Grants/contributions	-	-	255,000	-	-	-	255,000
Investment income	36,452	750	-	-	4,457	-	41,659
Total Revenues	<u>586,302</u>	<u>750</u>	<u>255,000</u>	<u>-</u>	<u>4,457</u>	<u>-</u>	<u>846,509</u>
Expenditures							
Current:							
General government	-	-	705,222	-	126,513	-	831,735
Visitor services	434,138	-	-	-	-	-	434,138
Total Expenditures	<u>434,138</u>	<u>-</u>	<u>705,222</u>	<u>-</u>	<u>126,513</u>	<u>-</u>	<u>1,265,873</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>152,164</u>	<u>750</u>	<u>(450,222)</u>	<u>-</u>	<u>(122,056)</u>	<u>-</u>	<u>(419,364)</u>
Other Financing Sources (Uses)							
Transfers in	-	-	151,765	-	-	-	151,765
Transfers (out)	-	-	(255,000)	-	-	-	(255,000)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>(103,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(103,235)</u>
Net Change in Fund Balances	<u>152,164</u>	<u>750</u>	<u>(553,457)</u>	<u>-</u>	<u>(122,056)</u>	<u>-</u>	<u>(522,599)</u>
Beginning fund balances, as previously stated	726,420	16,329	227,651	646,503	-	29,669	1,646,572
Change within financial reporting entity	-	-	-	-	277,023	(29,669)	247,354
Beginning fund balances, as restated	<u>726,420</u>	<u>16,329</u>	<u>227,651</u>	<u>646,503</u>	<u>277,023</u>	<u>-</u>	<u>1,893,926</u>
Ending Fund Balances	<u>\$ 878,584</u>	<u>\$ 17,079</u>	<u>\$ (325,806)</u>	<u>\$ 646,503</u>	<u>\$ 154,967</u>	<u>\$ -</u>	<u>\$ 1,371,327</u>

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, 2025

	Original Budget	Final Budget	Actual	Positive (Negative)
<u>Revenues</u>				
Occupancy taxes	\$ 500,000	\$ 500,000	\$ 549,850	\$ 49,850
Investment income	30,000	30,000	36,452	6,452
Total Revenues	530,000	530,000	586,302	56,302
<u>Expenditures</u>				
Visitors services	569,231	569,231	434,138	(135,093)
Total Expenditures	569,231	569,231	434,138	(135,093)
<u>Other Financing Sources (Uses)</u>				
Transfers in	125,000	125,000	-	(125,000)
Transfers (out)	(100,000)	(100,000)	-	100,000
Total Other Financing Sources (Uses)	25,000	25,000	-	(25,000)
Revenues Over (Under) Expenditures	(14,231)	(14,231)	152,164	166,395
Net Change in Fund Balance	\$ (14,231)	\$ (14,231)	152,164	\$ 166,395
Beginning fund balance			726,420	
Ending Fund Balance			\$ 878,584	

NOTES TO SCHEDULE:

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, 2025

	Original and Final Budget	Actual	Positive (Negative)
<u>Revenues</u>			
Investment income	\$ 200	\$ 750	\$ 550
Total Revenues	\$ 200	750	\$ 550
Beginning fund balance		16,329	
Ending Fund Balance		\$ 17,079	

NOTES TO SCHEDULE:

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
For the Year Ended September 30, 2025

	Original and Final Budget	Actual	Positive (Negative)
<u>Revenues</u>			
Occupancy taxes	\$ 10,000	\$ -	\$ (10,000)
License and permits	100,000	-	(100,000)
Grants and contributions	-	255,000	255,000
Total Revenues	110,000	255,000	145,000
<u>Expenditures</u>			
General government	135,000	705,222	570,222
Total Expenditures	135,000	705,222	570,222
Revenues Over (Under) Expenditures	(25,000)	(450,222)	(425,222)
<u>Other Financing Sources (Uses)</u>			
Transfers in	125,000	151,765	26,765
Transfers (out)	(100,000)	(255,000)	(155,000)
Total Other Financing Sources (Uses)	25,000	(103,235)	(128,235)
Net Change in Fund Balance	\$ -	(553,457)	\$ (553,457)
Beginning fund balance		227,651	
Ending Fund Balance		\$ (325,806)	

NOTES TO SCHEDULE:

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, 2025

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Property taxes	\$ 2,483,388	\$ 1,241,694	\$ 1,278,107	\$ 36,413
Total Revenues	2,483,388	1,241,694	1,278,107	36,413
Expenditures				
Debt service:				
Principal	2,175,334	2,164,600	2,164,600	-
Interest and fiscal charges	1,009,788	1,012,522	1,025,166	12,644
Bond issuance costs	8,000	8,000	3,600	(4,400)
Total Expenditures	3,193,122	3,185,122	3,193,366	8,244
Revenues Over (Under) Expenditures	(709,734)	(1,943,428)	(1,915,259)	28,169
Other Financing Sources (Uses)				
Transfers in	1,943,428	1,943,428	1,954,675	11,247
Total Other Financing Sources (Uses)	1,943,428	1,943,428	1,954,675	11,247
Net Change in Fund Balance	\$ 1,233,694	\$ -	39,416	\$ 39,416
Beginning fund balance			(112,330)	
Ending Fund Balance			\$ (72,914)	

NOTES TO SCHEDULE:

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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<u>Revenues</u>				
Investment income	\$ 75,000	\$ 130,000	\$ 192,197	\$ 62,197
Total Revenues	<u>75,000</u>	<u>130,000</u>	<u>192,197</u>	<u>62,197</u>
<u>Expenditures</u>				
Education	-	-	215	215
Capital outlay	-	30,000	32,467	2,467
Total Expenditures	<u>-</u>	<u>30,000</u>	<u>32,682</u>	<u>2,682</u>
 Revenues Over (Under) Expenditures	 <u>75,000</u>	 <u>100,000</u>	 <u>159,515</u>	 <u>59,515</u>
 Net Change in Fund Balance	 <u>\$ 75,000</u>	 <u>\$ 100,000</u>	 159,515	 <u>\$ 62,197</u>
 Beginning fund balance			 <u>4,320,052</u>	
Ending Fund Balance			 <u>\$ 4,479,567</u>	

NOTES TO SCHEDULE:

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
Westlake Academy Expansion Capital Projects
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Positive (Negative)
Revenues				
Investment income	\$ 125,000	\$ 220,000	\$ 320,363	\$ 100,363
Total Revenues	125,000	220,000	320,363	100,363
Expenditures				
Bond issuance costs	-	-	52,510	52,510
Capital outlay	-	1,820,000	1,864,980	44,980
Total Expenditures	-	1,820,000	1,917,490	97,490
Revenues Over (Under) Expenditures	125,000	(1,600,000)	(1,597,127)	2,873
Other Financing Sources (Uses)				
Transfers in	100,000	100,000	255,000	155,000
Bond proceeds	-	3,900,000	3,990,000	90,000
Premium on bonds issued	-	-	102,910	102,910
Total Other Financing Sources (Uses)	100,000	4,000,000	4,347,910	347,910
Net Change in Fund Balance	\$ 225,000	\$ 2,400,000	2,750,783	\$ 350,783
Beginning fund balance			6,343,974	
Ending Fund Balance			\$ 9,094,757	

NOTES TO SCHEDULE:

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



THE TOWN OF
WESTLAKE

DISTINCTIVE BY DESIGN



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** G.2.
FROM: Wade Carroll, Town Manager, Planning and Development
SUBJECT: Discuss, consider and act to adopt Ordinance 1045 approving amendments to the provisions in Chapter 10 of the Town of Westlake, Texas Code of Ordinances by renaming Chapter 10 as "Special Events and Mass Gathering Events"; introducing regulations for First Amendment activity; clarifying and introducing new definitions for certain terms; clarifying and amending standards for reviewing and approving special event permits; introducing new provisions, including definitions for mass gathering events; providing for a penalty clause; providing for a severability clause; providing for a savings clause; and establishing an effective date.

ATTACHMENTS:

1. Ordinance 1045 - Special Events Ordinance
2. Exhibit A - Special Events and Mass Gathering Ordinance - Redline
3. Exhibit B -Special Events and Mass Gathering Ordinance Clean

SUMMARY :

As presented, the requested text amendments to Chapter 10 of the Code of Ordinances of the Town of Westlake, Texas (the "Town") are intended to enhance the interpretation and administration of the ordinances and rules governing special event permits and mass gathering events. The existing provisions contained in Chapter 10 of the Code of Ordinances of the Town were adopted on March 26, 2018 --- and these provisions replaced those that were adopted on April 27, 1964. The requested text amendments are consistent with the vision, the objectives, and the goals of the Town to promote activities and events that that will enhance the quality of life and encourage tourism; while also ensuring that the health, the safety, and the welfare of the community is preserved and protected in accordance with its distinct values. The Office of the Town Manager recommends approval of the text amendments as presented.

BACKGROUND AND DISCUSSION:

The request to amend the text found existing in Chapter 10 of the Code of Ordinances of the Town is intended to update, to clarify, and to reinforce the regulations and rules for special event permits and mass gathering events and to introduce specific standards for conducting such events.

To achieve this intent, the proposed amendments: (i) rename the entirety of Chapter 10 as "Special Events and Mass Gathering Events", replacing the existing title, which is "Entertainment and Events"; introduce specific provisions to eliminate potential conflicts between the interpretation of any activities that are protected under the First Amendment of the Constitution of the United States of America and

the Constitution of the State of Texas; introduce new definitions and clarify existing definitions to improve the interpretation and the administration of Chapter 10; institute special event hours and the duration of a special event; update insurance and bonding requirements; distinguish mass gathering events from special events; and clarify prohibited events and activities.

Key amendments to the provisions in Chapter 10 include the following:

1. Exempting certain activities from these amended provisions that do not qualify as a special event (e.g., events sponsored by the Town, construction, events operated and contained wholly within a building or buildings specifically designed for such events, funeral procession, and motorcades).
2. Exempting activities that are protected under the First Amendment of the Constitution of the United States of America and the Constitution of the State of Texas.
3. Limiting the hours of a special event to 7:00 a.m. and 10:00 p.m.
4. Requiring that special event permits be applied for at least 30 calendar days before the proposed date of the event. Applications that are not timely submitted or incomplete --- are not processed.
5. Special events that are not subject to review and approval by the Town Manager or his / her designee as set forth in Chapter 10 --- are subject to review and approval by the Town Council. Applications that are subject to review and approval by the Town Council must be submitted at least 60 calendar days before the intended date of the event. For mass gathering events, too, the Town needs a minimum of 60 days for receipt of an application.
6. Reinforcing that certain events are prohibited (e.g., circus, carnival, drag race event, horse race event, fair, or other similar event) without the prior approval of the Town Council.
7. Introducing a new article that is dedicated specifically to mass gathering events and providing a specific set of regulations, rules, and standards that apply to those types of activities and the process for their review, consideration, and approval.

The proposed amendments are consistent with the vision and the values of the Town.

FISCAL IMPACT:

N/A.

LEGAL REVIEW:

N/A.

RECOMMENDATION:

The Office of the Town Manager recommends approval of the text amendments as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Deny

Motion to Approve with Changes/Conditions

Motion to Continue or Table

TOWN OF WESTLAKE

ORDINANCE NO. 1045

AN ORDINANCE OF THE TOWN OF WESTLAKE, TEXAS, AMENDING CHAPTER 10 OF THE TOWN OF WESTLAKE, TEXAS CODE OF ORDINANCES TO RENAME SAID CHAPTER AS “SPECIAL EVENTS AND MASS GATHERING EVENTS”; TO INTRODUCE REGULATIONS FOR FIRST AMENDMENT ACTIVITY; TO CLARIFY AND INTRODUCE NEW DEFINITIONS FOR CERTAIN TERMS; TO CLARIFY AND AMEND STANDARDS FOR REVIEWING AND APPROVING SPECIAL EVENT PERMITS; TO INTRODUCE NEW PROVISIONS, INCLUDING DEFINITIONS, FOR MASS GATHERING EVENTS; PROVIDING FOR A PENALTY CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR A SAVINGS CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Town of Westlake, Texas (the “Town”) is a general law municipality; and

WHEREAS, the Town adopted Ordinance 29 regulating entertainment and events on April 27, 1964; and

WHEREAS, the Town adopted Ordinance 850 that repealed and replaced Ordinance 29 in its entirety on March 26, 2018; and

WHEREAS, the Town Council of the Town finds it necessary for the public health, safety, and welfare of the Town to update the provisions for entertainment and events, and to provide new provisions for special events and mass gathering events, while ensuring that such activities occur in a controlled and orderly manner to preserve the health, the safety, and the welfare of the general public as well as the shared values of the Town and do not infringe upon any constitutional rights as set forth in the Constitution of the United States and the Constitution of the State of Texas; and

WHEREAS, the Town Council of the Town (the “Town Council”) finds it necessary for the public health, safety, and welfare to regulate special events and other activities in a controlled and orderly manner to preserve the health, the safety, and the welfare of the general public as well as the shared values of the Town; and

WHEREAS, the Town Council met on April 19, 2026 and reviewed and considered the proposed text amendments to the Code of Ordinances of the Town; and

WHEREAS, the Town Council of the Town, in compliance with the laws of the State of Texas with reference to the text amendments to the Code of Ordinances of the Town and gave the requisite public hearing notices by publication and, after holding due meeting in accordance with the Texas Open Meetings Act, is of the general opinion that the provisions regulating special events and other activities should be amended; and

WHEREAS, the Town Council believes that, in the interests of the Town and its present and future residents, adopting this Ordinance will help preserve its distinct character and its shared community values; and

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

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

SECTION 2: That Chapter 10 entitled, “Entertainment and Events”, is hereby amended to reflect “Special Events”.

SECTION 3: That the provisions found existing in Chapter 10 of the Code of Ordinances of the Town are hereby amended as shown in EXHIBIT “A” and EXHIBIT “B”, which are attached hereto and made a part hereof.

SECTION 4: That this Ordinance shall be cumulative of all other Ordinances adopted by the Town of Westlake and all provisions of other Ordinances as adopted by the Town of Westlake which are inconsistent with the provisions or terms of this Ordinance are hereby repealed.

SECTION 5: That any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the Town of Westlake, and upon conviction shall be punishable by a fine not to exceed the sum of Two Thousand Dollars (\$2,000.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

SECTION 6: This Ordinance shall take effect immediately from and after its passage as the law in such case provides.

SECTION 7: It is hereby declared to be the intention of the Town Council of the Town, that sections, paragraphs, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared legally invalid or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such legal invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance since the same would have been enacted by the Town Council of the Town without the incorporation in this Ordinance of any such legally invalid or unconstitutional, phrase, sentence, paragraph or section.

SECTION 8: This ordinance shall take effect immediately from and after its passage as the law in such case provides.

PASSED AND APPROVED ON THIS 21ST DAY OF APRIL 2026.

Kim Greaves, Mayor

ATTEST:

Dianna Buchanan, Town Secretary

APPROVED AS TO FORM:

Alex Crowley, Town Attorney

CHAPTER 10 ~~ENTERTAINMENT AND~~ SPECIAL EVENTS AND MASS GATHERING EVENTS¹

ARTICLE I. IN GENERAL

~~Secs. 10-1—10-2. Reserved.~~

Sec. 10-1. General.

(1) All special events, with the exception of those provided in Sec. 10-1 (2) shall conform to all of the applicable provisions of this Chapter.

(2) The following events shall be exempted from the provisions of this Chapter:

(a) an activity for permitted construction purposes;

(b) an event sponsored by the town, including Westlake Academy;

(c) an event that is (i) wholly contained and operated on a property with a building or buildings that are specifically designed and constructed to contain such event; (ii) that such building or buildings containing such event have been issued a permanent certificate of occupancy; and (iii) and that such property contains the minimum amount of parking required for such event (e.g., ballroom, conference center, meeting hall, place of religious assembly, et cetera);

(d) a funeral procession; and

(e) a motorcade with complies with all traffic laws.

Sec. 10-2. First Amendment Activity.

Any expressive personal religious or political beliefs and associated activity on the public right-of-way that is protected by the Constitution of the United States of America and the Constitution of the State of Texas, including freedom of speech, freedom of the press, freedom of assembly, and the right to petition is considered a "First Amendment Activity". First Amendment Activities are exempt from the provisions of this chapter, except that a special event permit must be submitted, reviewed, and approved for any activity that is defined as such and is activated in conjunction with any First Amendment Activity.

Sec. 10-3. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Applicant means a person who has filed and submitted a completed application for a special event.

Application fee means the fee established by ordinance of the Town Council for processing a special event permit application.

Block party means an organized, small-scale, outdoor activity that temporarily closes one block on a local thoroughfare or other private street that is primarily intended to attract only local residents who either live on, or live in close proximity to the block being closed and is not intended for the general public.

Drag race means the operation of:

- (1) Two or more motorized vehicles from a point side by side at accelerating speeds in a competitive attempt to outdistance each other; or
- (2) One or more vehicles, that over a common selected course, from the same place to the same place, for the express purpose of comparing the relative speeds or power of acceleration of the vehicle or vehicles in a specified distance or time.

Event sponsor means any person, group of persons, firm, corporation, partnership, or association that organizes, promotes or solicits funds for the organization or promotion of a special event. An event sponsor may also be an applicant.

Issuing officer means the town manager or designated representative.

Mass gathering event means any planned activity for a group of 50 or more persons assembled together for entertainment, meeting, social gathering, scheduled event, or other similar activity for more than four continuous hours and such activity is not wholly contained and operated within a building or buildings that are specifically designed and constructed to contain such activity. For the purposes of this definition, any activity at a ballroom, conference center, meeting hall, place of religious assembly, et cetera, shall not be classified as a mass gathering event.

Parade means any planned assembly, demonstration, march, or procession upon public thoroughfares within the Town consisting of vehicles, persons, or animals traveling a slow rates of speed, and in unison, with an express intent of attracting the attention of the general public and that is reasonably likely to interfere with the normal flow or regulation of traffic upon public thoroughfares.

Progressive special event means an activity that is not confined to a single location, such as a foot race/walk, bicycle race/ride, marathon, or parade and includes any special event criteria. A progressive special event is a special event and subject to special event requirements.

Promoter means any person, group of persons, firm, corporation, partnership, or association who promotes a mass gathering event. In the event that no promoter exists, then the owner of the property shall be deemed to be the promoter.

Special event means a planned temporary outdoor event, gathering, or other organized activity, including but not limited to, bike (non-motorized) races, block parties, concerts, fairs, farmers markets, festivals, fireworks and pyrotechnic displays, fun runs, marathons, parades, and sporting clay events for a common purpose under the direction or control of a person or entity an applicant using either private property or public property, and that involves one or more of the following activities, except when the activity is for construction purposes only:

- (1) Closing of a public thoroughfare or a private street-public street;
- (2) Blocking or restriction of a fire apparatus access to a road;
- (3) Blocking or restriction of access to public and/or private property, including public rights-of-way;
- (4) Sale of merchandise, food, or beverages on public property or on private property where otherwise prohibited by ordinance;
- (5) Sale of alcoholic beverages on public property or on private property where otherwise prohibited;
- (6) Installation of a stage, band shell, trailer, van, portable building, grandstand, or bleachers on public property, or on private property where otherwise prohibited by ordinance; or
- (7) Exceeding 500 persons Having an impact on public safety (e.g., fire and police); or

(8) The installation of a tent that is a minimum of 400 square feet in area.

Special event permit means a permit as specified and obtained pursuant to this Chapter.

Town Council means the Town Council of the Town of Westlake, Texas.

The following words, terms and phrases when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

~~Drag race means the operation of:~~

~~(1) Two or more vehicles from a point side by side at accelerating speeds in a competitive attempt to outdistance each other; or~~

~~(2) One or more vehicles over a common selected course, from the same place to the same place, for the purpose of comparing the relative speeds or power of acceleration of the vehicle or vehicles in a specified distance or time.~~

(Ord. No. 850, § 2, 3-26-2018)

Secs. 10-4—10-31. Reserved.

ARTICLE II. SPECIAL EVENT

DIVISION 1. GENERALLY

Sec. 10-32. Criteria of event; minimum standards.

- (a) ~~Event sponsor~~ Each applicant shall provide information and furnish proof that ~~shows that~~ the following minimum standards ~~will be~~ are met for any special event permitted under this article:
- (1) Public safety plan. The ~~event sponsor~~ applicant shall provide the following subject to review and approval of the police chief, the fire chief, and the director of public works:
- a. A detailed plan for police, fire, and emergency medical services ("EMS") staffing.
 - b. A detailed plan for traffic control and parking.
 - c. Certain streets within the town may be temporarily closed to limit or exclude motor vehicular, bicycle, or pedestrian traffic prior to, during or after a special event. An applicant requesting street closure(s) for a special event shall submit to the town for approval a traffic control plan approved by the committee showing the layout of all barricades and signs at the time of application. The ~~committee~~ town Manager or his / her designee shall consider such request in evaluating the application and may recommend and approve additional or fewer street closures. Some street closures may require consent of businesses and property owners in the adjacent area. Should street closures be approved, the ~~public works~~ department of public works shall supervise the placement of all barricades and signs placed on public streets or on any public rights-of-way.
- (2) Medical aid station. When required by the fire chief, the ~~event sponsor~~ applicant shall provide one or more medical aid stations, each of which shall be staffed and include suitable temporary shelter, supplies and equipment, at no cost to the town.
- (3) Water supply. The ~~event sponsor~~ applicant shall provide for access to a supply of potable water on the site where the event is taking place.

-
- (4) *Toilet/Restroom facilities.* The ~~event sponsor applicant~~ shall provide ~~for toilet restroom~~ facilities and shall arrange for collection and cleaning at intervals of sufficient frequency in order to prevent the creation of a health hazard or public nuisance.
 - (5) *Solid waste facilities.*
 - a. The ~~event sponsor applicant~~ shall arrange for solid waste facilities with the waste collection company holding a franchise with the town.
 - b. All solid waste shall be collected at such frequent intervals as may be necessary to maintain sanitary conditions at the site as determined by the town manager or his / her designee.
 - (6) *Food sanitation.* All food and /or beverages sold or furnished shall be in accordance with the standards of the Denton / Tarrant County Health Department as applicable.
 - (7) *Signage.* Signage used in accordance with the event shall comply with the sign regulations of the town under the provisions for special event and promotional signage. ~~Any signs not located on the actual premises where the event is being held shall only be approved upon the issuance of a sign permit from the town manager or designee.~~ Signs advertising the event or directing potential customers to the event site are expressly prohibited from placement in the town rights-of-way.
 - (8) *Tents.* Tent permit documentation shall be included. Any special event which includes the use of a tent / membrane structure (~~in excess of i.e.,~~ 400 square feet in area or larger) shall meet the applicable requirements found in the International Building Code, including local amendments, and the International Fire Code, including local amendments. Fire lanes for emergency equipment must be provided and the site prepared in an approved manner as determined by the fire marshal. A copy of the tent permit shall be required prior to the issuance of a special event permit.
 - (9) *Alcohol.* It is the responsibility of the applicant to obtain town approval for the possession and consumption of alcoholic beverages during any special event. For special events requiring a permit from the Texas Alcoholic Beverage Commission ("TABC"), a copy of the state permit shall be required prior to the issuance of a special event permit. In accordance with the alcohol provisions in this Code, the town manager or his / her designee shall have the authority to issue a temporary alcohol sales permit in conjunction with a special event permit provided all town and state regulations are met. Prior to the town manager or his / her designee ~~considering~~ ingation of the an alcohol permit, the police chief or ~~police staff~~ his / her designee shall, notwithstanding any requirements of TABC, determine the amount, if necessary, of police officers required while alcohol is being served. The cost of any required police officers as part of this permit shall be paid in full by the ~~event sponsor applicant~~ prior to issuance of the temporary alcohol sales special event permit.
 - (10) *Fireworks/pyrotechnic displays.* Any use of fireworks or pyrotechnic displays must show proof of application for permit from the state fire marshal's office, prior to making any application for a special event permit; and the applicant must receive state and local fireworks permit meeting the requirements of the International Fire Code as adopted by the town. The final fireworks permits must be prior to the issuance of a special event permit.
 - ~~(11) *Town sponsorship.* Should the event be officially sponsored or co-sponsored by the town, then certain standards of this chapter may be waived as determined by the issuing officer.~~
 - ~~(1211)~~ *Lighting.* Lighting shall meet the lighting regulations established by the town, provided; however, that public safety will be of paramount concern and, if necessary for public safety, and temporary lighting may be required which would not meet the town's lighting regulations subject to review and approval by the town manager or his / her designee.
 - ~~(1312)~~ *Noise control.* Amplifying equipment shall be designed to control the noise level at the perimeter of the site on which the gathering shall take place and not to exceed the town noise ordinance requirements.
-

(1413) *Final site cleanup.* The event sponsor shall be responsible for the final site cleanup. The event sponsor or landowner, upon notification by the town of the existence of any unsanitary conditions shall immediately cause such conditions to be corrected.

(14) *Revocation of special event permit.* The town manager shall have the authority to revoke any special event permit and require the removal of any equipment in connection with the event upon failure to comply with the provisions of this Chapter and the terms and conditions of the approved permit.

(15) *Special event hours.* A special event may only operate during the hours of 7:00 a.m. to 10:00 p.m. This provision may be modified or waived for a special event sponsored by the town.

(16) *Duration of a special event permit.* Any special event permit proposed to last for up to seven calendar days may be approved administratively by the town manager. Any special event proposed to last for eight or more calendar days shall be subject to review and approval by the town council.

a. Any application for a special event permit subject to review and approval by the town council shall be submitted at least 60 calendar days before the intended date of the event.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-33. Town services—Reimbursable costs.

(a) Reimbursable costs. ~~All special event is applicants are~~ required to pay for all costs and expenses incurred by the town for activities associated with staging of ~~the an approved special~~ event, including, without limitation, the following:

- (1) Police protection.
- (2) Fire protection.
- (3) Emergency medical services.
- (4) Utilities services provided to the special event, including all of the costs of installation, maintenance, and connection.
- (5) Repair, maintenance, and removal of facilities in the event of a failure of promoter.
- (6) Repair of streets, alleys, sidewalks, parks, and other public property.
- (7) Garbage disposal and cleanup.
- (8) Traffic control.
- (9) Other direct costs associated with the special event.

(b) ~~For town sponsored events, one town department shall not be required to pay a different town department for the above costs.~~[Reserved].

(Ord. No. 850, § 2, 3-26-2018)

Secs. 10-34—10-40. Reserved.

DIVISION 2. PERMIT

Sec. 10-41. Special event permit required.

- (a) No person, group, or entity may ~~act as an event sponsor of~~ a special event unless and until a special event permit has been approved and issued ~~by the town council under in accordance with~~ the provisions of this article.
- (b) A special event permit may be issued for a series of events and activities, provided that: All requirements as set forth herein must be met for every event and activity.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-42. Application—Filing; required contents.

- (a) An ~~event sponsor~~ applicant desiring to hold a special event shall file a special event permit application with the ~~issuing officer town manager or his / her designee~~ at least 30-60 calendar days prior to the first day of the proposed special event. Applications that are submitted less than 60 calendar days prior to the special event and applications that are incomplete will not be processed by the town manager or his / her designee.
- (b) The application for a special event permit under this ~~article~~ division must include (the application either may be prepared by the event sponsor or prepared on the behalf of the event sponsor):
 - (1) The name and physical address of the applicant and the name and the physical address of the event sponsor.
 - (2) A ~~description~~ detailed narrative of the special event, including the activities that are proposed to occur, and the site. The applicant shall additionally provide a site map or site plan showing the location or all proposed activities, all operations related to sponsoring the event as provided for in Sec. 10-32 of this chapter, and
 - (3) The name and the physical address of the property owner of the ~~place~~ location where the special event is to be held and a notarized letter signed by the property owner giving permission to use the property for the special event.
 - (4) The dates and times of the special event, including the hours of the special event.
 - (5) The maximum number of persons that the ~~event sponsor will~~ applicant proposes to allow to attend the special event and a statement showing how the ~~event sponsor~~ applicant plans to control the number of persons in attendance at the special event.
 - ~~(6) A description of the nature of the special event.~~
 - (7) A special event application fee shall be paid in full by the applicant upon application submittal in accordance to with the most recent fee schedule adopted by the town and receipts showing payment in full for all other fees as provided for in this Chapter.
 - (8) The event sponsor applicant shall provide information which addresses the following:
 - a. Initial set-up times.
 - b. Controlling the number of persons in attendance at the special event.
 - c. Compliance with health requirements regarding food and beverage services, including the provision for potable water.
 - d. Restroom facilities.
 - e. Solid waste collection arrangements.
 - f. The sale of alcoholic beverages and the process for identifying minors attending the event and preventing the consumption of alcohol by minors.

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- g. Clean-up following the event.
- (98) Public safety.
- a. The applicant for any special event ~~or progressive special event~~ may be required to provide a public safety plan for the event, and may be required to provide and pay for public safety personnel (police officers and firefighter-EMS personnel) as required. The contents of the public safety plan shall be determined by the anticipated number of attendees at the event.
 - b. A detailed site map or site plan indicating proposed vehicle ingress and egress, medical treatment areas, public areas including fences and gates, all temporary structures, management offices, cooking areas, locations of all fuels that will be used and/or stored, including without limitation gas, and whether pyrotechnics or other special effects are planned,
 - c. Traffic control and parking plan, and
 - d. Street closures.
- (109) Any other information ~~requested that may be required~~ by the ~~issuing officer that they may deem necessary~~ Town in order to consider the permit request ~~and ensure the health, the safety, and the welfare of the Town.~~

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-43. Insurance, indemnification, surety bond.

- (a) ~~If an event is to be held on town-owned property, the event sponsor shall furnish the issuing officer with a certificate of insurance complying with minimum standards sufficient to protect town-owned property. Valid and current general liability insurance policy naming the applicant hosting the event under the coverage for the event and providing coverage with the following minimum amounts:~~
 - (1) for personal injury / death: \$1,000,000.00 per occurrence;
 - (2) for property damage: \$2,000,000.00 per occurrence; and
 - (3) for general aggregate: \$2,000,000.00.
- (b) The applicant and the event sponsor for each special event permit shall sign an agreement to indemnify and to forever hold harmless the town, its ~~officials, officers,~~ employees, agents, and representatives against all claims of liability and causes of action resulting from injury or damage to persons or property arising out of ~~the any~~ special event.
- (c) The event sponsor may be required to post a surety bond in the assurance that the town property is cleaned and returned to the condition prior to the event. The ~~issuing officer town manager or his / her designee~~ shall determine if the need for a bond exists and shall make the appropriate recommendation to the town council upon town council consideration of the permit.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-44. Appeal of Administrative Permit Denial ~~Same—Hearing.~~

If the application does not meet the requirements, and/or it is determined that the event may have significant community impacts, the ~~issuing officer town manager~~ may deny the permit. The applicant may correct the deficiencies within ~~one week~~ 30 calendar days without incurring another permit charge or, at the applicant's choice, ~~the~~ applicant may appeal the decision of the ~~issuing officer~~ town council. If the applicant appeals the decision to the town council, then the matter will be heard by the ~~town manager. If the appeal is denied by the town manager, the applicant may appeal the matter to be heard by the~~ town council. If there is an appeal to the town council, the time for a hearing before the town council on the application for a special event permit under

this article shall occur at the next available council meeting, provided that the next council meeting is at least ~~ten~~ 15 business working days after the appeal is filed, in order to provide for preparation of the item and to meet the requirements of the Texas Open Meetings Act. Such appeal shall be heard as per the rules for a business agenda item.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-45. Town council approval required for appeal.

After ~~the hearing on reviewing and considering~~ the appeal for an application for a special event permit under this article is completed, the town council shall grant grant with conditions or modifications, or deny the permit.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-46. Cash deposit.

As a condition ~~precedent~~ to the issuance of a special event permit under this article, the ~~issuing officer~~ town manager or his / her designee may require the ~~event sponsor~~ applicant to make an additional cash deposit with the town within at least five business days of the event to provide an adequate fund for the compensation of reimbursable costs and such security personnel as may be required to ensure the physical safety of persons and property of persons in attendance, as well as the persons and property of the community directly affected by the special event. If the cash deposit required by the town manager or his / her designee is not provided within at least five business days of the event, then the town manager or his / her designee may revoke the permit.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-47. Contents.

A special event permit, if issued, shall authorize the event sponsor to hold a special event at ~~a~~ the specified place and at the specified times.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-48. Revocation.

At any time with or without notice, the ~~issuing officer or authorized representative~~ town manager or his / her designee may revoke the special event permit ~~on a~~ upon finding that the failure to carry out the preparations will result in a serious threat to the health, ~~or the safety, and the welfare~~ of the community and / or the persons attending the event.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-49. Regulations—Strictest apply.

If a site or a special event is regulated by the provisions of this chapter and other ordinances, regulations, and rules adopted by the town, then the strictest regulations shall apply.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-50. Miscellaneous.

(a) Inspections.

(1) The town manager and his / her designee may inspect a special event during the special event in order to ensure that the minimum standards of health and sanitation prescribed by state and local laws, rules, and orders are being maintained; that the minimum standards for ensuring public safety and order as prescribed by state and local laws, rules, and orders are being maintained; and that the minimum standards for ensuring fire safety and other life safety and order as prescribed by state and local laws, rules, and orders are being maintained. If the town manager or his / her designee determines a violation of the minimum standards is occurring, then the town manager or his / her designee shall order the applicant and / or the event sponsor of the special event to immediately correct the violation.

(2) An applicant and / or event sponsor who fails to comply with an order issued under this section commits an offense.

(b) Tow-away zones.

(1) Any street, alley or city owned property or part thereof that is designated as a road closure or a no parking zone under this article will also be designated as a no parking tow-away zone.

(2) The promoter shall properly mark the road closures and no parking zones designated under a permit that is granted under this article giving notice thereof.

(3) No person shall park a vehicle in any area designated as a no parking tow-away zone under this article.

(4) Any person designated by the town may authorize the removal of a vehicle parked in no parking tow-away zone. The owner and operator of the vehicle shall be liable for all towing and storage fees incurred in the removal and storage of the vehicle.

(5) This section works in conjunction with any other no parking tow-away ordinances for the town.

Secs. 10-~~5051~~—10-60. Reserved.

ARTICLE III. ~~CIRCUSES; CARNIVALS; RACES~~PROHIBITED EVENTS AND ACTIVITIES

DIVISION 1. ~~PERMIT~~

Sec. 10-61. ~~Permit requirement; hearing; fee~~Prohibited events and activities; public hearing required.

No circus, carnival, horse race event, ~~automobile or~~ drag race event, ~~or fair or other similar event~~ which is open to attendance by the public generally, whether or not any fee or other admission charge is made, shall be conducted within the corporate limits of the town unless the circus, carnival, horse race event, ~~or~~ automobile or drag race event, ~~or fair~~ shall have been permitted by the town council after a public hearing for which written notice shall have been published for at least two weeks prior to such hearing by being posted at the usual places where notices of elections of the town have been posted, and after the town council shall have established a proper licensing fee therefor. Except as otherwise provided for in this Sec. 10-61, the applicant for such events shall complete an application as provided for in Sec. 10-42 of this chapter. Any incomplete applications will not be processed by the town manager or his / her designee. The town council shall grant, grant with conditions or modifications, or deny the request.

(Ord. No. 850, § 2, 3-26-2018)

ARTICLE IV. MASS GATHERING EVENTS

Sec. 10-62. Permits—required.

No mass gathering event may be conducted within the town unless a mass gathering event permit has been approved by the town manager or his / her designee under the provisions of this article. If the owner of the property on which the mass gathering will be held is not the promoter as defined in Sec. 10-2, then the owner of the property shall also be required to obtain a permit under the provisions of this article as specified and required of a promoter.

Sec. 10-63. Same—application, fee, and bonds.

- (a) At least 60 days before a mass gathering event is to be held, the promoter of the mass gathering event shall file an application with the town manager or his / her designee an application for a permit. All applications for mass gathering events shall be subject to review and approval by the town manager or his / her designee.
- (b) The town manager or his / her designee may approve an application for a mass gathering event if it finds the requirements in this section are met. When reviewing and considering an application for a mass gathering event permit, the town manager may establish specific conditions for the mass gathering event.
- (c) All applications for a mass gathering event permit shall identify:
 - (1) the promoter and the property owner; and
 - (2) the sketch showing the mass gathering event area (i.e., the portion of the mass gathering event that is not wholly contained and operated within a building or buildings that are specifically designed and constructed to contain such activity and such activity); and
 - (3) the maximum number of patrons anticipated or tickets to be sold for the gathering; and
 - (4) the dates and time of day being considered for the mass gathering; and
 - (5) the plan for providing parking; and
 - (6) the plan for providing restroom facilities; and
 - (7) the plan for emergency management; and
 - (8) the plan for collecting debris, litter, and trash and cleaning up and restoring the property to its original condition; and
 - (9) the plan for any road (e.g., public and / or private) closures must be approved and implemented by police and public works; and
 - (10) all food vendors and sales vendors must register with the county health department and receive a food handler's permit); and
 - (11) all tents shall register with the town; and
 - (12) all alcohol sales and/or consumption will require a TABC license and/or bartenders license; and
 - (13) any other information that the town manager or his / her designee may reasonably request in order to process such application for a mass gathering event permit; and

(14) all applications will be reviewed by the town manager and his / her designee for completeness and accuracy (incomplete and inaccurate applications will not be presented to the town council for review and approval).

(d) A filing fee of \$250.00 must be submitted with the application for a permit.

(e) The town manager or his / her designee, upon a full and complete investigation of the proposed mass gathering event, and approval of the same, shall have the authority to require the promoter to post a bond in an amount that would cover all reasonable expenses entailed in cleaning up the premises after the gathering in the event the promoter fails to do so. The town manager or his / her designee shall have the authority to require either a cash bond or a corporate surety bond at his discretion. The bond shall be released and returned upon the clean-up and maintenance being accomplished by the promoter. If it is necessary for the town to accomplish the clean-up and the restoration of the property to its original condition, then the bond will be used to cover the town's reasonable and necessary expenses.

Sec. 10-64. Same—appeals hearing.

(a) If an application for a mass gathering event is denied by the town manager or his / her designee, the promoter may appeal the decision to the town manager or his / her designee in accordance with the provisions of this section.

(b) The town manager or his / her designee shall set a date and a time for a public hearing on the application to be conducted by the town council, which shall be held at least 15 days before the day on which the mass gathering is to begin. The town manager or his / her designee shall not be required to set a date and time for a public hearing unless and until the promoter has paid the filing fee of \$500.00.

(c) Notice of the time and place of the public hearing shall be given to the promoter and to any persons who have an interest in the granting or denial of the permit, including notice to all owners of property which abuts the property where the mass gathering will be held.

(d) At the hearing, any person may appear and testify for or against the granting of the permit.

(e) At the hearing, the town council may approve, approve with conditions or modifications, or deny the application for a mass gathering permit.

Sec. 10-66. Same—revocation.

The town manager may revoke a permit issued under this article if the town manager, the police chief, the fire chief, or other designee of the town manager finds that (i) the preparations for the mass gathering event will not be completed by the time that the mass gathering will begin, or (ii) for the failure to meet any of the requirements determined and identified pursuant to Section 10-63, the such mass gathering event will be disruptive to the health, the safety, and the welfare of the town, or that the permit was obtained by fraud or misrepresentation.

Sec. 10-68. Miscellaneous.

(c) Inspections.

(1) The town manager and his / her designee may inspect a mass gathering event during the mass gathering event in order to ensure that the minimum standards of health and sanitation prescribed by state and local laws, rules, and orders are being maintained; that the minimum standards for ensuring public safety and order as prescribed by state and local laws, rules, and orders are being maintained; and that the minimum standards for ensuring fire safety and other life safety and order as prescribed by state and local laws, rules, and orders are being maintained. If the town manager or his / her designee determines a violation of the minimum standards is occurring, then the town manager or his / her designee shall order the promoter of the mass gathering event to immediately correct the violation.

(2) A promoter who fails to comply with an order issued under this section commits an offense.

(d) Tow-away zones.

(1) Any street, alley or city owned property or part thereof that is designated as a road closure or a no parking zone under this article will also be designated as a no parking tow-away zone.

(2) The promoter shall properly mark the road closures and no parking zones designated under a permit that is granted under this article giving notice thereof.

(3) No person shall park a vehicle in any area designated as a no parking tow-away zone under this article.

(4) Any person designated by the town may authorize the removal of a vehicle parked in no parking tow-away zone. The owner and operator of the vehicle shall be liable for all towing and storage fees incurred in the removal and storage of the vehicle.

(5) This section works in conjunction with any other no parking tow-away ordinances for the town.

CHAPTER 10 SPECIAL EVENTS AND MASS GATHERING EVENTS

ARTICLE I. IN GENERAL

Sec. 10-1. General.

- (1) All special events, with the exception of those provided in Sec. 10-1 (2) shall conform to all of the applicable provisions of this Chapter.
- (2) The following events shall be exempted from the provisions of this Chapter:
 - (a) an activity for permitted construction purposes;
 - (b) an event sponsored by the town, including Westlake Academy;
 - (c) an event that is (i) wholly contained and operated on a property with a building or buildings that are specifically designed and constructed to contain such event; (ii) that such building or buildings containing such event have been issued a permanent certificate of occupancy; and (iii) and that such property contains the minimum amount of parking required for such event (e.g., ballroom, conference center, meeting hall, place of religious assembly, et cetera);
 - (d) a funeral procession; and
 - (e) a motorcade with complies with all traffic laws.

Sec. 10-2. First Amendment Activity.

Any expressive personal religious or political beliefs and associated activity on the public right-of-way that is protected by the Constitution of the United States of America and the Constitution of the State of Texas, including freedom of speech, freedom of the press, freedom of assembly, and the right to petition is considered a "First Amendment Activity". First Amendment Activities are exempt from the provisions of this chapter, except that a special event permit must be submitted, reviewed, and approved for any activity that is defined as such and is activated in conjunction with any First Amendment Activity.

Sec. 10-3. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Applicant means a person who has filed and submitted a completed application for a special event.

Application fee means the fee established by ordinance of the Town Council for processing a special event permit application.

Block party means an organized, small-scale, outdoor activity that temporarily closes one block on a local thoroughfare or other private street that is primarily intended to attract only local residents who either live on, or live in close proximity to the block being closed and is not intended for the general public.

Drag race means the operation of:

- (1) Two or more motorized vehicles from a point side by side at accelerating speeds in a competitive attempt to outdistance each other; or

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- (2) One or more vehicles, that over a common selected course, from the same place to the same place, for the express purpose of comparing the relative speeds or power of acceleration of the vehicle or vehicles in a specified distance or time.

Event sponsor means any person, group of persons, firm, corporation, partnership, or association that organizes, promotes or solicits funds for the organization or promotion of a special event. An event sponsor may also be an applicant.

Mass gathering event means any planned activity for a group of 50 or more persons assembled together for entertainment, meeting, social gathering, scheduled event, or other similar activity for more than four continuous hours and such activity is not wholly contained and operated within a building or buildings that are specifically designed and constructed to contain such activity. For the purposes of this definition, any activity at a ballroom, conference center, meeting hall, place of religious assembly, et cetera, shall not be classified as a mass gathering event.

Parade means any planned assembly, demonstration, march, or procession upon public thoroughfares within the Town consisting of vehicles, persons, or animals traveling a slow rates of speed, and in unison, with an express intent of attracting the attention of the general public and that is reasonably likely to interfere with the normal flow or regulation of traffic upon public thoroughfares.

Promoter means any person, group of persons, firm, corporation, partnership, or association who promotes a mass gathering event. In the event that no promoter exists, then the owner of the property shall be deemed to be the promoter.

Special event means a planned temporary outdoor event, gathering, or other organized activity, including but not limited to, bike (non-motorized) races, block parties, concerts, fairs, farmers markets, festivals, fireworks and pyrotechnic displays, fun runs, marathons, parades, and sporting clay events for a common purpose under the direction or control of an applicant using either private property or public property, and that involves one or more of the following activities:

- (1) Closing of a public thoroughfare or a private street;
- (2) Blocking or restriction of a fire apparatus access to a road;
- (3) Blocking or restriction of access to public and/or private property, including public rights-of-way;
- (4) Sale of merchandise, food, or beverages on public property or on private property where otherwise prohibited by ordinance;
- (5) Sale of alcoholic beverages on public property or on private property where otherwise prohibited;
- (6) Installation of a stage, band shell, trailer, van, portable building, grandstand, or bleachers on public property or on private property where otherwise prohibited by ordinance;
- (7) Having an impact on public safety (e.g., fire and police); or
- (8) The installation of a tent that is a minimum of 400 square feet in area.

Special event permit means a permit as specified and obtained pursuant to this Chapter.

Town Council means the Town Council of the Town of Westlake, Texas.

(Ord. No. 850, § 2, 3-26-2018)

Secs. 10-4—10-31. Reserved.

ARTICLE II. SPECIAL EVENT

DIVISION 1. GENERALLY

Sec. 10-32. Criteria of event; minimum standards.

- (a) Each applicant shall provide information and furnish proof that the following minimum standards are met for any special event permitted under this article:
- (1) *Public safety plan.* The applicant shall provide the following subject to review and approval of the police chief, the fire chief, and the director of public works:
 - a. A detailed plan for police, fire, and emergency medical services (“EMS”) staffing.
 - b. A detailed plan for traffic control and parking.
 - c. Certain streets within the town may be temporarily closed to limit or exclude motor vehicular, bicycle, or pedestrian traffic prior to, during or after a special event. An applicant requesting street closure(s) for a special event shall submit to the town for approval a traffic control plan approved by the committee showing the layout of all barricades and signs at the time of application. The town Manager or his / her designee shall consider such request in evaluating the application and may recommend and approve additional or fewer street closures. Some street closures may require consent of businesses and property owners in the adjacent area. Should street closures be approved, the department of public works shall supervise the placement of all barricades and signs placed on public streets or on any public rights-of-way.
 - (2) *Medical aid station.* When required by the fire chief, the applicant shall provide one or more medical aid stations, each of which shall be staffed and include suitable temporary shelter, supplies and equipment, at no cost to the town.
 - (3) *Water supply.* The applicant shall provide for access to a supply of potable water on the site where the event is taking place.
 - (4) *Restroom facilities.* The applicant shall provide for restroom facilities and shall arrange for collection and cleaning at intervals of sufficient frequency in order to prevent the creation of a health hazard or public nuisance.
 - (5) *Solid waste facilities.*
 - a. The applicant shall arrange for solid waste facilities with the waste collection company holding a franchise with the town.
 - b. All solid waste shall be collected at such frequent intervals as may be necessary to maintain sanitary conditions at the site as determined by the town manager or his / her designee.
 - (6) *Food sanitation.* All food and / or beverages sold or furnished shall be in accordance with the standards of the Denton / Tarrant County Health Department as applicable.
 - (7) *Signage.* Signage used in accordance with the event shall comply with the sign regulations of the town under the provisions for special event and promotional signage. Signs advertising the event or directing potential customers to the event site are expressly prohibited from placement in the town rights-of-way.
 - (8) *Tents.* Tent permit documentation shall be included. Any special event which includes the use of a tent / membrane structure (i.e., 400 square feet in area or larger) shall meet the applicable requirements found in the International Building Code, including local amendments, and the International Fire Code,

including local amendments. Fire lanes for emergency equipment must be provided and the site prepared in an approved manner as determined by the fire marshal. A copy of the tent permit shall be required prior to the issuance of a special event permit.

- (9) *Alcohol.* It is the responsibility of the applicant to obtain town approval for the possession and consumption of alcoholic beverages during any special event. For special events requiring a permit from the Texas Alcoholic Beverage Commission (“TABC”), a copy of the state permit shall be required prior to the issuance of a special event permit. In accordance with the alcohol provisions in this Code, the town manager or his / her designee shall have the authority to issue a temporary alcohol sales permit in conjunction with a special event permit provided all town and state regulations are met. Prior to the town manager or his / her designee considering an alcohol permit, the police chief or his / her designee shall, notwithstanding any requirements of TABC, determine the amount, if necessary, of police officers required while alcohol is being served. The cost of any required police officers as part of this permit shall be paid in full by the applicant prior to issuance of the special event permit.
- (10) *Fireworks/pyrotechnic displays.* Any use of fireworks or pyrotechnic displays must show proof of application for permit from the state fire marshal's office, prior to making any application for a special event permit; and the applicant must receive state and local fireworks permit meeting the requirements of the International Fire Code as adopted by the town. The final fireworks permits must be prior to the issuance of a special event permit.
- (11) *Lighting.* Lighting shall meet the lighting regulations established by the town, provided; however, that public safety will be of paramount concern and, if necessary for public safety, and temporary lighting may be required which would not meet the town's lighting regulations subject to review and approval by the town manager or his / her designee.
- (12) *Noise control.* Amplifying equipment shall be designed to control the noise level at the perimeter of the site on which the gathering shall take place and not to exceed the town noise ordinance requirements.
- (13) *Final site cleanup.* The event sponsor shall be responsible for the final site cleanup. The event sponsor or landowner, upon notification by the town of the existence of any unsanitary conditions shall immediately cause such conditions to be corrected.
- (14) *Revocation of special event permit.* The town manager shall have the authority to revoke any special event permit and require the removal of any equipment in connection with the event upon failure to comply with the provisions of this Chapter and the terms and conditions of the approved permit.
- (15) *Special event hours.* A special event may only operate during the hours of 7:00 a.m. to 10:00 p.m. This provision may be modified or waived for a special event sponsored by the town.
- (16) *Duration of a special event permit.* Any special event permit proposed to last for up to seven calendar days may be approved administratively by the town manager. Any special event proposed to last for eight or more calendar days shall be subject to review and approval by the town council.
 - a. Any application for a special event permit subject to review and approval by the town council shall be submitted at least 60 calendar days before the intended date of the event.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-33. Town services—Reimbursable costs.

- (a) Reimbursable costs. All applicants are required to pay for all costs and expenses incurred by the town for activities associated with staging of an approved special event, including, without limitation, the following:
 - (1) Police protection.

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- (2) Fire protection.
 - (3) Emergency medical services.
 - (4) Utilities services provided to the special event, including all of the costs of installation, maintenance, and connection.
 - (5) Repair, maintenance, and removal of facilities in the event of a failure of promoter.
 - (6) Repair of streets, alleys, sidewalks, parks, and other public property.
 - (7) Garbage disposal and cleanup.
 - (8) Traffic control.
 - (9) Other direct costs associated with the special event.
- (b) [Reserved].
- (Ord. No. 850, § 2, 3-26-2018)

Secs. 10-34—10-40. Reserved.

DIVISION 2. PERMIT

Sec. 10-41. Special event permit required.

- (a) No person, group, or entity may sponsor a special event unless and until a special event permit has been approved and issued in accordance with the provisions of this article.
 - (b) A special event permit may be issued for a series of events and activities, provided that all requirements as set forth herein must be met for every event and activity.
- (Ord. No. 850, § 2, 3-26-2018)

Sec. 10-42. Application—filing; required contents.

- (a) An applicant desiring to hold a special event shall file a special event permit application with the town manager or his / her designee at least 60 calendar days prior to the first day of the proposed special event. Applications that are submitted less than 60 calendar days prior to the special event and applications that are incomplete will not be processed by the town manager or his / her designee.
 - (b) The application for a special event permit under this division must include (the application either may be prepared by the event sponsor or prepared on the behalf of the event sponsor):
 - (1) The name and physical address of the applicant and the name and the physical address of the event sponsor.
 - (2) A detailed narrative of the special event, including the activities that are proposed to occur, and the site. The applicant shall additionally provide a site map or site plan showing the location or all proposed activities, all operations related to sponsoring the event as provided for in Sec. 10-32 of this chapter, and
 - (3) The name and the physical address of the property owner of the location where the special event is to be held and a notarized letter signed by the property owner giving permission to use the property for the special event.
 - (4) The dates and times of the special event, including the hours of the special event.
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- (5) The maximum number of persons that the applicant proposes to allow to attend the special event and a statement showing how the applicant plans to control the number of persons in attendance at the special event.
 - (6) A special event application fee shall be paid in full by the applicant upon application submittal in accordance with the most recent fee schedule adopted by the town and receipts showing payment in full for all other fees as provided for in this Chapter.
 - (7) The applicant shall provide information which addresses the following:
 - a. Initial set-up times.
 - b. Controlling the number of persons in attendance at the special event.
 - c. Compliance with health requirements regarding food and beverage services, including the provision for potable water.
 - d. Restroom facilities.
 - e. Solid waste collection arrangements.
 - f. The sale of alcoholic beverages and the process for identifying minors attending the event and preventing the consumption of alcohol by minors.
 - g. Clean-up following the event.
 - (8) Public safety.
 - a. The applicant for any special event may be required to provide a public safety plan for the event, and may be required to provide and pay for public safety personnel (police officers and firefighter-EMS personnel) as required. The contents of the public safety plan shall be determined by the anticipated number of attendees at the event.
 - b. A detailed site map or site plan indicating proposed vehicle ingress and egress, medical treatment areas, public areas including fences and gates, all temporary structures, management offices, cooking areas, locations of all fuels that will be used and/or stored, including without limitation gas, and whether pyrotechnics or other special effects are planned,
 - c. Traffic control and parking plan, and
 - d. Street closures.
 - (9) Any other information that may be required by the Town in order to consider the permit request and ensure the health, the safety, and the welfare of the Town.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-43. Insurance, indemnification, surety bond.

- (a) Valid and current general liability insurance policy naming the applicant hosting the event under the coverage for the event and providing coverage with the following minimum amounts:
 - (1) for personal injury / death: \$1,000,000.00 per occurrence;
 - (2) for property damage: \$2,000,000.00 per occurrence; and
 - (3) for general aggregate: \$2,000,000.00.
- (b) The applicant and the event sponsor for each special event permit shall sign an agreement to indemnify and to forever hold harmless the town, its officials, employees, agents, and representatives against all claims of liability and causes of action resulting from injury or damage to persons or property arising out of any special event.

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- (c) The event sponsor may be required to post a surety bond in the assurance that the town property is cleaned and returned to the condition prior to the event. The town manager or his / her designee shall determine if the need for a bond exists and shall make the appropriate recommendation to the town council upon town council consideration of the permit.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-44. Appeal of Administrative Permit Denial.

If the application does not meet the requirements, and/or it is determined that the event may have significant community impacts, the town manager may deny the permit. The applicant may correct the deficiencies within 30 calendar days without incurring another permit charge or, at the applicant's choice, the applicant may appeal the decision of the town council. If the applicant appeals the decision to the town council, then the matter will be heard by the town council. If there is an appeal to the town council, the time for a hearing before the town council on the application for a special event permit under this article shall occur at the next available council meeting, provided that the next council meeting is at least 15 business days after the appeal is filed, in order to provide for preparation of the item and to meet the requirements of the Texas Open Meetings Act. Such appeal shall be heard as per the rules for a business agenda item.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-45. Town council approval required for appeal.

After reviewing and considering the appeal for an application for a special event permit under this article is completed, the town council shall grant, grant with conditions or modifications, or deny the permit.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-46. Cash deposit.

As a condition to the issuance of a special event permit under this article, the town manager or his / her designee may require the applicant to make an additional cash deposit with the town within at least five business days of the event to provide an adequate fund for the compensation of reimbursable costs and such security personnel as may be required to ensure the physical safety of persons and property of persons in attendance, as well as the persons and property of the community directly affected by the special event. If the cash deposit required by the town manager or his / her designee is not provided within at least five business days of the event, then the town manager or his / her designee may revoke the permit.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-47. Contents.

A special event permit, if issued, shall authorize the event sponsor to hold a special event at the specified place and at the specified times.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-48. Revocation.

At any time with or without notice, the town manager or his / her designee may revoke the special event permit upon finding that the failure to carry out the preparations will result in a serious threat to the health, the safety, and the welfare of the community and / or the persons attending the event.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-49. Regulations—Strictest apply.

If a site or a special event is regulated by the provisions of this chapter and other ordinances, regulations, and rules adopted by the town, then the strictest regulations shall apply.

(Ord. No. 850, § 2, 3-26-2018)

Sec. 10-50. Miscellaneous.

(a) Inspections.

- (1) The town manager and his / her designee may inspect a special event during the special event in order to ensure that the minimum standards of health and sanitation prescribed by state and local laws, rules, and orders are being maintained; that the minimum standards for ensuring public safety and order as prescribed by state and local laws, rules, and orders are being maintained; and that the minimum standards for ensuring fire safety and other life safety and order as prescribed by state and local laws, rules, and orders are being maintained. If the town manager or his / her designee determines a violation of the minimum standards is occurring, then the town manager or his / her designee shall order the applicant and / or the event sponsor of the special event to immediately correct the violation.
- (2) An applicant and / or event sponsor who fails to comply with an order issued under this section commits an offense.

(b) Tow-away zones.

- (1) Any street, alley or city owned property or part thereof that is designated as a road closure or a no parking zone under this article will also be designated as a no parking tow-away zone.
- (2) The promoter shall properly mark the road closures and no parking zones designated under a permit that is granted under this article giving notice thereof.
- (3) No person shall park a vehicle in any area designated as a no parking tow-away zone under this article.
- (4) Any person designated by the town may authorize the removal of a vehicle parked in no parking tow-away zone. The owner and operator of the vehicle shall be liable for all towing and storage fees incurred in the removal and storage of the vehicle.
- (5) This section works in conjunction with any other no parking tow-away ordinances for the town.

Secs. 10-51—10-60. Reserved.

ARTICLE III. PROHIBITED EVENTS AND ACTIVITIES

Sec. 10-61. Prohibited events and activities; public hearing required.

No circus, carnival, horse race event, drag race event, or other similar event which is open to attendance by the public generally, whether or not any fee or other admission charge is made, shall be conducted within the corporate limits of the town unless the circus, carnival, horse race event, or automobile or drag race event shall

- CODE OF ORDINANCES
CHAPTER 10 - SPECIAL EVENTS AND MASS GATHERING EVENTS
ARTICLE III. PROHIBITED EVENTS AND ACTIVITIES

have been permitted by the town council after a public hearing for which written notice shall have been published for at least two weeks prior to such hearing by being posted at the usual places where notices of elections of the town have been posted, and after the town council shall have established a proper licensing fee therefor. Except as otherwise provided for in this Sec. 10-61, the applicant for such events shall complete an application as provided for in Sec. 10-42 of this chapter. Any incomplete applications will not be processed by the town manager or his / her designee. The town council shall grant, grant with conditions or modifications, or deny the request.

(Ord. No. 850, § 2, 3-26-2018)

ARTICLE IV. MASS GATHERING EVENTS

Sec. 10-62. Permits—required.

No mass gathering event may be conducted within the town unless a mass gathering event permit has been approved by the town manager or his / her designee under the provisions of this article. If the owner of the property on which the mass gathering will be held is not the promoter as defined in Sec. 10-2, then the owner of the property shall also be required to obtain a permit under the provisions of this article as specified and required of a promoter.

Sec. 10-63. Same—application, fee, and bonds.

- (a) At least 60 days before a mass gathering event is to be held, the promoter of the mass gathering event shall file an application with the town manager or his / her designee an application for a permit. All applications for mass gathering events shall be subject to review and approval by the town manager or his / her designee.
- (b) The town manager or his / her designee may approve an application for a mass gathering event if it finds the requirements in this section are met. When reviewing and considering an application for a mass gathering event permit, the town manager may establish specific conditions for the mass gathering event.
- (c) All applications for a mass gathering event permit shall identify:
 - (1) the promoter and the property owner; and
 - (2) the sketch showing the mass gathering event area (i.e., the portion of the mass gathering event that is not wholly contained and operated within a building or buildings that are specifically designed and constructed to contain such activity and such activity); and
 - (3) the maximum number of patrons anticipated or tickets to be sold for the gathering; and
 - (4) the dates and time of day being considered for the mass gathering; and
 - (5) the plan for providing parking; and
 - (6) the plan for providing restroom facilities; and
 - (7) the plan for emergency management; and
 - (8) the plan for collecting debris, litter, and trash and cleaning up and restoring the property to its original condition; and
 - (9) the plan for any road (e.g., public and / or private) closures must be approved and implemented by police and public works; and

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- (10) all food vendors and sales vendors must register with the county health department and receive a food handler's permit); and
 - (11) all tents shall register with the town; and
 - (12) all alcohol sales and/or consumption will require a TABC license and/or bartenders license; and
 - (13) any other information that the town manager or his / her designee may reasonably request in order to process such application for a mass gathering event permit; and
 - (14) all applications will be reviewed by the town manager and his / her designee for completeness and accuracy (incomplete and inaccurate applications will not be presented to the town council for review and approval).
- (d) A filing fee of \$250.00 must be submitted with the application for a permit.
 - (e) The town manager or his / her designee, upon a full and complete investigation of the proposed mass gathering event, and approval of the same, shall have the authority to require the promoter to post a bond in an amount that would cover all reasonable expenses entailed in cleaning up the premises after the gathering in the event the promoter fails to do so. The town manager or his / her designee shall have the authority to require either a cash bond or a corporate surety bond at his discretion. The bond shall be released and returned upon the clean-up and maintenance being accomplished by the promoter. If it is necessary for the town to accomplish the clean-up and the restoration of the property to its original condition, then the bond will be used to cover the town's reasonable and necessary expenses.

Sec. 10-64. Same—appeals hearing.

- (a) If an application for a mass gathering event is denied by the town manager or his / her designee, the promoter may appeal the decision to the town manager or his / her designee in accordance with the provisions of this section.
- (b) The town manager or his / her designee shall set a date and a time for a public hearing on the application to be conducted by the town council, which shall be held at least 15 days before the day on which the mass gathering is to begin. The town manager or his / her designee shall not be required to set a date and time for a public hearing unless and until the promoter has paid the filing fee of \$500.00.
- (c) Notice of the time and place of the public hearing shall be given to the promoter and to any persons who have an interest in the granting or denial of the permit, including notice to all owners of property which abuts the property where the mass gathering will be held.
- (d) At the hearing, any person may appear and testify for or against the granting of the permit.
- (e) At the hearing, the town council may approve, approve with conditions or modifications, or deny the application for a mass gathering permit.

Sec. 10-66. Same—revocation.

The town manager may revoke a permit issued under this article if the town manager, the police chief, the fire chief, or other designee of the town manager finds that (i) the preparations for the mass gathering event will not be completed by the time that the mass gathering will begin, or (ii) for the failure to meet any of the requirements determined and identified pursuant to Section 10-63, the such mass gathering event will be disruptive to the health, the safety, and the welfare of the town, or that the permit was obtained by fraud or misrepresentation.

Sec. 10-68. Miscellaneous.

- (c) Inspections.

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- (1) The town manager and his / her designee may inspect a mass gathering event during the mass gathering event in order to ensure that the minimum standards of health and sanitation prescribed by state and local laws, rules, and orders are being maintained; that the minimum standards for ensuring public safety and order as prescribed by state and local laws, rules, and orders are being maintained; and that the minimum standards for ensuring fire safety and other life safety and order as prescribed by state and local laws, rules, and orders are being maintained. If the town manager or his / her designee determines a violation of the minimum standards is occurring, then the town manager or his / her designee shall order the promoter of the mass gathering event to immediately correct the violation.
 - (2) A promoter who fails to comply with an order issued under this section commits an offense.
- (d) Tow-away zones.
- (1) Any street, alley or city owned property or part thereof that is designated as a road closure or a no parking zone under this article will also be designated as a no parking tow-away zone.
 - (2) The promoter shall properly mark the road closures and no parking zones designated under a permit that is granted under this article giving notice thereof.
 - (3) No person shall park a vehicle in any area designated as a no parking tow-away zone under this article.
 - (4) Any person designated by the town may authorize the removal of a vehicle parked in no parking tow-away zone. The owner and operator of the vehicle shall be liable for all towing and storage fees incurred in the removal and storage of the vehicle.
 - (5) This section works in conjunction with any other no parking tow-away ordinances for the town.



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** I.1.
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Discuss, consider and act regarding WA Resolution 26-08 Approving the expenditure of funds not to exceed \$157,205.42 for the Westlake Academy Sports Court Renovation Project in cooperation with the Westlake Academy Foundation and Awarding the Contract for the Project to 365 Custom Courts.

ATTACHMENTS:

1. WA Res 26-08 Draft WA Sports Court Renovation Project
2. RFP Response WA Sports Court 365

SUMMARY :

The purpose of this agenda item is to authorize the use of donor-restricted funds raised through the 2026 Foundation Gala Fund-an-Item to complete the resurfacing and conversion of the existing tennis court into a modern sports court.

BACKGROUND AND DISCUSSION:

During the 2026 Westlake Academy Foundation Gala, the Fund-an-Item initiative was to support improvements to the tennis court located in the center of campus. Through the generosity of donors, sufficient funds were raised to allow for the renovation of the Academy's existing tennis court, which is currently in aging condition and no longer meets the needs of the student body for flexible, modern recreational use.

The proposed project will resurface the existing tennis court area and convert it into a modern multi-use sports court designed to support a variety of student activities, which may include basketball, pickleball, tennis, physical education activities, and general student recreation. The intent of this improvement is to maximize the usability of the space while ensuring durability, safety, and long-term value.

This project aligns with Westlake Academy's ongoing commitment to enhancing campus facilities in ways that support student wellness, physical activity, and community engagement, while also ensuring that donor-restricted funds are used in accordance with the purpose communicated during

the gala. This project also aligns with IB's focus on our students being balanced in their approach to all aspects of their personal and academic development.

FISCAL IMPACT:

Funding of this project is provided by donors through the Westlake Academy Foundation.

LEGAL REVIEW:

N/A

RECOMMENDATION:

Staff recommends approval of WA Resolution 26-08 as presented.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Deny

Motion to Approve with Changes/Conditions

Motion to Continue or Table

WESTLAKE ACADEMY

RESOLUTION NO. 26-08

A RESOLUTION OF THE WESTLAKE ACADEMY BOARD OF TRUSTEES APPROVING THE EXPENDITURE OF FUNDS NOT TO EXCEED \$_____ FOR THE WESTLAKE ACADEMY SPORTS COURT RENOVATION PROJECT IN COOPERATION WITH THE WESTLAKE ACADEMY FOUNDATION AND AWARDING THE CONTRACT FOR THE WESTLAKE ACADEMY SPORTS COURT RENOVATION PROJECT TO 365 CUSTOM COURTS IN THE AMOUNT OF \$_____.

WHEREAS, Westlake Academy desires to renovate the existing Sports Court; and,

WHEREAS, Westlake Academy acknowledges that donations have been secured by the Westlake Academy Foundation to fund the renovation of the Sports Court through fundraising efforts; and

WHEREAS, Westlake Academy issued a Request for Proposals (RFP WA 2026-03) for the Rubber Surfacing and Athletic Court Install Project (Sports Court Renovation Project) on March 29, 2026, with the same being duly advertised as required in the Fort Worth Star Telegram for two consecutive weeks on March 29, 2026 and April 5, 2026; and,

WHEREAS, Westlake Academy held the bid opening for responses received to RFP WA 2026-03 on April 13, 2026, and;

WHEREAS, Westlake Academy staff has reviewed the proposal received and recommends award of the Sports Court Renovation Contract to 365 Custom Courts.

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 Board of Trustees of Westlake Academy does hereby approve the expenditure of funds not to exceed \$_____ in cooperation with the Westlake Academy Foundation for the Westlake Academy Sports Court Renovation Project.

SECTION 3: That the Board of Trustees of Westlake Academy awards the contract for the Westlake Academy Sports Court Renovation Project to 365 Custom Courts in the amount of \$_____ for services as outlined in their response submitted to WA RFP 2026-03 and attached hereto as Exhibit "A"; and further authorizes the Head of School or designee to execute this documents as necessary to complete the contract award.

SECTION 4: 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 Board of Trustees hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 5: That this Resolution shall become effective from and after its date of passage.

PASSED AND APPROVED ON THIS 21st DAY OF APRIL, 2026.

Kim Greaves, Board President

ATTEST:

Dianna Buchanan, Board Secretary

Dr. Kelly Ritchie, Superintendent

APPROVED AS TO FORM:

Janet S. Bubert, School Attorney

PROPOSAL FOR RUBBER SURFACING AND ATHLETIC COURT INSTALLATION PROJECT

Submitted to: Westlake Academy Michelle Briggs, Director of Innovation and Development 2600 JT Ottinger Road Westlake, Texas 76262
mbriggs@westlakeacademy.org

Submitted by: 365 Custom Courts Rj Chavez, Sales Director 700 N Glenville Dr. Richardson, TX 75081 (469) 908-4689 rjc@365customcourts.com

Date: April 13, 2026 **RFP Reference:** WA RFP 2026-03

1. COVER LETTER

April 13, 2026

Michelle Briggs Director of Innovation and Development Westlake Academy 2600 JT Ottinger Road Westlake, Texas 76262

RE: Proposal for WA RFP 2026-03 - Rubber Surfacing and Athletic Court Installation Project

Dear Ms. Briggs,

On behalf of 365 Custom Courts, I am pleased to submit our proposal in response to Westlake Academy's Request for Proposals (WA RFP 2026-03) for the Rubber Surfacing and Athletic Court Installation Project. We understand the Academy's need for a high-quality, safe, and durable recreational surface that will serve your students and community for years to come.

365 Custom Courts specializes in designing and installing premium athletic courts across the Dallas-Fort Worth area. As a proud member of the American Sports Builders Association (ASBA), we adhere to the highest industry standards in athletic court

construction and surfacing. Our team is committed to delivering exceptional craftsmanship, utilizing top-tier materials, and ensuring a seamless project experience from concept to completion.

Our proposed solution includes the installation of a state-of-the-art rubberized safety surfacing system covering approximately 7,426.3 square feet. This high-performance surface will feature the Westlake Academy Blacksmiths logo in your exact Pantone colors, complete with precision court striping and the installation of two commercial-grade 72” Dominator Glass basketball goal systems. We have carefully reviewed the project requirements and are fully equipped to meet the anticipated schedule, with substantial completion by July 31, 2026.

We appreciate the opportunity to partner with Westlake Academy on this exciting project. Should you have any questions or require further clarification regarding our proposal, please do not hesitate to contact me directly at (214) 395-1623 or rjc@365customcourts.com.

Sincerely,

Rj Chavez Sales Director 365 Custom Courts

2. COMPANY PROFILE AND EXPERIENCE

Company Overview

365 Custom Courts is a premier athletic court builder based in Richardson, Texas, specializing in the design and construction of custom courts for residential, commercial, and educational properties throughout the Dallas-Fort Worth metroplex. We are dedicated to creating innovative, durable, and high-performance surfaces for basketball, tennis, pickleball, and multi-sport applications.

Legal Entity: 365 Custom Courts, LLC **Headquarters:** 700 N Glenville Dr., Richardson, TX 75081 **Years in Business:** 7 **Total Projects Completed:** 100+ **Contractor Licenses:** 365 Custom Courts maintains a dedicated internal compliance team responsible for securing all required licenses and permits on a state and municipal level. We routinely navigate jurisdictional requirements across multiple markets and maintain established relationships with local permitting authorities. **Financial Stability:** 365 Custom Courts operates as a subsidiary of Magna Global Partners, a diversified holding

company with interests across multiple construction and supply chain enterprises generating combined annual revenues in excess of \$20 million. This corporate backing provides 365 Custom Courts with the financial depth, procurement advantages, and operational infrastructure to execute projects of any scale without interruption. We maintain a long-standing private banking relationship with JPMorgan Chase, ensuring access to the capital reserves and credit facilities necessary to self-fund materials, labor, and mobilization independent of project payment cycles. Over the past seven years, 365 Custom Courts has demonstrated consistent year-over-year growth, successfully completing over 100 projects across the Dallas-Fort Worth metroplex. The company maintains a clean legal and financial record with no pending litigation, liens, judgments, or bankruptcy filings.

Industry Affiliations and Certifications

We are an active member of the American Sports Builders Association (ASBA), ensuring our construction methods align with the most rigorous standards in the industry. Our surfacing materials are certified by both the International Tennis Federation (ITF) and the Professional Pickleball Association (PPA), guaranteeing professional-level performance, consistent playability, and exceptional durability.

Core Values

Our operations are guided by six core principles:

- **Quality:** Meticulous attention to detail using premium materials that withstand intense use and weather elements.
- **Integrity:** Honest, transparent communication, fair pricing, and clear project updates.
- **Innovation:** Employing groundbreaking techniques and advanced materials in athletic construction.
- **Safety:** Designing every court with player safety as the primary focus, adhering to industry standards to minimize risk.
- **Longevity:** Building courts that are designed to last and perform consistently over time.
- **Communication:** Maintaining clear, proactive, and consistent dialogue with our clients throughout every phase of the project.

Key Personnel

The following dedicated team of professionals will oversee the successful execution of the Westlake Academy project:

- **Brian Field, President & Rubber Surfacing Expert:** As an industry pioneer and one of the founding figures of rubber surfacing in the United States, Brian brings over 17 years of specialized expertise to the project, ensuring the highest standards of material application and performance.
 - **Jerry Ashford, Site Superintendent:** With more than two decades of comprehensive construction experience—including large-scale infrastructure projects such as the San Antonio International Airport—Jerry has successfully managed and supervised over 100 similar athletic court installations.
 - **Jeremiah Jester, Project Manager:** A proven leader with over 6 years of dedicated service at 365 Custom Courts, Jeremiah has successfully directed more than 100 custom court projects, ensuring strict adherence to timelines, budgets, and quality control.
 - **Rj Chavez, Sales Director:** Serving as the primary liaison for Westlake Academy, Rj will facilitate seamless communication, coordinate project milestones, and ensure complete client satisfaction from initial consultation through final walkthrough.
-

3. PROJECT APPROACH AND METHODOLOGY

Our approach to the Westlake Academy project is centered on meticulous planning, superior material selection, and expert execution. We understand that this surface will endure high-traffic educational and recreational use, which demands a robust and resilient installation process.

Phase 1: Site Preparation and Mobilization

Upon contract award and initial deposit, our team will mobilize to the site. Site preparation and mobilization are dependent on the client's request to shot blast and perform any necessary concrete work. If requested, we will begin with comprehensive surface preparation, which includes cleaning and adhesion prep of the existing concrete base. To ensure optimal bonding of the new rubber surface, we highly

recommend our optional shot blasting service, which roughens the existing surface to create the ideal profile for maximum adhesion.

Phase 2: Surface Installation

We will install a premium $\frac{3}{8}$ " granulated rubber surfacing system utilizing a proprietary resin specifically formulated for sports surfaces, designed for high-traffic areas. This polymer resin system combined with EPDM/TPV granules provides a non-slip, weather-resistant, and impact-absorbing finish that significantly enhances player safety and comfort.

Phase 3: Custom Features and Equipment

Following the base surface installation, our specialized technicians will apply the custom Westlake Academy Blacksmiths logo using an Acrylic/ABS stencil process. We will precisely match the required Pantone colors (Westlake Blue PMS 281 and Westlake Maroon PMS 202). Court striping will be laid out according to regulation standards. Concurrently, we will install the two 72" Dominator Glass basketball goal systems, anchoring them securely into engineered concrete with J-bolts.

Phase 4: Quality Control and Final Walkthrough

Throughout the project, our Site Superintendent will conduct rigorous quality control checks. Upon completion, we will perform a comprehensive final walkthrough with Westlake Academy representatives to ensure every aspect of the installation meets or exceeds expectations before final sign-off.

4. DETAILED SCOPE AND SPECIFICATIONS

365 Custom Courts will furnish all labor, materials, equipment, and supervision necessary to complete the following scope of work:

4.1 Rubberized Safety Surfacing System

- **Area:** 7,426.3 square feet
- **Material:** $\frac{3}{8}$ " Rubber granulated surfacing

- **Binder:** A proprietary resin that is specifically formulated for sports surfaces, ensuring maximum durability and performance.
- **Characteristics:** Non-slip, weather-resistant, impact-absorbing, and UV-stable
- **Edge Detailing:** Installation of 352.8 linear feet of white Schluter Edge at the perimeter of the concrete to provide a clean, durable transition.

4.2 Custom Logo and Striping

- **Logo:** Custom Westlake Academy Blacksmiths “W” logo (up to 3 colors) covering approximately 144 square feet at center court.
- **Application:** Precision Acrylic/ABS Stencil application.
- **Colors:** Exact matching of Westlake Blue (PMS 281) and Westlake Maroon (PMS 202).
- **Striping:** Full basketball court regulation striping and layout.

4.3 Athletic Court Components

- **Equipment:** Two (2) 72” Dominator Glass Hoops.
- **Specifications:** 72” x 42” tempered glass backboards ($\frac{1}{2}$ ” thick), 4-foot overhang, 8”x8” main pole, 6”x6” overhang arm, adjustable height range (7-10 feet).
- **Construction:** Rust-proof aluminum, weighing 375 lbs each.
- **Installation:** Professional installation into engineered concrete using heavy-duty J-bolts and a 10”x10” hinging base.

4.4 Site Preparation (Optional but Recommended)

- **Shot Blasting:** Mechanical preparation of the entire 7,426.3 sq ft surface to remove existing coatings, smooth out imperfections, and create the necessary surface profile for optimal resin adhesion.
-

5. PROJECT SCHEDULE

365 Custom Courts is fully prepared to meet the timeline outlined in the RFP. Our proposed schedule is as follows:

Milestone	Anticipated Duration / Date
Contract Award	April 21, 2026
Project Start / Mobilization	June 1, 2026 (or at customer discretion)
Site Preparation	1-5 days (depending on client requests)
Equipment Installation (Hoops)	2-3 days post site preparation
Rubber Surface Installation	5-10 days (including logo and lines)
Curing Time	48 hours
Substantial Completion & Walkthrough	Within 48 hours of job completion

Note: This schedule is contingent upon weather conditions and timely approval of submittals. We guarantee substantial completion on or before the RFP deadline of July 31, 2026.

6. PRICING PROPOSAL

Based on the specifications provided, our itemized pricing for the turnkey installation is detailed below.

Base Proposal

Item Description	Quantity	Unit Price	Total Price
Rubber Surfacing <i>(3/8" granulated, proprietary sports surface resin)</i>	7,426.3 sq ft	\$17.95	\$133,339.22
Custom Rubber Logo <i>(Up to 3 colors, Acrylic/ABS Stencil)</i>	144 sq ft	\$96.00	\$13,824.00
Schluter Edge <i>(White, installed at concrete edges)</i>	352.8 ft	\$4.00	\$1,411.20
72" Dominator Glass Hoops <i>(Includes professional installation)</i>	2 units	\$4,315.50	\$8,631.00
TOTAL BASE PROPOSAL			\$157,205.42

Optional Recommended Services

Item Description	Quantity	Total Price
Shot Blasting <i>(Highly recommended for proper adhesion on existing concrete)</i>	7,426.3 sq ft	\$17,823.12

Payment Schedule

Our standard payment structure aligns with the project milestones to ensure steady progress and mutual commitment:

- **Initial Deposit (30%):** \$47,161.63 (Due upon contract signing)
- **Mobilization Payment (30%):** \$47,161.63 (Due on the first day of site work)
- **Progress Payment (30%):** \$47,161.63 (Due at the start of the surfacing phase)
- **Final Payment (10%):** \$15,720.53 (Due upon substantial completion and final walkthrough)

Note: If the optional shot blasting service is selected, the payment schedule amounts will be adjusted proportionally.

7. REFERENCES

365 Custom Courts has a proven track record of successful installations for educational institutions and municipalities. Below are three references for similar projects:

Reference 1 — Ashley Hall

Location: Charleston, South Carolina **Project Description:** 15,400 sq ft double basketball court installation with volleyball and pickleball line work, custom design, and logos. **Approximate Value:** \$300,000+ **Contact Person:** Rasheedah Harrison, Facilities Manager **Phone:** 843-901-4929 **Email:** harrisonr@ashleyhall.org

Reference 2 — Miracle Field, Parker County

Location: Weatherford, Texas **Project Description:** 14,700 sq ft baseball field built specifically for disabled players, featuring specialized rubber surfacing. **Approximate Value:** \$280,000+ **Contact Person:** Philip Gieger **Phone:** 817-925-8862 **Email:** pagieger@hotmail.com

Reference 3 — Mercy Culture Prep

Location: Fort Worth, Texas **Project Description:** 6,000 sq ft children's play area complete with fall height protection surfacing. **Approximate Value:** ~\$90,000 **Contact Person:** Haley Stallaby **Phone:** 817-798-6532 **Email:** haley.stallaby@mcprep.org

8. PROOF OF INSURANCE

365 Custom Courts maintains comprehensive insurance coverage to protect our clients, our employees, and our business operations. A copy of our current Certificate of Insurance (COI) is included as an appendix to this proposal. Our coverage is summarized below:

Coverage Type	Policy Period	Key Limits
Commercial General Liability	10/4/2025 - 10/4/2026	1,000,000 <i>per occurrence</i> / 3,000,000 general aggregate
Automobile Liability	10/4/2025 - 10/4/2026	\$1,000,000 combined single limit
Umbrella / Excess Liability	10/4/2025 - 10/4/2026	3,000,000 <i>per occurrence</i> / 3,000,000 aggregate
Workers' Compensation	10/4/2025 - 10/4/2026	Per Texas statutory requirements

Insurer: Acuity, A Mutual Insurance Company (NAIC #14184) **Certificate Number:** 1112005663

All policies are current and in good standing. 365 Custom Courts is prepared to name Westlake Academy and/or the Town of Westlake as the Certificate Holder and additional insured upon contract award, and to provide a Waiver of Subrogation as required. An updated Certificate of Insurance reflecting Westlake Academy as the Certificate Holder will be furnished promptly upon request.

9. WARRANTY INFORMATION

We stand behind the quality of our materials and our craftsmanship. 365 Custom Courts provides the following comprehensive warranties for this project:

Workmanship Warranty (2 Years)

365 Custom Courts guarantees that all workmanship will be free from installation defects for a period of **twenty-four (24) months** from the date of installation. If a workmanship issue is suspected, a Project Manager will inspect the area, and if deemed valid, necessary repairs will be made at no cost to Westlake Academy.

Product Warranty (10 Years - Limited, Materials Only)

We offer a limited **10-year product warranty** on the rubber surfacing materials only, subject to the terms and conditions attached. This covers the following specific issues:

- Discoloration of the rubber surface (beyond normal fading due to UV exposure).
- Crumbling or breakdown of rubber materials under standard use.
- Pulling away of the rubber surfacing from the properly prepared sub-base.

Manufacturer Warranty (Equipment)

The Dominator Glass Hoops include a **Limited Lifetime Warranty** provided directly by the manufacturer, covering structural integrity and performance under normal athletic use.

Exclusions and Limitations

The warranties described above do not cover damage resulting from:

- Misuse, vandalism, or abnormal conditions (e.g., fire, flooding, shifting substrate).
- Use of harsh chemicals or pressure washing exceeding 4000 PSI.
- Alterations or repairs performed by unauthorized parties.
- General wear and tear, staining, mold growth, or aesthetic fading from sun/weather exposure.
- Cracks or failures caused by subsurface movement of the existing concrete base.

Note: Warranties are non-transferable and apply only to the original owner upon full receipt of payment.

10. GENERAL TERMS AND CONDITIONS

1. Payment & Collection Client authorizes 365 Custom Courts (“Company”) to collect payments in accordance with the agreed payment schedule, including directly from any third-party financing provider, if applicable. Late payments may delay work and may subject to a service charge.

2. Work by Others / Site Conditions Company is not responsible for the performance, quality, or defects of work completed by third parties. This includes, but is not limited to, irrigation, drainage, grading, electrical, or structural work performed before, during, or after Company's scope. Client acknowledges that site conditions (including subsurface conditions, drainage, soil movement, or existing construction) may impact performance, and Company is not liable for issues arising from such conditions outside its control. Company shall not be responsible for damage to any underground systems not properly identified or disclosed by Client.

3. Deposits & Scheduling Deposits are non-refundable after the 3-day right to cancel period.

- Deposit may be applied to a project at the same property for up to six (6) months from the date of signing.
- If construction has not commenced within six (6) months due to Client delay, the deposit may be forfeited at Company's discretion.
- Company reserves the right to reschedule work based on availability, weather, and project readiness.

Client shall ensure the site is ready for installation, including being clean, accessible, and free of obstructions. If the site is not ready or Client requests rescheduling within thirty (30) days of the scheduled installation, Company reserves the right to charge a rescheduling fee equal to ten percent (10%) of the total project price.

4. Permits, Approvals, and Rebates Unless explicitly stated otherwise, Client is responsible for obtaining all permits, approvals, and inspections. Company is not responsible for:

- Denial or delay of permits.
- Availability or receipt of rebates, incentives, or third-party programs.

5. Warranty Any warranty provided by Company is:

- Contingent upon full and final payment.
- Limited to defects in Company's workmanship only.

Excludes:

- Normal wear and tear.

- Damage from misuse, neglect, weather, or acts of God.
- Issues caused by third-party work or site conditions.

Customer's sole and exclusive remedy for any warranty claim shall be limited to the repair or replacement of defective workmanship.

6. Changes & Additional Work Any work outside the original scope must be approved via written change order and may result in additional cost and/or schedule adjustments.

7. Delays Company is not responsible for delays caused by:

- Weather
- Material shortages
- Permitting issues
- Third-party contractors
- Force majeure events
- Delays caused by site readiness or Client-related issues may result in additional charges.

8. Limitation of Liability To the fullest extent permitted by law, Company's total liability for any and all claims shall not exceed the total amount paid under this agreement. Company shall not be liable for any indirect, incidental, special, or consequential damages, including but not limited to loss of use or enjoyment of the property.

9. Access & Site Readiness Client is responsible for providing safe and adequate access to the job site and ensuring the site is properly prepared for installation. Any delays, damages, or additional costs resulting from restricted access, unprepared site conditions, or interference by Client or third parties may be charged to Client.

10. Entire Agreement These terms, together with the proposal, constitute the entire agreement between the parties and supersede all prior discussions or representations.

11. Suspension for Nonpayment Company reserves the right to suspend work immediately for nonpayment without penalty or breach. Any remobilization or restart of work may be subject to additional charges.

12. Completion & Acceptance Upon completion of the Work, Company may provide notice of completion to Client. Client shall have twenty-four (24) hours to provide written notice of any specific defects. If Client fails to provide such notice within this period, the Work shall be deemed complete and accepted.

13. Attorney's Fees In any dispute arising under this agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs.

14. Texas Residential Construction Notice This agreement is subject to Chapter 27 of the Texas Property Code. Any claim for construction defects must comply with applicable notice and timing requirements under Texas law.

11. 365 CUSTOM COURTS — LIMITED WORKMANSHIP WARRANTY

1. Warranty Coverage 365 Custom Courts ("Company") warrants that all excavation, concrete, and coating work performed at the Property will be performed in a professional and workmanlike manner in accordance with generally accepted industry standards. Company provides a limited two (2) year workmanship warranty on all new concrete and coating work it performs, commencing from the Date of Completion.

2. Conditions to Warranty Claims To make a claim under this warranty, Customer must provide written notice to Company at info@365customcourts.com within a reasonable time after the issue is discovered or should have been discovered with reasonable diligence and no later than ten (10) days after such discovery. Customer must also provide Company with reasonable access to the Property to inspect and, if applicable, repair any covered condition. Failure to provide timely notice or access may void this warranty. Warranty claims must include a detailed description of the issue, supporting photographs, and proof of payment.

3. Exclusions This warranty does not apply to, and Company shall have no responsibility for:

- Cracking, movement, or failure due to natural settling, soil conditions, or subsurface issues.
- Improper drainage, grading, compaction, or site preparation not performed by Company.

- Damage caused by weather, acts of God, or environmental conditions.
- Misuse, abuse, neglect, or failure to follow recommended maintenance practices.
- Normal wear and tear, including fading, surface wear, or minor cracking.
- Damage or defects caused by third-party work performed before or after Company's scope.
- Any repairs, alterations, or modifications performed by parties other than Company or its authorized agents.
- Damage caused by moisture intrusion, hydrostatic pressure, or subsurface water conditions.

4. Limitation of Warranty and Liability Company's sole and exclusive obligation, and Customer's sole and exclusive remedy, under this warranty is limited to the repair or replacement of defective workmanship, as determined by Company in its reasonable discretion. If exact materials are unavailable, Company reserves the right to use materials of similar grade, color, and quality.

This warranty is contingent upon full payment for the Work performed, and proof of payment may be required for any warranty claim. No warranty claim shall extend or restart the original warranty period.

To the fullest extent permitted by Texas law:

- Company's total liability for any and all claims shall not exceed the total amount paid by Customer for the Work.
- Company shall not be liable for any indirect, incidental, special, or consequential damages, including but not limited to loss of use, loss of enjoyment, or property damage beyond the Work itself.

5. Third-Party Products Any third-party products or equipment installed as part of the Work are subject solely to the manufacturer's warranty and not this workmanship warranty. For reference:

- Dominator Hoop Warranty: www.dominatorhoop.com
- Rubber Surfacing Warranty: <https://365rubbersurfacing.com/warranty/>

6. Transferability This warranty is non-transferable and applies only to the original Customer unless otherwise agreed in writing by Company.

7. Entire Warranty This document constitutes the entire warranty provided by Company. No other warranties, express or implied, including any implied warranties of merchantability or fitness for a particular purpose, shall apply.



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** I.2.
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Discuss, consider and act regarding WA Resolution 26-09 approving a Field Usage Agreement with Dallas Surf Soccer Club, LLC and authorizing the Head of School to execute the agreement to carry out the intent of the resolution.

ATTACHMENTS:

1. WA RES 26-09 FIELD RENTAL AGREEMENT DALLAS SURF SOCCER CLUB
2. Exhibit A WA Res 26-09 Field Rental Agreement with Dallas Surf Soccer Club

SUMMARY :

Westlake Academy's turf field represents a valuable asset that, when not in use for school-related activities, presents an opportunity to generate additional revenue while strengthening partnerships with local organizations.

Dallas Surf Soccer Club, a well-established youth soccer organization in the North Texas region, has approached Westlake Academy with a proposal to lease the turf field for practices and potential game play during designated non-school hours.

BACKGROUND AND DISCUSSION:

Benefits to Westlake Academy:

1. Provides a supplemental funding source that can be reinvested into student programs, facility maintenance, or capital improvements.
2. Strengthens relationships with local youth organizations and positions Westlake Academy as a community partner
3. Ensures efficient use of a premier facility during otherwise unused time periods
4. Potential future collaboration opportunities such as camps, clinics, or student engagement experiences which further help with Academy visibility and revenue generation.

FISCAL IMPACT:

The agreement is expected to generate additional revenue for the Academy. Final figures will depend on negotiated rates and usage frequency but should gross approximately \$70,000 during the first year of the agreement. Revenue projections and cost considerations (including maintenance) will be incorporated into the Academy’s financial planning.

LEGAL REVIEW:

Yes.

RECOMMENDATION:

Administration recommends approval of the turf field rental agreement with Dallas Surf Soccer Club.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Deny

Motion to Approve with Changes/Conditions

Motion to Continue or Table

WESTLAKE ACADEMY

RESOLUTION NO. 26-09

A RESOLUTION OF THE WESTLAKE ACADEMY BOARD OF TRUSTEES APPROVING A FIELD USAGE AGREEMENT WITH DALLAS SURF SOCCER CLUB, LLC AND AUTHORIZING THE HEAD OF SCHOOL TO EXECUTE THE AGREEMENT TO CARRY OUT THE INTENT OF THE RESOLUTION.

WHEREAS, Westlake Academy Charter School (the “Academy”) is authorized to enter into agreements for the use of its facilities in support of its mission and to promote appropriate community partnerships; and,

WHEREAS, the Academy has negotiated a Field Usage Agreement (the “Agreement”) with Dallas Surf Soccer Club, LLC (“Dallas Surf”) for limited, non-exclusive, revocable use of the Academy’s turf soccer field for organized training and related activities; and

WHEREAS, the Agreement provides for a one-year term beginning May 1, 2026, and ending April 30, 2027, establishes usage schedules, fees, insurance requirements, and operational conditions, and preserves the Academy’s priority use and discretion over its facilities; and,

WHEREAS, the Board of Trustees finds that entering into the Agreement serves the best interests of the Academy and its students and is consistent with Academy policies and applicable law;

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: The Board hereby approves the Field Usage Agreement between Westlake Academy Charter School and Dallas Surf Soccer Club, LLC, attached as “Exhibit A” in substantially the form presented to the Board.

SECTION 3: The Head of School is hereby authorized to execute the Agreement on behalf of the Academy, along with any and all related documents, amendments, or ancillary agreements necessary to carry out the intent of this Resolution.

SECTION 4: The Head of School, or designee, is further authorized to take all actions necessary and appropriate to implement and administer the Agreement, including execution of non-material modifications consistent with the approved terms.

SECTION 5: 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 Board of Trustees hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 6: That this Resolution shall become effective from and after its date of passage.

PASSED AND APPROVED ON THIS 21st DAY OF APRIL, 2026.

Kim Greaves, Board President

ATTEST:

Dianna Buchanan, Board Secretary

Dr. Kelly Ritchie, Superintendent

APPROVED AS TO FORM:

Janet S. Bubert, School Attorney

FIELD USAGE AGREEMENT

Between Westlake Academy Charter School and Dallas Surf Soccer Club

This Field Usage Agreement ("**Agreement**") is entered into as of 4/22/26, by and between:

Westlake Academy Charter School

Located at: 2600 J T Ottinger Rd., Westlake TX 76262

("School")

and

Dallas Surf Soccer Club, LLC

Located at: P.O. Box 270776 Flower Mound, TX 75027

("Dallas Surf" or "Club")

1. Purpose

This Agreement establishes the terms and conditions under which Dallas Surf Soccer Club will be granted limited, non-exclusive, revocable access to use Westlake Academy Charter School's turf soccer field for organized training and related soccer activities. This Agreement does not convey any property rights, exclusive entitlement, or guaranteed scheduling rights with respect to the School's facilities. All field access is subject to the School's prior approval and availability as further described herein. The School retains ultimate discretion over all use of its facilities at all times.

2. Term

- The term of this Agreement shall be for one year, commencing May 1, 2026, and ending April 30, 2027, unless sooner terminated or amended by mutual written agreement of the parties.
- Provided Dallas Surf fulfills all terms and conditions of this Agreement during the current term, Dallas Surf shall retain the first right of refusal to negotiate a renewal agreement for a subsequent term. Any renewal shall be subject to the mutual agreement of the parties on all terms, including updated fees, and shall not be automatically effective.

3. Field Access & Usage

3.1 Scheduled Weekday Access

Subject to the limitations set forth in Sections 3.2 and 4, Dallas Surf shall have scheduled access to the full turf soccer field during the following general windows:

- Days: Monday through Thursday
- Hours: 5:30 PM – 9:00 PM
- Approximate weeks per year: 44
- Scheduled off-weeks: June 15 – July 6; November 23 – November 26; December 14 – January 11

Usage during these hours shall be limited to organized training sessions, team practices, and directly related Club activities.

3.2 Non-Exclusive Nature; School's Sole Discretion

Dallas Surf expressly acknowledges and agrees to the following:

- This Agreement does not create an exclusive right to use the turf field or any other School facility. The School retains the right to use, schedule, or permit others to use all of its facilities, including the turf field, at its sole discretion.
- The scheduled weekday access windows described in Section 3.1 represent a general scheduling framework only and do not constitute guaranteed, irrevocable reservations. Access remains subject to School approval based on availability, School programming needs, maintenance, safety considerations, weather, or any other reason at the School's sole and reasonable discretion.
- The School will use commercially reasonable efforts to provide Dallas Surf's designated representative with at least forty-eight (48) hours' advance written notice when a scheduled session must be cancelled or rescheduled due to a non-emergency School need. In the event of an emergency, cancellation may occur without advance notice.
- Dallas Surf shall not be entitled to any additional compensation, damages, or other remedy as a result of a School-initiated cancellation or rescheduling. Sessions cancelled by the School will be omitted from the monthly invoice for that period per Section 8.
- Nothing in this Agreement shall be construed to limit the School's right to grant access to its facilities to any other party, or to use its facilities for any lawful purpose.

3.3 Weekend Access

- Weekend use by Dallas Surf shall be available upon prior written request and is subject to the School's written approval for each individual weekend request. The School is under no obligation to approve any weekend request and may deny requests at its sole discretion.
- Approved weekend use shall be billed at the same hourly rate set forth in Section 8.1 and subject to all terms of this Agreement.

3.4 Authorized Uses

- Field access is limited to organized Dallas Surf training sessions, team practices, and directly related Club activities involving Dallas Surf coaches, players, and staff.
- Unauthorized uses include, without limitation, tournaments, public events, admission-charging activities, commercial activities, or activities involving persons not affiliated with Dallas Surf Soccer Club. Any such use requires a separate written agreement with the School executed in advance.

4. Priority of Use

- The School's programs, events, athletics, and activities shall at all times take absolute priority over Dallas Surf's use of the field. Dallas Surf's use is subordinate to all School uses.
- Dallas Surf will coordinate annually with Westlake Academy on scheduling to ensure all parties are aware of known conflicts and required adjustments in advance of each program year.
- Dallas Surf's use shall not interfere with School programming, standardized testing, School-sponsored events, or School-sanctioned athletics.

5. Equipment Contributions

As partial consideration for field usage, Dallas Surf agrees to provide the following soccer equipment for shared use by both the School and Dallas Surf, including but not limited to:

- Regulation and training goals
- Soccer balls
- Cones, pinnies, and training markers
- Nets and associated hardware

All equipment provided by Dallas Surf shall be maintained in good working condition by Dallas Surf and made available for School use at no cost. Dallas Surf shall replace, at its own expense, any equipment it provides that becomes worn, damaged beyond reasonable use, or otherwise unfit within a reasonable time after such condition is identified.

6. Temporary Lighting

- Dallas Surf agrees to provide temporary field lighting to support evening training sessions when ambient light is insufficient.
- All lighting equipment, placement, installation methods, power sources, and removal schedules must be submitted to the School for prior written approval before any installation occurs.
- Temporary lighting shall be installed, operated, and removed by Dallas Surf in a manner that is safe, non-invasive, and compliant with all applicable laws and the School's facility policies.

- Dallas Surf shall be fully responsible for any damage to School property, turf, or infrastructure caused by the installation, operation, or removal of temporary lighting equipment.

7. Maintenance, Care & Damage

7.1 School Maintenance Responsibilities

The School shall remain responsible for routine turf maintenance consistent with its current operational practices. Nothing in this Agreement obligates the School to alter its standard maintenance schedule.

7.2 Dallas Surf Field Care Obligations

During and following each session, Dallas Surf shall:

- Use the turf field and all School facilities and equipment in a careful, responsible, and appropriate manner
- Remove all Dallas Surf equipment, trash, and personal property after each session, leaving the field and surrounding areas in the same or better condition as found
- Promptly report any damage, unsafe conditions, or maintenance concerns to the School's designated contact within twenty-four (24) hours of discovery
- Ensure the field is fully vacated by all Dallas Surf personnel, coaches, players, and guests at or before the end of each scheduled session

7.3 Pre-Season Condition Inspection

Prior to the commencement of each program year under this Agreement, the parties shall conduct a joint inspection of the turf field and any other School facilities used by Dallas Surf. The parties shall prepare and sign a written inspection report documenting the then-current condition of the field and facilities. This signed inspection report shall serve as the baseline condition record for that program year and shall be referenced in the event of any damage dispute under Section 7.4.

7.4 Dallas Surf Liability for Damage

- Dallas Surf shall be solely liable for any and all damage to the turf field, School facilities, equipment, landscaping, or any other School property caused by or arising from Dallas Surf's use of the facilities, including damage caused by Dallas Surf's members, coaches, players, staff, guests, or spectators.
- Upon discovery of any damage attributable to Dallas Surf's use, the School shall provide Dallas Surf with written notice describing the damage and an estimate of repair or replacement costs. Dallas Surf shall have ten (10) business days after receipt of notice to inspect the damage and discuss the scope of repairs with the School before the School proceeds with repairs.

- Dallas Surf shall reimburse the School for all reasonable and documented repair or replacement costs within thirty (30) days of receiving the School’s written invoice for such costs.
- If damage is significant enough to render the field or any facility unusable, the School may suspend Dallas Surf’s access until repairs are complete. During any such suspension, Dallas Surf’s regular hourly fees for sessions that cannot occur solely due to Dallas Surf-caused damage may, at the School’s election, be credited against the amounts owed by Dallas Surf for repairs.
- The School’s rights under this Section 7.4 are cumulative and in addition to any other rights and remedies available at law or in equity. The damage reimbursement obligations herein survive termination or expiration of this Agreement.

8. Fees, Invoicing, Hour Tracking & Payment

8.1 Hourly Rate

Dallas Surf agrees to pay Westlake Academy Charter School a fee of **\$120.00 per hour** for all field usage under this Agreement, including approved weekend sessions. The hourly rate may be adjusted upon mutual written agreement of the parties.

8.2 Official Field Usage Log & Hour Tracking

The School shall maintain an official field usage log (“Usage Log”) recording, for each Dallas Surf session: the date, scheduled start time, actual check-in time, actual check-out time, and total hours billed.

- Dallas Surf’s designated on-site representative shall sign in upon arrival and sign out upon departure at each session using the School’s Usage Log. Billable hours will be calculated based on the signed log entries, rounded to the nearest quarter-hour.
- If Dallas Surf’s representative fails to sign in or sign out for a given session, the School’s scheduled hours for that session shall be deemed the billable hours, unless Dallas Surf provides written documentation of the actual start and end times to the School’s designated contact within three (3) business days following the session.
- Dallas Surf may designate a representative to review the School’s Usage Log upon reasonable prior written notice to the School.
- The Usage Log shall constitute the School’s official record of hours used and shall serve as prima facie evidence of billable hours in any invoice dispute under Section 8.6.

8.3 Monthly Invoicing

The School shall issue invoices to Dallas Surf by the fifth (5th) business day following the end of each calendar month. Each invoice shall include:

- The billing period covered
- A session-by-session log itemizing each Dallas Surf session with date, check-in time, check-out time, and hours per session

- Total billable hours for the period
- The applicable hourly rate
- Total amount due for the period
- Any adjustments, credits, or carryforwards from prior periods

All invoices shall be sent to Dallas Surf via email to: mfruia@dallassurf.com. Dallas Surf may update the invoice contact by providing written notice to the School.

8.4 Payment Due Date & Late Fees

- Payment in full is due within thirty (30) days of the invoice date (“Due Date”).
- Any amounts not paid by the Due Date shall accrue interest at a rate of 1.5% per month (18% per annum) on the outstanding unpaid balance, calculated from the Due Date until the date payment is received in full.
- The School reserves the right to suspend Dallas Surf’s field access if any invoice remains unpaid for more than fifteen (15) days beyond the Due Date, until full payment (including accrued interest) is received.

8.5 Session Cancellations & Adjustments

- If Dallas Surf will not use the field during a scheduled session for any reason (including weather), Dallas Surf must provide written notice to the School’s designated contact at least two (2) hours before the scheduled session start time.
- Sessions for which timely written notice is provided as described above will not be included in the monthly invoice.
- Sessions for which Dallas Surf fails to provide timely written notice will be billed at the full scheduled hourly rate, regardless of whether the field was actually used.
- Sessions cancelled by the School (per Section 3.2) will not be billed.

8.6 Invoice Disputes

If Dallas Surf disputes any portion of an invoice, the following process shall apply:

- Dallas Surf must provide written notice of the dispute to the School within ten (10) business days of receiving the invoice. The notice must clearly identify: (i) the specific session dates and hours disputed; (ii) the basis for the dispute; and (iii) Dallas Surf’s own records for the disputed sessions.
- Dallas Surf shall pay all undisputed amounts by the regular Due Date. Failure to pay undisputed amounts on time will result in late fees accruing on those amounts per Section 8.4.
- Upon receipt of a valid dispute notice, representatives of both parties shall meet (in person or by video/phone) within fifteen (15) business days to review the School’s Usage Log and any records submitted by Dallas Surf and attempt to resolve the dispute in good faith.
- The School’s Usage Log shall constitute prima facie evidence of the hours used. Dallas Surf may present its own contemporaneous records to contest specific entries. In the event of a

conflict between the Usage Log and Dallas Surf's records that cannot be resolved by the parties, the dispute shall be resolved pursuant to Section 13 (Dispute Resolution).

- If the parties resolve the dispute and the School's original invoice is found to be inaccurate, the School shall issue a corrected invoice or credit within ten (10) business days of the resolution.

8.7 Payment Commencement

Invoicing and payment obligations shall commence for the month of May 2026 and continue on a monthly basis throughout the term of this Agreement.

9. Insurance & Liability

9.1 Dallas Surf Insurance Requirements

Dallas Surf shall obtain and maintain, at its own expense, throughout the term of this Agreement, the following insurance coverages:

- Commercial General Liability Insurance: not less than \$1,000,000 per occurrence and \$3,000,000 in the aggregate for bodily injury, personal injury, death, and property damage
- Property Damage Liability: not less than \$100,000 per occurrence for injury to or destruction of third-party property
- Workers' Compensation Insurance: as required by Texas law

Prior to first use of the field and upon each annual policy renewal, Dallas Surf shall provide the School with a current certificate of insurance naming **Westlake Academy Charter School** as an additional insured. Dallas Surf shall provide the School with at least thirty (30) days' prior written notice of any cancellation, material reduction, or non-renewal of coverage.

9.2 Assumption of Risk

DALLAS SURF ACKNOWLEDGES THAT USE OF SCHOOL ATHLETIC FACILITIES INVOLVES INHERENT RISKS, INCLUDING THE RISK OF BODILY INJURY, ILLNESS, OR DEATH. DALLAS SURF ACCEPTS FULL RESPONSIBILITY FOR THESE RISKS ON BEHALF OF ITSELF AND ALL PERSONS IT BRINGS ONTO SCHOOL PROPERTY.

- Dallas Surf accepts and assumes all risks of injury, property damage, or loss arising from its use of the School's facilities, including but not limited to risks associated with the condition of the turf field, training activities, and the actions of other participants.
- Dallas Surf shall require all participants, coaches, and staff who access the School's facilities under this Agreement to execute a written assumption of risk and liability waiver form before participating in any activities on School property. Dallas Surf shall maintain executed waivers in its records and shall make them available to the School upon request.

9.3 Indemnification & Hold Harmless

Dallas Surf shall indemnify, defend (with legal counsel reasonably acceptable to the School), and hold harmless the School, its board members, officers, administrators, employees, agents, and representatives (“School Indemnitees”) from and against any and all claims, demands, suits, actions, damages, losses, liabilities, costs, and expenses (including reasonable attorneys’ fees and court costs) arising out of or related to:

- Dallas Surf’s use of the School’s facilities or any School property
- The acts, omissions, or conduct of Dallas Surf, its members, coaches, players, staff, guests, or spectators on School property
- Any breach of this Agreement by Dallas Surf
- Any bodily injury (including death) to any person or damage to property occurring during or arising from Dallas Surf’s use of the facilities
- Any claim by a Dallas Surf participant or their family arising from activities on School property

9.4 School’s Limitation of Liability

THE SCHOOL SHALL NOT BE LIABLE TO DALLAS SURF OR ANY THIRD PARTY FOR ANY INJURY, ILLNESS, DEATH, LOSS, OR DAMAGE TO PERSONS OR PROPERTY ARISING FROM OR RELATED TO DALLAS SURF’S USE OF THE SCHOOL’S FACILITIES. DALLAS SURF’S SOLE REMEDY FOR ANY SCHOOL-INITIATED CANCELLATION IS A CREDIT ON ITS NEXT INVOICE.

Notwithstanding the foregoing, nothing in this Agreement shall be construed to limit the School’s liability for its own gross negligence or willful misconduct.

10. Conduct & Compliance

- All Dallas Surf coaches, players, staff, and spectators shall comply with School policies, safety rules, standards of conduct, and Board policies at all times while on School property.
- Activities shall remain family-friendly and consistent with the School’s academic environment, values, and mission.
- Dallas Surf shall ensure that all adults who regularly work with minors on School property (coaches, staff) have completed required background checks in compliance with applicable law and Dallas Surf’s own policies. The School may request evidence of background check compliance at any time.
- Dallas Surf shall designate a primary on-site contact person responsible for supervising all Dallas Surf activities on School property and serving as the point of contact with School staff.
- Use of alcohol, tobacco, or controlled substances on School property is strictly prohibited.

- Use of pyrotechnics on the field or on campus at any time is strictly prohibited.

11. Termination

11.1 Termination for Convenience

Either party may terminate this Agreement upon sixty (60) days' prior written notice to the other party.

11.2 Termination for Cause

The School may terminate this Agreement immediately, without prior notice, upon the occurrence of any of the following:

- Dallas Surf's material breach of any term of this Agreement that remains uncured for ten (10) business days after written notice of the breach is delivered to Dallas Surf
- Dallas Surf's failure to maintain the insurance coverage required under Section 9.1
- Any conduct by Dallas Surf or its personnel that, in the School's reasonable judgment, poses a risk to the safety or welfare of School students, staff, or property
- Non-payment of any invoice that remains overdue by more than thirty (30) days

11.3 Effect of Termination

Upon termination or expiration of this Agreement: (a) all Dallas Surf access to School facilities shall immediately cease; (b) all outstanding fees, interest, and reimbursement obligations shall become immediately due and payable; and (c) Dallas Surf shall remove all its equipment and property from School premises within five (5) business days. Sections 7.4, 8 (outstanding amounts), 9.3, 9.4, and 13 shall survive termination.

12. Notices

All notices, requests, or other communications under this Agreement shall be in writing and shall be delivered by: (a) hand delivery; (b) certified U.S. mail, return receipt requested; or (c) email with read receipt or written confirmation of receipt, to:

If to the School:

Westlake Academy Charter School
2600 J T Ottinger Rd., Westlake TX 76262
Attn: Kelly Ritchie/Head of School
Email: kritchie@westlakeacademy.org

If to Dallas Surf:

Dallas Surf Soccer Club, LLC
P.O. Box 270776, Flower Mound, TX 75027
Attn: Michael Fruia, Managing Director
Email: mfruia@dallassurf.com

13. Dispute Resolution

- The parties shall attempt to resolve any dispute arising under this Agreement by good faith negotiation between senior representatives of each party.
- If a dispute cannot be resolved through negotiation within thirty (30) days after one party provides written notice of the dispute to the other, either party may submit the dispute to non-binding mediation in Tarrant County, Texas, with the costs of the mediator split equally between the parties.
- If mediation does not resolve the dispute, the parties may pursue any available legal remedy in a court of competent jurisdiction in Tarrant County, Texas.
- The prevailing party in any legal proceeding to enforce this Agreement shall be entitled to recover reasonable attorneys' fees and court costs from the non-prevailing party.

14. General Provisions

- Entire Agreement. This Agreement constitutes the entire understanding between the parties regarding field usage and supersedes all prior negotiations, understandings, or agreements, whether oral or written.
- Amendments. Any amendment to this Agreement must be in writing and signed by authorized representatives of both parties.
- Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, without regard to its conflict of law principles.
- Severability. If any provision of this Agreement is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.
- No Waiver. A party's failure to enforce any provision of this Agreement shall not constitute a waiver of that party's right to enforce such provision in the future.
- No Agency or Partnership. Nothing in this Agreement creates a partnership, joint venture, or agency relationship between the parties. Dallas Surf is an independent licensee of field access only.
- Counterparts. This Agreement may be signed in counterparts, each of which shall be deemed an original, and electronic signatures shall be deemed valid and binding.

15. Signatures

By signing below, the authorized representatives of each party confirm that they have read, understood, and agree to be bound by the terms of this Agreement.

Westlake Academy Charter School
By (Signature)
Printed Name
Title
Date
Dallas Surf Soccer Club, LLC
By (Signature)
Printed Name: Michael Fruia
Title: Managing Director
Date
Town of Westlake
By (Signature)
Printed Name
Title
Date



Town Council/Board of Trustees AGENDA ITEM REPORT



DATE: April 21, 2026 **AGENDA ITEM NO:** I.3.
FROM: Kelly Ritchie, Head of School, Westlake Academy
SUBJECT: Discuss, consider and act to approve the addition of one full-time counselor position for the 2026–2027 school year.

ATTACHMENTS:

None

SUMMARY :

In an effort to ensure that all students have access to academic support, social-emotional guidance, and college/career preparation, Westlake Academy administration is requesting to add an additional counselor to the staff for the 2026-2027 school year. As a K–12 IB Continuum school serving approximately 900 students with two counselors, Westlake Academy currently exceeds the American School Counselor Association's recommended student to counselor ratio.

Counseling staff are responsible for a wide range of services, including:

- Academic planning and scheduling
- Social-emotional support and crisis response
- College and career readiness guidance, including IB Diploma Programme advising
- Coordination of student support systems (504 and collaboration with Special Programs)
- Mental health referrals and family communication

By decreasing the student to counselor ratio, Westlake Academy can do more to provide proactive, individualized support and decrease reliance on reactive interventions.

BACKGROUND AND DISCUSSION:

Adding an additional counselor for the 2026-2027 school year can help to:

- Improve Student Support: Reduce counselor caseloads, allowing for more personalized academic and social-emotional guidance
- Enhance IB Programming: Strengthen support for key IB accountability measures

- Increase Preventative Services: Expand proactive mental health and wellness programming rather than relying on primarily reactive responses
- Support Compliance and Coordination: Improve coordination of student services and documentation requirements across programs
- Align with Best Practices: Move closer to nationally recommended student to counselor ratios

This position will directly support the Academy’s mission to develop well-rounded, compassionate, and high-achieving students.

FISCAL IMPACT:

The financial impact of this initiative will be reliant on experience and credentials. Funding for this position will be incorporated into the 2026–2027 budget planning process. This investment reflects a strategic prioritization of student support services and overall campus well-being.

LEGAL REVIEW:

N/A

RECOMMENDATION:

Administration recommends that the Board of Trustees approve the addition of one full-time counselor position for the 2026–2027 school year.

ACTION OPTIONS:

Motion to Approve as Presented

Motion to Deny

Motion to Approve with Changes/Conditions

Motion to Continue or Table