



**City of Willow Park  
Regular Meeting Agenda  
Municipal Complex  
516 Ranch House Rd, Willow Park, TX 76087  
Tuesday, April 17, 2018 at 7:00 p.m.**

**Call to Order**

**Determination of Quorum**

**Invocation & Pledge of Allegiance**

Scott Marsh, Trinity Bible Church Outreach Pastor, be conducting our invocation and pledge to the U.S. flag.

**Presentations & Proclamations**

- A. Proclamation – Recognition of Trinity Christian Academy celebrating 25-year anniversary
- B. Proclamation - Naming April Sexual Assault Awareness Month
- C. Presentation of a plaque by Wilks Development to the City Willow Park

**Public Comments (Limited to five minutes per person)**

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

- (a) If, at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by this subchapter, the notice provisions of this subchapter do not apply to:
  - (1) A statement of specific factual information given in response to the inquiry; or
  - (2) A recitation of existing policy in response to the inquiry.
- (b) Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

## **Consent Agenda**

All matters listed in the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be a separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

- A. Approve City Council Meeting Minutes – March 13 & March 27, 2018

## **Regular Agenda Items**

1. Discussion/ Action: To consider and accept the 2017 Audit Report
2. Discussion/ Action: To consider and act on moving the date and time of the May 8, regular council meeting.
3. Discussion/ Action: To consider and accept the resignation of Councilmember John Gholson as Mayor ProTem
4. Discussion Action: To consider and take action on the election of a Mayor ProTem
5. **Public Hearing**
  - a. Public Hearings to consider comments on a petition requesting annexation of a 44.99-acre tract of land situated in the Wesley Franklin Survey, Abstract 468, Parker County, Texas, located south of Crown Road and adjacent to the Wastewater Treatment Plant.
    - i. Open Public Hearing
    - ii. Close Public Hearing
6. **Public Hearing**
  - a. Public Hearings to consider comments on a petition requesting annexation of a 44.99-acre tract of land situated in the Wesley Franklin Survey, Abstract 468, Parker County, Texas, located south of Crown Road and adjacent to the Wastewater Treatment Plant.
    - i. Open Public Hearing

ii. Close Public Hearing

7. Discussion/Action: To consider and take action on Preliminary Plat of a 24.19 acre subdivision, The Village at Willow Park. The property is located on the southeast and southwest corner of Willow Crossing Drive and Willow Bend Drive.
8. Discussion/Action: To consider and take action on a revised Site Plan for "Crown Pointe Dental Clinic" Lot 5, Block B, Crown Pointe Addition, City of Willow Park, Texas, located at 221 Shops Blvd.
9. Discussion/ Action: To consider and take action on Resolution 06-2018, adopting a policy to provide for recovery of costs incurred to respond to Public Information Requests.
10. Discussion/ Action: To consider and take action on Resolution 07-2018, Oncor Electric Delivery Co rate increase

**Executive Session**

The City Council will conduct a closed meeting in order to discuss matters permitted by the following section(s) of Chapter 551 of the Texas Government Code:

- A. Section 551.074 Personnel Matters – to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee - Municipal Court Judge
- B. Section 551.071 Consultation with Attorney – To conduct a private consultation with its attorney pending or contemplated litigation or a settlement offer – Ranch House Road Project Contract
- C. The City Council may reconvene in open session in the City Council Conference Room and act on any item listed on the Executive Session Agenda in accordance with Chapter 551 of the Texas Government Code.

**Regular Agenda Items**

11. Discussion/ Action: To consider and take action on the appointment of a Municipal Court Judge
12. Discussion/ Action: To consider and take action on awarding the Ranch House Road Construction Contract and authorizing the mayor to sign all contract documents.

**Informational**

- A. Mayor & Councilmember Comments
  
- B. City Manager's Comments

**Adjournment**

I certify that the above notice of this meeting posted on the bulletin board at the municipal complex of the City of Willow Park, Texas on or before April 13, 2018 at 5:00 p.m.

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Alicia Smith TRMC, CMC  
City Secretary

If you plan to attend this public meeting and you have a disability that requires special arrangements at this meeting, please contact City Secretary's Office at (817) 441-7108 ext. 6 or fax (817) 441-6900 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.



***WHEREAS**, in 1993 Trinity Christian Academy opened its doors; and*

***WHEREAS**, for the past 25 years, Trinity Christian Academy has been impacting the lives of children in an educational and spiritual setting; and*

***WHEREAS**, Trinity Christian Academy is dedicated to developing excellence in education, character, and servant leadership through a Christ-centered, biblical perspective; and*

***WHEREAS**, as the 25<sup>th</sup> Anniversary Celebration approaches, the Board of Trustees, administrators, faculty and staff, and school families gratefully reflect on the sacrifice and wisdom of their heritage and prayerfully look for the path that God has laid before them*

***WHEREAS**, the City of Willow Park is extremely proud to be the home of Trinity Christian Academy, which has educated countless young people from Willow Park and surrounding communities who have gone on to become successful citizens, parents, employers and employees in Willow Park and throughout the world*

**NOW, THEREFORE**, I, Doyle Moss, Mayor of the City of Willow Park, do hereby proclaim the 7<sup>th</sup> of April 2018, as:

## “Trinity Christian Academy 25<sup>th</sup> Anniversary Celebration Day”

in the City of Willow Park, and urge all citizens to join with me in congratulating Trinity Christian Academy in this historic milestone

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the seal of Willow Park, Texas, to be affixed this the 7<sup>th</sup> day of April, 2018.

---

Doyle Moss, Mayor



**WHEREAS,** Sexual Assault Awareness Month calls attention to the fact that sexual violence is widespread and impacts every person in this community; and

**WHEREAS,** The goal of Sexual Assault Awareness Month is to raise public awareness about sexual violence and educate communities on how to prevent it; and

**WHEREAS** Rape, sexual assault, and sexual harassment harm our community; and

**WHEREAS** The City of Willow Park City Council join advocates and communities across the country in taking action to prevent sexual violence. And proclaim that each day of the year is an opportunity to create change for the future

*NOW, THEREFORE, I, Doyle Moss, Mayor of the City of Willow Park, along with the Willow Park City Council, do hereby proclaim the month of April, 2018, as:*

## *Sexual Assault Awareness Month*

**IN WITNESS WHEREOF,** I have hereunto set my hand and caused the seal of Willow Park, Texas, to be affixed this the 17<sup>th</sup> day of April, 2018.

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Doyle Moss, Mayor



**City of Willow Park  
Regular Meeting  
516 Ranch House Rd., Willow Park, TX 76087  
Tuesday, March 13, 2018 at 7:00 p.m.  
Minutes**

**Section I – Presentations**

**1. Call to Order**

Mayor Moss called the meeting to order at 7:00 p.m.

**2. Determination Of Quorum**

Present:

Mayor Doyle Moss

Mayor Pro tem John Gholson

Councilmember Norman Hogue

Councilmember Amy Fennell

Councilmember Greg Runnebaum

Councilmember Bruce Williams

Staff Present:

City Administrator Bryan Grimes

Administrative Assistant Alicia Smith

**3. Invocation & Pledge of Allegiance**

Pastor Robert Heil of the Willow Park Baptist Church gave our invocation and led us in the pledge.

**4. Citizen Presentations & Public Comment**

None, Wilks Development moved their presentation to April

**Section II – Minutes**

**5. Motion made by Councilmember Runnebaum**

To approve the minutes from the February 13 and February 22, 2018, meetings.

Seconded by Councilmember Fennell

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson, and Williams

Motion passed with a vote of 5-0

### **Section III – General Items**

**6.** Motion was made by Councilmember Gholson

To grant City Administrator authorization to hire Tommy Morris agency as a broker to find health insurance for City employees.

Seconded by Councilmember Fennell

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson, and Williams

Motion passed with a vote of 5-0

**7.** Motion made by Councilmember Hogue

To accept the Site Plan for Lot 1 R-1, Block 1, the Village at Willow Park, located at 101 Willow Bend Drive.

Seconded by Councilmember Gholson

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson, and Williams

Motion passed with a vote of 5-0

**8.** Motion made by Councilmember Fennell

To accept an agreement with Oncor for street light maintenance.

Seconded by Councilmember Hogue

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson, and Williams

Motion passed with a vote of 5-0

### **Section V- Informational**

**9.** Mayor & Councilmember announcements: none

**10.** City Administrators report: None

**11.** Motion made by Councilmember Gholson

To adjourn.

Seconded by Councilmember Fennell

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson and Williams  
Motion passed with a vote of 5-0

APPROVED:

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Doyle Moss, Mayor  
City of Willow Park, Texas

ATTEST:

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Alicia Smith TRMC CMC, City Secretary  
City of Willow Park, Texas



**City of Willow Park  
Special Meeting  
516 Ranch House Rd., Willow Park, TX 76087  
Tuesday, March 27, 2018 at 7:00 p.m.  
Minutes**

**Section I – Presentations**

**1. Call to Order**

Mayor Moss called the meeting to order at 7:00 p.m.

**2. Determination Of Quorum**

Present:

Mayor Doyle Moss

Mayor Pro tem John Gholson

Councilmember Amy Fennell

Councilmember Greg Runnebaum

Councilmember Bruce Williams (arrived at approximately 15 minutes late)

Councilmember Norman Hogue

Staff Present:

City Administrator Bryan Grimes

City Secretary Alicia Smith

**Section II – General Items**

**3. Motion made by Councilmember Greg Runnebaum**

To Receive and accept petition requesting annexation of a 44.99 acre tract of land, situated in the Wesley Franklin Survey, Abstract No. 468, Parker County Texas, owned by Willow Park Baptist Church of Texas; Willow Park Services, LLC; and Willow Park Professional Plaza, Ltd. located south of Crown Road and adjacent to the City of Willow Park Wastewater Treatment Plant.

Seconded by Councilmember Amy Fennell

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson and Williams

Motion passed with a vote of 5-0

**4. Motion made by Councilmember John Gholson**

To adopt Resolution No. 05-2018, setting two (2) public hearings for April 17, 2018 at 7:00 P.M. and 7:15 P.M. Regarding the voluntary annexation of property located south of Crown Road and adjacent to the City of Willow Park Wastewater Treatment Plant.

Seconded by Councilmember Greg Runnebaum

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson and Williams

Motion passed with a vote of 5-0

**Section VI – Adjournment**

**5. Motion made by Councilmember Gholson**

To adjourn.

Seconded by Councilmember Fennell

Aye votes: Councilmembers Hogue, Fennell, Runnebaum, Gholson and Williams

Motion passed with a vote of 5-0

APPROVED:

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Doyle Moss, Mayor  
City of Willow Park, Texas

ATTEST:

\_\_\_\_\_

Alicia Smith TRMC CMC, City Secretary  
City of Willow Park, Texas

**CITY OF WILLOW PARK, TEXAS**

**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2017**



**GMS**

CPA FIRM  
ACCOUNTANTS

GEORGE | MORGAN | SNEED

**CITY OF WILLOW PARK, TEXAS**  
Annual Financial Report  
For the Year Ended September 30, 2017

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**CITY OF WILLOW PARK, TEXAS**  
Annual Financial Report  
For the Year Ended September 30, 2017

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## **FINANCIAL SECTION**

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willow Park, Texas, (the "City") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2017, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4-11 and budgetary comparison information, schedule of changes in net pension liability and related ratios, and schedule of contributions and related ratios on pages 46-50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

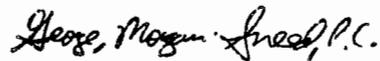
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The combining nonmajor governmental funds financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor governmental funds financial statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial

statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental funds financial statements and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2018, on our consideration of the City Willow Park, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



George, Morgan & Sneed, P.C.

Weatherford, Texas

March 7, 2018

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of The City of Willow Park, Texas, we offer readers of The City of Willow Park's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

### FINANCIAL HIGHLIGHTS

- The assets of the City of Willow Park exceeded its liabilities at the close of the most recent fiscal year by \$12,373,016 (*net position*). Of this amount, \$3,866,253 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$1,171,134. The City's operations increased the governmental activities by \$266,651 and increased the business-type activities by \$904,483.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,180,304, or 36% of total general fund expenditures.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two 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 City is improving or deteriorating.

The *statement of activities* presents information showing how the City'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 in this statement 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 City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include administration, development services, municipal court, police, fire and rescue, public works parks and roads and tourism. The business-type activities of the City include water, wastewater, and solid waste.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Willow Park Fire and Rescue for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on Exhibits A-1 and B-1 of this report.

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

**Governmental funds.** Governmental funds are used to account for 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 evaluating 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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, building capital projects fund and roads capital projects fund, which are considered 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 the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on Exhibits C-1 through C-4 of this report.

**Proprietary funds.** The City maintains one type of proprietary fund. The enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater and solid waste operations.

Proprietary funds 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 water and wastewater funds, which are considered major funds. Data from the other enterprise fund is combined into a single, aggregated presentation.

The basic proprietary fund financial statements can be found on Exhibits D-1 through D-3 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-45 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 46-50 of this report.

The combining and individual nonmajor governmental funds statements are presented immediately following the required supplementary information. These statements can be found on Exhibits F-1 through F-2 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$12,373,016 as of September 30, 2017.

The largest portion of the City's net position (59%) reflects its investment in capital assets (e.g. land, buildings and improvements, furniture and equipment, vehicles, infrastructure and construction in progress); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

\$1,215,946 represents resources that are subject to external restrictions on how they may be used. The \$3,866,253 balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net assets, 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.

The following is a summary of the City's Statement of Net Position.

**Statement of Net Position**

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 8,992,203	\$ 8,831,317	\$ 7,113,948	\$ 4,471,584	\$ 16,106,151	\$ 13,302,901
Capital assets	5,883,199	5,731,186	9,438,310	8,186,423	15,321,509	13,917,609
Total Assets	<u>14,875,402</u>	<u>14,562,503</u>	<u>16,552,258</u>	<u>12,658,007</u>	<u>31,427,660</u>	<u>27,220,510</u>
Deferred outflows of resources	<u>134,800</u>	<u>138,377</u>	<u>33,376</u>	<u>39,693</u>	<u>168,176</u>	<u>178,070</u>
Long-term liabilities	11,692,979	11,848,477	6,124,968	3,823,478	17,817,947	15,671,955
Other liabilities	395,382	186,263	976,188	290,663	1,371,570	476,926
Total liabilities	<u>12,088,361</u>	<u>12,034,740</u>	<u>7,101,156</u>	<u>4,114,141</u>	<u>19,189,517</u>	<u>16,148,881</u>
Deferred inflows of resources	<u>26,114</u>	<u>37,064</u>	<u>7,189</u>	<u>10,753</u>	<u>33,303</u>	<u>47,817</u>
Net Position:						
Invested in capital assets net of related debt	1,149,833	1,042,352	6,140,984	5,888,206	7,290,817	6,930,558
Restricted	387,891	331,347	828,055	482,828	1,215,946	814,175
Unrestricted	1,358,003	1,255,377	2,508,250	2,201,772	3,866,253	3,457,149
Total Net Position	<u>\$ 2,895,727</u>	<u>\$ 2,629,076</u>	<u>\$ 9,477,289</u>	<u>\$ 8,572,806</u>	<u>\$ 12,373,016</u>	<u>\$ 11,201,882</u>

**Governmental Activities.** Governmental activities increased the City's net position by \$266,651 in the current year. Total governmental activities revenues increased \$260,924 (7%) to \$4,007,556. Property taxes increased \$299,874 due to a \$16 million increase in the taxable value of property in the City and an increase in the tax rate of \$.0762 per \$100 of valuation. Total expenses increased \$48,895 (1%) to \$3,745,754.

**Business-type activities.** Business-type activities increased the City's net position by \$904,483. Total business-type activities revenues increased \$556,426 (21%) to \$3,162,675. Water and wastewater charges for services increased \$69,261 and \$59,533 due to an increase in gallons of water sold and impact fees increased \$274,309 due to new construction including a new subdivision with about 120 homes. Capital grants and contributions increased \$70,922 because of the grant portion of funds from Texas Water Development Board for the water system improvements project and a developer contribution for wastewater improvements. Expenses decreased \$166,330 primarily due to a decrease in supplies and contractual services for repairs and maintenance and decrease in personnel costs.

The following is a summary of the City's Statement of Activities.

**Statement of Activities**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 537,641	\$ 552,182	\$ 3,024,394	\$ 2,574,578	\$ 3,562,035	\$ 3,126,760
Operating grants and contributions	6,276	22,435	-	-	6,276	22,435
Capital grants and contributions	-	-	74,912	3,990	74,912	3,990
<b>General revenues:</b>						
Property taxes	2,156,694	1,856,820	-	-	2,156,694	1,856,820
Sales taxes	852,606	834,871	-	-	852,606	834,871
Franchise taxes	346,216	386,114	-	-	346,216	386,114
Hotel Occupancy taxes	13,858	14,901	-	-	13,858	14,901
Investment earnings	50,385	4,997	38,072	7,681	88,457	12,678
Other revenue	43,880	74,312	25,297	20,000	69,177	94,312
Total revenues	<u>4,007,556</u>	<u>3,746,632</u>	<u>3,162,675</u>	<u>2,606,249</u>	<u>7,170,231</u>	<u>6,352,881</u>
<b>Expenses</b>						
Administration	367,720	394,221	-	-	367,720	394,221
Development services	273,612	231,211	-	-	273,612	231,211
Legislative	137,755	120,025	-	-	137,755	120,025
Municipal court	149,626	138,553	-	-	149,626	138,553
Police	1,127,593	1,093,938	-	-	1,127,593	1,093,938
Fire and rescue	829,305	778,155	-	-	829,305	778,155
Public works parks & roads	579,075	643,892	-	-	579,075	643,892
Tourism	-	9,646	-	-	-	9,646
Interest on long-term debt	281,068	105,624	-	-	281,068	105,624
Debt issuance costs	-	181,594	-	-	-	181,594
Water	-	-	1,575,595	1,840,263	1,575,595	1,840,263
Wastewater	-	-	465,057	387,156	465,057	387,156
Solid Waste	-	-	212,691	192,254	212,691	192,254
Total expenses	<u>3,745,754</u>	<u>3,696,859</u>	<u>2,253,343</u>	<u>2,419,673</u>	<u>5,999,097</u>	<u>6,116,532</u>
Increase (decrease) in net position before transfers and special items	261,802	49,773	909,332	186,576	1,171,134	236,349
Transfers	4,849	(154,482)	(4,849)	154,482	-	-
Increase (decrease) in net position	<u>266,651</u>	<u>(104,709)</u>	<u>904,483</u>	<u>341,058</u>	<u>1,171,134</u>	<u>236,349</u>
Net Position October 1	<u>2,629,076</u>	<u>2,733,785</u>	<u>8,572,806</u>	<u>8,231,748</u>	<u>11,201,882</u>	<u>10,965,533</u>
Net Position September 30	<u>\$ 2,895,727</u>	<u>\$ 2,629,076</u>	<u>\$ 9,477,289</u>	<u>\$ 8,572,806</u>	<u>\$ 12,373,016</u>	<u>\$ 11,201,882</u>

## **Financial Analysis of the City's Funds**

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

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

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,180,304. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 36% of the total general fund expenditures. Fund balance of the general fund increased \$117,986.

The debt service fund has a total fund balance of \$320,041, all of which is restricted for the payment of debt service.

In 2016 the City issued \$6,330,000 in general obligation bonds for a new Public Safety Building and road improvements. These are accounted for in the Building Capital Projects Fund and Roads Capital Projects Fund.

**Proprietary funds.** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City's water fund, wastewater fund and solid waste fund are enterprise funds that comprise the City's proprietary funds. Unrestricted net position of the water fund, wastewater fund and solid waste fund at the end of the year amounted to \$3,319,857, (\$1,110,072) and \$298,465 respectively. The total change in net position for the three funds was \$633,214, \$195,780 and \$75,489 respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

### **General Fund Budgetary Highlights**

The general fund budget was not amended during the year.

During the year, actual revenues were \$106,782 less than budgeted and actual expenditures were \$331,756 more than budgeted. Actual expenditures were greater than budgeted primarily because of a \$406,651 fire truck purchased with a capital lease.

## Capital Assets

The City's investment in capital assets for its governmental and business type activities as of September 30, 2017, amounts to \$15,321,509 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, furniture and equipment, vehicles, infrastructure and water and wastewater systems.

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

### Governmental Activities:

- \$406,651 Pumper fire truck
- \$146,926 Engineering for public safety building
- \$134,922 Engineering for road projects

### Business-type activities:

- \$246,372 Construction began on a temporary wastewater treatment plant
- \$1,506,233 Engineering and construction of TWDB water system improvements

### The City of Willow Park's Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 126,024	\$ 126,024	\$ 383,897	\$ 383,897	\$ 509,921	\$ 509,921
Construction in progress	281,848	-	1,752,605	177,415	2,034,453	177,415
Buildings and improvements	386,252	403,766	53,500	55,476	439,752	459,242
Furniture and equipment	468,286	536,086	501,843	562,737	970,129	1,098,823
Vehicles	848,080	608,879	135,913	160,812	983,993	769,691
Infrastructure	3,772,709	4,056,431	-	-	3,772,709	4,056,431
Water system	-	-	4,537,144	4,699,280	4,537,144	4,699,280
Wastewater system	-	-	2,073,408	2,146,806	2,073,408	2,146,806
Total	\$ 5,883,199	\$ 5,731,186	\$ 9,438,310	\$ 8,186,423	\$ 15,321,509	\$ 13,917,609

Additional information on the City's capital assets can be found in the notes to the financial statements.

### Long-Term Debt

At year-end the City had \$16,552,648 in bonds and leases outstanding. \$10,275,000 are general obligation bonds that are backed by the full faith and credit of the City. \$5,565,000 are certificates of obligation secured by surplus revenues of the water and wastewater fund and ad valorem taxes. The City also had \$712,648 in capital leases outstanding.

### City of Willow Park's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Capital leases	\$ 600,552	\$ 231,820	\$ 112,096	\$ 125,948	\$ 712,648	\$ 357,768
General Obligation Bonds	9,220,000	9,625,000	1,055,000	1,390,000	10,275,000	11,015,000
Certificates of Obligation	760,912	834,522	4,804,088	2,145,478	5,565,000	2,980,000
Total	\$ 10,581,464	\$ 10,691,342	\$ 5,971,184	\$ 3,661,426	\$ 16,552,648	\$ 14,352,768

More detailed information about the City's debt is presented in the notes to the financial statements.

#### **Economic factors and the Next Year's Budgets and Rates**

For Fiscal Year 2017-18 the city's steady commercial and residential growth will insure the increase of ad valorem tax revenues and sales tax revenues. Newly completed single family homes and retail construction have been completed as well as other projects underway are continuing to improve the tax base for Willow Park.

The biggest and most dynamic project ever planned for Willow Park was approved in late 2016 with Wilks Development. This Tax Increment Financing Zone (TIRZ) project will include retail, residential, entertainment, recreational and medical facilities that will be financed by the development's incremental tax value increase.

Implementing new measures within the finance department, which included the separation of financial duties, improving bank statement reconciliation, and providing professional oversight within the financial systems of the city. January of 2018 wastewater utility rate increase was adopted, insuring adequate revenues to finance wastewater operations

Newly hired departmental leaders with improved educational backgrounds as well as professional experience has proven a benefit to all city operations. Increasing the staff's accountability to the Council and citizens are a priority for moving Willow Park forward.

#### **Request for Information**

The financial report is designed to provide a general overview of the City'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 Finance Department, 516 Ranch House Road, Willow Park, Texas 76087.

## **BASIC FINANCIAL STATEMENTS**

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**CITY OF WILLOW PARK, TEXAS**  
**Statement of Net Position**  
**September 30, 2017**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Willow Park Fire and Rescue
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 8,284,251	\$ 6,188,281	\$ 14,472,532	\$ 47,155
Certificates of deposit	248,029	27,554	275,583	-
Receivables (Net of allowances for uncollectibles)				
Property taxes	15,348	-	15,348	-
Sales taxes	142,710	-	142,710	-
Franchise taxes	143,702	-	143,702	-
Accounts	-	354,835	354,835	-
Miscellaneous	158,163	-	158,163	-
Restricted assets:				
Cash and investments	-	325,330	325,330	-
Certificates of deposit	-	217,948	217,948	-
Capital assets:				
Nondepreciable	407,872	2,136,502	2,544,374	-
Depreciable, net of accumulated depreciation	5,475,327	7,301,808	12,777,135	-
<b>Total Assets</b>	<u>14,875,402</u>	<u>16,552,258</u>	<u>31,427,660</u>	<u>47,155</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Outflows Related to Pensions	134,800	33,376	168,176	-
<b>Total Deferred Outflows of Resources</b>	<u>134,800</u>	<u>33,376</u>	<u>168,176</u>	<u>-</u>
<b>LIABILITIES:</b>				
Accounts payable	273,977	756,549	1,030,526	-
Payroll liabilities	62,692	18,095	80,787	-
Court bonds payable	7,063	-	7,063	-
Current Liabilities Payable from Restricted Assets:				
Interest payable	51,650	53,832	105,482	-
Customer deposits	-	147,712	147,712	-
Noncurrent liabilities:				
Due Within One Year	748,827	527,002	1,275,829	-
Due in More Than One Year	10,944,152	5,597,966	16,542,118	-
<b>Total Liabilities</b>	<u>12,088,361</u>	<u>7,101,156</u>	<u>19,189,517</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Deferred Inflows Related to Pensions	26,114	7,189	33,303	-
<b>Total Deferred Inflows of Resources</b>	<u>26,114</u>	<u>7,189</u>	<u>33,303</u>	<u>-</u>
<b>NET POSITION:</b>				
Investments in Capital Assets, Net of Debt	1,149,833	6,140,984	7,290,817	-
Restricted Net Assets (Expendable)				
Debt service	273,983	-	273,983	-
Police	19,247	-	19,247	-
Tourism	43,439	-	43,439	-
Impact fees	-	828,055	828,055	-
Public educational governmental fees	51,222	-	51,222	-
Unrestricted Net Position	1,358,003	2,508,250	3,866,253	47,155
<b>Total Net Position</b>	<u>\$ 2,895,727</u>	<u>\$ 9,477,289</u>	<u>\$ 12,373,016</u>	<u>\$ 47,155</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF WILLOW PARK, TEXAS**  
**Statement of Activities**  
**For the Year Ended September 30, 2017**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental activities:				
Administration	\$ 367,720	\$ -	\$ -	\$ -
Development services	273,612	270,448	-	-
Legislative	137,755	-	-	-
Municipal court	149,626	32,903	-	-
Police	1,127,593	234,290	1,405	-
Fire and rescue	829,305	-	61	-
Public works parks & roads	579,075	-	4,810	-
Interest on long-term debt	281,068	-	-	-
Total governmental activities	<u>3,745,754</u>	<u>537,641</u>	<u>6,276</u>	<u>-</u>
Business-type activities:				
Water	1,575,595	2,124,861	-	40,360
Wastewater	465,057	613,257	-	34,552
Solid Waste	212,691	286,276	-	-
Total business-type activities	<u>2,253,343</u>	<u>3,024,394</u>	<u>-</u>	<u>74,912</u>
Total primary government	<u>\$ 5,999,097</u>	<u>\$ 3,562,035</u>	<u>\$ 6,276</u>	<u>\$ 74,912</u>
<b>Component Unit</b>				
Fire and Rescue	\$ 10,328	\$ -	\$ 2,127	\$ -
	<u>\$ 10,328</u>	<u>\$ -</u>	<u>\$ 2,127</u>	<u>\$ -</u>

General Revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Sales and use

Franchise

Hotel occupancy tax

Investment Earnings

Gain (loss) on sale of capital assets

Other revenue

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Exhibit B-1

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Willow Park Fire and Rescue
\$ (367,720)	\$ -	\$ (367,720)	\$ -
(3,164)	-	(3,164)	-
(137,755)	-	(137,755)	-
(116,723)	-	(116,723)	-
(891,898)	-	(891,898)	-
(829,244)	-	(829,244)	-
(574,265)	-	(574,265)	-
(281,068)	-	(281,068)	-
<u>(3,201,837)</u>	<u>-</u>	<u>(3,201,837)</u>	<u>-</u>
-	589,626	589,626	-
-	182,752	182,752	-
-	73,585	73,585	-
<u>-</u>	<u>845,963</u>	<u>845,963</u>	<u>-</u>
<u>\$ (3,201,837)</u>	<u>\$ 845,963</u>	<u>\$ (2,355,874)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (8,201)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,201)</u>
\$ 1,199,973	\$ -	\$ 1,199,973	\$ -
956,721	-	956,721	-
852,606	-	852,606	-
346,216	-	346,216	-
13,858	-	13,858	-
50,385	38,072	88,457	21
-	25,297	25,297	-
43,880	-	43,880	-
4,849	(4,849)	-	-
<u>3,468,488</u>	<u>58,520</u>	<u>3,527,008</u>	<u>21</u>
266,651	904,483	1,171,134	(8,180)
2,629,076	8,572,806	11,201,882	55,335
<u>\$ 2,895,727</u>	<u>\$ 9,477,289</u>	<u>\$ 12,373,016</u>	<u>\$ 47,155</u>

**CITY OF WILLOW PARK, TEXAS**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2017**

	General	Debt Service Fund	Building Capital Projects	Roads Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Assets:						
Cash and cash equivalents	\$ 1,077,968	\$ 292,523	\$ 4,576,222	\$ 2,196,781	\$ 140,757	\$ 8,284,251
Certificates of deposit	248,029	-	-	-	-	248,029
Receivables (Net of allowances for uncollectibles)						
Property taxes	9,756	5,592	-	-	-	15,348
Sales taxes	142,710	-	-	-	-	142,710
Franchise taxes	143,702	-	-	-	-	143,702
Miscellaneous	158,163	-	-	-	-	158,163
Due from other funds	-	27,518	-	-	-	27,518
<b>Total assets</b>	<b>\$ 1,780,328</b>	<b>\$ 325,633</b>	<b>\$ 4,576,222</b>	<b>\$ 2,196,781</b>	<b>\$ 140,757</b>	<b>\$ 9,019,721</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 157,113	\$ -	\$ 78,828	\$ 37,922	\$ 114	\$ 273,977
Payroll liabilities	62,692	-	-	-	-	62,692
Court bonds payable	7,063	-	-	-	-	7,063
Due to other funds	27,518	-	-	-	-	27,518
<b>Total liabilities</b>	<b>254,386</b>	<b>-</b>	<b>78,828</b>	<b>37,922</b>	<b>114</b>	<b>371,250</b>
Deferred inflows of resources:						
Deferred revenue	294,416	5,592	-	-	-	300,008
<b>Total deferred inflows of resources</b>	<b>294,416</b>	<b>5,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,008</b>
Fund balances:						
Restricted	51,222	320,041	4,497,394	2,158,859	62,686	7,090,202
Committed					77,957	77,957
Unassigned	1,180,304	-	-	-	-	1,180,304
<b>Total fund balances</b>	<b>1,231,526</b>	<b>320,041</b>	<b>4,497,394</b>	<b>2,158,859</b>	<b>140,643</b>	<b>8,348,463</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,780,328</b>	<b>\$ 325,633</b>	<b>\$ 4,576,222</b>	<b>\$ 2,196,781</b>	<b>\$ 140,757</b>	<b>\$ 9,019,721</b>

**CITY OF WILLOW PARK, TEXAS**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**To the Statement of Net Position**  
**September 30, 2017**

Total Fund Balances - Governmental Funds		\$ 8,348,463
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Capital assets used in governmental activities are not financial resources and therefore are reported in the governmental funds. The cost of these assets was \$9,320,525 and the accumulated depreciation was \$3,437,326.		5,883,199
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Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position. The details of these differences are as follows:

Interest payable	(51,650)	
General obligation bonds	(9,220,000)	
Certificate of obligation bonds	(760,912)	
Premium on bonds	(808,155)	
Capital leases	(600,552)	
Compensated absences	<u>(102,909)</u>	
		(11,544,178)

Certain receivables are not available soon enough to pay for the current period's expenditures and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position. The details of these differences are as follows:

Property taxes	15,348	
Court fines	126,497	
Franchise taxes	<u>158,163</u>	
		300,008

Included in the items related to noncurrent liabilities is the recognition of the City's net pension liability in the amount of \$200,451, a deferred resource outflow related to pensions of \$134,800 and a deferred resource inflow related to pensions of \$26,114. This resulted in a decrease to net position.		(91,765)
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Net Position of Governmental Activities		<u>\$ 2,895,727</u>
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**CITY OF WILLOW PARK, TEXAS**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2017**

	General	Debt Service Fund	Building Capital Projects	Roads Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes:						
Property	\$ 1,208,976	\$ 960,441	\$ -	\$ -	\$ -	\$ 2,169,417
Sales and use	852,606	-	-	-	-	852,606
Franchise	349,980	-	-	-	-	349,980
Hotel occupancy tax	-	-	-	-	13,858	13,858
Court fines and fees	237,122	-	-	-	5,150	242,272
Licenses and permits	270,448	-	-	-	-	270,448
Investment Earnings	6,283	3,186	26,802	13,091	1,023	50,385
Intergovernmental	1,327	-	-	-	-	1,327
Contributions	4,949	-	-	-	-	4,949
Other revenue	15,426	6,513	12,036	5,946	3,959	43,880
Total revenues	<u>2,947,117</u>	<u>970,140</u>	<u>38,838</u>	<u>19,037</u>	<u>23,990</u>	<u>3,999,122</u>
<b>EXPENDITURES</b>						
Current						
Administration	353,074	-	-	-	-	353,074
Development services	271,856	-	-	-	-	271,856
Legislative	136,999	-	-	-	-	136,999
Municipal court	146,890	-	-	-	1,286	148,176
Police	1,002,192	-	-	-	19,816	1,022,008
Fire and rescue	723,762	-	-	-	-	723,762
Public works parks & roads	254,731	-	-	-	-	254,731
Capital outlay	406,651	-	147,182	135,178	-	689,011
Debt service:						
Principal	-	516,529	-	-	-	516,529
Interest and fiscal charges	-	333,541	-	-	-	333,541
Total expenditures	<u>3,296,155</u>	<u>850,070</u>	<u>147,182</u>	<u>135,178</u>	<u>21,102</u>	<u>4,449,687</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (349,038)</u>	<u>\$ 120,070</u>	<u>\$ (108,344)</u>	<u>\$ (116,141)</u>	<u>\$ 2,888</u>	<u>\$ (450,565)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	60,373	-	-	-	-	60,373
Transfers out	-	-	-	-	(55,524)	(55,524)
Issuance of capital lease	406,651	-	-	-	-	406,651
Total other financing sources (uses)	<u>467,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,524)</u>	<u>411,500</u>
<b>NET CHANGE IN FUND BALANCES</b>	117,986	120,070	(108,344)	(116,141)	(52,636)	(39,065)
<b>FUND BALANCE, OCTOBER 1, 2016</b>	<u>1,113,540</u>	<u>199,971</u>	<u>4,605,738</u>	<u>2,275,000</u>	<u>193,279</u>	<u>8,387,528</u>
<b>FUND BALANCE, SEPTEMBER 30, 2017</b>	<u>\$ 1,231,526</u>	<u>\$ 320,041</u>	<u>\$ 4,497,394</u>	<u>\$ 2,158,859</u>	<u>\$ 140,643</u>	<u>\$ 8,348,463</u>

**CITY OF WILLOW PARK, TEXAS**  
**Reconciliation of Statement of Revenues,**  
**Expenditures and Changes in Fund Balances of**  
**The Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2017**

Total Net Change in Fund Balances - Governmental Funds	\$ (39,065)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including \$688,499 of capital outlays and \$516,529 of debt principal payments is to increase net assets.	1,205,028
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, disposals and transfers between activities) is to decrease net position.	(3,925)
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net assets.	(532,561)
Current year capital leases are other financing sources in the fund financial statements. The net effect of the increase in capital leases is a decrease in net position.	(406,651)
Certain liabilities are not due and payable in the current period and, therefore are not reported as liabilities in the funds. Changes in these balances are reported as expenses in the governmental activities of the Statement of Activities.	
Interest payable	(17,602)
Premium on bonds	70,075
Compensated absences	<u>(27)</u>
	52,446
Revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenues in the funds.	8,434
The City recognized their net pension liability, deferred resource outflow related to pensions and deferred resource inflow related to pensions. The changes in these balances decreased net position.	(17,055)
Change in Net Position of Governmental Activities	<u><u>\$ 266,651</u></u>

**CITY OF WILLOW PARK, TEXAS**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2017**

	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Totals</u>
<b>ASSETS:</b>				
Current Assets:				
Cash and cash equivalents	\$ 2,851,306	\$ 3,077,812	\$ 259,163	\$ 6,188,281
Certificates of deposit	-	27,554	-	27,554
Receivables (Net of allowance for uncollectibles):				
Accounts	236,834	76,582	41,419	354,835
Restricted Assets:				
Cash and cash equivalents	325,330	-	-	325,330
Certificates of deposit	217,948	-	-	217,948
Total current assets	<u>3,631,418</u>	<u>3,181,948</u>	<u>300,582</u>	<u>7,113,948</u>
Noncurrent Assets:				
Due from other funds	1,453,535	-	-	1,453,535
Capital assets, at cost:				
Non-depreciable capital assets	1,777,630	358,872	-	2,136,502
Depreciable capital assets	9,473,904	2,957,457	-	12,431,361
Less: accumulated depreciation	(4,270,321)	(859,232)	-	(5,129,553)
Capital assets, net	<u>6,981,213</u>	<u>2,457,097</u>	<u>-</u>	<u>9,438,310</u>
Total noncurrent assets	<u>8,434,748</u>	<u>2,457,097</u>	<u>-</u>	<u>10,891,845</u>
Total assets	<u>\$ 12,066,166</u>	<u>\$ 5,639,045</u>	<u>\$ 300,582</u>	<u>\$ 18,005,793</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred outflows related to pensions	27,167	6,209	-	33,376
Total deferred outflows of resources	<u>27,167</u>	<u>6,209</u>	<u>-</u>	<u>33,376</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts payable	\$ 528,039	\$ 226,393	\$ 2,117	\$ 756,549
Payroll liabilities	14,535	3,560	-	18,095
Compensated absences	30,010	3,498	-	33,508
Current portion of long-term liabilities	493,494	-	-	493,494
Current Liabilities Payable from Restricted Assets:				
Interest payable	10,323	43,509	-	53,832
Customer deposits payable	147,712	-	-	147,712
Total current liabilities	<u>1,224,113</u>	<u>276,960</u>	<u>2,117</u>	<u>1,503,190</u>
Noncurrent Liabilities:				
Due to other funds	-	1,453,535	-	1,453,535
Net Pension Liability	47,342	7,834	-	55,176
Capital lease payable	97,741	-	-	97,741
Bonds payable	2,720,049	2,725,000	-	5,445,049
Total noncurrent liabilities	<u>2,865,132</u>	<u>4,186,369</u>	<u>-</u>	<u>7,051,501</u>
Total liabilities	<u>4,089,245</u>	<u>4,463,329</u>	<u>2,117</u>	<u>8,554,691</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Deferred inflows related to pensions	6,168	1,021	-	7,189
Total deferred inflows of resources	<u>6,168</u>	<u>1,021</u>	<u>-</u>	<u>7,189</u>
<b>NET POSITION:</b>				
Investment in capital assets, net of debt	3,995,259	2,145,725	-	6,140,984
Restricted impact fees (Expendable)	682,804	145,251	-	828,055
Unrestricted	3,319,857	(1,110,072)	298,465	2,508,250
Total net position	<u>\$ 7,997,920</u>	<u>\$ 1,180,904</u>	<u>\$ 298,465</u>	<u>\$ 9,477,289</u>

**CITY OF WILLOW PARK, TEXAS**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended September 30, 2017**

	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Totals</u>
Operating revenues:				
Charges for services	\$ 1,827,371	\$ 479,582	\$ 286,276	\$ 2,593,229
Tap fees	6,250	4,720	-	10,970
Impact fees	216,493	128,735	-	345,228
Other fees	74,747	220	-	74,967
	<u>2,124,861</u>	<u>613,257</u>	<u>286,276</u>	<u>3,024,394</u>
Total operating revenue				
Operating expenses:				
Personnel	453,988	100,401	-	554,389
Supplies	225,795	38,102	-	263,897
Contractual services	325,363	104,132	212,691	642,186
Utilities	102,147	46,088	-	148,235
Franchise fees	98,020	-	-	98,020
Depreciation	313,209	77,041	-	390,250
	<u>1,518,522</u>	<u>365,764</u>	<u>212,691</u>	<u>2,096,977</u>
Total operating expenses				
Operating income (loss)	<u>606,339</u>	<u>247,493</u>	<u>73,585</u>	<u>927,417</u>
Nonoperating revenues (expenses):				
Investment earnings	23,164	13,028	1,880	38,072
Gain (loss) on sale of capital assets	25,297	-	-	25,297
Interest expense	(57,073)	(43,509)	-	(100,582)
Debt issuance costs	-	(55,784)	-	(55,784)
	<u>(8,612)</u>	<u>(86,265)</u>	<u>1,880</u>	<u>(92,997)</u>
Total nonoperating revenues (expenses)				
Income (loss) before contributions and transfers	597,727	161,228	75,465	834,420
Capital contributions and transfers:				
Capital Grants and Contributions	40,360	34,552	-	74,912
Transfers in	-	-	24	24
Transfers out	(4,873)	-	-	(4,873)
	<u>35,487</u>	<u>34,552</u>	<u>24</u>	<u>70,063</u>
Total capital contributions and transfers				
Change in Net Position	633,214	195,780	75,489	904,483
Net Position, October 1, 2015	7,364,706	985,124	222,976	8,572,806
Net Position, September 30, 2016	<u>\$ 7,997,920</u>	<u>\$ 1,180,904</u>	<u>\$ 298,465</u>	<u>\$ 9,477,289</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF WILLOW PARK, TEXAS**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2017**

	Water	Wastewater	Solid Waste	Totals
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 2,131,083	\$ 602,589	\$ 289,638	\$ 3,023,310
Cash paid to suppliers	(623,838)	(179,214)	(228,235)	(1,031,287)
Cash paid to employees	(433,767)	(103,905)	-	(537,672)
Cash paid for interfund services	(98,020)	-	-	(98,020)
Net cash provided by operating activities	<u>975,458</u>	<u>319,470</u>	<u>61,403</u>	<u>1,356,331</u>
<b>Cash flow from noncapital financing activities:</b>				
Net transfers	(4,873)	-	24	(4,849)
Repayment of interfund loans	(39,424)	-	-	(39,424)
Net cash provided (used) by noncapital financing activities	<u>(44,297)</u>	<u>-</u>	<u>24</u>	<u>(44,273)</u>
<b>Cash flow from capital and related financing activities:</b>				
Proceeds from issuance of bonds	-	2,669,216	-	2,669,216
Principal payments on long-term debt	(415,242)	-	-	(415,242)
Capital grants and contributions	-	87,004	-	87,004
Capital expenditures	(942,877)	(54,345)	-	(997,222)
Proceeds from sale of capital assets	25,297	-	-	25,297
Interest paid on long-term debt	(76,646)	-	-	(76,646)
Net cash (used) by capital and related financing activities	<u>(1,409,468)</u>	<u>2,701,875</u>	<u>-</u>	<u>1,292,407</u>
<b>Cash flow from investing activities:</b>				
Investment earnings	23,164	13,028	1,880	38,072
Reinvested in certificates of deposits	(272)	-	-	(272)
Net cash provided by investing activities	<u>22,892</u>	<u>13,028</u>	<u>1,880</u>	<u>37,800</u>
Net increase (decrease) in cash and cash equivalents	(455,415)	3,034,373	63,307	2,642,265
Cash and cash equivalents, beginning	<u>3,632,051</u>	<u>43,439</u>	<u>195,856</u>	<u>3,871,346</u>
Cash and cash equivalents, ending	<u>\$ 3,176,636</u>	<u>\$ 3,077,812</u>	<u>\$ 259,163</u>	<u>\$ 6,513,611</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	<u>\$ 606,339</u>	<u>\$ 247,493</u>	<u>\$ 73,585</u>	<u>\$ 927,417</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	313,209	77,041	-	390,250
(Increase) decrease in accounts receivable	(5,549)	(10,668)	3,362	(12,855)
Increase (decrease) in accounts payable	29,467	10,331	(15,544)	24,254
Increase (decrease) in payroll liabilities	3,020	257	-	3,277
Increase (decrease) in customer meter deposits	11,771	-	-	11,771
Increase (decrease) in accrued administrative penalty	-	(1,223)	-	(1,223)
Increase (decrease) in compensated absences payable	6,392	190	-	6,582
Increase (decrease) in pension related balances	10,809	(3,951)	-	6,858
Total adjustments	<u>369,119</u>	<u>71,977</u>	<u>(12,182)</u>	<u>428,914</u>
Net cash provided by operating activities	<u>\$ 975,458</u>	<u>\$ 319,470</u>	<u>\$ 61,403</u>	<u>\$ 1,356,331</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The City of Willow Park, Texas (the City) was formed as an incorporated City in 1963. The City is governed by an elected mayor and five-member council and provides the following services to the citizens of the City: administration, development services, municipal court, police, fire and rescue, public works, water, wastewater and solid waste.

As required by generally accepted accounting principles, these financial statements present the City and its component units. Component units are legally separate entities for which the City is considered financially accountable or other organizations whose nature and significant relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. Based on these considerations, the Willow Park Fire and Rescue has been included in the City's reporting entity as a component unit.

Discretely Presented Component Unit

The Willow Park Fire and Rescue is a 501(c)4 non-profit organization responsible for providing support for fire and rescue services in the City. The organization is governed by a 5 member board of directors that is not appointed by the City Council. The organization functions independently of the City however the City provides bookkeeping services for the organization. Willow Park Fire and Rescue does not issue separate financial statements.

**B. Government-wide and Fund 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 activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separately component units for which the primary government is financially accountable.

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

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Government-wide and Fund Financial Statements (Continued)**

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. 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.

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. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized when payment is due.

Property taxes, sales and use 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. All other revenue items are considered to be measurable and available only when the government receives payment.

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

The *debt service fund* is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The *building capital projects fund* is used to account for financial resources to be used for constructing, improving and equipping public safety facilities.

The *roads capital projects fund* is used to account for financial resources to be used for constructing, improving and maintaining streets.

The City reports the following major proprietary fund:

The *water fund* accounts for the operation of the water system.

The *wastewater fund* accounts for the operation of the wastewater system.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges and transfers between the governmental activities and the business-type activities, which cannot be eliminated.

Amounts reported as program revenues include 1) charges for customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 City's enterprise funds are charges to customers for sales and services. Operating expenses for the 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.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity**

**1. Cash and Cash Equivalents**

The City pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments that are highly liquid with maturity within three months or less when purchased.

**2. Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

All trade and property tax receivables are shown net of an allowance for uncollectibles. Enterprise funds accounts receivable aged 90 days or more comprise the allowance for uncollectible accounts of \$213,067. The property tax receivable and municipal court allowances of \$15,348 and \$1,423,469 are equal to 50% and 90% respectively of the outstanding balances at September 30, 2017.

**3. Unbilled Service**

Utility operating revenues (water, wastewater, and solid waste) are billed on monthly cycles. The City records estimated revenues for services delivered during the fiscal year, which will be billed during the next fiscal year. Unbilled service reported in accounts receivable of the enterprise funds was \$101,846 at September 30, 2017.

**4. Prepaid Expenses**

Payments made for services that will benefit periods beyond September 30, 2017, are recorded as prepaid expenses in both the government-wide and fund financial statements.

**5. Capital Assets**

Capital assets, which include property, plant, equipment and infrastructure, are reported in the applicable governmental activities or business-type activities columns in the government-wide financial statements and in the proprietary funds financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**5. Capital Assets (Continued)**

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities and proprietary funds are included as part of the capitalized value of the assets constructed. The total interest expense incurred by the water and wastewater funds during the current fiscal year was \$100,582. Of this amount \$0 was included as part of the cost of capital assets under construction in connection with water and sewer construction projects. Property, plant and equipment of the primary government and component unit are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	20 - 40 years
Furniture and equipment	5 - 10 years
Vehicles	5 years
Infrastructure	20 years
Water and wastewater systems	25 - 40 years

**6. Compensated Absences**

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

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**7. Pensions**

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

**8. Long-term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuances cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**9. Fund Balance – Governmental Funds**

In the fund financial statements, governmental funds report the following classifications of fund balance:

**Nonspendable** – includes amounts that cannot be spent because they are either not spendable in form (such as prepaid expenses or inventory) or are legally or contractually required to be maintained intact (such as endowment funds).

**Restricted** – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

**Committed** – includes amounts constrained to specific purposes by a government itself, using its highest decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint (City Council ordinance).

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**9. Fund Balance – Governmental Funds (Continued)**

Assigned – includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned – All amounts not included in other spendable classifications.

The details of the fund balances of the governmental funds are as follows:

	General Fund	Debt Service Fund	Building Capital Projects Fund	Roads Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Restricted:						
Debt service	\$ -	\$ 320,041	\$ -	\$ -	\$ -	\$ 320,041
Construction			4,497,394	2,158,859	-	6,656,253
Municipal court	-	-	-	-	-	-
Police	-	-	-	-	19,247	19,247
Tourism	-	-	-	-	43,439	43,439
Public educational governmental fees	51,222	-	-	-	-	51,222
Committed:						
Equipment replacement	-	-	-	-	77,957	77,957
Unassigned	1,180,304	-	-	-	-	1,180,304
	<u>\$ 1,231,526</u>	<u>\$ 320,041</u>	<u>\$ 4,497,394</u>	<u>\$ 2,158,859</u>	<u>\$ 140,643</u>	<u>\$ 8,348,463</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted fund balance to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been first spent out of committed funds, then assigned, and finally unassigned as needed.

The City Council adopted a minimum fund balance policy for the general fund. The policy requires the City to strive to maintain an unassigned fund balance in the general fund of 75 days of annual budgeted expenditures. At the end of the year, the unassigned fund balance of \$1,180,304 was \$562,721 above the minimum fund balance requirement of \$617,583

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Net Assets or Equity (Continued)**

**10. *Net Position***

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**11. *Use of 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 disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

**NOTE 2: DEPOSITS AND INVESTMENTS**

**A. Deposits**

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's funds are required to be deposited and invested under the terms of a depository contract. The City's deposits are required to be collateralized with securities held by the pledging institution's trust department or agent in the City's name. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") Insurance. At September 30, 2017, the City's deposits were covered by FDIC Insurance or collateralized with securities held by the bank's agent in the City's name.

**B. Investments**

The Texas Public Funds Investment Act authorizes the government to invest in obligations of the U.S. Treasury, obligations of states, agencies, counties, cities and other political subdivisions, secured certificates of deposit, repurchase agreements, bankers' acceptance, commercial paper, mutual funds, guaranteed investment contracts and investment pools. Investments are state at fair value except for short-term highly liquid investments which are stated at cost or amortized cost. During the year ended September 30, 2017, the City did not own any types of securities other than those permitted by statute.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 2: DEPOSITS AND INVESTMENTS (Continued)**

The City invests idle funds in the Texas Short Term Asset Reserve Fund (TexSTAR). TexSTAR is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. The investment pool is stated at amortized cost, which in most cases approximates the market value of the securities. The objective of the pool is to maintain a stable \$1.00 net asset value; however, the \$1.00 net asset value is not guaranteed or insured by the State of Texas. An advisory board composed of participants in TexSTAR and other persons who do not have a business relationship with TexSTAR has been established and maintained.

Credit Risk– Investments

The City controls credit risk by limiting its investments to those instruments allowed by its investment policy.

Interest Rate Risk – Investments

In accordance with its investment policy, the City manages its risk of market price changes by avoiding over-concentration of assets in specific maturity sectors, limitation of average maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments other than U.S. Treasury Securities and insured or collateralized certificates of deposit.

The City’s investments at September 30, 2017 included the following:

Investment	Credit Rating	Weighted Average Maturities	Percentage of Total Investments	Cost	Fair Value
TexSTAR Pool	AAAm	28 days	100.00%	\$ 1,874,117	\$ 1,874,117

The City’s investments are included with cash and cash equivalents in the financial statements.

**C. Restricted Assets**

The following cash and cash equivalents and certificates of deposit in the enterprise funds are restricted for the following purposes:

	Cash	Certificates of Deposit	Total
Enterprise Funds			
Customer deposits	\$ -	\$ 105,005	\$ 105,005
2003 bond funds	-	112,943	112,943
2014 bonds	48,556	-	48,556
2016 bonds	276,774	-	276,774
Total	\$ 325,330	\$ 217,948	\$ 543,278

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 3: PROPERTY TAX**

The City’s property tax is levied (assessed) each October 1, on the assessed value listed as of the prior January 1, for all real property and personal property located in the City. The appraisal property within the City is the responsibility of a countywide appraisal district as required by legislation passed by the Texas Legislature. The appraisal district is required under such legislation to assess all property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every three years; however, the government may, at its own expense require annual reviews of appraised values. The government may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

Taxes are billed and due on October 1 each year. The last date for payment without penalty is the following January 31. Delinquent penalties are added on February 1. Liens attach to the properties on the February 1 following levy date. Parker County Appraisal District bills and collects the property taxes for the City.

In the governmental funds the City’s property tax revenues are recognized when levied to the extent that they result in current receivables available for financing current operations. The remaining receivables are reflected in deferred revenue.

**NOTE 4: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows related to pensions reported in the government-wide statement of net position and proprietary funds statement of net position.

In addition to liabilities, the statement of financial position and governmental fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resource (revenue) until that time. The City has two types of items in this category: unavailable revenues for the governmental funds and deferred inflows related to pensions in the government-wide statement of net position and proprietary funds statements. At the end of the fiscal year, the various components of deferred inflows of in the governmental funds were as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Property taxes receivable	\$ 9,756	\$ 5,592	\$ 15,348
Franchise tax receivable	126,497	-	126,497
Court fines and fees receivable	158,163	-	158,163
Total deferred revenue	<u>\$ 294,416</u>	<u>\$ 5,592</u>	<u>\$ 300,008</u>

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
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**NOTE 5: INTERFUND RECEIVABLE, PAYABLES AND TRANSFERS**

The composition of interfund transfers for the City's individual major funds and nonmajor funds at September 30, 2017, is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Water	\$ 4,849	Operating
General	Other governmental funds	55,524	Court
Total Governmental Funds Transfers In		<u>\$ 60,373</u>	
Solid Waste	Water	\$ 24	Operating
Total Proprietary Funds Transfers In		<u>\$ 24</u>	

The composition of interfund receivables and payables for the City's individual major funds and nonmajor funds at September 30, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Debt service	General	\$ 27,518
Total Governmental Funds		<u>\$ 27,518</u>
Water	Wastewater	\$ 1,453,535
Total Proprietary Funds		<u>\$ 1,453,535</u>

The debt service fund receivable is for debt service. The water fund loaned the wastewater fund for lift station improvements and working capital. The loan is scheduled to be repaid in annual installments over 20 years at 0% interest through September 30, 2035, however a loan repayment was not made during 2017 fiscal year.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 6: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Non - Depreciable Assets:				
Land	\$ 126,024	\$ -	\$ -	\$ 126,024
Construction in progress	-	281,848	-	281,848
Total non-depreciable assets	<u>126,024</u>	<u>281,848</u>	<u>-</u>	<u>407,872</u>
Depreciable Assets:				
Buildings and improvements	586,253	-	-	586,253
Furniture and equipment	877,493	-	(14,242)	863,251
Vehicles	1,438,632	406,651	(310,000)	1,535,283
Infrastructure	5,927,866	-	-	5,927,866
Total capital assets being depreciated	<u>8,830,244</u>	<u>406,651</u>	<u>(324,242)</u>	<u>8,912,653</u>
Accumulated Depreciation:				
Buildings and improvements	(182,487)	(17,514)	-	(200,001)
Furniture and equipment	(341,407)	(63,875)	10,317	(394,965)
Vehicles	(829,753)	(167,450)	310,000	(687,203)
Infrastructure	(1,871,435)	(283,722)	-	(2,155,157)
Total accumulated depreciation	<u>(3,225,082)</u>	<u>(532,561)</u>	<u>320,317</u>	<u>(3,437,326)</u>
Governmental activities capital assets, net	<u>\$ 5,731,186</u>	<u>\$ 155,938</u>	<u>\$ (3,925)</u>	<u>\$ 5,883,199</u>

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 6: CAPITAL ASSETS (Continued)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Non - Depreciable Assets:				
Land	\$ 383,897	\$ -	\$ -	\$ 383,897
Construction in Progress	177,415	1,575,190	-	1,752,605
Total non-depreciable assets	<u>561,312</u>	<u>1,575,190</u>	<u>-</u>	<u>2,136,502</u>
Depreciable Assets:				
Buildings and improvements	79,050	-	-	79,050
Furniture and equipment	774,283	7,973	-	782,256
Vehicles	392,152	-	(47,809)	344,343
Water system	8,248,875	58,974	-	8,307,849
Wastewater system	2,917,863	-	-	2,917,863
Total capital assets being depreciated	<u>12,412,223</u>	<u>66,947</u>	<u>(47,809)</u>	<u>12,431,361</u>
Accumulated Depreciation:				
Buildings and improvements	(23,574)	(1,976)	-	(25,550)
Furniture and equipment	(211,546)	(68,867)	-	(280,413)
Vehicles	(231,340)	(24,899)	47,809	(208,430)
Water system	(3,549,595)	(221,110)	-	(3,770,705)
Wastewater system	(771,057)	(73,398)	-	(844,455)
Total accumulated depreciation	<u>(4,787,112)</u>	<u>(390,250)</u>	<u>47,809</u>	<u>(5,129,553)</u>
Business-type activities capital assets, net	<u>\$ 8,186,423</u>	<u>\$ 1,251,887</u>	<u>\$ -</u>	<u>\$ 9,438,310</u>

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

<b>Governmental activities:</b>	
Administration	\$ 12,428
Development services	1,086
Legislative	265
Municipal court	499
Police	94,529
Fire and rescue	99,977
Public works parks & roads	323,777
Total depreciation expense - governmental activities	<u>\$ 532,561</u>
<b>Business-type activities:</b>	
Water	\$ 313,209
Wastewater	77,041
Total depreciation expense - business-type activities	<u>\$ 390,250</u>

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 7: LONG-TERM LIABILITIES**

**A. Capital Leases Payable**

Governmental Activities:

In October 2014 the City refinanced the lease for the Willow Park Fire and Rescue fire truck for \$202,870. The lease is due in annual installments of \$31,918 including interest at 2.981% through February 15, 2021.

In February 2014 the City acquired a Chevy Tahoe for police department with a capital lease. The lease requires annual payments of \$4,443 including interest at 3.92% through February 28, 2022.

In February 2014 the City acquired a brush truck for the fire department and a 2015 Freightliner for the water department with a capital lease. The lease requires annual payments of \$27,524 including interest at 3.626% through February 29, 2024. This lease is split between the governmental activities and business-type activities.

In April 2017 the City acquired a pumper fire truck with a capital lease. The lease requires annual payments of \$48,292 including interest at 3.28% through April 21, 2027.

Total capital assets acquired through capital leases were as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Assets:		
Vehicles	\$ 782,298	\$ 156,458
Less: accumulated depreciation	<u>(207,830)</u>	<u>(45,634)</u>
Total	<u>\$ 574,468</u>	<u>\$ 110,824</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2017, were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2018	93,758	\$ 18,419
2019	93,758	18,419
2020	93,758	18,419
2021	93,758	18,419
2022	61,840	18,419
2023 - 2027	<u>259,668</u>	<u>36,836</u>
Total minimum lease payments	696,540	128,931
Less: interest portion	<u>(95,988)</u>	<u>(16,835)</u>
Obligations under capital lease	<u>\$ 600,552</u>	<u>\$ 112,096</u>

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 7: LONG-TERM LIABILITIES (Continued)**

**B. Bonds Payable**

General obligation bonds are direct obligations and pledge the full faith and credit of the government. Certificates of obligation are secured by surplus revenues of the water and wastewater funds and ad valorem taxes. Bonds outstanding are as follows:

	Governmental Activities	Business-type Activities
\$2,665,000; 2010 Refunding bond due in annual installments through February 15, 2021 at interest rates ranging from 2.0% to 4.0%	\$ 250,000	\$ 470,000
\$5,135,000; 2012 Refunding bond due in annual installments through February 15, 2023 at interest rates ranging from 2.0% to 3.0%	2,640,000	585,000
\$685,000; 2014 Combination Tax and Revenue Certificates of Obligation due in annual installments through February 15, 2035 at interest rates ranging from 0.00% to 2.59%	-	625,000
\$1,380,000; 2015 Certificates of Obligation due in annual installments through February 15, 2031 at an interest rate of 2.14%	760,912	459,088
\$995,000; 2016 Combination Tax and Revenue Certificates of Obligation due in annual installments through February 15, 2037 at interest rates ranging from 0.04% to 1.62%	-	995,000
\$6,330,000; 2016 General Obligation Bonds due in annual installments through February 15, 2046 at interest rates ranging from 3.0% to 4.0%	6,330,000	
\$2,725,000; 2017 Combination Tax and Revenue Certificates of Obligation due in annual installments through February 15, 2032 at an interest rate of 2.74%	-	2,725,000
Bond Premiums	808,154	65,100
	\$ 10,789,066	\$ 5,924,188

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 7: LONG-TERM LIABILITIES (Continued)**

**B. Bonds Payable (Continued)**

The annual debt service requirements to maturity for bonds outstanding as of September 30, 2017, are as follows:

Bonds Payable Year Ending September 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 498,592	\$ 329,179	\$ 827,771	\$ 461,408	\$ 162,854	\$ 624,262
2019	535,049	315,564	850,613	274,951	122,172	397,123
2020	565,031	299,123	864,154	279,969	115,681	395,650
2021	605,011	281,583	886,594	484,989	106,143	591,132
2022	563,685	264,450	828,135	416,315	95,009	511,324
2023 - 2027	2,151,627	1,084,634	3,236,261	1,758,373	349,448	2,107,821
2028 - 2032	1,976,917	683,232	2,660,149	1,793,083	147,183	1,940,266
2033 - 2037	945,000	418,500	1,363,500	390,000	15,345	405,345
2038 - 2042	1,115,000	239,325	1,354,325	-	-	-
2043 - 2047	1,025,000	62,775	1,087,775	-	-	-
	<u>\$ 9,980,912</u>	<u>\$ 3,978,365</u>	<u>\$ 13,959,277</u>	<u>\$ 5,859,088</u>	<u>\$ 1,113,835</u>	<u>\$ 6,972,923</u>

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 7: LONG-TERM LIABILITIES (Continued)**

**C. Changes in Long-term Liabilities**

**Changes in Long-term Liabilities**

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
General obligation bonds	\$ 9,625,000	\$ -	\$ 405,000	\$ 9,220,000	\$ 425,000
Certificates of obligation bonds	834,522	-	73,610	760,912	73,592
Bond premiums	878,230	-	70,075	808,155	72,688
Total bonds payable	<u>11,337,752</u>	<u>-</u>	<u>548,685</u>	<u>10,789,067</u>	<u>571,280</u>
Capital leases	231,820	406,651	37,919	600,552	74,638
Compensated absences	102,882	102,909	102,882	102,909	102,909
Net pension liability	<u>176,023</u>	<u>24,428</u>	<u>-</u>	<u>200,451</u>	<u>-</u>
Total Governmental Activities	<u>\$ 11,848,477</u>	<u>\$ 533,988</u>	<u>\$ 689,486</u>	<u>\$ 11,692,979</u>	<u>\$ 748,827</u>
<b>Business-type Activities:</b>					
Certificates of obligation	\$ 2,145,478	\$ 2,725,000	\$ 66,390	\$ 4,804,088	\$ 111,408
General obligation bonds	1,390,000	-	335,000	1,055,000	350,000
Bond premiums	82,832	-	17,732	65,100	17,732
Total bonds payable	<u>3,618,310</u>	<u>2,725,000</u>	<u>419,122</u>	<u>5,924,188</u>	<u>479,140</u>
Capital leases	125,948	-	13,852	112,096	14,354
Accrued administrative penalty	1,223	-	1,223	-	-
Compensated absences	26,926	33,508	26,926	33,508	33,508
Net pension liability	<u>51,071</u>	<u>4,105</u>	<u>-</u>	<u>55,176</u>	<u>-</u>
Total Business-type Activities	<u>\$ 3,823,478</u>	<u>\$ 2,762,613</u>	<u>\$ 461,123</u>	<u>\$ 6,124,968</u>	<u>\$ 527,002</u>
<b>Total Long-term Liabilities</b>	<u>\$ 15,671,955</u>	<u>\$ 3,296,601</u>	<u>\$ 1,150,609</u>	<u>\$ 17,817,947</u>	<u>\$ 1,275,829</u>

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

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 8: RISK MANAGEMENT**

The City is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City is a member of the Texas Municipal League and participates in the Intergovernmental Risk Pool. Premiums are paid to the Pool who administers all claims. The City retains, as a risk, only the deductible amount of each policy. The City has maintained insurance coverage in all major categories of risk comparable to that of the prior year with no reduction in coverage. The amount of settlements during the past three years has not exceeded the insurance coverage.

**NOTE 9: RETIREMENT PLAN**

A. PLAN DESCRIPTION

The City participates as one of 872 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.thrs.com](http://www.thrs.com).

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

B. BENEFITS PROVIDED

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments 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.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 9: RETIREMENT PLAN (Continued)**

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City for 2017 and 2016 were as follows:

Plan year	2017	2016
Employee deposit rate	7%	7%
Matching ratio (city 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	0	0
Annuity Increase (to retirees)	0% of CPI	0% of CPI

**EMPLOYEES COVERED BY BENEFIT TERMS**

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

**Employees covered by benefit terms**

Inactive employees or beneficiaries currently receiveing benefits	7
Inactive employees entitled to but not receiving benefits	39
Active employees	38
	84

**C. CONTRIBUTIONS**

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The 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 City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.1% and 6.6% in calendar years 2017 and 2016, respectively. The city's contributions to TMRS for the year ended September 30, 2017, were \$136,067, and were equal to the required contributions.

**D. NET PENSION LIABILITY**

The city's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 9:     RETIREMENT PLAN (Continued)**

ACTUARIAL ASSUPMTIONS:

The Total Pension Liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

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

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 9: RETIREMENT PLAN (Continued)**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Comestic Equity	17.50%	4.55%
Internaitonal Equity	17.50%	6.35%
Core-Fixed Income	10.00%	1.00%
Non-Core Fixed Income	20.00%	4.15%
Real Return	10.00%	4.15%
Real Estate	10.00%	4.75%
Absolute Return	10.00%	4.00%
Private Equity	5.00%	7.75%
Total	<u>100.00%</u>	

**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 employee 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 employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

**CHANGES IN THE NET PENSION LIABILITY**

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance at 12/31/2015	\$ 1,178,135	\$ 951,040	\$ 227,095
Changes for the Year			
Service Cost	272,355	-	272,355
Interest	86,596	-	86,596
Change of benefit terms	-	-	-
Difference between expected and actual performance	9,269	-	9,269
Changes of assumptions	-	-	-
Contributions- employer	-	134,415	(134,415)
Contributions- employee	-	141,641	(141,641)
Net investment income	-	64,397	(64,397)
Benefit payments, including refunds of employee contributions	(62,812)	(62,812)	-
Administrative expense	-	(726)	726
Other changes	-	(39)	39
Net Changes	<u>305,408</u>	<u>276,876</u>	<u>28,532</u>
Balance at 12/31/2016	<u>\$ 1,483,543</u>	<u>\$ 1,227,916</u>	<u>\$ 255,627</u>

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 9: RETIREMENT PLAN** (Continued)

**SENSITIVITY OF THE NET POSITION LIABILITY TO CHANGES IN THE DISCOUNT RATE**

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$493,870	\$255,627	\$61,312

**PENSION PLAN FIDUCIARY NET POSITION**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmrs.com](http://www.tmrs.com).

**E. PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS**

For the year ended September 30, 2017, the city recognized pension expense of \$159,980.

At September 30, 2017 the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in expected and actual experience	\$ 7,565	\$ 33,303
Difference in assumptions changes	28,162	-
Differences in projected and actual investment earnings	32,518	-
Contributions subsequent to the measurement date	99,931	-
<b>Total</b>	<b>\$ 168,176</b>	<b>\$ 33,303</b>

\$99,931 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 9: RETIREMENT PLAN** (Continued)

Year ended September 30:

	Net deferred outflows (inflows) of resources
2017	\$ 6,100
2018	6,101
2019	15,341
2020	6,651
2021	749
Thereafter	-
	<u>\$ 34,942</u>

**NOTE 10. OTHER POSTEMPLOYMENT BENEFITS**

Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City 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 City 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. The city's contributions to the TMRS SDBF for the years ended 2017, 2016, and 2015, of \$2,291, \$2,289, and 2,232, respectively, were equal to the required contributions each year.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Financial Statements**  
**September 30, 2017**

**NOTE 11: COMMITMENTS**

The City has issued bonds for construction projects that were not complete at September 30, 2017. The following is a schedule of the projects and remaining balance of funds to spend.

Bonds Issued	Projects	Bond Proceeds	Expenditures as of 9/30/17	Balance as of 9/30/17
2016 General Obligation Bonds	Public Safety Building	\$ 4,711,954	\$ 252,272	\$ 4,459,682
2016 General Obligation Bonds	Road Projects	2,323,766	182,487	2,141,279
Total Governmental Activities		<u>\$ 7,035,720</u>	<u>\$ 434,759</u>	<u>\$ 6,600,961</u>
2014 Certificates of Obligation	TWDB Water System Improvements	\$ 685,000	\$ 638,420	\$ 46,580
2016 Certificates of Obligation	TWDB Water System Improvements	995,000	926,352	68,648
2017 Certificates of Obligation	Temporary Wastewater Treatment Plant	2,725,000	302,156	2,422,844
Total Business-type Activities		<u>\$ 4,405,000</u>	<u>\$ 1,866,928</u>	<u>\$ 2,538,072</u>

**NOTE 12: SUBSEQUENT EVENTS**

Subsequent events were evaluated through March 7, 2018, which is the date the financial statements were available to be issued.

**NOTE 13: FUTURE ACCOUNTING PRONOUNCEMENTS**

The Governmental Accounting Standards Board has issued several statements that will be effective in future years. The City has not yet determined the effect these statements will have on its financial reporting.

*GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* replaces the requirements of Statements No. 45 and No. 57 for accounting and financial reporting for postemployment benefits other than pensions. This Statement is effective for fiscal years beginning after June 15, 2017.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF WILLOW PARK, TEXAS**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended September 30, 2017**

	Budget		Actual Amounts GAAP Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property	\$ 1,348,013	\$ 1,348,013	\$ 1,208,976	\$ (139,037)
Sales and use	823,117	823,117	852,606	29,489
Franchise	337,428	337,428	349,980	12,552
Court fines and fees	208,500	208,500	237,122	28,622
Licenses and permits	191,350	191,350	270,448	79,098
Investment Earnings	-	-	6,283	6,283
Intergovernmental	-	-	1,327	1,327
Contributions	-	-	4,949	4,949
Other revenue	145,491	145,491	15,426	(130,065)
Total revenues	<u>3,053,899</u>	<u>3,053,899</u>	<u>2,947,117</u>	<u>(106,782)</u>
<b>EXPENDITURES</b>				
Current				
Administration	306,088	306,088	353,074	(46,986)
Development services	264,503	264,503	271,856	(7,353)
Legislative	150,383	150,383	136,999	13,384
Municipal court	140,169	140,169	146,890	(6,721)
Police	1,024,029	1,024,029	1,002,192	21,837
Fire and rescue	778,121	778,121	723,762	54,359
Public works parks & roads	301,106	301,106	254,731	46,375
Capital outlay	-	-	406,651	(406,651)
Total expenditures	<u>2,964,399</u>	<u>2,964,399</u>	<u>3,296,155</u>	<u>(331,756)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 89,500</u>	<u>\$ 89,500</u>	<u>\$ (349,038)</u>	<u>\$ (438,538)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	60,373	60,373
Issuance of capital lease	-	-	406,651	406,651
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>467,024</u>	<u>467,024</u>
<b>NET CHANGE IN FUND BALANCES</b>	89,500	89,500	117,986	28,486
<b>FUND BALANCE, OCTOBER 1, 2016</b>	<u>1,113,540</u>	<u>1,113,540</u>	<u>1,113,540</u>	<u>-</u>
<b>FUND BALANCE, SEPTEMBER 30, 2017</b>	<u>\$ 1,203,040</u>	<u>\$ 1,203,040</u>	<u>\$ 1,231,526</u>	<u>\$ 28,486</u>

The notes to the required supplementary information are an integral part of this schedule.

**CITY OF WILLOW PARK, TEXAS**  
 Schedule of Changes in Net Pension Liability  
 and Related Ratios  
 For the Year Ended September 30, 2017

	2014	2015	2016
<b>Total Pension Liability</b>			
Service Cost	\$ 88,122	\$ 240,748	\$ 272,355
Interest (on the Total Pension Liability)	60,307	68,080	86,596
Changes of benefit terms	122,676	-	-
Differences between expected and actual experience	(71,540)	(4,518)	9,269
Change of assumptions	-	43,222	-
Benefit payments, including refunds of employee contributions	(41,148)	(43,186)	(62,812)
Net Change in Total Pension Liability	158,417	304,346	305,408
Total Pension Liability-Beginning	715,372	873,789	1,178,135
Total Pension Liability-Ending (a)	<u>\$ 873,789</u>	<u>\$ 1,178,135</u>	<u>\$ 1,483,543</u>
<b>Plan Fiduciary Net Position</b>			
Contributions-Employer	30,615	136,696	134,415
Contributions-Employee	75,037	139,169	141,641
Net Investment Income	35,393	1,060	64,397
Benefit payments, including refunds of employee contributions	(41,148)	(43,186)	(62,812)
Administrative Expense	(369)	(645)	(726)
Other	(30)	(32)	(39)
Net Change in Plan Fiduciary Net Position	99,498	233,062	276,876
Plan Fiduciary Net Position-Beginning	618,481	717,979	951,040
Plan Fiduciary Net Position-Ending (b)	<u>\$ 717,979</u>	<u>\$ 951,041</u>	<u>\$ 1,227,916</u>
<b>Net Pension Liability-Ending</b>	<u>\$ 155,810</u>	<u>\$ 227,094</u>	<u>\$ 255,627</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	82.17%	80.72%	82.77%
<b>Covered Employee Payroll</b>	\$ 1,500,744	\$ 1,876,446	\$ 2,023,438
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	10.38%	12.10%	12.63%

The Schedule of Changes in the City's Net Pension Liability and Related Ratios shows the changes in Total Pension Liability less the changes in Fiduciary Net Position, resulting in the net pension liability calculation for the city. Note that this is a 10-year schedule, to be created by the city prospectively, over the next 10-year period.

The notes to the required supplementary information are an integral part of this schedule.

**CITY OF WILLOW PARK, TEXAS**  
 Schedule of Employer Contributions  
 and Related Ratios  
 For the Year Ended September 30, 2015

	2014	2015	2016	2017
Actuarially Determined Contribution	\$ 27,362	\$ 106,037	\$ 134,745	\$ 136,067
Contributions in relation to the actuarially determined contribution	<u>\$ 27,362</u>	<u>\$ 106,037</u>	<u>\$ 134,745</u>	<u>\$ 136,067</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,381,557	\$ 1,749,548	\$ 1,988,189	\$ 1,954,990
Contributions as a percentage of covered employee payroll	1.98%	6.06%	6.78%	6.96%

The Schedule of Employer Contributions shows the city's required annual contributions from the actuarial valuation, compared with the actual contributions remitted. This schedule is based on the city's respective fiscal year-end, and will be built over the next 10-year period.

The notes to the required supplementary information are an integral part of this schedule.

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Required Supplementary Information**  
**September 30, 2017**

**1. Stewardship and Accountability**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The City Council follows these procedures in establishing budgetary data reflected in the financial statements. Prior to the beginning of the fiscal year, the City Manager submits to the City Council proposed operating budgets. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to October 1, the budget is legally enacted through passage of an ordinance. Encumbrances lapse at year-end.

**B. Excess of Expenditures Over Appropriations**

The expenditures of the general fund were more than appropriations by \$331,756. The following department expenditures exceeded appropriations:

<u>Department</u>	<u>Line Item</u>	<u>Amount</u>
General Fund		
Administration	Conversion to new accounting software	\$ 46,986
Development services	Consultants, engineering and inspectors	7,353
Municipal court	Software and IT support	6,721
Capital outlay	Fire truck purchased with capital lease	406,651

**CITY OF WILLOW PARK, TEXAS**  
**Notes to Required Supplementary Information**  
**September 30, 2017**

**2. Defined Benefit Pension Plans**

**Notes to Schedule of Contributions**

**Valuation Date:**

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

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 10.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

**Other Information:**

Notes There were no benefit changes during the year.

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**COMBINING NONMAJOR  
GOVERNMENTAL FUND STATEMENTS**

**CITY OF WILLOW PARK, TEXAS**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**September 30, 2017**

	Special Revenue Funds				
	Court Security	Court Technology	Seizure Fund	Tourism Fund	Total Special Revenue
<b>Assets:</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 19,361	\$ 43,439	\$ 62,800
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,361</u>	<u>\$ 43,439</u>	<u>\$ 62,800</u>
<b>Liabilities and fund balance:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ 114	\$ -	\$ 114
Total liabilities	<u>-</u>	<u>-</u>	<u>114</u>	<u>-</u>	<u>114</u>
<b>Fund balance:</b>					
Restricted	-	-	19,247	43,439	62,686
Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>19,247</u>	<u>43,439</u>	<u>62,686</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,361</u>	<u>\$ 43,439</u>	<u>\$ 62,800</u>

Exhibit F-1

Capital Projects			
Equipment Replacement	TexStar Equipment Replacement	Total Capital Projects	Total Nonmajor Funds
\$ 35,216	\$ 42,741	\$ 77,957	\$ 140,757
\$ 35,216	\$ 42,741	\$ 77,957	\$ 140,757
\$ -	\$ -	\$ -	\$ 114
-	-	-	114
-	-	-	62,686
35,216	42,741	77,957	77,957
35,216	42,741	77,957	140,643
\$ 35,216	\$ 42,741	\$ 77,957	\$ 140,757

**CITY OF WILLOW PARK, TEXAS**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2017**

	Special Revenue Funds					
	Court Security	Court Technology	Seizure Fund	Tourism Fund	Total Special Revenue	Equipment Replacement
Revenues:						
Hotel occupancy tax	\$ -	\$ -	\$ -	\$ 13,858	\$ 13,858	\$ -
Court fines and fees	2,059	3,091	-	-	5,150	-
Investment earnings	45	82	178	211	516	207
Other	-	-	3,945	14	3,959	-
<b>Total revenues</b>	<b>2,104</b>	<b>3,173</b>	<b>4,123</b>	<b>14,083</b>	<b>23,483</b>	<b>207</b>
Expenditures:						
Current:						
Municipal court	-	1,286	-	-	1,286	-
Police	-	-	19,816	-	19,816	-
<b>Total expenditures</b>	<b>-</b>	<b>1,286</b>	<b>19,816</b>	<b>-</b>	<b>21,102</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	2,104	1,887	(15,693)	14,083	2,381	207
Other financing sources (uses):						
Transfers out	(20,926)	(34,598)	-	-	(55,524)	-
<b>Total other financing sources (uses):</b>	<b>(20,926)</b>	<b>(34,598)</b>	<b>-</b>	<b>-</b>	<b>(55,524)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(18,822)</b>	<b>(32,711)</b>	<b>(15,693)</b>	<b>14,083</b>	<b>(53,143)</b>	<b>207</b>
Fund Balance, October 1, 2016	18,822	32,711	34,940	29,356	115,829	35,009
<b>Fund Balance, September 30, 2017</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,247</b>	<b>\$ 43,439</b>	<b>\$ 62,686</b>	<b>\$ 35,216</b>

**Exhibit F-2**

<u>Capital Projects</u>		
<u>TexStar Equipment Replacement</u>	<u>Total Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ -	\$ -	\$ 13,858
-	-	5,150
300	507	1,023
-	-	3,959
<u>300</u>	<u>507</u>	<u>23,990</u>
-	-	1,286
-	-	19,816
-	-	21,102
<u>300</u>	<u>507</u>	<u>2,888</u>
-	-	(55,524)
-	-	(55,524)
300	507	(52,636)
<u>42,441</u>	<u>77,450</u>	<u>193,279</u>
<u>\$ 42,741</u>	<u>\$ 77,957</u>	<u>\$ 140,643</u>

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**OVERALL COMPLIANCE AND INTERNAL CONTROL  
SECTION**

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willow Park Texas (the "City") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 7, 2018.

**Internal Control over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider deficiencies 2017-001 and 2017-002 described in the accompanying schedule of findings and questioned costs to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Willow Park's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

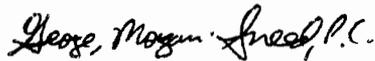
determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and question costs as item 2017-001.

### **City of Willow Park's Response to Findings**

The City of Willow Park's response to the findings identified in our audit is described in the accompanying schedule of findings and question costs. The City's responses were not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



George, Morgan & Sneed, P.C.  
Weatherford, Texas  
March 7, 2018



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited the City of Willow Park, Texas (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2017. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Willow Park, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

## Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*George Morgan Sneed, P.C.*

Weatherford, Texas  
March 7, 2018

**CITY OF WILLOW PARK, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

**A. Summary of Auditor's Results**

**1. Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?        Yes   X   No

Significant deficiency(s) identified that are not considered to be material weaknesses?   X   Yes        None Reported

Noncompliance material to financial statements noted        Yes   X   No

**2. Federal Awards**

Internal control over major programs:

Material weakness(es) identified?        Yes   X   No

Significant deficiency(s) identified that are not considered to be material weaknesses?        Yes   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance        Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
66.468	Capitalization Grants for Drinking Water State Revolving Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?        Yes   X   No

B. Financial Statement Findings

2017-001. Bond Funds

**Criteria:** The City issued the \$2,725,000 Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2017. Ordinance No. 745-17 authorized issuance of the Certificates of Obligation. Section 27 says that the proceeds of sale shall be deposited in a construction fund maintained at a City depository.

**Condition:** The proceeds of the Certificates of Obligation were deposited into the Wastewater Fund's pooled cash operating bank account and comingled with the existing cash of the Wastewater Fund. The proceeds should have been reported in a separate bank account.

**Questioned Costs:** None

**Cause:** Management placed the bond funds in the Wastewater Fund's pooled cash operating bank account because they anticipated the funds would be paid out shortly after the funds came in.

**Recommendations:** We recommend that the proceeds of bonds be reported in a separate bank account by either opening a new bank account or creating a new pooled cash account to track the funds separately.

**Views of responsible officials:**

The funds were placed into the wastewater fund's pooled cash because the thought was that the funds would be paid out on the temporary package plant as soon as the funds came in. There were many unanticipated delays with the package plant including Hurricane Harvey. The City will open a new pooled cash accounting beginning October 1, 2018 to track the funds separately as recommended.

2017-002. TMRS Reporting

**Criteria:** All wages and employee contributions should be reported to the Texas Municipal Retirement System (TMRS) and all employee contributions should be paid to TMRS.

**Condition:** During the audit we selected a sample of 13 employees and compared information provided by TMRS with the City's records. We discovered that the wages and employee contributions for 2 of the employees were reported incorrectly by the City. The employees left service with the City during the year and received payments for accrued comp and vacation time. This portion of their wages were not reported to TMRS and the TMRS contributions withheld on these wages were not paid to TMRS.

We performed the same test in the previous year and reported a finding and recommendation related to errors in TMRS reporting in our management comment letter.

**Questioned Costs:** None

**Cause:** There were several issues with the QuickBooks software.

**Recommendations:** We recommend the City implement a review process before the information is reported to TMRS.

**Views of responsible officials:** The City makes every effort to insure that the reporting of TMRS contributions is correct. The report is run after the end of the month so that it will include all contributions. There were several issues with the QuickBooks software. The City is now using STW and feel that this change will fix any past issues. The City will look into a review process as recommended, but feels that the software change has corrected any past issues.

C. Federal Award Findings and Questioned Costs

NONE

**CITY OF WILLOW PARK, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED SEPTEMBER 30, 2017**

Financial Statement Findings

2016-001. Audit Adjustments

**Criteria:** The City should have procedures to prevent the financial statements from containing material audit adjustments.

**Condition:** During the audit we proposed 43 audit adjustments to correct errors and adjust the books for accrual entries.

**Recommendation:** We recommend that the City perform monthly reviews and reconciliations. Specific reconciliations include utility accounts receivable and deposits and payroll and other liability accounts.

We understand the City is changing accounting programs and recommend that the accounting staff receive the appropriate training for the new software.

**Current Status:** The City changed government specific accounting program and employees received training for the new software. The City also contracted with a CPA to assist with bookkeeping and financial reporting. During the 2017 audit we proposed 19 audit adjustments.

2016-002. Bidding Procedures

**Criteria:** The State of Texas local government code requires the City to follow competitive bidding procedures on purchases exceeding \$50,000. The City's purchasing policy also requires request for qualifications or request for proposal for purchases exceeding \$50,000. Bidding procedures are not required if the City makes the purchases through a cooperative purchasing contract where another entity performs the bidding procedures.

**Condition:** During the year the City purchased equipment with proceeds of certificate of obligation bonds. The City purchased vehicles and equipment costing more than \$50,000 and did not use sealed bids for the purchases. The City could not provide documentation that all of the assets were purchases through a buy-board contract.

We have been informed that the City has initiated a further investigation into the matter.

**Recommendation:**

We recommend that City use competitive sealed bids or cooperative purchasing contracts for purchases exceeding \$50,000. The City should have documentation to support that its purchases comply with the local government code and purchasing policy requirements.

**Current Status:** During the 2017 audit we tested a sample of expenditures over \$50,000 for compliance with purchasing laws. The sample we tested were in compliance with State Laws.

Federal Award Findings

None

**CITY OF WILLOW PARK, TEXAS  
CORRECTIVE ACTION PLAN  
YEAR ENDED SEPTEMBER 30, 2017**

Contact for Corrective Action Plan:

Bryan Grimes  
City Administrator

Financial Statement Findings

2007-001 Bond Funds and 2017-002 TMRS Reporting

Management is reviewing and evaluating various plans to improve the efficiency and accountability of fiscal process, to ensure accurate recognition of transactions. The current policy is that someone independent of the preparation/initial process validates such entries. We believe that this will mitigate the possibility of undetected material errors.

Federal Award Findings

None.

**CITY OF WILLOW PARK, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through To Subrecipients	Federal Expenditures
<u>U.S. Environmental Protection Agency</u>				
Pass-through from Texas Water Development Board				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	62588	-	512,052
Capitalization Grants for Drinking Water State Revolving Funds	66.468	62682	-	<u>816,766</u>
Total U.S. Environmental Protection Agency			-	<u>1,328,818</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	<u>\$ 1,328,818</u>

The accompanying notes are an integral part of this schedule.

**CITY OF WILLOW PARK, TEXAS**  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Reporting Entity

The City of Willow Park, Texas (the City) was formed as an incorporated City in 1963. The City is governed by an elected mayor and five-member council and provides the following services to the citizens of the City: administration, development services, municipal court, police, fire and rescue, public works, water, wastewater and solid waste.

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal program activity of the City of Willow Park, Texas and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Indirect Cost Rate

The City has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Texas Water Development Board Loans

The City issued bonds that were purchased by the Texas Water Development Board with Drinking Water State Revolving Funds. The amounts of federal awards reported in the Schedule of Expenditures of Federal Awards are the amount of grant and bond funds spent during the period. The following is a summary of the bonds outstanding that were purchased with Drinking Water State Revolving Funds.

Combinaiton Tax and Surplus Revenue Certificates of Obligation Series 2014	DWSRF	\$	625,000
Combination Tax and Surplus Revenue Certificates of Obligation Series 2016	DWSRF		995,000
			\$ 1,620,000



# CITY COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Council Date:</b> April 17, 2018	<b>Department:</b> Legislative	<b>Presented By:</b> Alicia Smith
--	-----------------------------------	--------------------------------------

**AGENDA ITEM:**

To consider and act on moving the date and time of the May 8, regular council meeting.

---

**BACKGROUND:**

Included in the packet is a letter from the Parker County Elections Administrator stating that he will not guarantee that the canvass for the May 5, General Election, will be complete before May 14.

The canvass must take place between May 8<sup>th</sup> and May 16<sup>th</sup>. The regular City Council meeting would be on May 8. If the council decides to meet that day, we will have to hold a special meeting on May 14, 15 or 16 to canvass the election in a timely manner.

Also, because they will be having early voting for the Primary Runoff Election May 14 – 18, from 7 am to 7 pm each day, the meeting will also need to be moved to 7:30pm

---

**STAFF/BOARD/COMMISSION RECOMMENDATION:**

Staff recommends that the regular scheduled meeting be moved from May 8 to May 15 at 7:30 pm

---

**EXHIBITS:**

Letter from the Parker County Elections Administrator

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

## Alicia Smith

---

**From:** Bryan Grimes  
**Sent:** Tuesday, April 10, 2018 1:23 PM  
**To:** Alicia Smith  
**Subject:** Fwd: Resignation

Sent via the Samsung Galaxy S9+, an AT&T 4G LTE smartphone

----- Original message -----

**From:** John Gholson <john@gholsonelectric.com>  
**Date:** 4/5/18 1:51 PM (GMT-06:00)  
**To:** Doyle Moss <DMoss@willowpark.org>  
**Cc:** Bryan Grimes <BGrimes@willowpark.org>  
**Subject:** Resignation

Please accept my resignation as Mayor Pro Tem effective immediately .  
I have enjoyed my time at service but feel it is time to let someone else have a turn.

John

**JOHN GHOLSON**  
**GHOLSON ELECTRIC, INC**  
3724 BENBROOK HWY  
FORT WORTH, TX 76116  
[WWW.GHOLSONELECTRIC.COM](http://WWW.GHOLSONELECTRIC.COM)





## CITY COUNCIL BRIEFING SHEET

<b>Meeting Date:</b> April 17, 2018	<b>Department:</b> Development Services	<b>Presented By:</b> Betty Chew
--	--	------------------------------------

### AGENDA ITEM:

Public Hearings to consider comments on a petition requesting annexation of a 44.99 acre tract of land situated in the Wesley Franklin Survey, Abstract 468, Parker County, Texas, located south of Crown Road and adjacent to the Wastewater Treatment Plant.

### BACKGROUND:

The Willow Park Baptist Church submitted a petition for annexation of this 44.99 acre tract of land to the City in October 2015. The City Council tabled action on the request and the annexation was not completed within the 90 day time period as required by the Texas Local Government Code, Chapter 43 Municipal Annexation, Sec. 43.064.

The property owners have submitted a new petition requesting voluntary annexation of this 44.99 acre tract of land adjacent to the City of Willow Park and located in the City's extraterritorial jurisdiction (ETJ).

The Council needs to hold two (2) public hearings to consider comments regarding the petition for annexation.

### STAFF/BOARD/COMMISSION RECOMMENDATION:

Staff recommends the City Council conduct the two (2) public hearings as noticed. No action is required of Council at this meeting. Council will consider adopting an ordinance annexing the property at the May 8, 2018 meeting.

### EXHIBITS:

Petition for annexation  
Annexation Map  
Service Plan

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$ N/A
	<b>Source of Funding</b>	\$ N/A

State of Texas            )  
                                  )  
County of Parker        )

**Petition for Annexation**

**Presented to the City of Willow Park,  
Parker County, Texas**

**We, Clark Boshier, Senior Pastor of Willow Park Baptist Church of Texas; Jim Martin, Member of Willow Park Services, LLC; and Louie Lu, Manager of Willow Park Professional Plaza, Ltd. do state and certify that Willow Park Baptist Church, Willow Park Services, LLC, and Willow Park Professional Plaza, Ltd., are the sole owners of that certain 44.99 acre tract of land, further described herein by metes and bounds, and do hereby petition to the City of Willow Park, Parker County, Texas for annexation of said tract, which is less than one-half (1/2) mile in width, contiguous to the municipal boundary of the City of Willow Park, within its exclusive extraterritorial jurisdiction, and upon which fewer than three qualified voters reside, by filing said Petition with the City. The 44.99 acre tract of land is further described as follows:**

Being a 44.99 acre tract of land situated in the Wesley Franklin Survey, Abstract No. 468, Parker County, Texas and being a portion of the Willow Park Baptist Church of Texas tract as recorded in Volume 2896, Page 403, Deed Records Parker County, Texas; a portion of the Willow Park Services tract as recorded in County Clerk Document #201610372, Deed Records Parker County, Texas; and all of the Willow Park professional Plaza, Ltd. tract as recorded in County Clerk Document #201603288, Deed Records Parker County, Texas, said 44.99 acres being more particularly described by metes and bounds as follows:

Beginning at a point in the approximate centerline of Clear Fork Trinity River for the northeast corner of Lot 1, Block A, The Village at Crown Park, an addition to the City of Willow Park as recorded in Cabinet D, Slide 195, Plat Records Parker County, Texas;

Thence South 56°55'08" West with the north line of said Lot 1, Block A, a distance of 599.53 feet to a point for the southeast corner of that certain 10.10 acre tract annexed into the City of Willow Park, Texas by ordinance 659-13, dated February 26, 2013;

Thence North 42°30'00" West a distance of 628.93 feet to a point;

Thence South 47°30'00" West a distance of 517.53 feet to a point;



Thence South 42°30'00" East a distance of 399.43 feet to a point;

Thence South 86°43'19" West a distance of 847.12 feet to a point;

Thence South 33°01'54" East a distance of 401.57 feet to a point for the southwest corner of said 10.10 acre annexation, said point being in the north line of Lot 1, Block A, Crown Pointe Addition, an addition to the City of Willow Park as recorded in Cabinet D, Slide 73, Plat Records Parker County Texas;

Thence South 58°26'06" West with the north line of said Lot 1, Block A, Crown Pointe Addition a distance of 261.68 feet to a point for the intersection of said north line and the existing City of Willow Park corporate boundary line;

Thence North 33°48'51" West with the existing corporate boundary line a distance of 586.28 feet to a point;

Thence North 04°48'59" West, continuing with the existing corporate boundary line a distance of 1416.06 feet to a point in the south line of Crown Road and the north line of said Willow Park Baptist Church tract;

Thence North 89°00'36" East with the south line of Crown Road a distance of 392.47 feet to a point for the northwest corner of the City of Willow Park tract acquired by condemnation June 20, 1996;

Thence South 00°24'40" West with said City of Willow Park tract a distance of 501.31 feet to a point;

Thence South 44°00'30" East, continuing with said City of Willow Park tract, a distance of 192.91 feet to a point;

Thence North 87°52'19" East, continuing with said City of Willow Park tract a distance of 269.19 feet to a point;

Thence North 88°07'29" East, continuing with said City of Willow Park tract a distance of 130.74 feet to a point;

Thence North 00°24'24" East, continuing with said City of Willow Park tract a distance of 635.03 feet to a point in the south line of Crown Road for the northeast corner of said City of Willow Park tract;

Thence North 89°00'37" East with the south line of Crown Road a distance of 170.53 feet to a point in the approximate centerline of the Clear Fork Trinity River for the northeast corner of said Willow Park Baptist Church tract;

Thence with the approximate centerline of the Clear Fork Trinity River and east line of said Willow Park Baptist Church tract the following calls;

South 11°03'45" East, 47.28 feet;

North 89°40'13" West, 32.53 feet;

South 14°41'36" West, 57.57 feet;

South 84°21'42" East, 338.86 feet;

South 35°37'04" East, 169.13 feet;

South 63°27'11" East, 213.66 feet;

South 10°42'27" West, 179.00 feet;

South 48°48'55" East, 181.64 feet;

North 71°14'08" East, 225.01 feet;

South 72°01'15" East, 133.71 feet;

South 40°27'12" East, 215.16 feet;

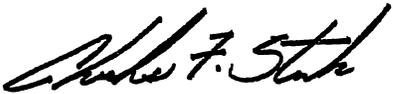
South 35°12'35" East a distance of 112.05 feet to the Point of Beginning and Containing 1,959,642 square feet, 44.99 acres of land, more or less.

Signed, acknowledged and executed this the 13 day of MARCH, 2018.

*Willow Park Baptist Church of Texas*

*Willow Park Services, LLC*

*Willow Park Professional Plaza, Ltd.*

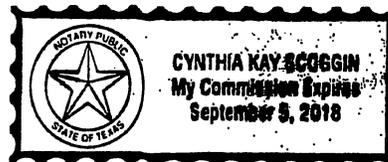


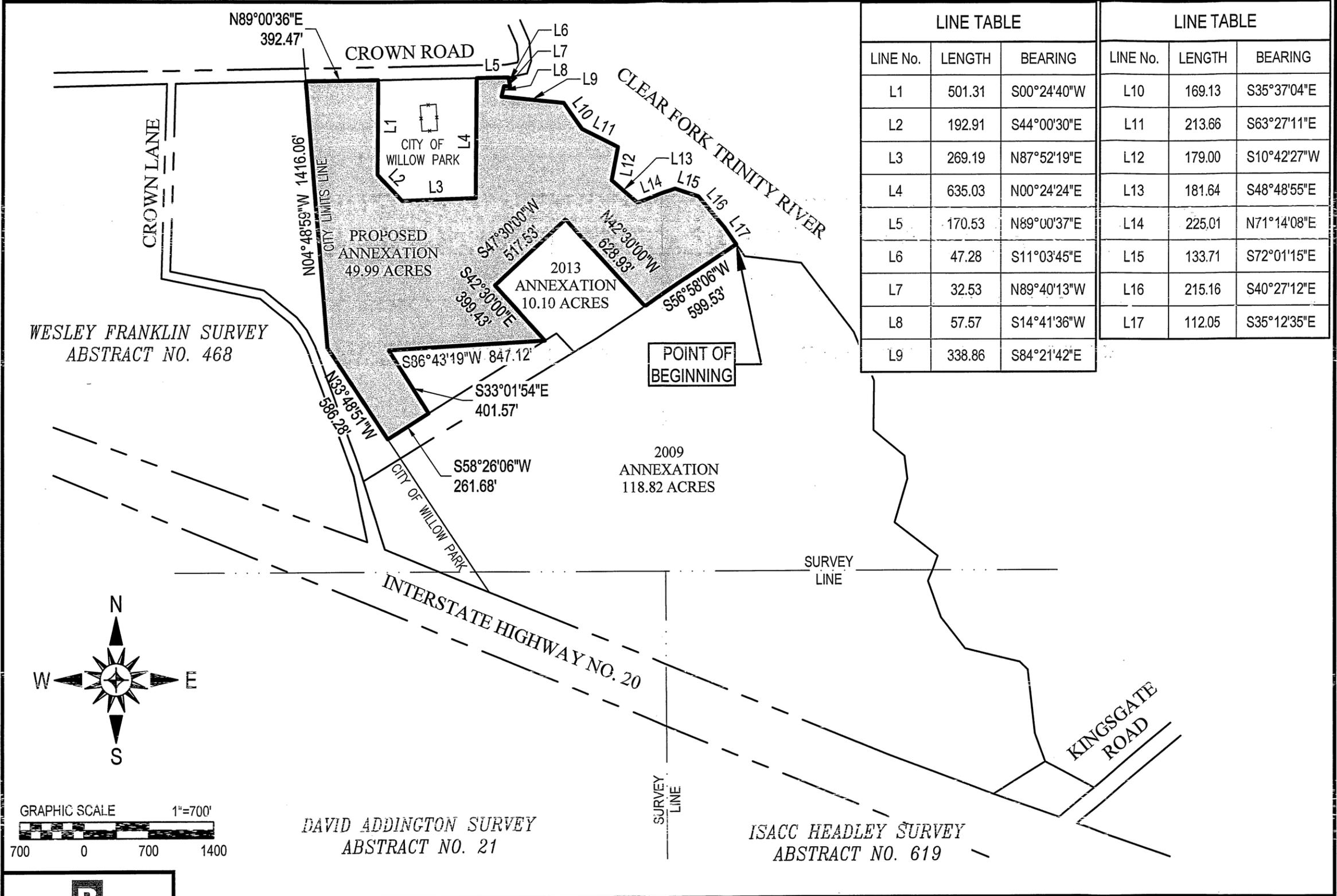
By: Charles F. Stark, Authorized Representative

Before me this the 13<sup>th</sup> day of MARCH, ~~2015~~ 2018 appeared Charles F. Stark, PE, Managing Principal of Barron-Stark Engineers, LP, who swears that he is in the capacity stated herein, and with the authority to sign, execute and bind Willow Park Baptist Church of Texas, Willow Park Services, LLC, and Willow Park Professional Plaza, Ltd. as set forth in said Petition; subscribed to and sworn before me, the undersigned authority, to certify which witness my hand and seal of office.

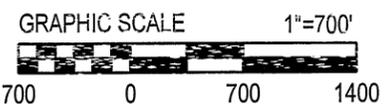
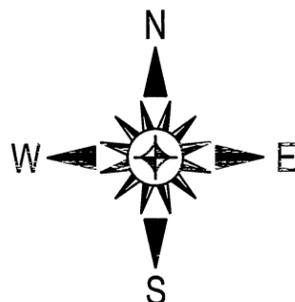
My Commission Expires:

SEPTEMBER 5, 2018

  
Notary Public, State of Texas



LINE TABLE			LINE TABLE		
LINE No.	LENGTH	BEARING	LINE No.	LENGTH	BEARING
L1	501.31	S00°24'40"W	L10	169.13	S35°37'04"E
L2	192.91	S44°00'30"E	L11	213.66	S63°27'11"E
L3	269.19	N87°52'19"E	L12	179.00	S10°42'27"W
L4	635.03	N00°24'24"E	L13	181.64	S48°48'55"E
L5	170.53	N89°00'37"E	L14	225.01	N71°14'08"E
L6	47.28	S11°03'45"E	L15	133.71	S72°01'15"E
L7	32.53	N89°40'13"W	L16	215.16	S40°27'12"E
L8	57.57	S14°41'36"W	L17	112.05	S35°12'35"E
L9	338.86	S84°21'42"E			



**B**  
**Barron-Stark**  
 Engineers

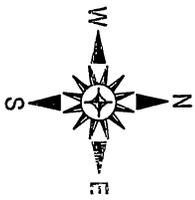
6221 Southwest Boulevard, Suite 100  
 Fort Worth, Texas 76132  
 (O) 817.231.8100 (F) 817.231.8144  
 Texas Registered Engineering Firm F-10998  
 Texas Registered Survey Firm F-10158800  
 www.barronstark.com

**PROPOSED ANNEXATION EXHIBIT**  
**CITY OF WILLOW PARK**  
**PARKER COUNTY, TEXAS**

PROJECT No.	245-9452
DATE:	03/15/18
SHEET	
<b>1 of 1</b>	

**B**  
**Barron-Stark**  
 Engineers

6221 Southwood Boulevard, Suite 100  
 Houston, Texas 77057  
 (713) 817-2511 Fax (713) 817-2514  
 Texas Registered Engineering Firm F-10288  
 www.barronstark.com

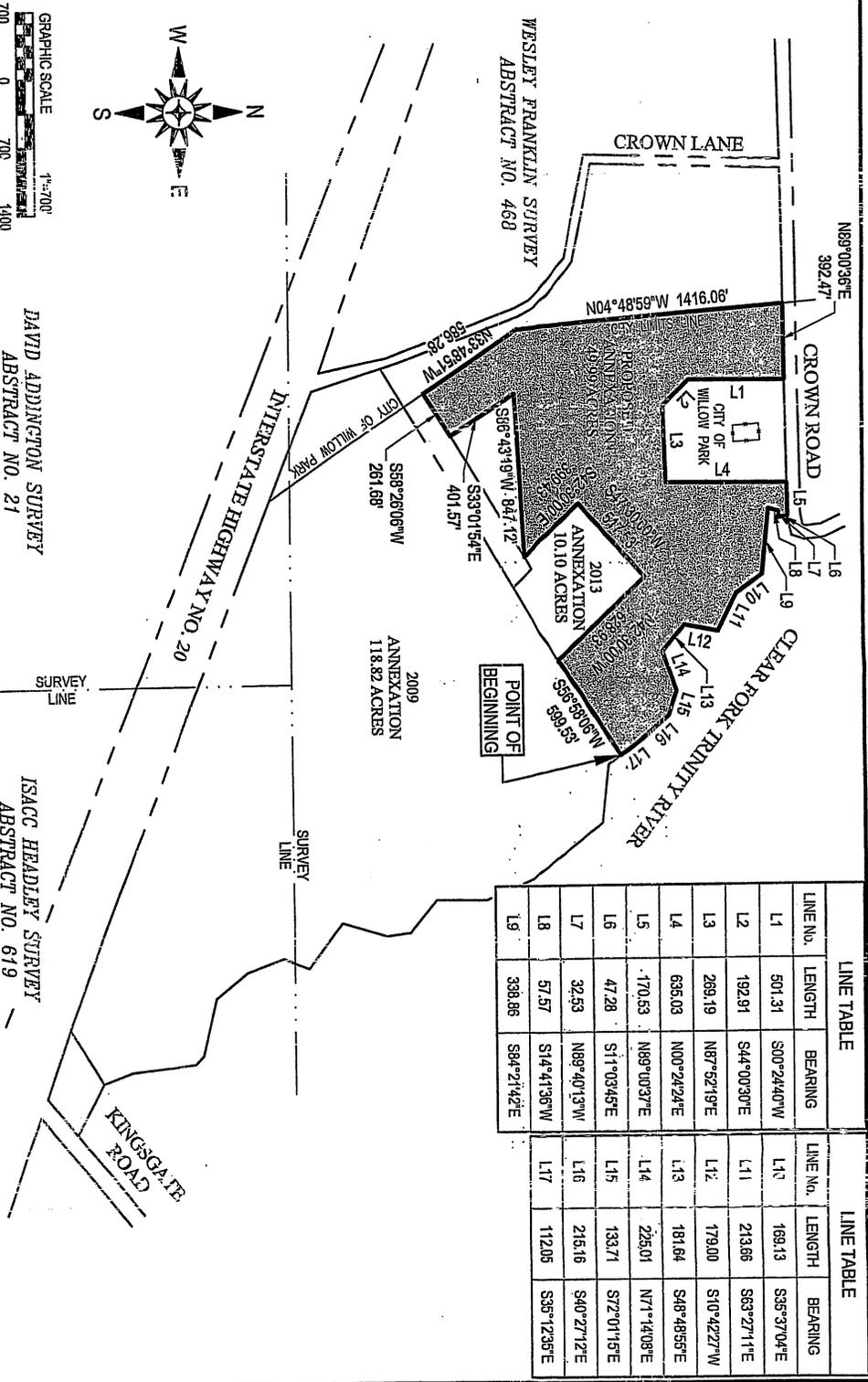


**PROPOSED ANNEXATION EXHIBIT**  
**CITY OF WILLOW PARK**  
**PARKER COUNTY, TEXAS**

DAVID ADDINGTON SURVEY  
 ABSTRACT NO. 21

ISACC HEADLEY SURVEY  
 ABSTRACT NO. 619

M:\Barron Stark\_Smit\_Eng\245 WP Exhibit\_City\2452 - Tomlin Dr. & Crown Ln 1 (680) (00 CD)\00 DWG\01 EXHIBIT



LINE TABLE		
LINE No.	LENGTH	BEARING
L1	501.31	S00°24'40"W
L2	192.91	S44°00'30"E
L3	289.19	N87°52'19"E
L4	635.03	N00°24'24"E
L5	170.53	N89°40'37"E
L6	47.28	S11°03'45"E
L7	32.53	N89°40'13"W
L8	57.57	S14°41'36"W
L9	398.88	S84°21'42"E

LINE TABLE		
LINE No.	LENGTH	BEARING
L10	169.13	S35°37'04"E
L11	213.66	S63°27'11"E
L12	179.00	S10°42'27"W
L13	181.84	S48°48'55"E
L14	225.01	N71°14'08"E
L15	133.71	S72°01'15"E
L16	215.16	S40°27'12"E
L17	112.05	S35°12'39"E

PROJECT No. 245-2452  
 DATE 02/15/18  
 SHEET  
**1 of 1**

## **ANNEXATION**

**44.99 ACRES WESLEY FRANKLIN SURVEY, ASTRACT NO. 468 PARKER COUNTY, TEXAS LOCATED SOUTH OF CROWN ROAD AND ADJACENT TO THE CITY OF WILLOW PARK WASTEWATER PLANT**

### **MUNICIPAL SERVICE PLAN**

#### **FIRE**

*Existing Services:* Parker County Emergency Services District 1

*Services to be Provided:* Fire suppression will be available to the area upon annexation. Primary fire response will be provided by City of Willow Park Fire Department Fire Station No. 1, located at 101 Stagecoach Trail. Adequate fire suppression activities can be afforded to the annexed area within current budget appropriation. Fire prevention activities will be provided by the Fire Marshall's office.

#### **POLICE**

*Services to be Provided:* Currently, the area is under the jurisdiction of the Parker County Sheriff's Office. However, upon annexation, the City of Willow Park Police Department will extend regular and routine patrols to the area. It is anticipated that the implementation of police patrol activities can be effectively accommodated within the current budget and staff appropriation.

#### **BUILDING INSPECTION**

*Existing Services:* None

*Services to be Provided:* The Building Inspection Department will provide Code Enforcement Services upon annexation. This includes issuing building, electrical and plumbing permits for any new construction and remodeling, and enforcing all other applicable codes which regulated building construction within the City of Willow Park.

#### **PLANNING AND ZONING**

*Existing Services:* None

*Services to be Provided:* The Planning and Zoning Department's responsibility for regulating development and land use through the administration of the City of Willow Park Zoning Ordinance will extend to this area on the effective date of the annexation. The property will also continue to be regulated under the requirements of the City of Willow Park Subdivision Ordinance. These services can be provided within the department's current budget.

## **HEALTH CODE ENFORCEMENT SERVICE**

*Services to be Provided:* The City of Willow Park will implement the enforcement of the City's health ordinances and regulations on the effective date of the annexation. Such services can be provided with current personnel and within the current budget appropriation

## **STREET**

*Existing Services:* County Street Maintenance

*Services to be Provided:* Maintenance to the streets will be provided by the City of Willow Park upon the effective date of the annexation. This service can be provided within the current budget appropriation.

## **STORM WATER MANAGEMENT**

*Services to be Provided:* Developers will provide storm water drainage at their own expense and will be inspected by the City Engineers at time of completions. The City will then maintain the drainage improvements, upon approval, and acceptance.

## **STREET LIGHTING**

*Services to be Provided:* The City of Willow Park will coordinate any request for improved street lighting with the local electric provider in accordance with standard policy.

## **TRAFFIC ENGINEERING**

*Services to be Provided:* The City of Willow Park PUBLIC Works Department will be able to provide, after the effective date of annexation, any additional traffic control devices.

## **WATER SERVICE**

*Services to be Provided:* Water service to the area will be provided in accordance with the applicable codes and departmental policy. When property develops in the area,

water service shall be provided in accordance with utility extension ordinances. Extension of service shall comply with City codes and ordinances.

### **SANITARY SEWER SERVICE**

*Services to be Provided:* Sanitary sewer service to the area of proposed annexation will be provided in accordance with applicable codes and departmental policy. When property develops in the area, sanitary sewer service shall be provided in accordance with utility extension ordinances. Extension of service shall comply with City codes and ordinances.

### **SOLID WASTE SERVICES**

*Services to be Provided:* Solid Waste Collection shall be provided to the area upon annexation in accordance with the present ordinance. Service shall comply with existing City policies, beginning with occupancy of structures.

### **MISCELLANEOUS**

All other applicable municipal services will be provided to the area in accordance with the City of Willow Park's established policies governing extension of municipal services to newly annexed areas.



## P&Z AGENDA ITEM BRIEFING SHEET

<b>Meeting Date:</b> April 17, 2018	<b>Department:</b> Development Services	<b>Presented By:</b> Betty Chew
--	--	------------------------------------

### AGENDA ITEM: 1

Consider and act on a Preliminary Plat of a 24.19 acre subdivision, The Village at Willow Park. The property is located on the southeast and southwest corner of Willow Crossing Drive and Willow Bend Drive

### BACKGROUND:

This is a preliminary plat for a proposed 24.19 acre subdivision. A "Planned Development" was recommended for approval by the Planning and Zoning Commission and approved by the City Council November 14, 2017. The owner/developer is The Morrison Group, Inc. represented by Bryce Pool. Pape Dawson Engineers will serve as project engineers.

The Planned Development will consist of:

PD-Commercial Zoning 14.16 acres

PD-Townhome Zoning (58 units) 10.03 acres

The subdivision will be developed in six (6) phases.

Phase 1: Construction of up to twenty-four (24) Townhomes;

Phase 2: Construction of one (1) Commercial/Retail/Office building with the PD;

Phase 3: Construction of up to twenty-four (24) Townhomes;

Phase 4: Construction of the "Town Square" public park (0.4 acres) and one (1) Commercial/Retail/Office building adjacent to the "Town Square".

Phase 5: Construction of the remaining ten (10) Townhomes;

Phase 6: Construction of the remaining Commercial/Retail/Office buildings with the PD.

Final plats and site plans will be submitted and approved for each phase of the development.

Access to the subdivision will be off Willow Bend Drive (north-south) and Willow Crossing Drive (east-west) both existing 60' collector streets. The townhome lots will be accessed from 24' private internal streets. The private streets and access easements will be constructed to City standards. On street parking was approved for the east side of Willow Bend Drive. It will be constructed with development of the commercial/retail/office development. A Traffic Impact Analysis (TIA) has been prepared by Lee Engineering as stipulated in the PD.

The subdivision will be served by the City of Willow Park utility systems. There are existing eight (8") inch water mains in Willow Bend Drive and Willow Crossing Drive. The developer will extend and loop these water mains in the subdivision. Fire hydrants will be installed in the subdivision in compliance with International Fire Code and ISO regulations for the development. There is an existing eight (8") sanitary sewer main in Willow Bend Drive and an existing eight (8") sanitary sewer main along the south side of Tract 2 and Tract 3. The developer will extend these sanitary sewer mains into the subdivision.

The developer will install appropriate sized water and sanitary sewer taps to service each lot and building. Utility extension will be in accordance with the City of Willow Park Utility Extension Policy.

Stormwater in the subdivision flows primarily north to south. A master stormwater drainage plan will be submitted and approved by the City’s Engineer. Onsite detention will be provided as required by the master drainage plan. Stormwater drainage improvement infrastructure will be installed with each phase of the development.

**STAFF/BOARD/COMMISSION RECOMMENDATION:**

Staff recommends approval of the Preliminary Plat of The Village at Willow Park Subdivision with the following changes:  
 The acreage on Tract 2 and Tract 3 be corrected to reflect the PD Zoning classification as approved.

The Planning and Zoning Commission recommends approval of the Preliminary Plat of The Village at Willow Park Subdivision. The Commission vote was unanimous.

**EXHIBITS:**

Preliminary Plat

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$ N/A
	<b>Source of Funding</b>	\$ N/A



# City of Willow Park Development Services

516 Ranch House Road  
Willow Park, Texas 76087  
Phone: (817) 441-7108 · Fax: (817) 441-6900

**PLAT APPLICATION**  
**MUST BE AN ORIGINAL DOCUMENT – FAXED COPIES WILL NOT BE ACCEPTED**  
**ALL SIGNATURES MUST BE ORIGINAL**

Type of Plat:  Preliminary     Final     Replat     Amended

**PROPERTY DESCRIPTION:**

**SUBMITTAL DATE:** January 2018

Address (if assigned): \_\_\_\_\_

Name of Additions: The Village at Willow Park

Location of Addition: South and Southeast Intersection of Interstate 20 & Willow Bend Drive

Number of Lots: 64    Gross Acreage: 24.19    Zoning: PD    # of New Street Intersections: 0

**PROPERTY OWNER:**

Name: The Morrison Group, Inc

Contact: Bryce Pool

Address: 1620 Wabash Avenue

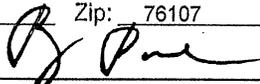
Phone: 817.927.1853

City: Fort Worth

Fax: 817.972.4939

State: Texas    Zip: 76107

Email: brycepool@me.com

Signature: 

**APPLICANT:**

Name: Pape-Dawson Engineers

Contact: Brandon O'Donald

Address: 6500 West Fwy., Suite 700

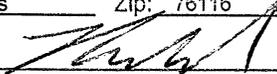
Phone: 817.870.3668

City: Fort Worth

Fax: \_\_\_\_\_

State: Texas    Zip: 76116

Email: BODonald@pape-dawson.com

Signature: 

**SURVEYOR:**

Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

City: \_\_\_\_\_

Fax: \_\_\_\_\_

State: \_\_\_\_\_    Zip: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

**ENGINEER:**

Name: Pape-Dawson Engineers Contact: Brandon O'Donald, P.E.  
 Address: 6500 West Fwy., Suite 700 Phone: 817.870.3668  
 City: Fort Worth Fax: \_\_\_\_\_  
 State: Texas Zip: 76116 Email: BODonald@pape-dawson.com  
 Signature: \_\_\_\_\_

**PRINCIPAL CONTACT:** \_\_\_\_\_ Owner  Applicant \_\_\_\_\_ Surveyor \_\_\_\_\_ Engineer

- Staff comment letters and mark-ups will be distributed only to the designated principle contact
- Comments will be sent via email unless otherwise specified

<b>UTILITY PROVIDERS</b>	
Electric Provider:	<u>ONCOR</u>
Water Provider:	<u>City of Willow Park</u>
Wastewater Provider:	<u>City of Willow Park</u>
Gas Provider (if applicable):	<u>Texas Gas Service</u>

**APPLICATION FEES**

\_\_\_\_\_ \$300.00 PLUS \$10 PER LOT FOR LOTS UP TO 1/2 ACRE IN SIZE OR  
 \$300.00 PLUS \$10 PER ACRE OR FRACTION THEREOF FOR LOTS LARGER THAN 1/2 ACRE

*pd*  
*01/02/2018*

Additional fees (if applicable):

Any reasonable fees and/or costs, which are required by the City of Willow Park for a proper review of this request, are the sole responsibility of the applicant. Such fees or costs shall include, but are not limited to engineering reviews, legal opinions, building(s)/property inspections and/or testing(s).

<b>City Use Only</b>	
Fees Collected: \$ _____	\$ _____
\$ _____	\$ _____
Receipt Number: _____	

**PLAT REVIEW CHECKLIST:**

**\*\*This checklist must be submitted with the initial plat application\*\***

**I. GENERAL:**

Name of Addition: The Village Of Willow Park

Applicant: Pape-Dawson Engineers

Property Owner(s): The Morrison Group

Location of Addition: Willow Park Texas

**II. REQUIRED DOCUMENTS FOR A PRELIMINARY PLAT**

	<u>APPLICANT</u>	<u>STAFF</u>
A. Preliminary Plat Application (original signatures)	<u>X</u>	<u>X</u>
B. Preliminary Plat Drawing (5 paper copies & 1 digital)	<u>X</u>	<u>X</u>
C. Preliminary Drainage Analysis (5 paper copies & 1 digital)	<u>X</u>	<u>X</u>
D. Concept Construction Plan (5 paper copies & 1 digital)	<u>X</u>	<u>X</u>
E. Tree Survey	<u>X</u>	<u>X</u>
F. Location and Dimensions of Existing Structures	<u>X</u>	<u>X</u>
G. Sectionalizing or Phasing of Plats	<u>X</u>	<u>X</u>
H. Zoning Classification of All Properties Shown on the Plat	<u>X</u>	<u>X</u>
I. Dimensions of all Proposed or Existing Lots	<u>X</u>	<u>X</u>
J. Location of 100-year Flood Limits Where Applicable	<u>X</u>	<u>X</u>

**III. REQUIRED DOCUMENTS FOR A FINAL PLAT**

A. Final Plat Application (original signatures)	<u>          </u>	<u>          </u>
B. Final Plat Drawing (5 paper copies & 1 digital copy)	<u>          </u>	<u>          </u>
C. Drainage Study (5 paper copies & 1 digital)	<u>          </u>	<u>          </u>
D. Submit 1 mylar copy and 1 paper copy from county filing	<u>          </u>	<u>          </u>
E. Written Metes and Bounds Description	<u>          </u>	<u>          </u>
F. Dimensions of All Proposed or Existing Lots	<u>          </u>	<u>          </u>
G. Area in acres for each lot	<u>          </u>	<u>          </u>
H. Any Existing Structures which Encroach and Setback Lines	<u>          </u>	<u>          </u>
I. Parker County Tax Certificate	<u>          </u>	<u>          </u>
J. Plans for all water & sewer lines	<u>          </u>	<u>          </u>
K. Plans for fire hydrants	<u>          </u>	<u>          </u>
L. Plans for all proposed streets and sidewalks	<u>          </u>	<u>          </u>

**IV. REQUIRED DOCUMENTS FOR A REPLAT**

A. Replat Application (original signatures)	<u>          </u>	<u>          </u>
B. Replat Drawing (5 paper copies & 1 digital copy)	<u>          </u>	<u>          </u>
C. Original Plat for comparison	<u>          </u>	<u>          </u>
D. Drainage Study (5 paper copies & 1 digital)	<u>          </u>	<u>          </u>
E. Submit 1 mylar copy and 1 paper copy from county filing	<u>          </u>	<u>          </u>
F. Written Metes and Bounds Description	<u>          </u>	<u>          </u>
G. Dimensions of All Proposed or Existing Lots	<u>          </u>	<u>          </u>
H. Area in acres for each lot	<u>          </u>	<u>          </u>
I. Any Existing Structures which Encroach and Setback Lines	<u>          </u>	<u>          </u>
J. Parker County Tax Certificate	<u>          </u>	<u>          </u>

**V. REQUIRED DOCUMENTS FOR AN AMENDED PLAT**

A. Amended Plat Application (original signatures)	<u>          </u>	<u>          </u>
B. Final Plat Drawing (5 paper copies & 1 digital)	<u>          </u>	<u>          </u>
C. Original Plat for comparison	<u>          </u>	<u>          </u>
D. Drainage Study (5 paper copies & 1 digital)	<u>          </u>	<u>          </u>
E. Submit 1 mylar copy and 1 paper copy from county filing	<u>          </u>	<u>          </u>
F. Written Metes and Bounds Description	<u>          </u>	<u>          </u>
G. Dimensions of All Proposed or Existing Lots	<u>          </u>	<u>          </u>
H. Area in acres for each lot	<u>          </u>	<u>          </u>
I. Any Existing Structures which Encroach and Setback Lines	<u>          </u>	<u>          </u>

VI. REQUIREMENTS ON ALL PLATS		APPLICANT	STAFF
A.	Adjacent Property Lines, Streets, Easements	x	X
B.	Names of Owners of Property within 200 feet	x	X
C.	Names of Adjoining Subdivisions	x	X
D.	Front and Rear Building Setback Lines	x	X
E.	Side Setback Lines	x	X
F.	City Boundaries Where Applicable	N/A	N/A
G.	Date the Drawing was Prepared	x	X
H.	Location, Width, Purpose of all Existing Easements	x	X
I.	Location, Width, Purpose of all Proposed Easements	x	X
J.	Consecutively Numbered or Lettered Lots and Blocks	x	X
K.	Map Sheet Size of 18"x24" to 24"x36"	x	X
L.	North Arrow	x	X
M.	Name, Address, Telephone, of Property Owner	x	X
N.	Name, Address, Telephone of Developer	x	X
O.	Name, Address, Telephone of Surveyor	x	X
P.	Seal of Registered Land Surveyor	N/A	N/A
Q.	Consecutively Numbered Plat Notes and Conditions	N/A	N/A
R.	City of Willow Park Plat Dedication Language	N/A	N/A
S.	Location and Dimensions of Public Use Area	N/A	N/A
T.	Graphic Scale of Not Greater Than 1" = 200'	X	X
U.	All Existing and Proposed Street Names	X	X
V.	Dimensions of All Existing and Proposed Rights-of-Way as Specified on Master Thoroughfare Plan	X	X
W.	Subdivision Boundary in Bold Lines	X	X
X.	Subdivision Name	X	X
Y.	Title Block Identifying Plat Type	X	X
Z.	Key Map at 1"=2000'	X	X
AA.	Surveyor's Certification of Compliance	N/A	N/A
BB.	Texas NAD83 State Plane Coordinates (Grid) (at least 2 corners)	X	X
CC.	Show relationship of plat to existing "water, sewage, and drainage	Attached	✓

VII. ADDITIONAL DOCUMENTS REQUIRED ON FINAL PLATS		APPLICANT	STAFF
A.	A written and notarized statement describing the minimum improvements which the subdivider agrees to provide, conditional upon City Council approval of the final plat	_____	_____
B.	A written and notarized statement that all property taxes and assessments have been paid for past years and up to Current date. This statement shall be signed by the owner or owners (original and one copy)	_____	_____
C.	A written and notarized acknowledgement of the dedication to public use of streets, parks, water courses, drains, easements and other such public places as shown on the plat, and of payments in lieu of certain public dedications. Property designated for schools, churches, hospitals, municipal purposes, and other uses, shall be noted, as well as the conditions and procedures by which such property and monies shall be made available to prospective purchasers or governing bodies. This statement shall be signed by the owner or owners, and all persons having a mortgage or lien interest in the property. (if applicable)	_____	_____

**PLEASE NOTE: After staff approval, up to fifteen (15) additional paper copies may be required for review by the Planning & Zoning Commission and City Council.**

Willow Park  
Plat  
Building Official Review

---

**Applicant Questions:**

Front building setback: 25' ft.

Rear building setback: 0' ft.

Side building setback: 25' ft.

Side building setback: 25' ft.

Does the site include any utility/electric/gas/water/sewer easements?  Yes  No

Does the site include any drainage easements?  Yes  No

Does the site include any roadway/through fare easements?  Yes  No

**Staff Review:**

Does the plat include all the required designations?  Yes  No

Are the setbacks for the building sufficient?  Yes  No

Are there any easement conflicts?  Yes  No

Do the proposed easements align with neighboring easements?  Yes  No

Are the proposed easements sufficient to provide service?  Yes  No

Does the proposed project pose any planning concerns?  Yes  No

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*PER PD 11/14/2017*

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Approved

Not Approved

Needs More Information or Corrections

Building Official Approval Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Willow Park  
Plat  
Public Works Review

---

**Applicant Questions:**

Is the project serviced by an existing road?	<input checked="" type="checkbox"/> Yes	No
If yes, which road? <u>Willow Crossing Dr. &amp; Willow Bend Dr.</u>		
Is the project serviced by an existing water line?	<input checked="" type="checkbox"/> Yes	No
If yes, what size line? <u>10"</u>		
Will the project require the extension of a water line?	<input checked="" type="checkbox"/> Yes	No
Does the project use well water?	<input checked="" type="checkbox"/> No	Drinking      Irrigation
If yes, which aquifer does the well pull from? _____		
Is the project serviced by an existing sewer line?	<input checked="" type="checkbox"/> Yes	No
If yes, what size line? <u>8"</u>		
If no, what type and size is the septic system? _____		

**Staff Review:**

Will servicing this project require additional infrastructure beyond what is identified in the Capital Improvement Plan?

Yes

No

Any additional concerns: \_\_\_\_\_

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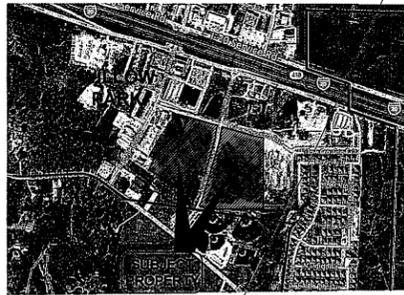
Approved

Not Approved

Needs More Information or Corrections

Public Works Approval Signature: \_\_\_\_\_ Date: \_\_\_\_\_





BEING LOTS 1, 2 AND 3, BLOCK 1, WILLOW PARK CROSSING, PHASE ONE, AN ADDITION TO THE CITY OF WILLOW PARK, PARKER COUNTY, TEXAS, ACCORDING TO THE PLAT RECORDED IN CABINET C, SLIDE 763, PLAT RECORDS, PARKER COUNTY, TEXAS.

TRACT 1  
BEING A TRACT OF LAND OUT OF THE JOHN COLE SURVEY, ABSTRACT NO. 218, PARKER COUNTY, TEXAS, AND BEING THE SAME TRACT OF LAND AS TRACT 1 DESCRIBED IN DEED RECORDED IN INSTRUMENT NO. 01328039, DEED RECORDS, PARKER COUNTY, TEXAS, AND BEING DESCRIBED AS FOLLOWS:

FROM THE POINT OF BEGINNING; SAID CURVE TURNING TO THE LEFT THROUGH AN ANGLE OF 03° 57' 06.7", HAVING A RADIUS OF 4313.4000 FEET, AND WHOSE LONG CHORD BEARS N 29° 44' 57.4" E FOR A DISTANCE OF 297.4500 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENTIAL LINE.

THENCE S 74° 19' 45.6" E FOR A DISTANCE OF 248.2000 FEET TO A POINT ON A LINE.

THENCE N 15° 39' 34.4" E FOR A DISTANCE OF 297.2900 FEET TO A POINT ON A LINE.

THENCE S 74° 16' 07.6" E FOR A DISTANCE OF 398.8150 FEET TO A POINT ON A LINE.

THENCE S 15° 44' 41.4" W FOR A DISTANCE OF 46.6708 FEET TO THE BEGINNING OF A CURVE.

SAID CURVE TURNING TO THE LEFT THROUGH AN ANGLE OF 09° 06' 17.4", HAVING A RADIUS OF 330.0000 FEET, AND WHOSE LONG CHORD BEARS S 11° 11' 34.0" W FOR A DISTANCE OF 52.3848 FEET.

THENCE S 06° 38' 25.4" W FOR A DISTANCE OF 51.9900 FEET TO THE BEGINNING OF A CURVE.

SAID CURVE TURNING TO THE RIGHT THROUGH AN ANGLE OF 09° 45' 03.2", HAVING A RADIUS OF 270.0000 FEET, AND WHOSE LONG CHORD BEARS S 11° 30' 56.8" W FOR A DISTANCE OF 45.8946 FEET.

THENCE S 16° 23' 28.4" W FOR A DISTANCE OF 442.4300 FEET TO A POINT ON A LINE.

THENCE N 73° 29' 09.6" W FOR A DISTANCE OF 195.6100 FEET TO A POINT ON A LINE.

THENCE S 16° 24' 37.4" W FOR A DISTANCE OF 231.3700 FEET TO A POINT ON A LINE.

THENCE N 61° 54' 09.6" W FOR A DISTANCE OF 506.1700 FEET TO A POINT ON A LINE.

THENCE N 28° 05' 00.4" E FOR A DISTANCE OF 155.9900 FEET TO A POINT ON A LINE.

THENCE N 58° 10' 50.6" W A DISTANCE OF 74.7600 FEET TO THE POINT OF BEGINNING.

TRACT 2  
BEING A PORTION OF A TRACT OF LAND OUT OF THE JOHN COLE SURVEY, ABSTRACT NO. 218, PARKER COUNTY, TEXAS, AND BEING THE SAME TRACT OF LAND AS TRACT 2 DESCRIBED IN DEED RECORDED IN INSTRUMENT NO. 201328039, DEED RECORDS, PARKER COUNTY, TEXAS, AND BEING DESCRIBED AS FOLLOWS:

FROM THE POINT OF BEGINNING; THENCE S 10° 24' 49.6" W FOR A DISTANCE OF 65.2787 FEET TO A POINT ON A LINE.

THENCE S 89° 30' 50.4" W FOR A DISTANCE OF 80.1027 FEET TO A POINT ON A LINE.

THENCE N 74° 18' 58.6" W FOR A DISTANCE OF 244.3698 FEET TO A POINT ON A LINE.

THENCE S 10° 51' 39.1" W FOR A DISTANCE OF 97.1405 FEET TO A POINT ON A LINE.

THENCE S 16° 23' 34.9" W FOR A DISTANCE OF 749.7179 FEET TO A POINT ON A LINE.

THENCE N 73° 36' 31.6" W FOR A DISTANCE OF 138.0290 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE.

SAID CURVE TURNING TO THE LEFT THROUGH AN ANGLE OF 04° 35' 16.5", HAVING A RADIUS OF 530.0000 FEET, AND WHOSE LONG CHORD BEARS N 18° 36' 27.7" E FOR A DISTANCE OF 42.4281 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENTIAL LINE.

THENCE N 16° 23' 28.4" E FOR A DISTANCE OF 680.5600 FEET TO THE BEGINNING OF A CURVE.

SAID CURVE TURNING TO THE LEFT THROUGH AN ANGLE OF 08° 45' 02.0", HAVING A RADIUS OF 330.0000 FEET, AND WHOSE LONG CHORD BEARS N 11° 30' 55.8" E FOR A DISTANCE OF 56.0914 FEET.

THENCE N 06° 38' 25.4" E FOR A DISTANCE OF 51.9886 FEET TO THE BEGINNING OF A CURVE.

SAID CURVE TURNING TO THE RIGHT THROUGH AN ANGLE OF 09° 06' 17.1", HAVING A RADIUS OF 270.0000 FEET, AND WHOSE LONG CHORD BEARS N 11° 11' 32.4" E FOR A DISTANCE OF 42.8600 FEET.

THENCE N 15° 44' 41.4" E FOR A DISTANCE OF 46.3200 FEET TO A POINT ON A LINE.

THENCE S 74° 18' 58.6" E FOR A DISTANCE OF 398.0483 FEET TO THE BEGINNING OF A CURVE.

SAID CURVE TURNING TO THE LEFT THROUGH 00° 07' 06.7", HAVING A RADIUS OF 52.5357 FEET, AND WHOSE LONG CHORD BEARS S 74° 18' 58.6" E FOR A DISTANCE OF 0.0017 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE.

SAID CURVE TURNING TO THE LEFT THROUGH 05° 19' 31.1", HAVING A RADIUS OF 660.0000 FEET, AND WHOSE LONG CHORD BEARS S 76° 58' 44.4" E FOR A DISTANCE OF 61.3210 FEET TO THE POINT OF BEGINNING.

TRACT 3  
BEING A PORTION OF A TRACT OF LAND OUT OF THE JOHN COLE SURVEY, ABSTRACT NO. 218, PARKER COUNTY, TEXAS, AND BEING THE SAME TRACT OF LAND AS TRACT 3 DESCRIBED IN DEED RECORDED IN INSTRUMENT NO. 201328039, DEED RECORDS, PARKER COUNTY, TEXAS, AND BEING DESCRIBED AS FOLLOWS:

FROM THE POINT OF BEGINNING; SAID CURVE TURNING TO THE LEFT THROUGH AN ANGLE OF 06° 17' 44.4", HAVING A RADIUS OF 860.0000 FEET, AND WHOSE LONG CHORD BEARS S 62° 47' 22.2" E FOR A DISTANCE OF 72.4844 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENTIAL LINE.

THENCE S 00° 14' 58.6" E FOR A DISTANCE OF 869.4826 FEET TO A POINT ON A LINE.

THENCE S 89° 30' 13.4" W FOR A DISTANCE OF 696.4700 FEET TO A POINT ON A LINE.

THENCE N 69° 26' 17.6" W FOR A DISTANCE OF 109.4100 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE.

SAID CURVE TURNING TO THE LEFT THROUGH AN ANGLE OF 08° 34' 09.4", HAVING A RADIUS OF 530.0000 FEET, AND WHOSE LONG CHORD BEARS N 25° 11' 10.6" E FOR A DISTANCE OF 79.1940 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENTIAL LINE.

THENCE S 73° 36' 31.6" E FOR A DISTANCE OF 138.0290 FEET TO A POINT ON A LINE.

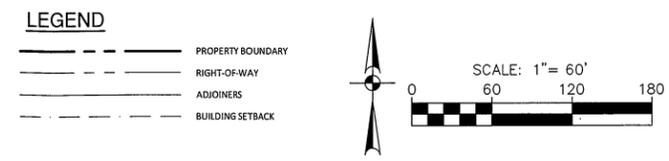
THENCE N 16° 23' 34.9" E FOR A DISTANCE OF 749.7179 FEET TO A POINT ON A LINE.

THENCE N 10° 51' 39.1" E FOR A DISTANCE OF 97.1405 FEET TO A POINT ON A LINE.

THENCE S 74° 18' 58.6" E FOR A DISTANCE OF 244.3698 FEET TO A POINT ON A LINE.

THENCE S 89° 30' 50.4" E FOR A DISTANCE OF 80.1027 FEET TO A POINT ON A LINE.

THENCE N 10° 24' 49.6" E A DISTANCE OF 65.2787 FEET TO THE POINT OF BEGINNING.



- BEARINGS BASED ON THE TEXAS COORDINATE SYSTEM OF THE NORTH AMERICAN DATUM OF 1983 (2011) EPOCH 2010, NORTH CENTRAL ZONE 4202 FROM GPS OBSERVATIONS USING THE RTK COOPERATIVE NETWORK.
- ACCORDING TO GRAPHICAL PLOTTING OF THE FLOOD INSURANCE RATE MAP FOR PARKER COUNTY, TEXAS, INCORPORATED AREAS, PANEL 425 OF 475, MAP NUMBERS 48367C0425E, MAP REVISED DATE: SEPTEMBER 26, 2008, THE SUBJECT PROPERTY IS LOCATED IN: ZONE X UNSHADED, AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN. THIS STATEMENT DOES NOT REFLECT ANY TYPE OF FLOOD STUDY BY THIS FIRM.

BEING A REVISION OF LOTS 1, 2 & 3, BLOCK 1, WILLOW PARK CROSSING, PHASE ONE, AN ADDITION TO THE CITY OF WILLOW PARK, PARKER COUNTY, TEXAS, ACCORDING TO THE PLAT RECORDED IN CABINET C, SLIDE 763, PLAT RECORDS, PARKER COUNTY, TEXAS AND TWO TRACTS OF LAND SITUATED IN THE JOHN COLE SURVEY, ABSTRACT NO. 218, PARKER COUNTY, TEXAS, ACCORDING TO THE DEED RECORDED IN INSTRUMENT NO. 201328039, DEED RECORDS, PARKER COUNTY, TEXAS.

APPROVED by the City of Willow Park, Parker County, Texas, this the \_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
Mayor, City of Willow Park

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

\_\_\_\_\_  
Chairman, Planning and Zoning Commission

\_\_\_\_\_  
Fire Inspector

\_\_\_\_\_  
City Engineer, City of Willow Park

OWNER/DEVELOPER:  
MORRISON GROUP  
1620 WABASH  
FORT WORTH, TX, 76107  
OFF: (817) 927-1853  
CELL: (817) 907-7371  
FAX: (817) 927-4839  
CONTACT: BRYCE POOL

SURVEYOR:  
PAPE-DAWSON  
6500 WEST FWY., SUITE 700  
FORT WORTH, TX, 76116  
OFF: (817) 870-3668  
CONTACT: BRANDON O'DONALD  
EMAIL: BODONALD@PAPE-DAWSON.COM

**PAPE-DAWSON ENGINEERS**

DALLAS | SAN ANTONIO | AUSTIN | HOUSTON | FORT WORTH  
5700 W PLANO PKWY, STE 2500 | PLANO, TX 75093 | 214.420.8494  
TEXAS BOARD OF PROFESSIONAL ENGINEERS FIRM REGISTRATION #470

# THE VILLAGE AT WILLOW PARK

## PRELIMINARY PLAT

3/22/2018

Date: Mar 22, 2018, 11:22am User: D:\pape\morrison\24\City\24.3\Plan\Shaded\Fire\PLAT.dwg File: S:\projects\1610\24\City\24.3\City\24.3\Plan\Shaded\Fire\PLAT.dwg

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## P&Z AGENDA ITEM BRIEFING SHEET

<b>Meeting Date:</b> April 17, 2018	<b>Department:</b> Development Services	<b>Presented By:</b> Betty Chew
--	--	------------------------------------

**AGENDA ITEM: 2**

Consider and act on a revised Site Plan for “Crown Pointe Dental Clinic” Lot 5, Block B, Crown Pointe Addition, City of Willow Park, Texas, located at 221 Shops Blvd.

**BACKGROUND:**

The property is zoned “PD-IH 20 Overlay District”. This property is located in Planning Area 3, as identified in the City’s Comprehensive Plan. Planning Area 3 is situated along and adjacent to Interstate 20. This area includes medical facilities as well as commercial and retail uses. This revised site plan will have a 3,966 square foot dental office. This is the first commercial lot to be developed in Block B of the Crown Pointe development. The 1.14 acre lot has frontage on Shops Blvd a sixty (60’) foot collector street. The lot is adjacent to Checkout Lane and Community Drive both 25 foot access and fire lane easements. All infrastructure water, sanitary sewer, fire hydrants, streets, access and fire lanes have been installed by the subdivision developer.

The building, parking, landscaping, storm water drainage, and fire plans have been reviewed and meet the requirements of the Zoning and Subdivision Ordinances.

**STAFF/BOARD/COMMISSION RECOMMENDATION:**

Staff recommends approval of the Site Plan for Lot 5, Block B, Crown Pointe Addition as presented.

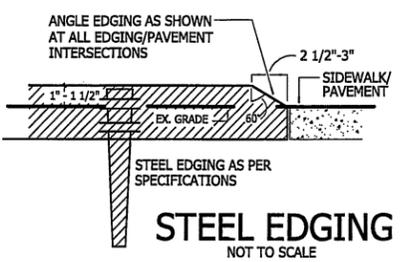
The Planning and Zoning Commission recommends approval of the revised Site Plan for Lot 5, Block B, Crown Pointe Addition. The Commission vote was unanimous.

**EXHIBITS:**

- Site plan
- Elevation Drawings

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$ N/A
	<b>Source of Funding</b>	\$ N/A





**LANDSCAPE NOTES**

1. PLANT LIST FOR THIS SHEET ONLY.
2. PLANT LIST TO BE USED AS AIDE TO BIDDER ONLY. LANDSCAPE CONTRACTOR TO VERIFY ALL QUANTITIES.
3. INSTALL STEEL EDGING TO SEPERATE ALL BED AREAS FROM TURF AREAS, DG/COBBLE AREAS FROM TURF AREAS, AND DG/COBBLE AREAS FROM BED AREAS.
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5. APPLY A 2-3" DEPTH OF ORGANIC MATERIAL OVER ENTIRE BED AND TILL INTO EXISTING SOIL. ORGANIC MATERIAL SHALL BE ONE OF FOLLOWING:  
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 BACK-TO-EARTH SOIL CONDITIONER  
 LIVING EARTH COMPOST  
 SOIL BUILDING SYSTEMS COMPOST  
 SILVER CREEK MATERIALS COMPOST
6. ALL MISCANTHUS AND ELAEGNUS SHALL BE PIT-PLANTED WITH 1/3 ORGANIC MATERIAL AND 2/3 EXISTING SOIL.
7. TOPDRESS ALL PLANTING AREAS WITH MINIMUM 2" DEPTH SHREDDED NATIVE CEDAR MULCH.
8. ALL TREES SHALL BE PLANTED AS PER DETAILS THIS SHEET.
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**PLANTLIST**

SYM	MATERIAL	QNTY	SIZE	HT	SP	NOTES	SPACING
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WB3	WICHITA BLUE JUNIPER	6	7 GAL	3-4'	2-3'	FULL	48"oc
SKY	JUNIPERUS SCOPULORUM 'WICHITA BLUE'	22	7 GAL	42"	12"	FULL	36"oc
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FLY	INDIAN HAWTHORN	12	5 GAL.	15"	15"	FULL	30"oc
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DY	ROSMARINUS OFFICINALIS	20	5 GAL.	15"	15"	FULL	30"oc
MFG	PALE LEAF YUCCA	53	3 GAL.	12"	12"	FULL	24"oc
GIA	YUCCA PALLIDA	46	3 GAL.	12"	12"	FULL	24"oc
DMP	DWF YALUPON HOLLY	79	1 GAL.	12"	12"	FULL	18"oc
PW	MEX FEATHERGRASS	25	1 GAL.	12"	12"	FULL	18"oc
	NASSELLA TENUISSIMA	53	1 GAL.	3"	8"	FULL	18"oc
	GIANT LIRIOPE	425	1 GAL.	5"	10"	FULL	18"oc
	LIRIOPE GIGANTEA	1	1 GAL.				
	RUELLIA BRITTONIANA 'DWAK'						
	WINTERCREEPER						
	ELONYMUS FORTUNEI 'COLORATUS'						

**CITY REQUIREMENTS**

- H.1. INTERIOR LANDSCAPING**  
 GROSS PARKING 14,153 SF  
 INTERIOR LANDSCAPE AREA REQUIRED 1,453 SF (10%)  
 PROVIDED 1,547 SF (10.93%)  
 1 TREE PER 400 SF REQUIRED INTERIOR LANDSCAPE  
 1415 = 3.54 = 4 TREES REQUIRED  
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- ALL PARKING TO BE SCREENED FOR R.O.W.'S AND ADJACENT PROPERTY PROVIDED AS REQUIRED
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 200.00 = 4 TREES REQUIRED  
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- COMMUNITY DRIVE  
 254.57 = 5.09 = 6 TREES REQUIRED  
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- I. NONVEHICULAR OPEN SPACE**  
 MINIMUM 15% SITE TO BE LANDSCAPE  
 TOTAL SITE AREA 49,904 SF  
 REQUIRED 49,904 x 15% = 7,486 SF  
 PROVIDED 12,735 SF (25.94%)  
 1 TREE REQUIRED PER 2500 SF NONVEHICULAR OPEN SPACE  
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 12,735 SF = 5.09 = 6 TREES REQUIRED  
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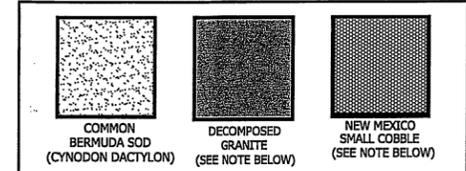
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 drawn by: \_\_\_\_\_  
 date: 01-20-17

revisions



Learning Design Group  
 Landscape Architecture  
 4933 South Shore Drive, Suite 101-12 North Richardson, Texas 75082  
 (972) 774-0888 Fax (972) 774-0888

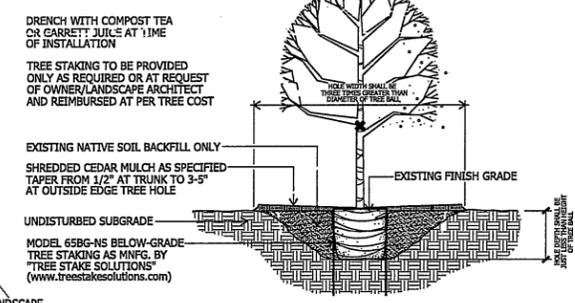
**LANDSCAPE LEGEND**



- SOD INSTALLATION NOTES:**
- ALL SUBGRADE SHALL BE ACCEPTED AT ROUGH FINISH GRADE. IF ANY EXISTING VEGETATION IS EVIDENT, LANDSCAPE CONTRACTOR SHALL SPRAY AREA WITH BROAD SPECTRUM HERBICIDE APPLICATION TO REMOVE ANY VEGETATION.
  - AFTER APPROPRIATE TIME TO ENSURE A VEGETATION IS DEAD, TILL SUBGRADE AND RAKE SMOOTH, REMOVING ALL DEAD VEGETATION, STONES, CLODS AND DEBRIS.
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  - ALL SOD SHALL BE ROLLED TO CONSISTENT SURFACE, FILLING JOINTS WITH COARSE SAND AS REQUIRED.

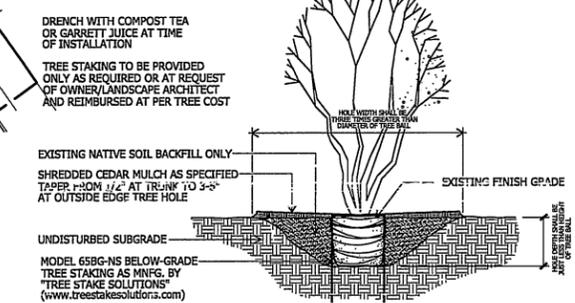
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  - TILL TOP 1" OF SUBGRADE AND COMPACT TO 95% STANDARD PROCTOR WITH DRUM OR AUTOMATIC HAND TAMPERS. CROWN
  - INSTALL FILTER FABRIC OVER ENTIRE AREA TO RECEIVE GRANITE.
  - PLACE FOUR (4) INCHES OF DECOMPOSED GRANITE WITH "STABILIZER BINDER OVER A DRY SUB-BASE, INSTALLING IN 1" LIFTS, COMPACTED WITH AUTOMATIC HAND TAMPER.
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  - PLACE MINIMUM FOUR (4) INCHES OF NEW MEXICO LARGE COBBLE IN DESIGNATED AREAS.



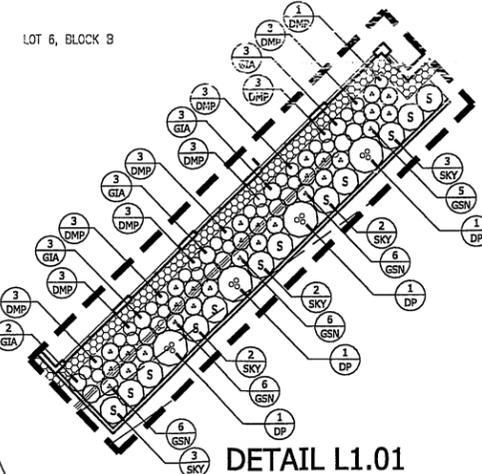
**TREE PLANTING**

SHADE TREE - 3" CAL. and smaller  
 not to scale

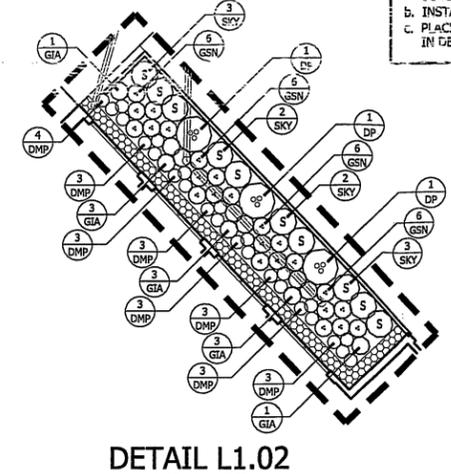


**TREE PLANTING**

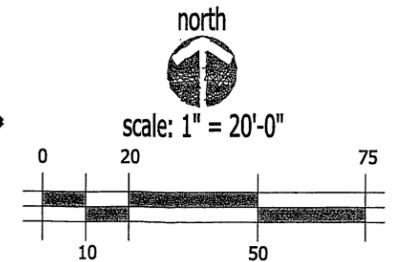
TYPICAL MULTI-TRUNK TREE  
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**DETAIL L1.01**  
 SCALE: 1" = 10'-0"



**DETAIL L1.02**  
 SCALE: 1" = 10'-0"

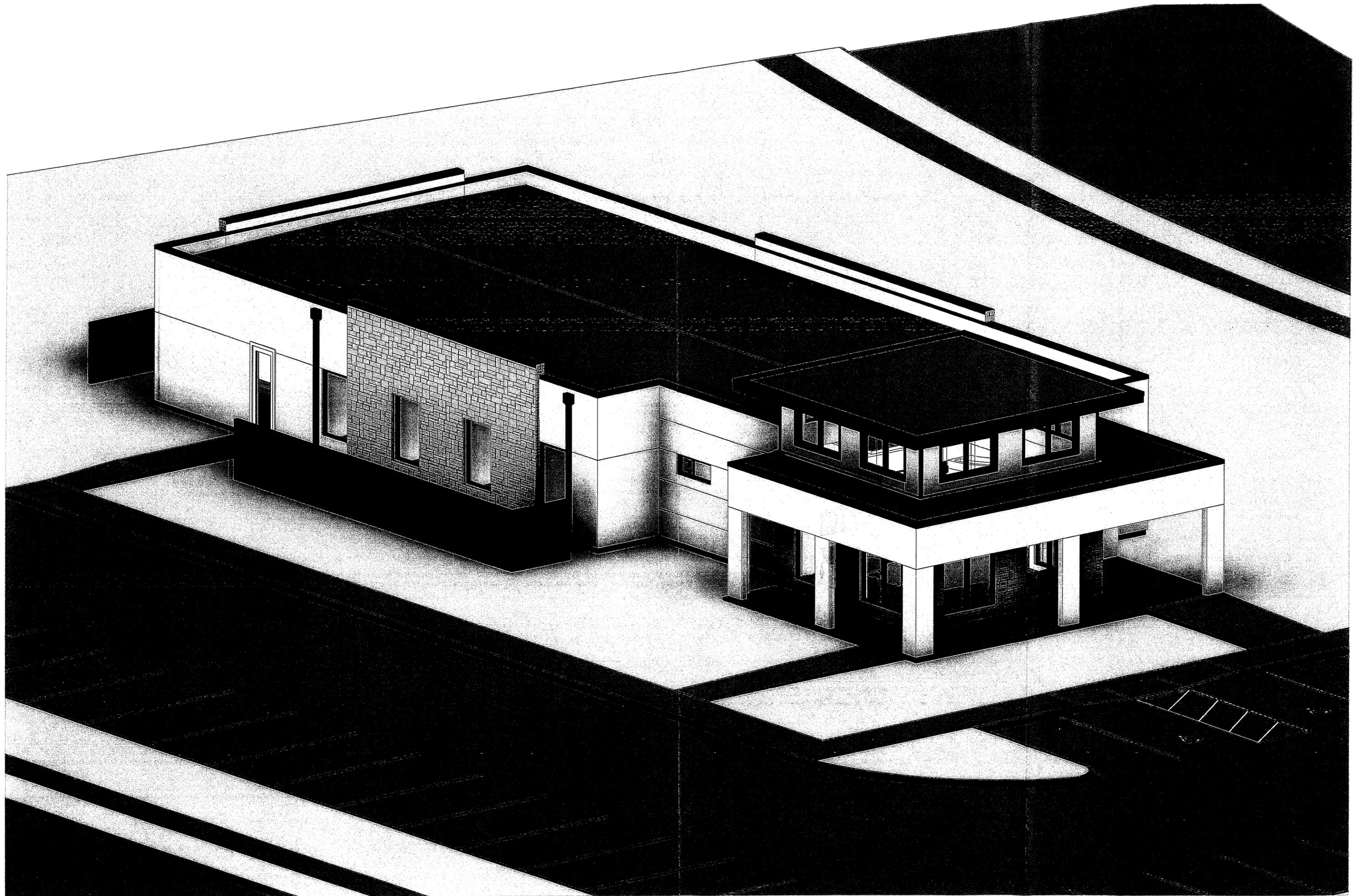


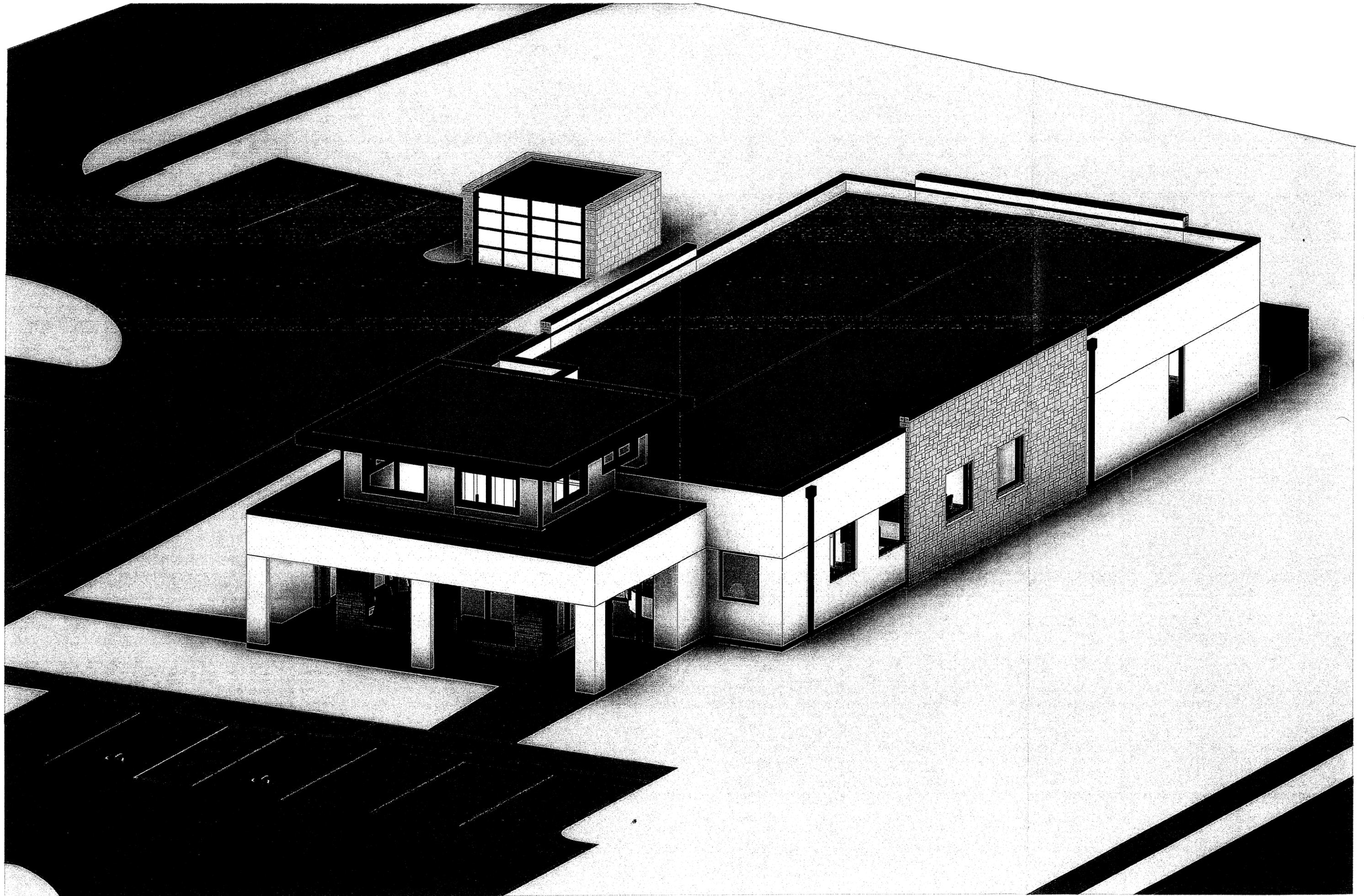
LANDSCAPE PLAN

**ALEDO DENTAL**  
**CROWN POINTE ADDITION**  
 WILLOW PARK, TEXAS

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03.12.2018

PRELIMINARY: NOT FOR REGULATORY APPROVAL, PERMITTING NOR CONSTRUCTION

**CROWN POINTE DENTISTRY**

306 COMMUNITY DRIVE  
 WILLOW PARK, TX 76087

COPYRIGHT

ISSUE	DATE
REVIEW SFT	03.12.2018
REVISION	DATE

SHEET

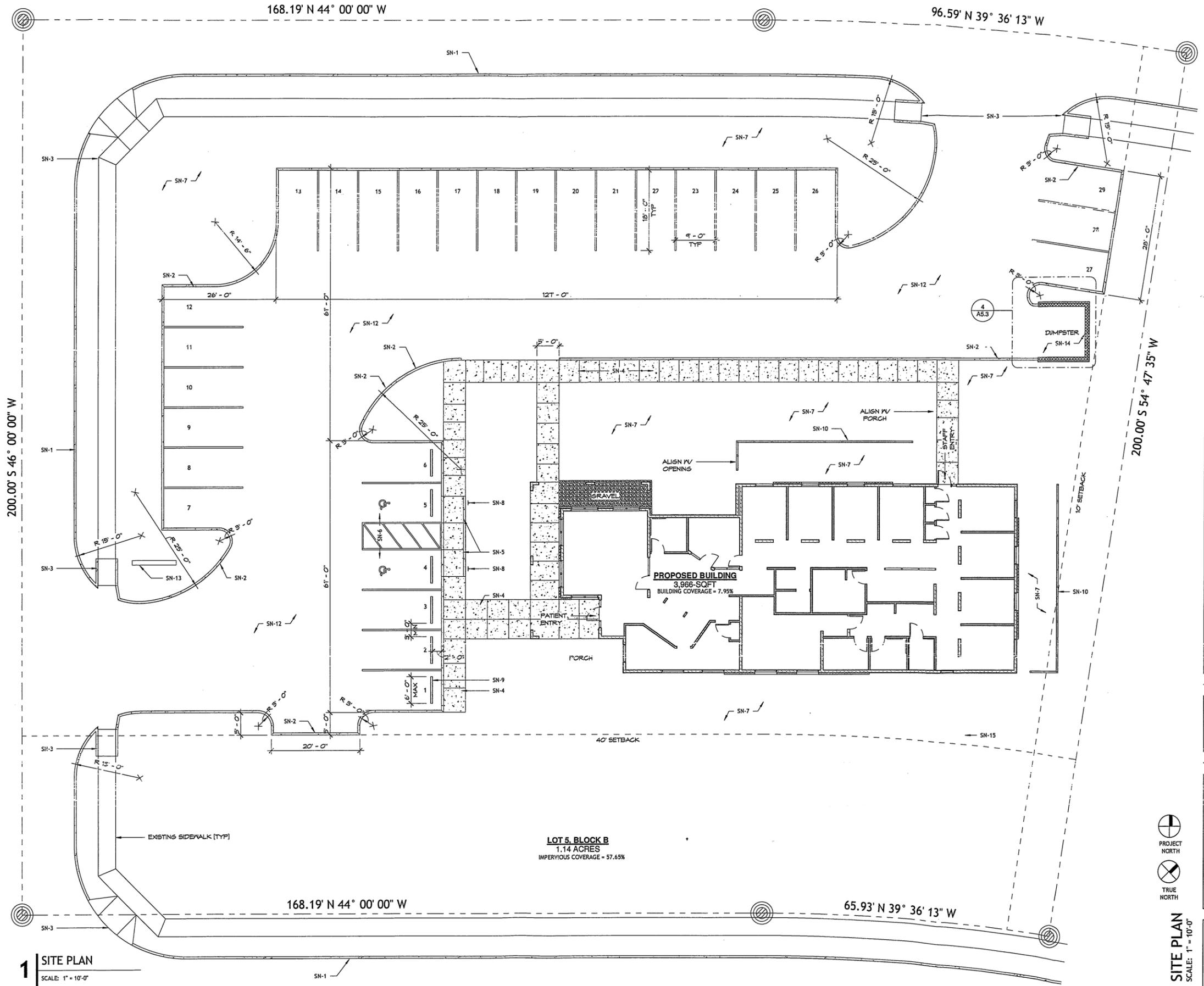
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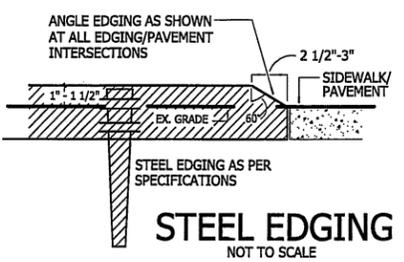
**SITE PLAN**  
 SCALE: 1" = 10'-0"

3/13/2018 3:08:15 PM

GENERAL SITE NOTES	
<ul style="list-style-type: none"> <li>REFER TO &amp; COORDINATE W/ CIVIL ENGINEER DRAWINGS, VERIFY ALL DIMENSIONS</li> <li>REFER TO &amp; COORDINATE W/ LANDSCAPE DRAWINGS</li> <li>REFER TO &amp; COORDINATE W/ MEP ENGINEER DRAWINGS</li> <li>VERIFY THAT ALL GRADING RESULTS IN SITE DRAINAGE AWAY FROM BUILDINGS &amp; SIDEWALKS</li> <li>CONTRACTOR MUST COORDINATE ANY REQUIRED SITE LIGHTING W/ DEVELOPER</li> </ul>	
SITE KEYED NOTES	
SN-1	EXISTING CONCRETE CURB & GUTTER [VFY]
SN-2	CONCRETE CURB & GUTTER [REF: CIVIL]
SN-3	EXISTING SIDEWALK & RAMPS [VFY]
SN-4	CONCRETE SIDEWALK - BROOM FINISH, CONTROL JOINTS @ 5'-0" O.C. MAX [SYMMETRICAL LAYOUT WHEN POSSIBLE]
SN-5	CURB RAMP SHALL NOT EXCEED 1:12 SLOPE W/ 1:50 CROSS SLOPE MAX. 6" ELEVATION CHANGE, PROVIDE 3/4" GROOVES @ 2" O.C. SURFACE OF CURB RAMP SHALL CONTRAST W/ ADJOINING SURFACES. [REF: SECTION 406 OF ADA STANDARDS FOR ACCESSIBLE DESIGN] PROVIDE 1" LANDING AT TOP AND BOTTOM OF CURB RAMP - SURFACE SLOPES SHALL NOT EXCEED 1:50 IN ALL DIRECTIONS [REF: SECTION 502 OF ADA STANDARDS FOR ACCESSIBLE DESIGN]
SN-6	ACCESSIBLE PARKING SPACE AND ACCESS AISLE SHALL BE LEVEL WITH SURFACE SLOPES NOT EXCEEDING 1:50 IN ALL DIRECTIONS [REF: SECTION 502 OF ADA STANDARDS FOR ACCESSIBLE DESIGN]
SN-7	LANDSCAPED AREA BY OTHERS, N.I.C.
SN-8	HANDICAP PARKING SIGNAGE [REF: CIVIL]
SN-9	CONCRETE WHEEL STOP [REF: CIVIL]
SN-10	6' CEDAR FENCE W/ STEEL SUPPORT POSTS AND HORIZONTAL SLATS ON BOTH SIDES
SN-11	CONDENSOR PAD, MATCH SIDEWALK FINISH [COORDINATE LOCATION W/ MEP]
SN-12	ASPHALT PARKING SURFACE, VFY W/ OWNER [REF: CIVIL]
SN-13	MONUMENT SIGN, N.I.C. [VFY LOCATION AND DESIGN W/ OWNER]
SN-14	CMU DUMPSTER ENCLOSURE WITH MASONRY VENEER TO MATCH BUILDING W/ WELDED METAL GATE. PROVIDE 11' CLEAR OPENING W/ DOORS OPEN 90° [CONTRACTOR MUST VERIFY COMPLIANCE W/ LOCAL CODES & REGULATIONS, OBTAIN APPROVAL FROM ALL INTERESTED PARTIES AND NOTIFY ARCHITECT OF ANY DISCREPANCIES]
SN-15	EXTERIOR AREA FOR ASSISTED RESCUE
AREA CALCULATIONS	
SITE AREA	49,905 SQFT
BUILDING FOOTPRINT	REF: CIVIL
SIDEWALKS & PORCHES	REF: CIVIL
PARKING	REF: CIVIL
PARKING	
REQUIRED PARKING [1:200SF]	24 SPACES
TOTAL SPACES PROVIDED	29 SPACES
HANDICAP ACCESSIBLE SPACES	2 SPACES
VAN ACCESSIBLE	1 SPACE



**1 SITE PLAN**  
 SCALE: 1" = 10'-0"



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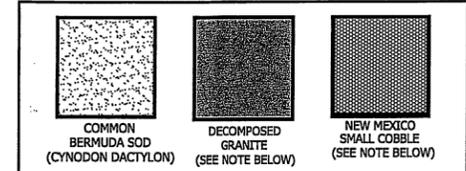
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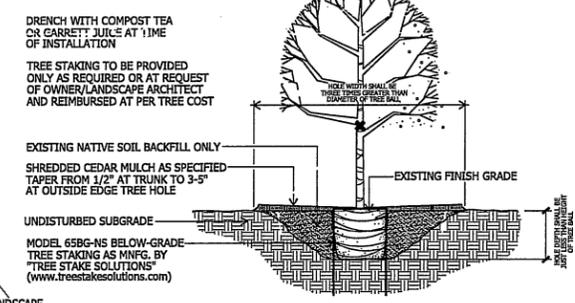
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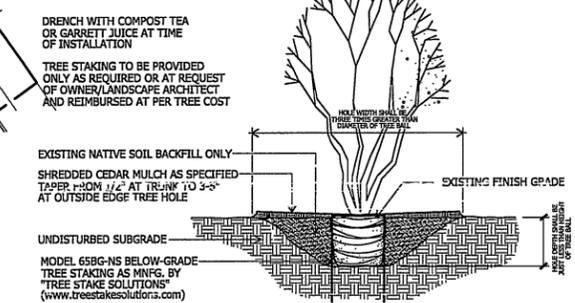
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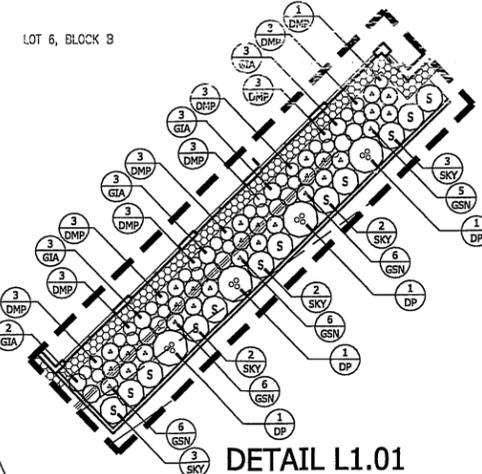
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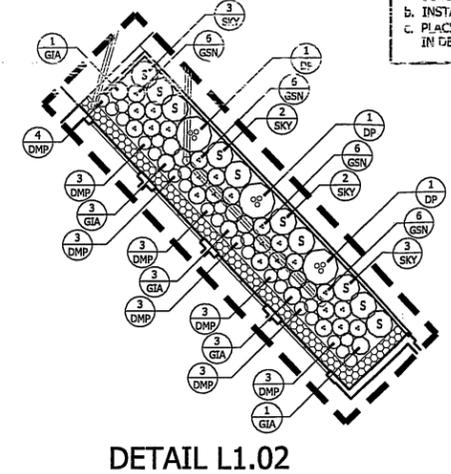


**TREE PLANTING**

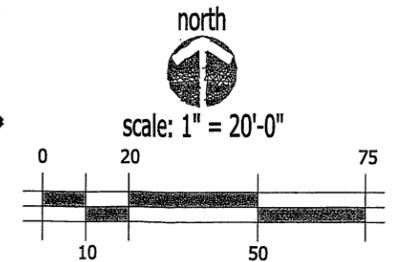
TYPICAL MULTI-TRUNK TREE  
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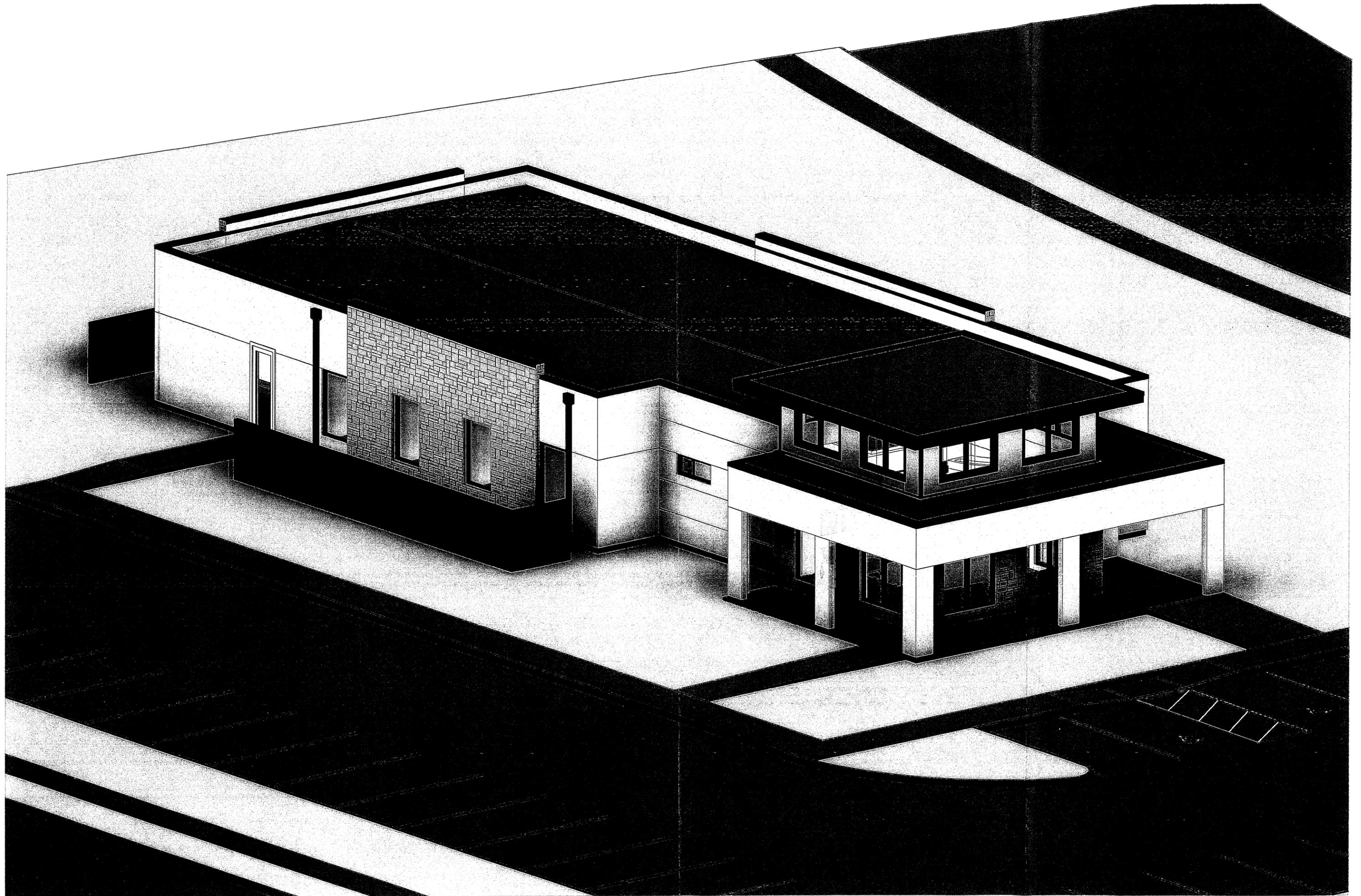


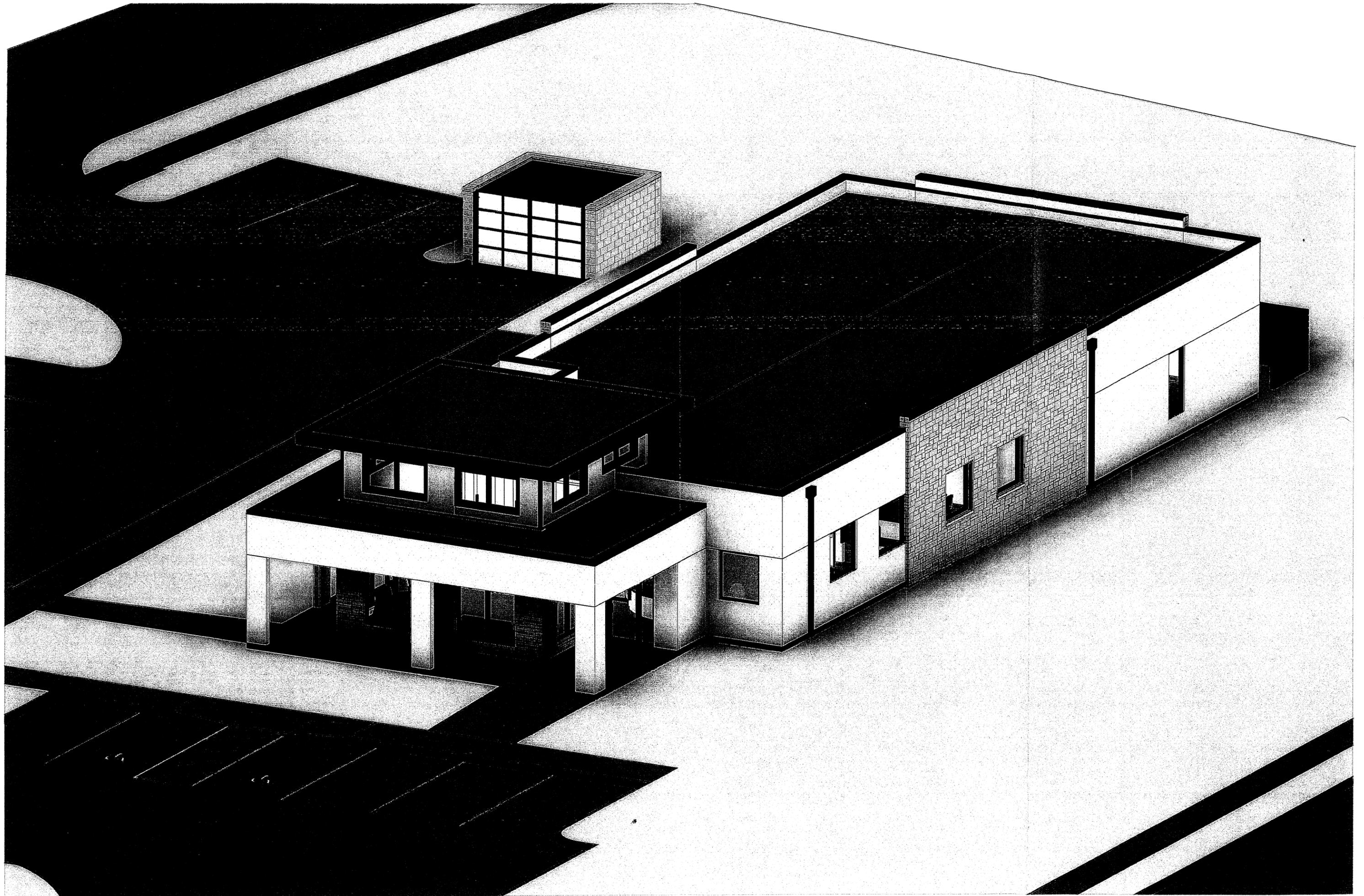
LANDSCAPE PLAN

**ALEDO DENTAL**  
**CROWN POINTE ADDITION**  
 WILLOW PARK, TEXAS

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# CITY COUNCIL AGENDA ITEM BRIEFING SHEET

<b>Council Date:</b> April 17, 2018	<b>Department:</b> Legislative	<b>Presented By:</b> Alicia Smith
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**AGENDA ITEM:**

Resolution 06-2018 Public Information Act Policy

**BACKGROUND:**

**This policy allows the City Secretary’s office to keep track of time spent in fulfilling requests that do not qualify for labor charges under the Public Information Act.**

**The Act provides, once a requestor reaches this limit, he/she may be charged costs for all requests they make after that, regardless how big or small.**

**Once a requestor equals or exceeds the limit established, a governmental body can charge for costs on all requests, up until the start of a new fiscal year, regardless of whether a request fits within the usual parameters to charge costs.**

**STAFF/BOARD/COMMISSION RECOMMENDATION:**

Staff recommends approval

**EXHIBITS:**

<b>ADDITIONAL INFO:</b>	<b>FINANCIAL INFO:</b>	
	<b>Cost</b>	\$0
	<b>Source of Funding</b>	\$

**OLSON & OLSON** <sup>LLP</sup>  
ATTORNEYS AT LAW

MEMORANDUM

DATE: 10/22/2012  
TO: Salt Grass Chapter  
FROM: Donna L. Johnson *dyj*

RE: Section 552.275 ("36-hour rule")

This memo addresses the "36-hour Rule" under the Public Information Act. Section 552.275 allows a governmental body to keep track of time spent in fulfilling requests that do not qualify for labor charges under the law. (If a request is made that meets the Cost Rules requirements to charge costs, the labor spent on that request cannot be added to a requestor's cumulative total of 36 hours.) The Act provides that, once a requestor reaches this limit, he/she may be charged costs for all requests they make after that, regardless of how big or small. The Act permits a governmental body to "establish a reasonable limit on the amount of time that personnel ... are required to spend producing public information ... without recovering its costs attributable to that personnel time." *Gov't Code § 552.275(a)*. The time limit cannot be less than 36 hours during the 12-month period that corresponds to the governmental body's fiscal year. *Gov't Code § 552.275(b)*.

When a governmental body establishes a time limit, it applies to every requestor except those specifically excluded from this section of the Act in subsections (j), (k) or (l) (*i.e.*, members of the media, elected officials, and representatives of 503(c) organizations. The Act requires the governmental body to "provide the requestor with a written statement of the amount of personnel time spent complying with that request and the cumulative amount of time spent complying with requests for public information from that requestor during the applicable 12-month period." *Gov't Code § 552.275(d)*. Note that the time spent preparing the statement cannot be included in the cumulative amount of time charged to the requestor. Attached is a sample letter of use that I received from the AG's cost administrator.

Once a requestor equals or exceeds the limit established, a governmental body can charge for costs on all requests, up until the start of a new fiscal year, regardless of whether a request fits within the usual parameters to charge costs.

**RESOLUTION NO. 06-2018**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS, ADOPTING A POLICY TO PROVIDE FOR RECOVERY OF COSTS INCURRED TO RESPOND TO PUBLIC INFORMATION REQUESTS FROM A SINGLE REQUESTOR IN A TWELVE-MONTH PERIOD THAT EXCEEDS 36 HOURS OF PERSONNEL TIME; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Texas Public Information Act ( Texas Government Code Chapter 552, or “the Act” herein) gives the public the right to request access to government information; and

**WHEREAS**, the Act authorizes the governmental body to charge and require payment from requestors before complying with certain requests for production of public information or for copies of public information, and

**WHEREAS**, Section 552.275 of the Act authorizes the governmental body to establish a reasonable limit on the amount of time personnel of the governmental body are required to spend producing public information for inspection or duplication by a requestor, or providing copies of public information to a requestor, without recovering its costs attributable to that personnel time; and

**WHEREAS**, the City desires to establish a time limit pursuant to Section 552.275 of the Act to compensate for the costs incurred processing public information requests beyond the time limit that has been established.

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

**Section 1.** That the City Council hereby adopts the following policy:

**PURPOSE**

To establish, under the provisions of Texas Government Code Section 552.275 of the Public Information Act, a reasonable limit on the amount of time that personnel are required to spend producing public information for inspection or duplication by a requester, or providing copies of public information to a requester, without recovering the costs attributable to that personnel time. Section 552.275(b) establishes that the time limit may not be less than 36 hours for a requester during the 12-month period that corresponds to the fiscal year of the governmental body.

## **DEFINITIONS**

**Public Information:** Information that is collected, assembled, or maintained under a law or ordinance or in connection with the transaction of official business of the City, made or received by the City in connection with the transaction of public business, except records that have been designated confidential by federal, state or other law.

**Requestor:** A person who submits a written request to inspect records, obtain copies of records, or both.

## **POLICY**

The City establishes a reasonable limit of 36 hours per requester during the 12-month period that corresponds with the City's fiscal year for the amount of time that personnel of the City are required to spend producing public information for inspection by a requester, or providing copies of public information to a requester, without recovering costs from the requester attributable to that personnel time.

Each requester whose public information requests in a fiscal year require the expenditure of personnel time that exceeds the 36-hour time limit shall pay all costs attributable to cost of materials, personnel time, and overhead expenses necessary to comply with the request, even if the requester intends to only inspect the documents.

Each time the City complies with a request for public information, the City shall provide the requester with a written statement of the amount of personnel time spent complying with that request and the cumulative amount of time spent complying with requests for public information from that requester during the applicable 12-month period. The amount of time spent preparing the written statement will not be included in the amount of time included in the statement provided to the requester.

If in connection with a request for public information, the cumulative amount of personnel time spent complying with requests for public information from the same requester equals or exceeds the 36-hour limit, the City shall provide the requester with a written estimate of the total cost, including materials, personnel time, and overhead expenses, necessary to comply with the request. The written estimate must be provided to the requester on or before the 10th day after the date on which the public information was requested. The amount of the charge relating to the cost of locating, compiling, and producing the public information shall be established by rules prescribed by the attorney general under Texas Government Code Sections 552.262(a) and (b).

If the City determines that additional time is required to prepare the written estimate and provides the requester with a written statement of that determination, the City will provide the written statement as soon as practicable, but on or before the 10th day after the date the City provided the statement.

If the City provides a requester with a written statement under this policy, the City will not be required to produce public information for inspection or duplication or to provide copies of public information in response to the requester's request unless on or before the 10th day after the date the City provided the

written statement, the requester submits a statement in writing to the City in which the requester commits to pay the lesser of:

- (1) the actual costs incurred in complying with the requester's request, including the cost of materials and personnel time and overhead; or
- (2) the amount stated in the written statement

If the requester fails or refuses to submit the written statement, the requester is considered to have withdrawn the requester's pending request for public information.

In determining whether the 36 hour time limit established in this policy applies, any time spent complying with a request for public information submitted in the name of a minor, as defined by Section 101.003(a), Family Code, is to be included in the calculation of the cumulative amount of time spent complying with a request for public information by a parent, guardian, or other person who has control of the minor under a court order and with whom the minor resides, unless that parent, guardian, or other person establishes that another person submitted that request in the name of the minor.

This policy does not prohibit the City from providing a copy of public information without charge or at a reduced rate under Texas Government Code Section 552.267 or from waiving a charge for providing a copy of public information under that section.

This policy does not apply if the requester is an individual who, for a substantial portion of the individual's livelihood or for substantial financial gain, gathers, compiles, prepares, collects, photographs, records, writes, edits, reports, investigates, processes, or publishes news or information for and is seeking the information for:

- (1) dissemination by a news medium or communications service provider, as defined by Texas Government Code Section 552.275(m), including:
  - (A) an individual who supervises or assists in gathering, preparing, and disseminating the news or information; or
  - (B) an individual who is or was a journalist, scholar, or researcher employed by an institution of higher education at the time the person made the request for information; or
- (2) creation or maintenance of an abstract plant as described by Section 2501.004, Insurance Code.

This policy does not apply if the requester is an elected official of the United States, this state, or a political subdivision of this state; or, if the requester is a representative of a publicly funded legal services organization that is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as amended, by being listed as an exempt entity under Section 501(c)(3) of that code.

The policy does not replace or supersede other sections of the Public Information Act and does not

preclude the City from charging for cost of labor in response to a request for copies or a request for inspection for which a charge is authorized under another section of the Public Information Act. The limit established in this policy applies to all requesters equally except as exempted by the Public Information Act.

This policy does not apply to requests exempted by Section 552.275 of the Texas Government Code.

### **ACCOUNTABILITY**

The Office of the City Secretary will maintain and enforce this policy. It shall be the City Secretary's responsibility to enforce the policy equally to all requesters except as exempted by the Act, to provide detailed statements, and to maintain a record of the cumulative amount of time each requester has accrued towards the established limit per fiscal year. The City Secretary is hereby expressly authorized to implement additional policies and procedures relative to the handling of requests for public information that are not inconsistent with the Public Information Act and this policy.

**Section 2.** The City Council of the City of Willow Park officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by Chapter 551, Texas Government Code; and that this meeting have been open to the public as required by law at all times during which this Resolution and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

**Section 3.** That this resolution shall become effective immediately upon adoption.

**PASSED AND APPROVED** this 17<sup>TH</sup> DAY OF April, 2018.

CITY OF WILLOW PARK, TEXAS

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Doyle Moss, Mayor

**ATTEST:**

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Alicia Smith TRMC, CMC  
City Secretary

**RESOLUTION NO. 07-2018**

**A RESOLUTION OF THE CITY OF WILLOW PARK, TEXAS FINDING THAT ONCOR ELECTRIC DELIVERY COMPANY LLC'S APPLICATION FOR APPROVAL OF A DISTRIBUTION COST RECOVERY FACTOR PURSUANT TO 16 TEX. ADMIN. CODE § 25.243 TO INCREASE DISTRIBUTION RATES WITHIN THE CITY SHOULD BE DENIED; FINDING THAT THE CITY'S REASONABLE RATE CASE EXPENSES SHALL BE REIMBURSED BY THE COMPANY; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL.**

WHEREAS, the City of Willow Park, Texas ("City") is an electric utility customer of Oncor Electric Delivery Company LLC ("Oncor" or "Company"), and a regulatory authority with an interest in the rates and charges of Oncor; and

WHEREAS, the City is a member of the Steering Committee of Cities Served by Oncor ("OCSC"), a membership of similarly situated cities served by Oncor that have joined together to efficiently and cost effectively review and respond to electric issues affecting rates charged in Oncor's service area; and

WHEREAS, on or about April 5, 2018 Oncor filed with the City an Application for Approval of a Distribution Cost Recovery Factor ("DCRF"), PUC Docket No. 48231, seeking to increase electric distribution rates by approximately \$19,002,177; and

WHEREAS, all electric utility customers residing in the City will be impacted by this ratemaking proceeding if it is granted; and

WHEREAS, Cities are coordinating its review of Oncor's DCRF filing with designated attorneys and consultants to resolve issues in the Company's application; and

WHEREAS, Cities members and attorneys recommend that members deny the DCRF.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF Willow Park, TEXAS:

Section 1. That the City is authorized to participate with Cities in PUC Docket No. 48231.

Section 2. That subject to the right to terminate employment at any time, the City of hereby authorizes the hiring of the law firm of Lloyd Gosselink and consultants to negotiate with the Company, make recommendations to the City regarding reasonable rates, and to direct any

necessary administrative proceedings or court litigation associated with an appeal of this application filed with the PUC.

Section 3. That the rates proposed by Oncor to be recovered through its DCRF charged to customers located within the City limits, are hereby found to be unreasonable and shall be denied.

Section 4. That the Company shall continue to charge its existing rates to customers within the City.

Section 5. That the City's reasonable rate case expenses shall be reimbursed in full by Oncor within 30 days of presentation of an invoice to Oncor.

Section 6. That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law and the public notice of the time, place, and purpose of said meeting was given as required.

Section 7. That a copy of this Resolution shall be sent to Stephen N. Ragland, 1616 Woodall Rodgers Freeway, Dallas, Texas 75202 and to Thomas Brocato, General Counsel to the Cities, at Lloyd Gosselink Rochelle & Townsend, P.C., P.O. Box 1725, Austin, Texas 78767-1725.

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Doyle Moss, Mayor

ATTEST:

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Alicia Smith, TRMC City Secretary

APPROVED AS TO FORM:

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Pat Chesser, City Attorney