*The Regular Meeting of the Town of Westlake Town Council will begin immediately following the conclusion of the Town Council Workshop but not prior to the posted start time.*

# TOWN OF WESTLAKE, TEXAS

***Vision Statement***

*An oasis of natural beauty that maintains our open spaces in balance with distinctive development, trails, and quality of life amenities amidst an ever expanding urban landscape.*

# TOWN COUNCIL MEETING

## AGENDA

## September 21, 2015

**3 VILLAGE CIRCLE, SUITE 202**
**2ND FLOOR, COUNCIL CHAMBER**
**WESTLAKE, TX 76262**

**Workshop Session: 5:05 p.m.**
**Regular Session: 6:30 p.m.**

***Mission Statement***

*Westlake is a unique community blending preservation of our natural environment and viewscapes, while serving our residents and businesses with superior municipal and academic services that are accessible, efficient, cost-effective, and transparent.*

*Westlake, Texas – "One-of-a-kind community; natural oasis – providing an exceptional level of service."*

## Work Session

**1. CALL TO ORDER**

**2. REVIEW OF CONSENT AGENDA ITEMS FOR THE SEPTEMBER 21, 2015, TOWN COUNCIL REGULAR MEETING AGENDA.** (10 min)

**3. DISCUSSION ITEMS**

a. Presentation and discussion of 2015 DirectionFinders Citizen Survey Results. (15 min)
b. Presentation and discussion regarding an Economic Development Agreement between the Town of Westlake and the Marriott Solana Hotel. (10 min)
c. Discussion regarding an ordinance to update the Solana Public Improvement District Service and Assessment Plan and Assessment Roll. (10 min)
d. ***Standing Item:*** Update and discussion regarding the Granada Development.
e. ***Standing Item:*** Update and discussion regarding the Entrada Development.

**4. EXECUTIVE SESSION**

The Council will conduct a closed session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:

a. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
b. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites

**5. RECONVENE MEETING**

**6. TAKE ANY ACTION, IF NEEDED, FROM EXECUTIVE SESSION ITEMS.**

**7. COUNCIL RECAP / STAFF DIRECTION**

**8. ADJOURNMENT**

## Regular Session

**1. CALL TO ORDER**

2. **CITIZEN PRESENTATIONS AND RECOGNITIONS:** This is an opportunity for citizens to address the Council on any matter whether or not it is posted on the agenda. The Council cannot by law take action nor have any discussion or deliberations on any presentation made to the Council at this time concerning an item not listed on the agenda. The Council will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

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

   a. Consider approval of the minutes from the August 24, 2015, meeting.
   b. Consider approval of **Resolution 15-24,** Appointing one member to the Westlake Academy Foundation Board.
   c. Consider approval of **Resolution 15-25,** Approving an Interlocal Agreement regarding Automatic Aid w/ City of Roanoke; TC MUD
   d. Consider approval of **Resolution 15-26,** Approving an Economic Development Agreement between the Town of Westlake and the Marriott Solana Hotel.
   e. Consider approval of **Resolution 15-27,** Amending the Board Meeting Procedures Policy.

4. **CONSIDERATION AND DISCUSSION OF ORDINANCE 752, UPDATING THE SOLANA PUBLIC IMPROVEMENT DISTRICT OF THE TOWN OF WESTLAKE SERVICE AND ASSESSMENT PLAN AND ASSESSMENT ROLL.**

5. **CONDUCT A PUBLIC HEARING AND CONSIDERATION OF ORDINANCE 753, REVISING THE BUDGET FOR THE 2014-2015 FISCAL YEAR; ADOPTING THE BUDGET FOR THE TOWN OF WESTLAKE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016 INCLUDING INVESTMENT POLICY, FISCAL AND BUDGETARY POLICIES, RESTRICTED, COMMITTED AND ASSIGNED FUND BALANCES; PROVIDING AUTHORIZATION TO THE TOWN MANGER TO APPROVE APPROPRIATED FUNDS UP TO $25,000.**

6. **CONSIDERATION AND DISCUSSION OF ORDINANCE 754, LEVYING MUNICIPAL AD VALOREM (PROPERTY) TAXES FOR THE 2015 YEAR IN ACCORDANCE WITH THE FISCAL YEAR 2015-16 PROPOSED BUDGET.**

7. **EXECUTIVE SESSION**

   The Council will conduct a closed session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:

   a. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial

or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada

b. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites

**8. RECONVENE MEETING**

**9. TAKE ANY ACTION, IF NEEDED, FROM EXECUTIVE SESSION ITEMS.**

**10. FUTURE AGENDA ITEMS:** Any Council member may request at a workshop and / or Council meeting, under "Future Agenda Item Requests", an agenda item for a future Council meeting. The Council Member making the request will contact the Town Manager with the requested item and the Town Manager will list it on the agenda. At the meeting, the requesting Council Member will explain the item, the need for Council discussion of the item, the item's relationship to the Council's strategic priorities, and the amount of estimated staff time necessary to prepare for Council discussion. If the requesting Council Member receives a second, the Town Manager will place the item on the Council agenda calendar allowing for adequate time for staff preparation on the agenda item.

**11. COUNCIL CALENDAR**

**12. ADJOURNMENT**

**ANY ITEM ON THIS POSTED AGENDA COULD BE DISCUSSED IN EXECUTIVE SESSION AS LONG AS IT IS WITHIN ONE OF THE PERMITTED CATEGORIES UNDER SECTIONS 551.071 THROUGH 551.076 AND SECTION 551.087 OF THE TEXAS GOVERNMENT CODE.**

**CERTIFICATION**

I certify that the above notice was posted at the Town Hall of the Town of Westlake, 3 Village Circle, September 16, 2015, by 5:00 p.m. under the Open Meetings Act, Chapter 551 of the Texas Government Code.

_____

Kelly Edwards, TRMC, Town Secretary

If you plan to attend this public meeting and have a disability that requires special needs, please advise the Town Secretary 48 hours in advance at 817-490-5710 and reasonable accommodations will be made to assist you.

# Town of Westlake

## Item # 3 – Review of Consent Agenda Items

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

a. Consider approval of the minutes from the August 24, 2015, meeting.
b. Consider approval of **Resolution 15-24,** Appointing one member to the Westlake Academy Foundation Board.
c. Consider approval of **Resolution 15-25,** Approving an Interlocal Agreement regarding Automatic Aid w/ City of Roanoke; TC MUD
d. Consider approval of **Resolution 15-26,** Approving an Economic Development Agreement between the Town of Westlake and the Marriott Solana Hotel.
e. Consider approval of **Resolution 15-27,** Amending the Board Meeting Procedures Policy.

# Town of Westlake

## Item # 3 – Discussion Items

**DISCUSSION ITEMS**

a. Presentation and Discussion of 2015 DirectionFinders Citizen Survey Results. (15 min)
b. Discussion regarding ordinance to update the Solana Public Improvement District Service and Assessment Plan and Assessment Roll. (10 min)
c. Presentation and discussion regarding the update the Entrada Public Improvement District Service and Assessment Plan and Assessment Roll. (10 min)
d. ***Standing Item:*** Update and discussion regarding the Granada Development.
e. ***Standing Item:*** Update and discussion regarding the Entrada Development.

Westlake Town Council

## TYPE OF ACTION

Workshop - Discussion Item

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Presentation and Discussion of 2015 DirectionFinders Citizen Survey Results

**STAFF CONTACT:** Tom Brymer, Town Manager

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Informed & Engaged Citizens / Sense of Community | Citizen, Student & Stakeholder | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase CSS Satisfaction |
| **Strategic Initiative** | | | |
| Bi-annual Survey Administration | | | |

**Time Line - Start Date:** September 21, 2015 **Completion Date:** September 21, 2015

**Funding Amount: $9,750** **Status -** ☒ **Funded** **Source - General Fund**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

Over the years, the Town has administered survey documents to our residents in order to gauge their level of satisfaction with our service delivery, capital improvements and general feedback relative to the direction of our community. The survey document is administered by ETC Institute and the report is titled *DirectionFinders* as the data is designed to help us plan for the future. We have conducted surveys in 2009, 2010, 2011, 2013 and now 2015. Over the past three (3) cycle periods, we have adhered to an every other year administration of the questions in order to reduce the chance of survey fatigue for our residents.

During the meeting on the 21st, Mr. Chris Tathum of ETC will present the findings to the Council during the workshop.

## RECOMMENDATION

No action required, report presented for Council review and discussion.

## ATTACHMENTS

Final Report, 2015 Westlake *DirectionFinders* Citizen Survey

# 2015 Town of Westlake Resident Survey

## *Findings Report*

***Submitted To:***

**September 2015**

***...helping organizations make better decisions since 1982***


ETC Institute
725 West Frontier Circle
Olathe, Kansas
66061

Project Manager: Chris Tatham
Phone: 913-829-1215
Fax: 913-829-1591
E-mail: ctatham@etcinstitute.com

# Contents

Executive Summary ..... i

Section 1: Charts and Graphs..... 1

Section 2: Trend Analysis ..... 19

Section 3: Importance-Satisfaction Analysis ..... 32

Section 4: Tabular Data..... 38

Section 5: Survey Instrument..... 67

# *Town of Westlake*
# *2015 Resident Survey*
Executive Summary

## Overview and Methodology

During June and July of 2015, ETC Institute administered a Resident Survey for the Town of Westlake. The purpose of the survey was to gather input from citizens to help Town leaders make critical decisions concerning the allocation of Town resources, to measure the effectiveness of Town Services, and to help decide the future direction of the community. This was the fifth time the Town had administered the resident survey; the previous surveys were administered in 2009, 2010 2011, and 2013.

The five-page survey was administered by mail and phone to a random sample of 248 households in the Town. The results for the random sample of 248 households have a 95% level of confidence with a precision of at least +/- 4.0%.

This summary report contains:

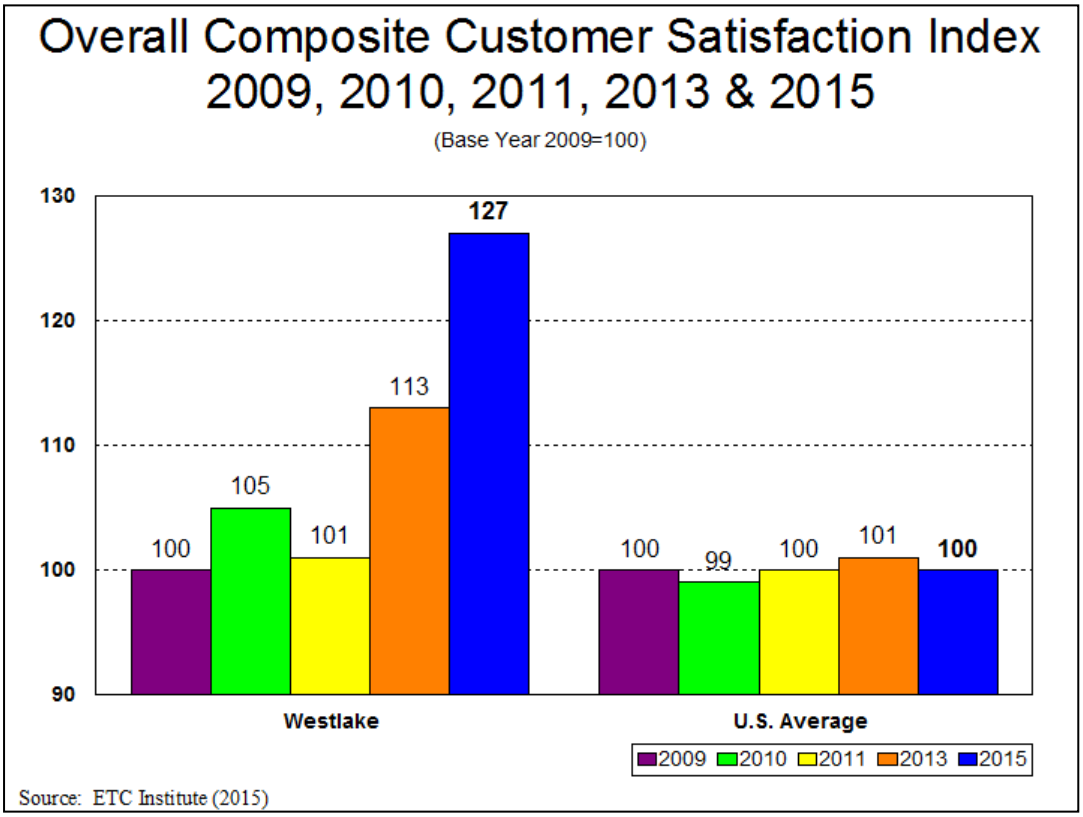
- a summary of the methodology for administering the survey and major findings
- charts showing the overall results for most questions on the survey
- trend analysis
- importance-satisfaction analysis
- tabular data that show the results for each question on the survey
- a copy of the survey instrument.

The percentage of "don't know" responses has been excluded from many of the graphs shown in this report to facilitate valid comparisons of the results from Westlake with the results from other communities in ETC Institute's *DirectionFinder*® database. Since the number of "don't know" responses often reflects the utilization and awareness of Town services, the percentage of "don't know" responses has been provided in the tabular data section of this report. When the "don't know" responses have been excluded, the text of this report will indicate that the responses have been excluded with the phrase "who had an opinion."

## Overall Satisfaction

Eighty-five percent (85%) of residents, who had an opinion, were "very satisfied" or "satisfied" with the overall quality of government services provided by Westlake; 11% were neutral and 4% were dissatisfied. The highest levels of satisfaction with Town services, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were: Westlake's emergency preparedness efforts (96%), the quality of public safety services (92%), and the effectiveness of Town communication (92%).

**Composite Customer Satisfaction Index**. To objectively assess the change in overall satisfaction with Town services from 2009, ETC Institute developed a Composite Customer Satisfaction Index for the Town. The Composite Satisfaction Index is derived from the mean rating given for all major categories of Town services that are assessed on the survey in 2009, 2010, 2011, 2013 and 2015. The index is calculated by dividing the mean rating for the current year by the mean rating for the base-year (year 2009) and then multiplying the result by 100. As the chart below shows, the **Composite Customer Satisfaction Index for Westlake has increased by 14 points since 2013 and by 27 points since 2009**. In comparison, the U.S. index has remained very stagnant, with a decrease of 1 point since 2013, and no overall change since 2009. (In addition to these findings, more detailed analysis of how the survey results have changed from previous surveys is provided in Section 2 of this report).



## Overall Priorities

The top three major Town services that residents felt were most important were: 1) public safety services (71%), 2) overall value of Westlake Academy to the Town (42%), and 3) parks/trails/open spaces/streetscaping/facilities (29%).

## Satisfaction with Specific Town Services

- **Police Services.** The police services that residents were most satisfied with, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were: how quickly police respond to emergencies (89%), efforts of the Town to prevent crime (83%), and the quality of local police protection (81%).

- **Fire and Emergency Medical Services**. Residents gave high satisfaction ratings to all three fire and emergency medical services that were rated. Based upon a combination of "very satisfied" and "satisfied" responses, among residents who had an opinion, eighty-eight percent (88%) of Westlake residents were satisfied with the quality emergency medical services, 85% were satisfied with the response time of fire and EMS personnel and 85% were satisfied with the overall quality of fire services.

- **Emergency Preparedness**. Ninety percent (90%) of the residents surveyed, who had an opinion, were "very satisfied" or "satisfied" with the Town staff response during extreme weather and 86% were satisfied with efforts by the Town staff to inform residents of hazardous road conditions, potential inclement weather and closures.

- **Transportation Services.** The transportation services that residents were most satisfied with, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were: the cleanliness of streets and other public areas (86%) and the condition of major streets in Westlake (85%).

- **Communication/Citizen Engagement.** The communication/citizen engagement services that residents were most satisfied with, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were: Town efforts to keep residents informed (94%), the timeliness of information provided by the Town (91%), and the completeness of information provided by the Town (85%).

- **Parks and Recreation Services**. The parks and recreation services that residents were most satisfied with, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were: the maintenance of streetscaping and open space (74%) and the number of publicly-accessible parks/trails (72%).

- **Utility Services**. The utility services that residents were most satisfied with, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were: residential trash collection services (86%), curbside recycling services (85%), and the quality of drinking water utility services (85%).

- **Customer Service**. The customer service items that residents were most satisfied with, based upon a combination of "very satisfied" and "satisfied" responses among residents who had an opinion, were the friendliness of Town staff (94%), municipal court services (86%) and the participation of Town staff in community events/neighborhood meetings (84%).

## Other Findings

- The most important reasons that residents indicated they will continue to stay in Westlake over the next five years were: 1) the quality of life (40%), 2) Westlake Academy (33%), 3) small town feel (32%), 4) low crime rates/quality of public safety, and 5) the small town feel (30%).

- The types of Town information that residents were most familiar with, based upon the combined percentage of residents who indicated they were "very familiar" or "somewhat familiar" with the information, were: the Town's Strategic Plan (74%), the Town's Comprehensive Plan (73%), zoning standards within the Town (67%), and the Town's lighting standards (67%).

- Of the residents who had attended public meetings held in their neighborhood this year, 93% felt the meeting was informative and 85% felt they had the opportunity to discuss their ideas and concerns at the meeting.

- Seventy percent (70%) of residents would support incentive programs to promote water conservation.

- Seventy-one percent (71%) of residents would support the purchase of land to preserve open space.

- Forty-four percent (44%) would support increasing property taxes by 8 to 10 cents per $100 of assessed valuation to purchase approximately 15-30 acres of land for a park.

- Ninety-five percent (95%) of the residents surveyed felt “very safe” or “safe” in the Town of Westlake, compared to only 5% who felt “unsafe” or “very unsafe”.

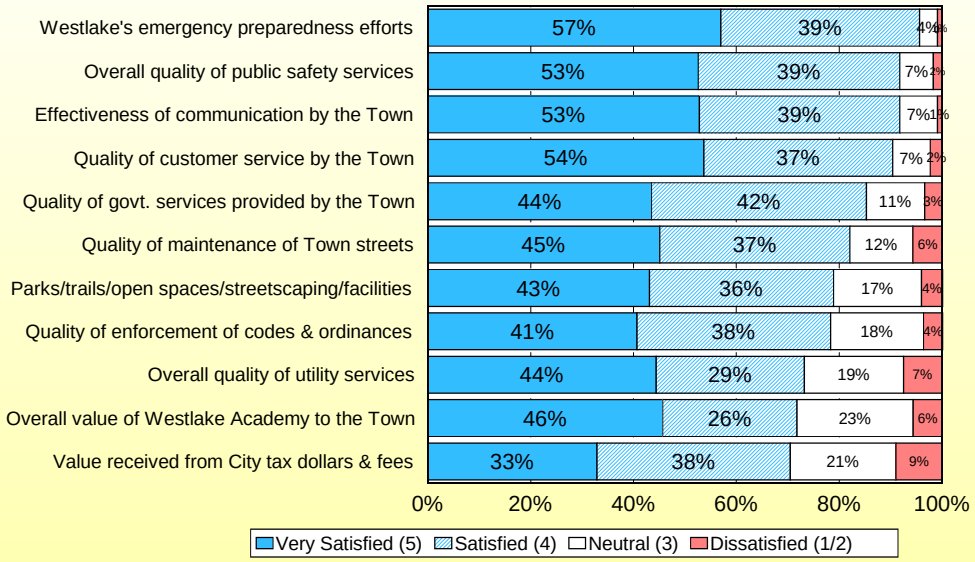
- Most (93%) of the residents surveyed thought Westlake was an “excellent” or “good” place to live; 1% felt it was an “average” place to live, only 5% felt it was a “poor” place to live and 1% indicated “don’t know”.

## Section 1:

# Charts and Graphs

## Q1. Overall Satisfaction With Town Services by Major Category

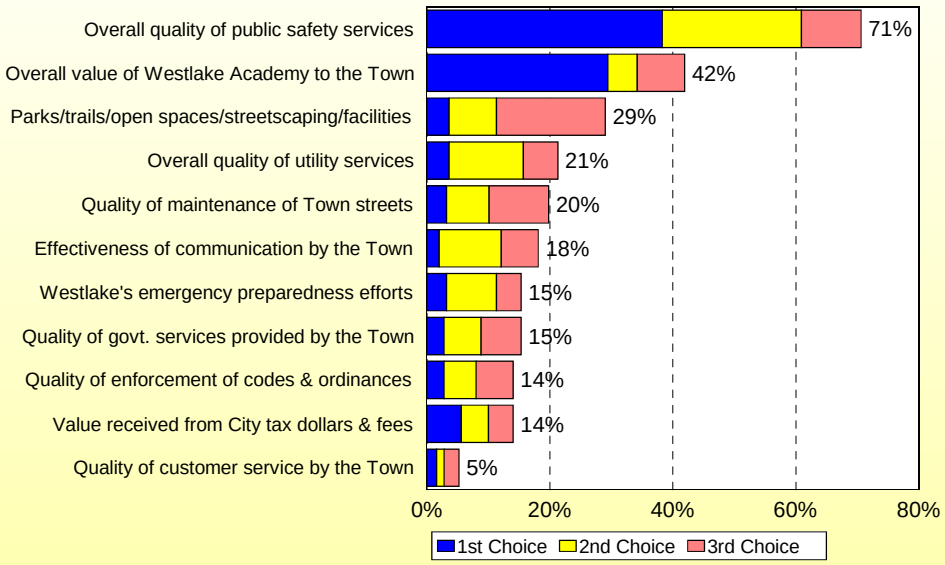
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)



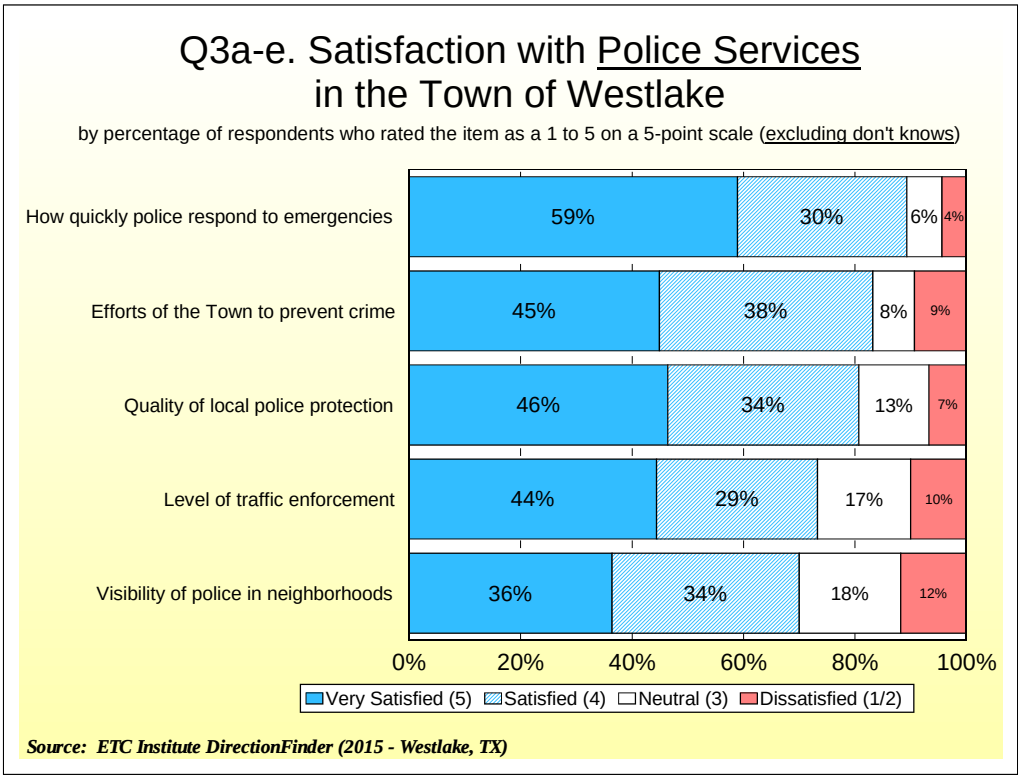

***Source: ETC Institute DirectionFinder (2015 - Westlake, TX)***

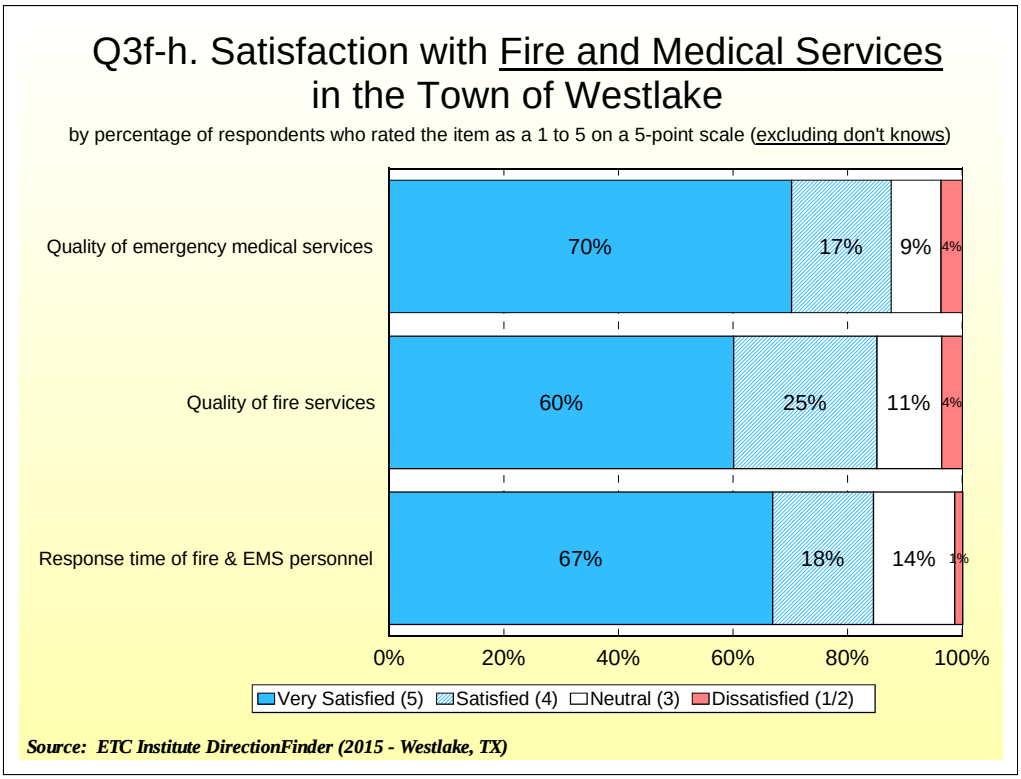
## Q2. Major Categories of Town Services That Residents Felt Were Most Important

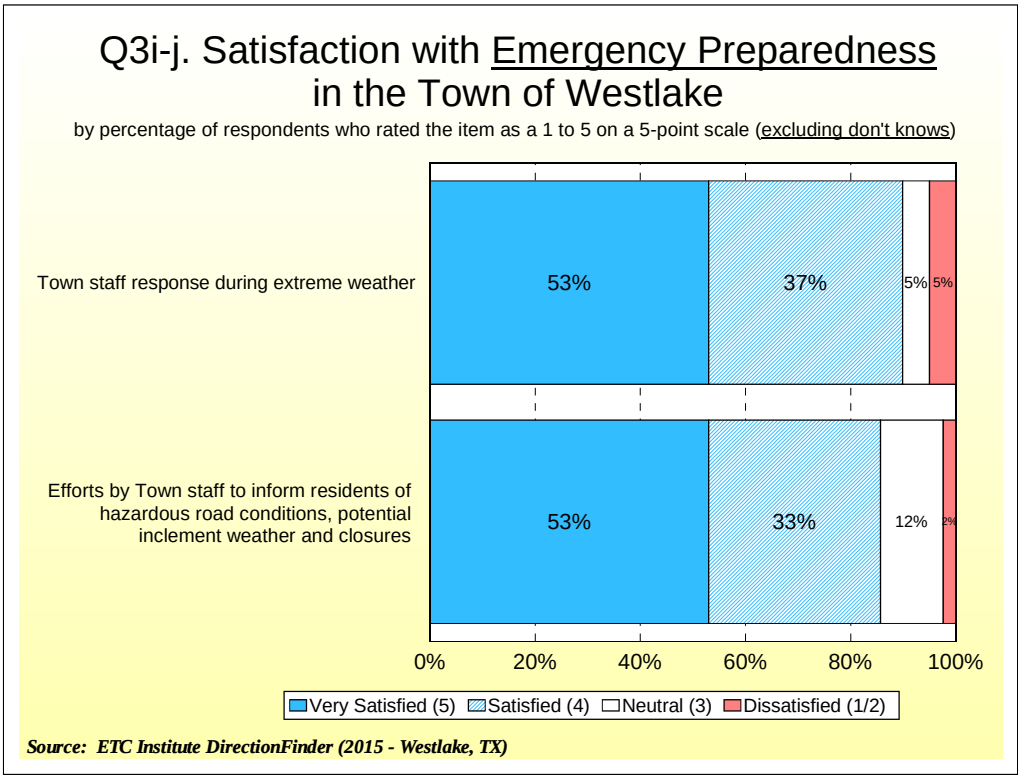
by percentage of respondents who selected the item as one of their top three choices

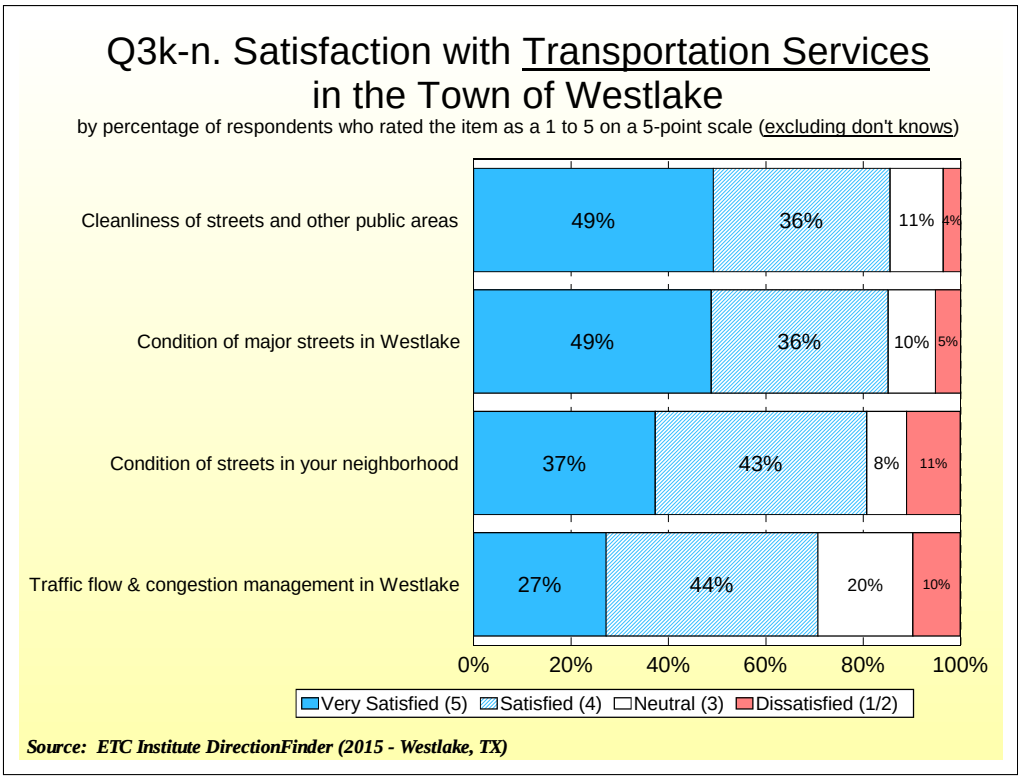


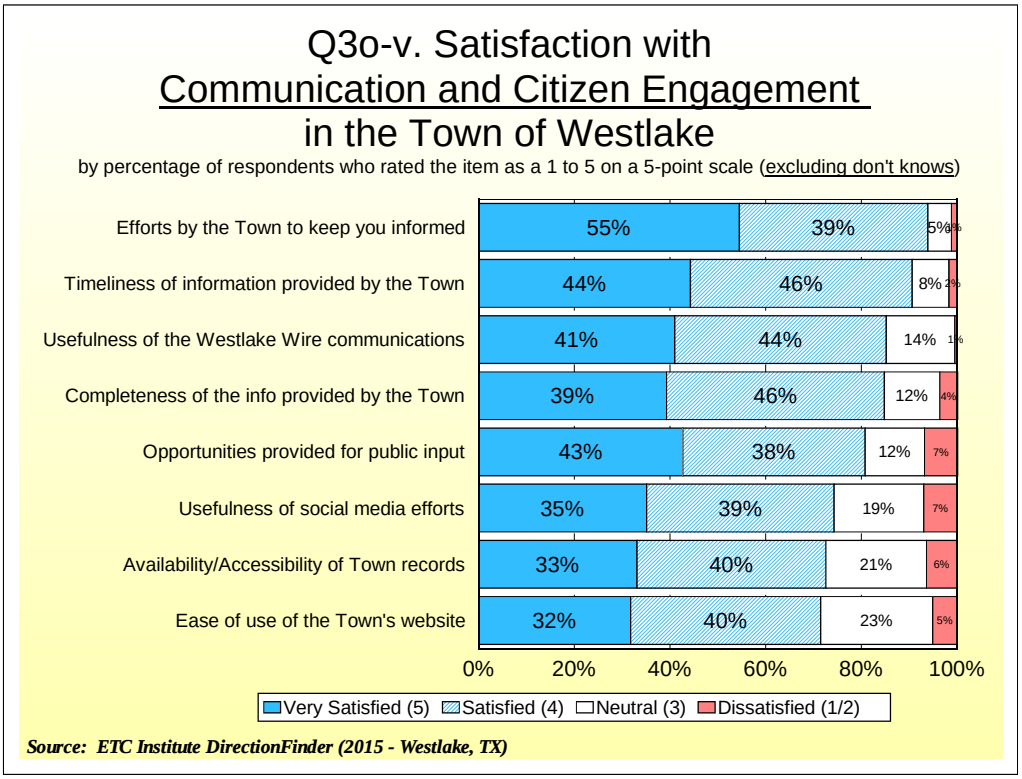

***Source: ETC Institute DirectionFinder (2015 - Westlake, TX)***

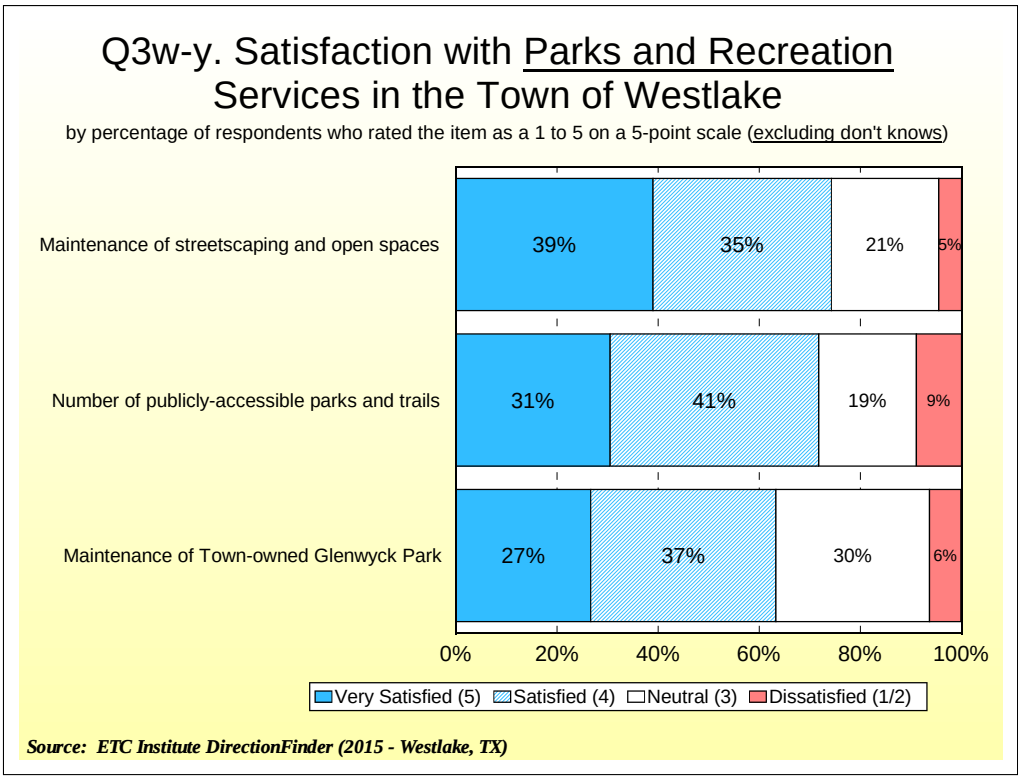

Q3a-e. Satisfaction with Police Services in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
How quickly police respond to emergencies
59%
30%
6%
4%
Efforts of the Town to prevent crime
45%
38%
8%
9%
Quality of local police protection
46%
34%
13%
7%
Level of traffic enforcement
44%
29%
17%
10%
Visibility of police in neighborhoods
36%
34%
18%
12%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

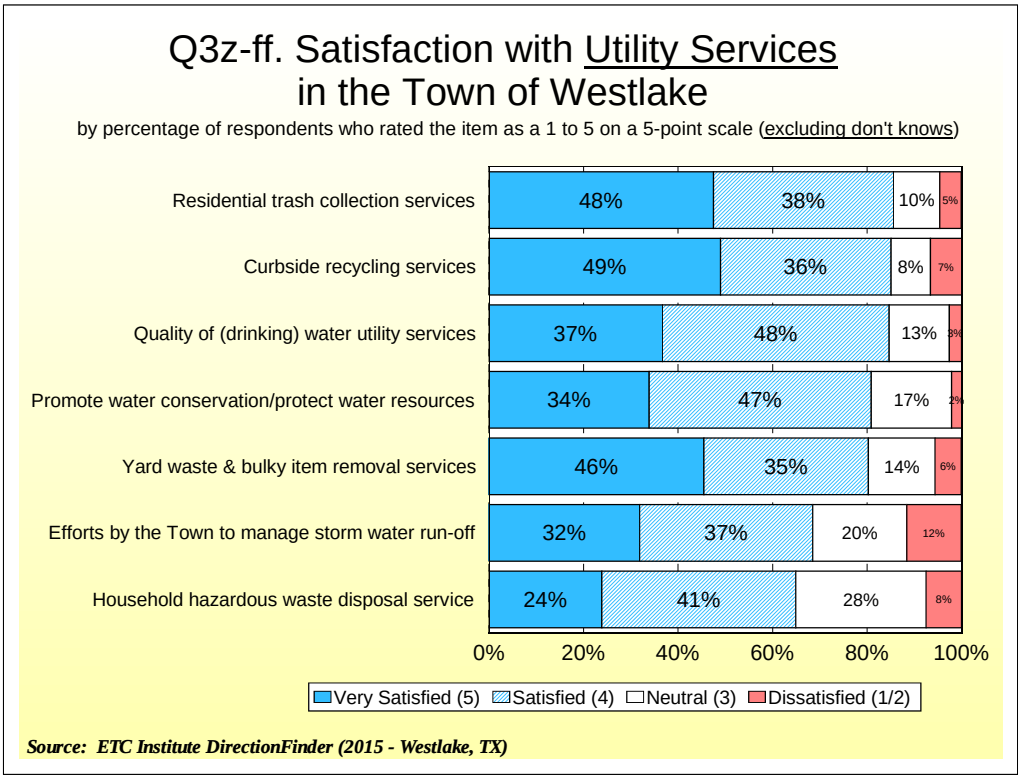

Q3f-h. Satisfaction with Fire and Medical Services in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Quality of emergency medical services
70%
17%
9%
4%
Quality of fire services
60%
25%
11%
4%
Response time of fire & EMS personnel
67%
18%
14%
1%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

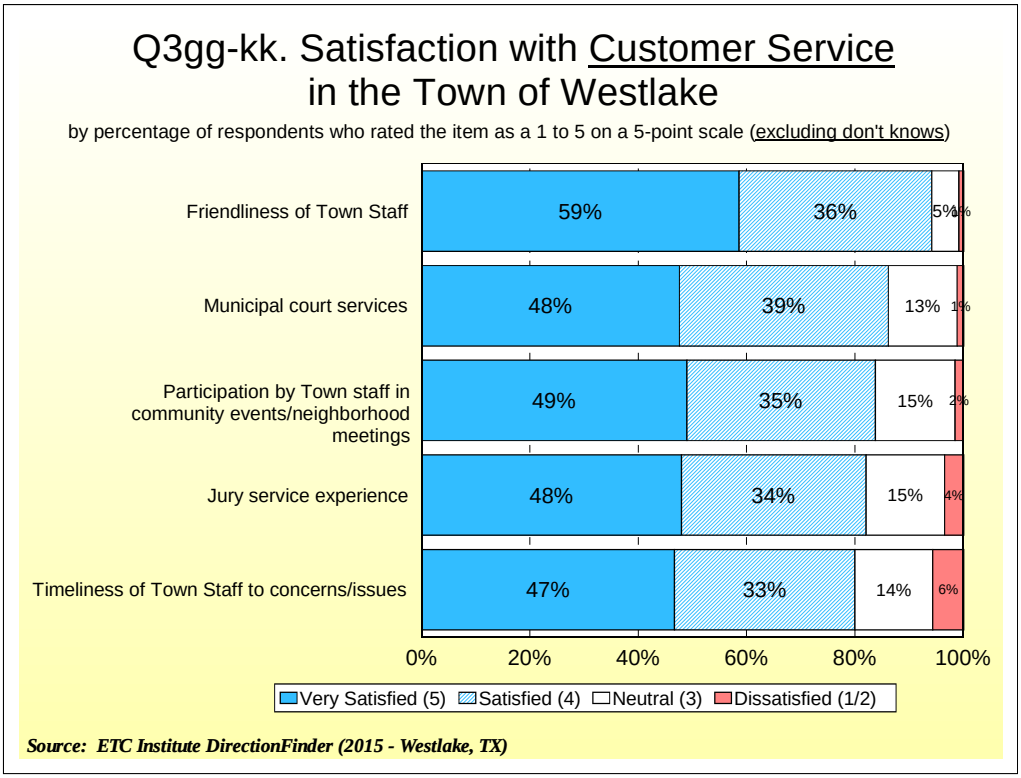

Q3i-j. Satisfaction with Emergency Preparedness in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Town staff response during extreme weather
53%
37%
5%
5%
Efforts by Town staff to inform residents of hazardous road conditions, potential inclement weather and closures
53%
33%
12%
2%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Q3k-n. Satisfaction with Transportation Services in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Cleanliness of streets and other public areas
49%
36%
11%
4%
Condition of major streets in Westlake
49%
36%
10%
5%
Condition of streets in your neighborhood
37%
43%
8%
11%
Traffic flow & congestion management in Westlake
27%
44%
20%
10%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Q3o-v. Satisfaction with
Communication and Citizen Engagement
in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Efforts by the Town to keep you informed
55%
39%
5%
Timeliness of information provided by the Town
44%
46%
8%
2%
Usefulness of the Westlake Wire communications
41%
44%
14%
1%
Completeness of the info provided by the Town
39%
46%
12%
4%
Opportunities provided for public input
43%
38%
12%
7%
Usefulness of social media efforts
35%
39%
19%
7%
Availability/Accessibility of Town records
33%
40%
21%
6%
Ease of use of the Town's website
32%
40%
23%
5%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

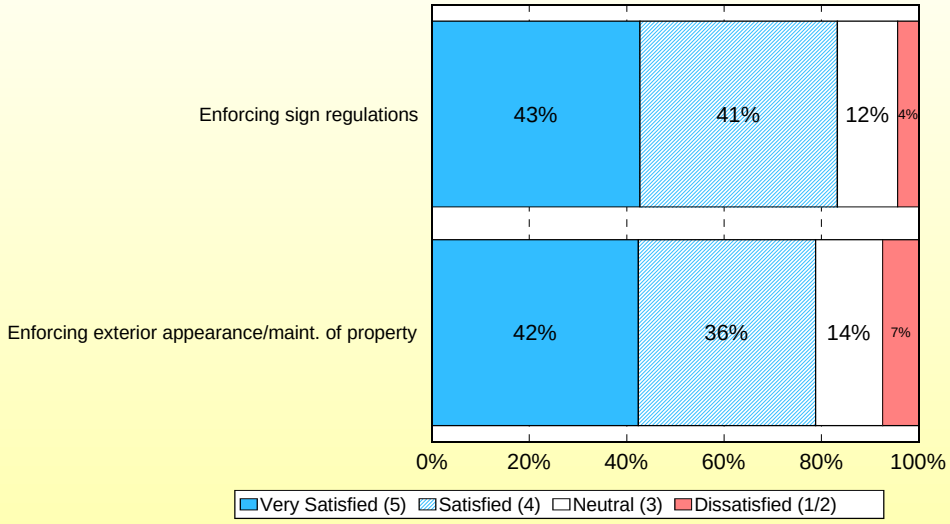

Q3w-y. Satisfaction with Parks and Recreation
Services in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Maintenance of streetscaping and open spaces
39%
35%
21%
5%
Number of publicly-accessible parks and trails
31%
41%
19%
9%
Maintenance of Town-owned Glenwyck Park
27%
37%
30%
6%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Q3z-ff. Satisfaction with Utility Services in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Residential trash collection services
48%
38%
10%
5%
Curbside recycling services
49%
36%
8%
7%
Quality of (drinking) water utility services
37%
48%
13%
3%
Promote water conservation/protect water resources
34%
47%
17%
2%
Yard waste & bulky item removal services
46%
35%
14%
6%
Efforts by the Town to manage storm water run-off
32%
37%
20%
12%
Household hazardous waste disposal service
24%
41%
28%
8%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Q3gg-kk. Satisfaction with Customer Service in the Town of Westlake
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)
Friendliness of Town Staff
59%
36%
5%
1%
Municipal court services
48%
39%
13%
1%
Participation by Town staff in community events/neighborhood meetings
49%
35%
15%
2%
Jury service experience
48%
34%
15%
4%
Timeliness of Town Staff to concerns/issues
47%
33%
14%
6%
0%
20%
40%
60%
80%
100%
Very Satisfied (5)
Satisfied (4)
Neutral (3)
Dissatisfied (1/2)
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

## Q3ll-mm. Satisfaction with Code Enforcement in the Town of Westlake

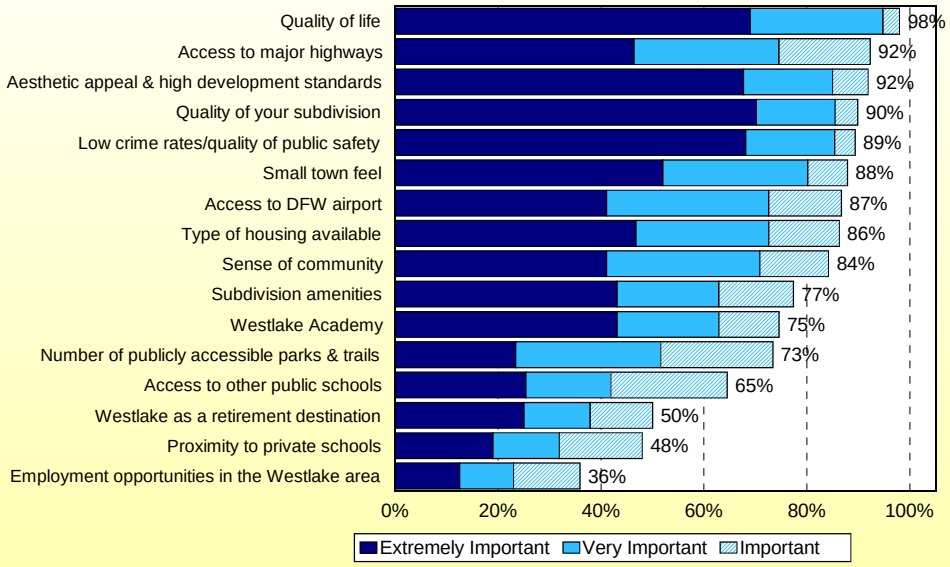
by percentage of respondents who rated the item as a 1 to 5 on a 5-point scale (excluding don't knows)




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q4. Importance of Various Reasons in the Decision to Move to Westlake

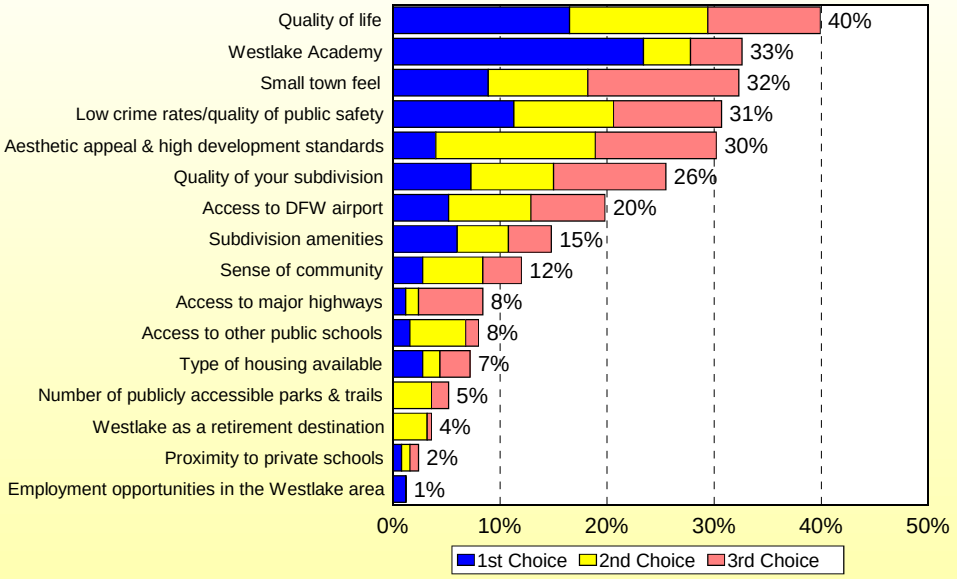
by percentage of respondents who felt the item was "extremely important," "very important" or "important"




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q5. Reasons Residents Will Stay in Westlake Over the Next Five Years

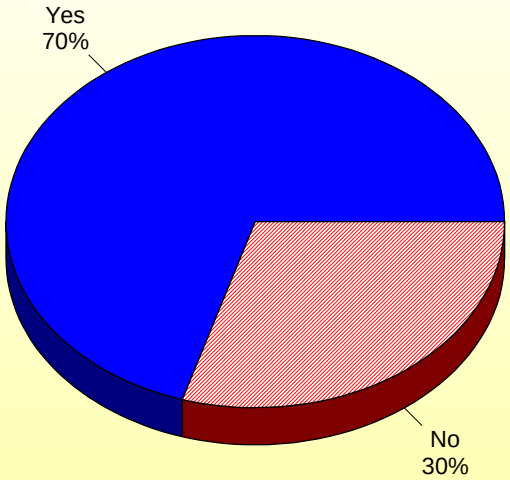
by percentage of respondents who selected the item as one of their top three choices




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q6a. Would you support incentive programs to promote water conservation?

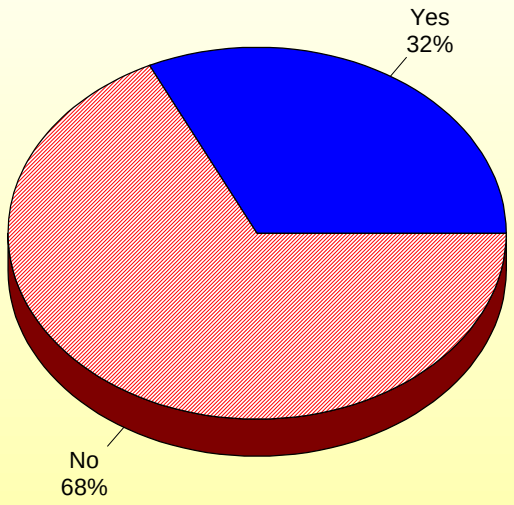
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q6b. Would you support adopting a pricing strategy to promote conservation in Westlake, even if this means paying more for water?

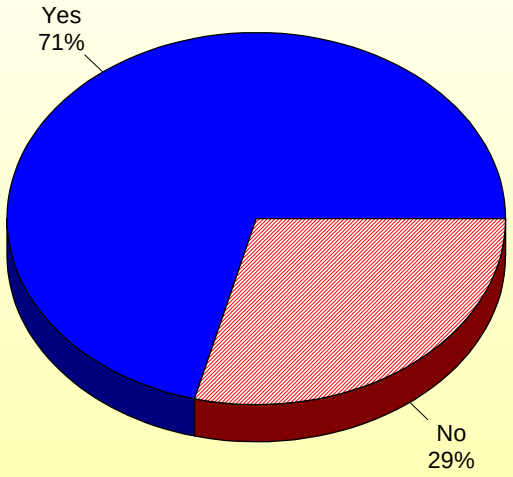
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q6c. Would you support the purchase of land to preserve our open space?

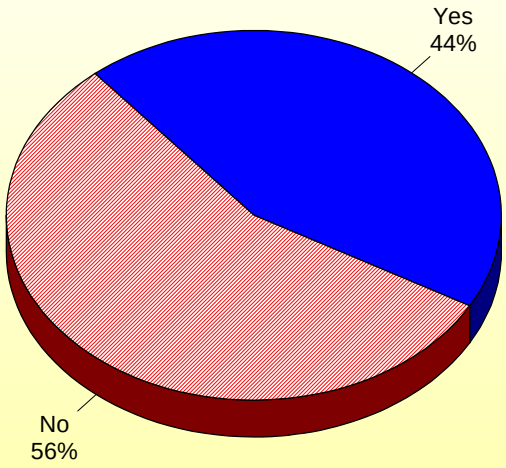
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q6d. Would you support increasing property taxes by 8 to 10 cents per $100 of assessed valuation to purchase approximately 15-30 acres of land for a park?

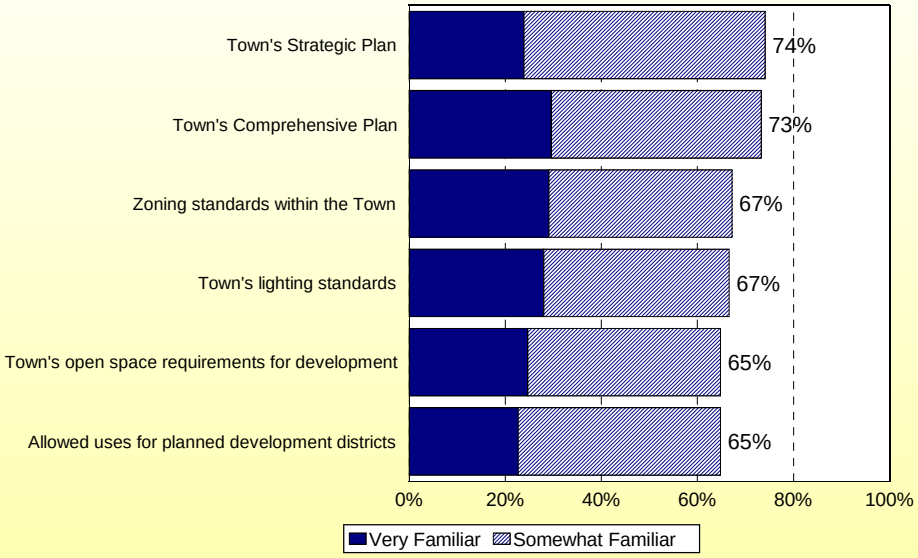
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q7. Town Information Residents Were Familiar With

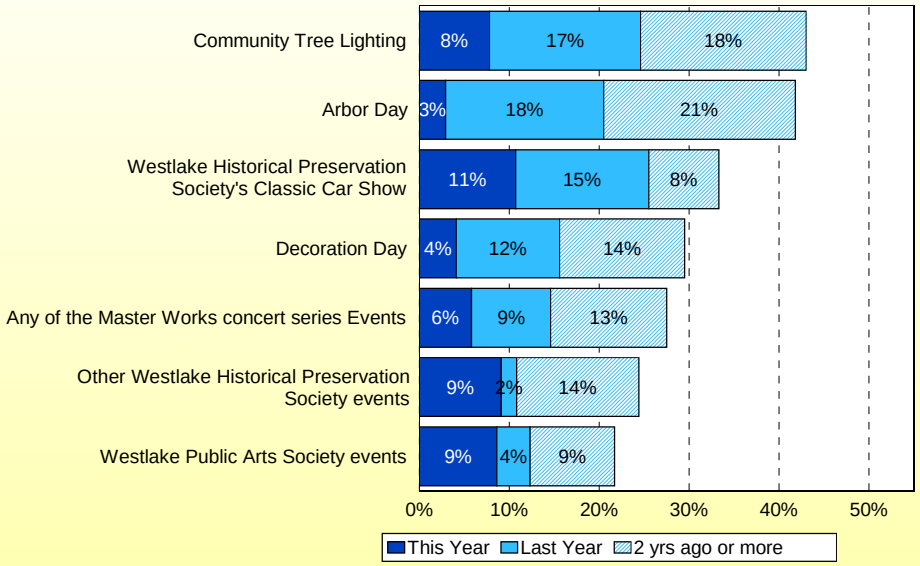
by percentage of respondents who indicated they were "very familiar" or "somewhat familiar" with the information




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q8. When did you most recently attend the following events?

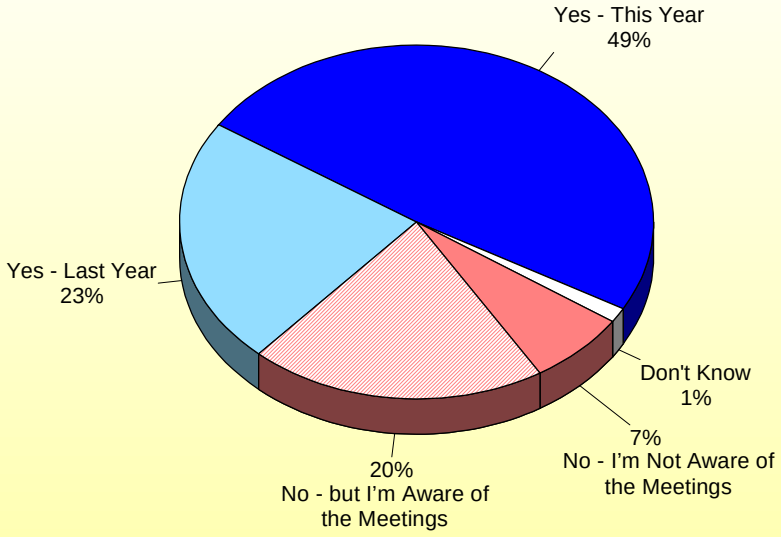
by percentage of respondents who felt the item was "extremely important," "very important" or "important"



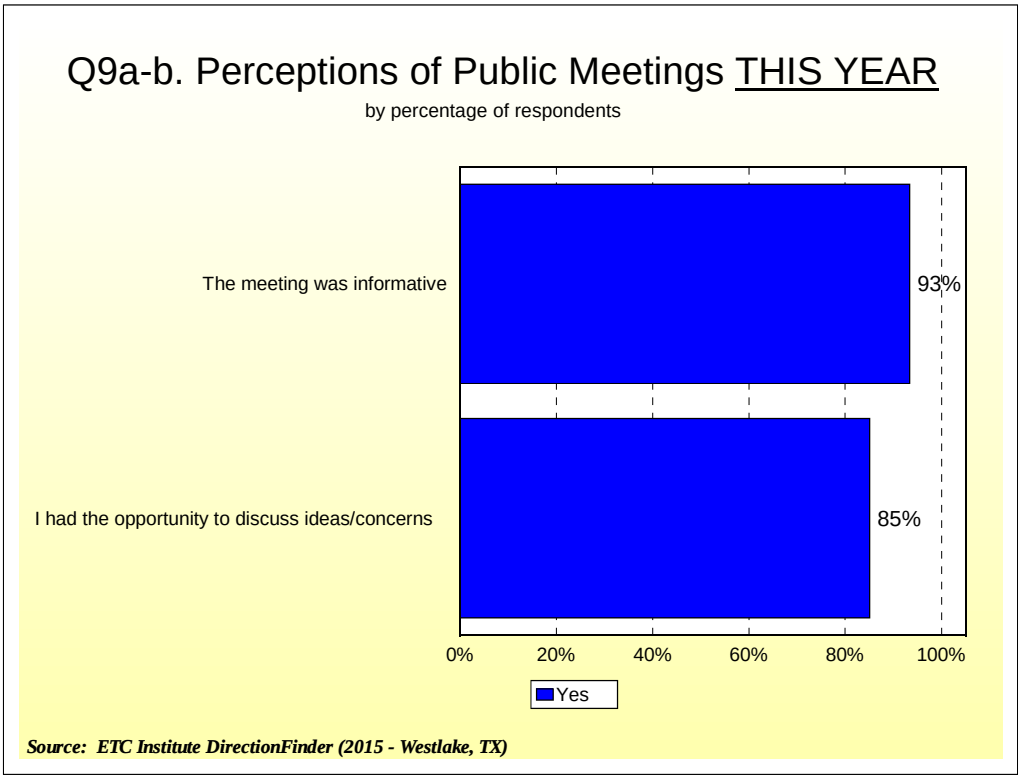

*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

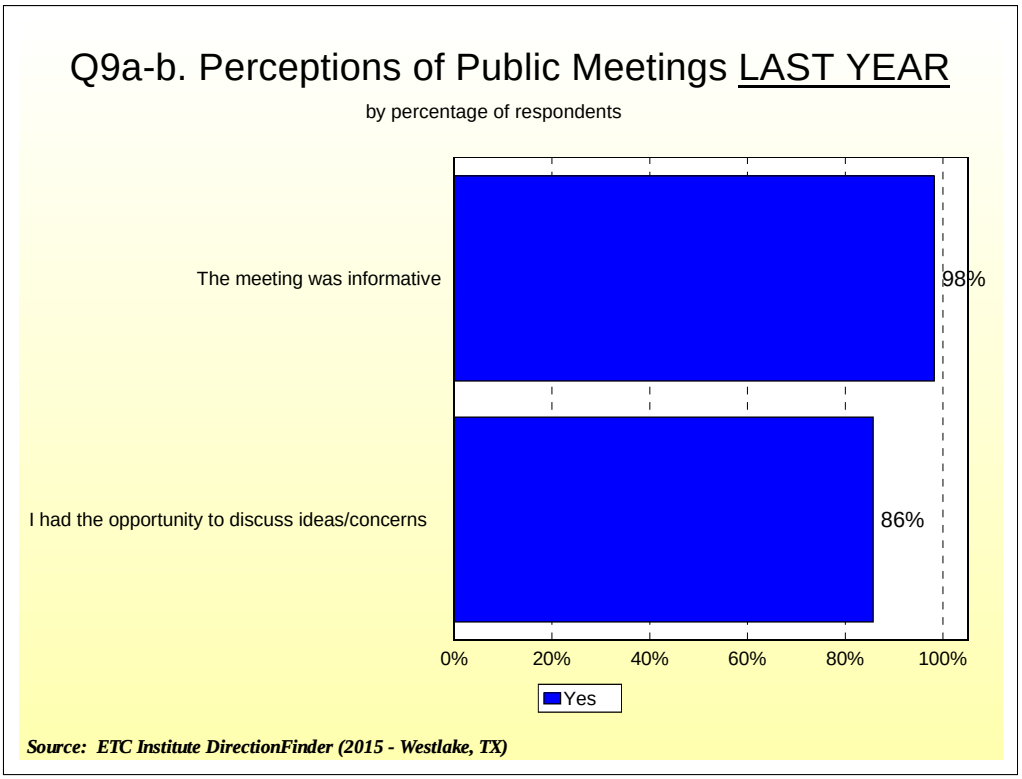
## Q9. Have you attended a public meeting in your neighborhood?

by percentage of respondents



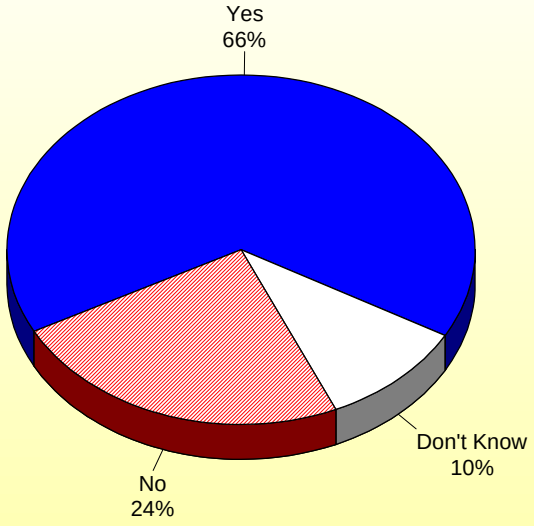

*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*


Q9a-b. Perceptions of Public Meetings THIS YEAR
by percentage of respondents
The meeting was informative
93%
I had the opportunity to discuss ideas/concerns
85%
0%
20%
40%
60%
80%
100%
Yes
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Q9a-b. Perceptions of Public Meetings LAST YEAR
by percentage of respondents
The meeting was informative
98%
I had the opportunity to discuss ideas/concerns
86%
0%
20%
40%
60%
80%
100%
Yes
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

## Q9c. Will you attend a neighborhood meeting in the future?

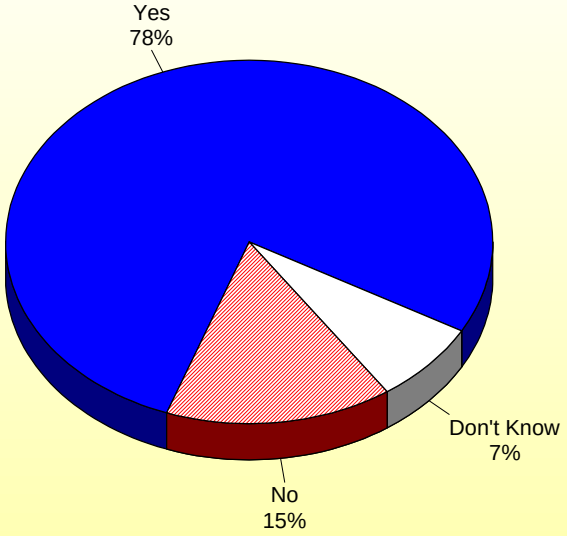
by percentage of respondents who DID NOT attend a public meeting




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q9d. Do you think these types of meeting are useful?

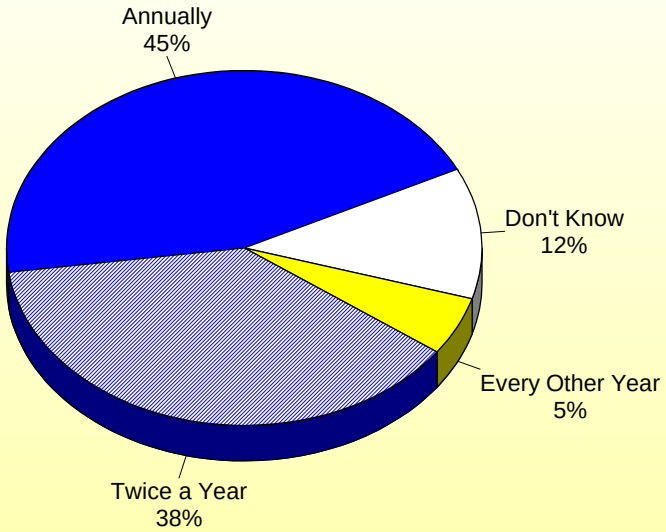
by percentage of respondents who DID NOT attend a public meeting




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q10. In your opinion, how often should neighborhood meetings be held?

by percentage of respondents

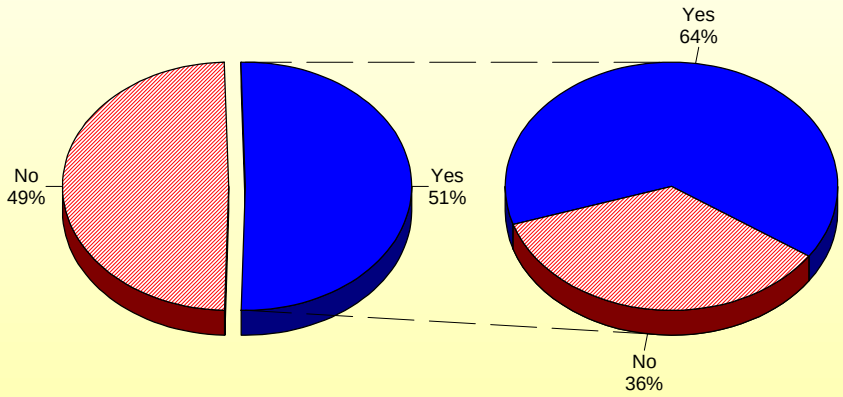



*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q11. Do any children in grades K-12 currently live in your home?

by percentage of respondents

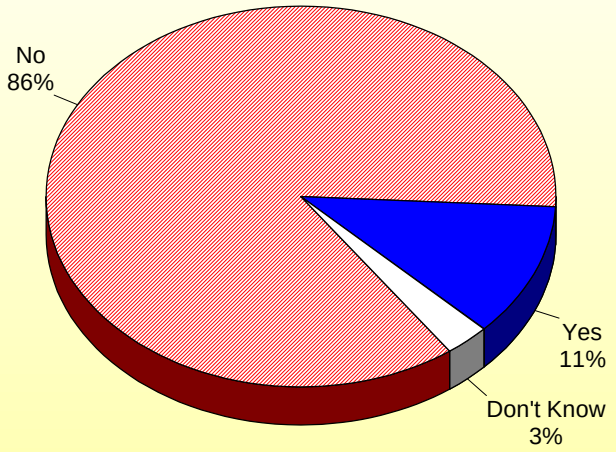
Q11a. If YES, do any of these children currently attend Westlake Academy?




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q11d. If your child previously attended Westlake, are you considering re-enrolling them in the future?

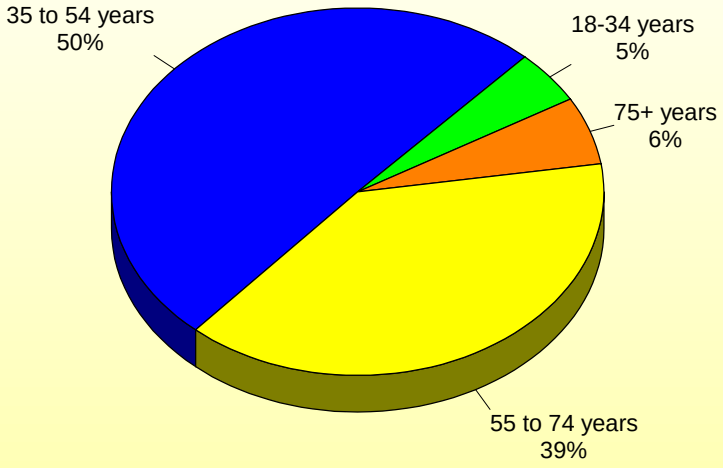
by percentage of respondents who had children in grades K-12 living in their home who were not attending Westlake Academy




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q12. Demographics: Age of Survey Respondents

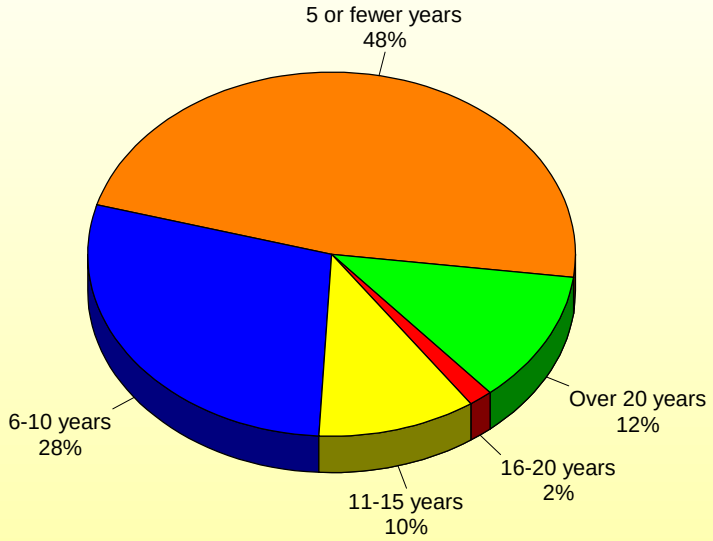
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q13. Demographics: How many years have you lived in Westlake?

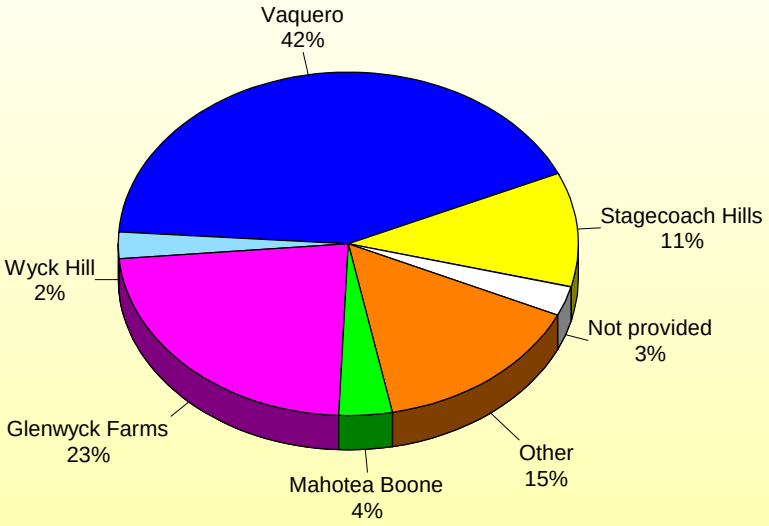
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q14. Demographics: In which subdivision do you live?

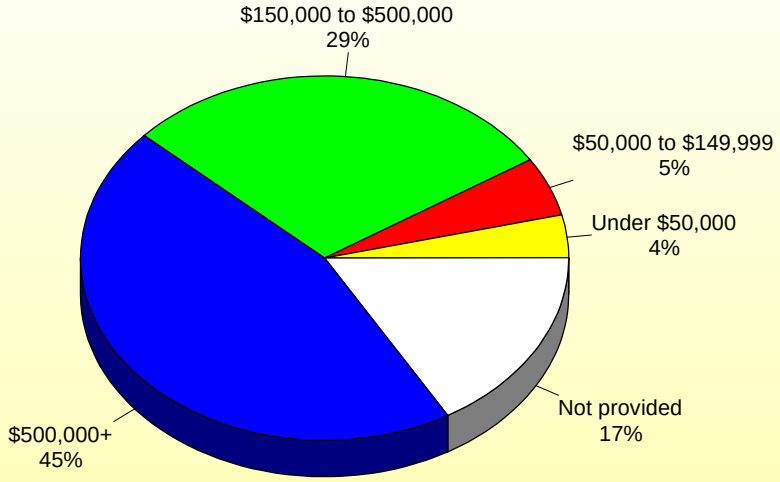
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q15. Demographics: Household Income

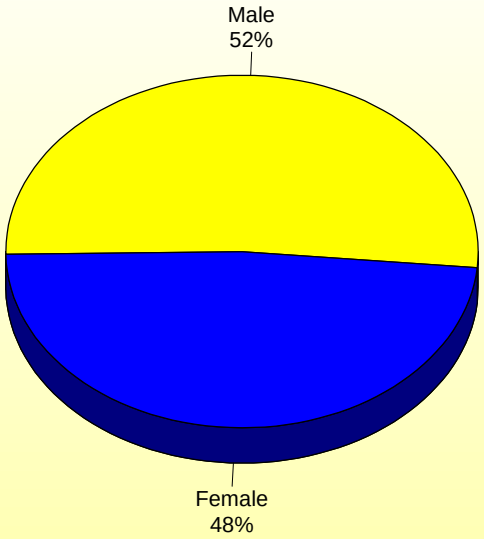
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q16. Demographics: Respondents Gender

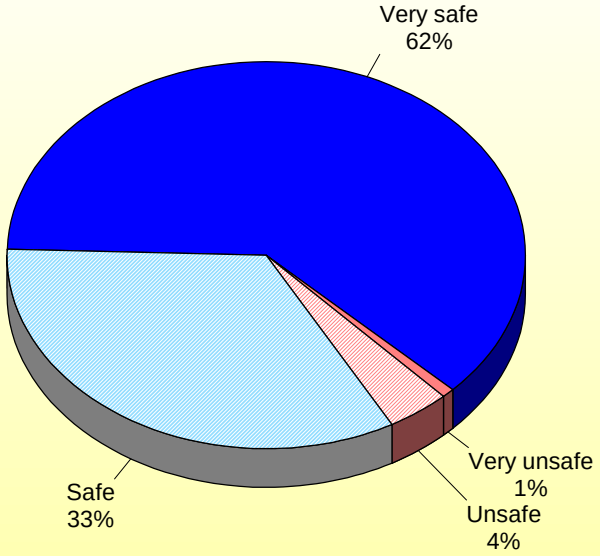
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q17. Overall, how safe do you feel in the Town of Westlake?

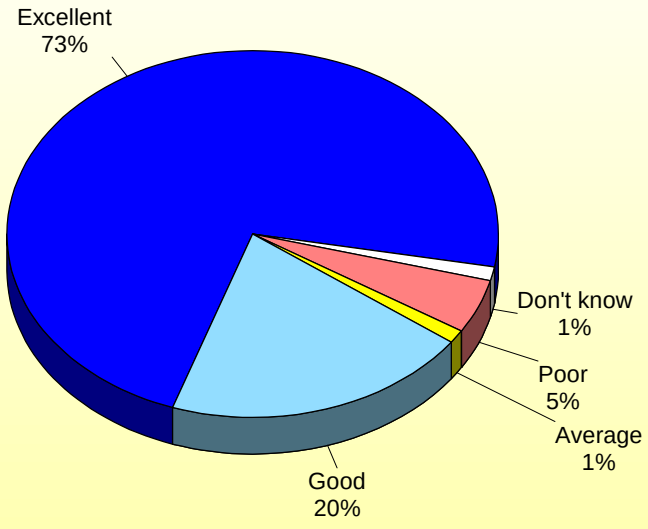
by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

## Q18. Overall, how would you rate the Town of Westlake as a place to live?

by percentage of respondents




*Source: ETC Institute DirectionFinder (2015 - Westlake, TX)*

# Section 2:
# Trend Analysis

# Analysis of Trends: 2013 versus 2015

## Overview

In 2009, 2010, 2011, 2013 and 2015 the Town of Westlake conducted a resident survey to assess resident satisfaction with the delivery of major Town services. The charts on the following pages show how the results of the 2015 survey compare to the results from previous surveys. Significant changes in the survey results from 2013 to 2015 are highlighted below; given the sample size of both surveys, changes of 4.0% or more are considered statistically significant.

## Significant Changes in Satisfaction Ratings

**Overall Satisfaction**. There was a significant increase of 11% in satisfaction for the overall quality of government services provided by the Town from 74% in 2013 to 85% in 2015.

**Satisfaction with Major Categories of Town Services.** Among the 11 major categories of Town services that were rated in both 2013 and 2015, there were increases in satisfaction ratings in 10 of the 11 areas, eight of which were significant. The areas with significant increases in satisfaction ratings are listed below:

- Satisfaction with the effectiveness of Town communication increased 18% from 74% in 2013 to 92% in 2015.
- Satisfaction with overall customer service increased 17% from 73% in 2013 to 90% in 2015.
- Satisfaction with the value received from City tax dollars and fees increased 16% from 55% in 2013 to 71% in 2015.
- Satisfaction with Westlake's emergency preparedness efforts increased 14% from 82% in 2013 to 96% in 2015.
- Satisfaction with the overall quality of governmental services increased 11% from 74% in 2013 to 85% in 2015.
- Satisfaction with the overall quality of parks, trails, open space, streetscaping and facilities increased 7% from 72% in 2013 to 79% in 2015.
- Satisfaction with the enforcement of codes and ordinances increased 7% from 71% in 2013 to 78% in 2015.

**Satisfaction with Police Services.** Among the 5 police services that were rated in both 2013 and 2015, there were increases in satisfaction ratings in 4 of the 5 areas, 3 of which were significant. The areas with significant increases in satisfaction ratings are listed below:

- Satisfaction with how quickly police respond to emergencies increased 9% from 80% in 2013 to 89% in 2015.

- Satisfaction with Town efforts to prevent crime increased 9% from 74% in 2013 to 83% in 2015.
- Satisfaction with the level of traffic enforcement increased 7% from 66% in 2013 to 73% in 2015.

**Satisfaction with Fire and Emergency Medical Services.** Among the 3 fire and emergency medical services that were rated in both 2013 and 2015, there were decreases in satisfaction ratings in 2 of the 3 areas, but there were no significant changes.

**Satisfaction with Emergency Preparedness.** Among the 2 emergency preparedness services that were rated in both 2013 and 2015, there were significant increases in both areas. The details are listed below:

- Satisfaction with the response efforts by the Town staff during extreme weather conditions increased 15% from 75% in 2013 to 90% in 2015.
- Satisfaction with efforts by the Town staff to inform residents of hazardous road conditions, potential inclement weather and closures increased 13% from 73% in 2013 to 86% in 2015.

**Satisfaction with Transportation Services.** Among the 4 transportation services that were rated in both 2013 and 2015, there were decreases in satisfaction ratings in 3 of the 4 areas, 2 of which were significant. The areas with significant decreases in satisfaction ratings are listed below:

- Satisfaction with the traffic flow and congestion management decreased 7% from 78% in 2013 to 71% in 2015.
- Satisfaction with the condition of neighborhood streets decreased 5% from 86% in 2013 to 81% in 2015.

**Satisfaction with Communications and Citizen Engagement.** Among the 6 community and citizen engagement areas that were rated in both 2013 and 2015, there were increases in satisfaction ratings in all 6 areas, all of which were significant. The areas with significant increases in satisfaction ratings are listed below:

- Satisfaction with the timeliness of information provided by the Town increased 27% from 64% in 2013 to 91% in 2015.
- Satisfaction with Town efforts to keep residents informed increased 24% from 70% in 2013 to 94% in 2015.
- Satisfaction with the completeness of the information provided by the Town increased 23% from 62% in 2013 to 85% in 2015.
- Satisfaction with the opportunities provided for public input increased 22% from 59% in 2013 to 81% in 2015.
- Satisfaction with the availability/accessibility of Town records increased 16% from 57% in 2013 to 73% in 2015.
- Satisfaction with the ease of use of the Town's website increased 14% from 58% in 2013 to 72% in 2015.

**Satisfaction with Parks and Recreation Services.** Among the 3 parks and recreation services that were rated in both 2013 and 2015, there were 1 significant increase, and 1 significant decrease, as listed below:

- Satisfaction with the number of publically accessible parks and trails increased 9% from 63% in 2013 to 72% in 2015.
- Satisfaction with the maintenance of Glenwyck Park decreased 6% from 63% in 2013 to 69% in 2015.

**Satisfaction with Utility Services.** Among the 7 utility services that were rated in both 2013 and 2015, there were increases in satisfaction ratings in 6 of the 7 areas, 3 of which were significant. The areas with significant increases in satisfaction ratings are listed below:

- Satisfaction with the quality of drinking water utility services increased 12% from 73% in 2013 to 85% in 2015.
- Satisfaction with efforts to promote water conservation and protect water resources increased 11% from 70% in 2013 to 81% in 2015.
- Satisfaction with residential trash collection services increased 8% from 78% in 2013 to 86% in 2015.

**Satisfaction with Customer Service.** Among the 5 customer service areas that were rated in both 2013 and 2015, there were increases in satisfaction ratings in all 5 of the areas, all of which were significant. The areas with significant increases in satisfaction ratings are listed below:

- Satisfaction with the friendliness of Town staff increased 11% from 83% in 2013 to 94% in 2015.
- Satisfaction with the jury service experience increased 10% from 72% in 2013 to 82% in 2015.
- Satisfaction with participation by the Town staff in community events and neighborhood meetings increased 7% from 77% in 2013 to 84% in 2015.
- Satisfaction with municipal court services increased 5% from 81% in 2013 to 86% in 2015.
- Satisfaction with the timeliness of Town staff to concerns/issues increased 4% from 76% in 2013 to 80% in 2015.

**Satisfaction with Code Enforcement.** Among the 2 code enforcement areas that were rated in both 2013 and 2015, there were significant increases in both areas that were rated. The areas with significant increases in satisfaction ratings are listed below:

- Satisfaction with the enforcement of sign regulations increased 10% from 73% in 2013 to 83% in 2015.
- Satisfaction with the enforcement of the exterior appearance/maintenance regulations of property increased 7% from 72% in 2013 to 79% in 2015.

## Significant Changes in Other Areas

- Seventy-four percent (74%) of residents indicated they are familiar with the Town's Strategic Plan in 2015, which is a 9% increase from 65% in 2013.

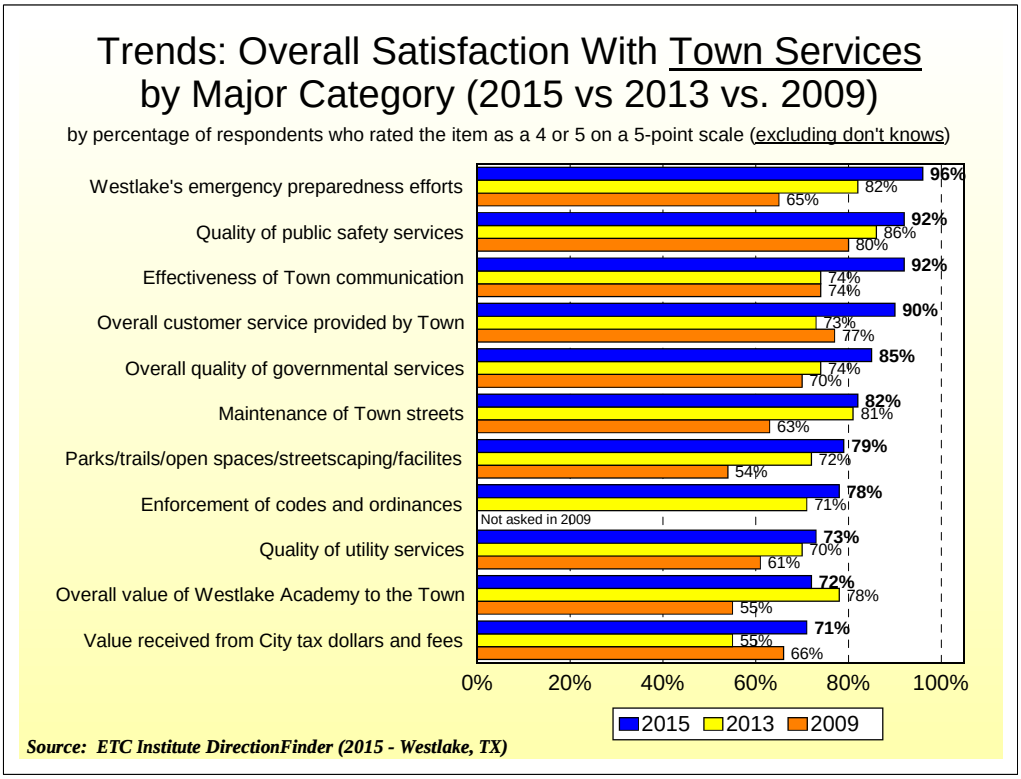
- Seventy-three percent (73%) of residents indicated they are familiar with the Town's Comprehensive Plan in 2015, which is a 7% increase from 66% in 2013.

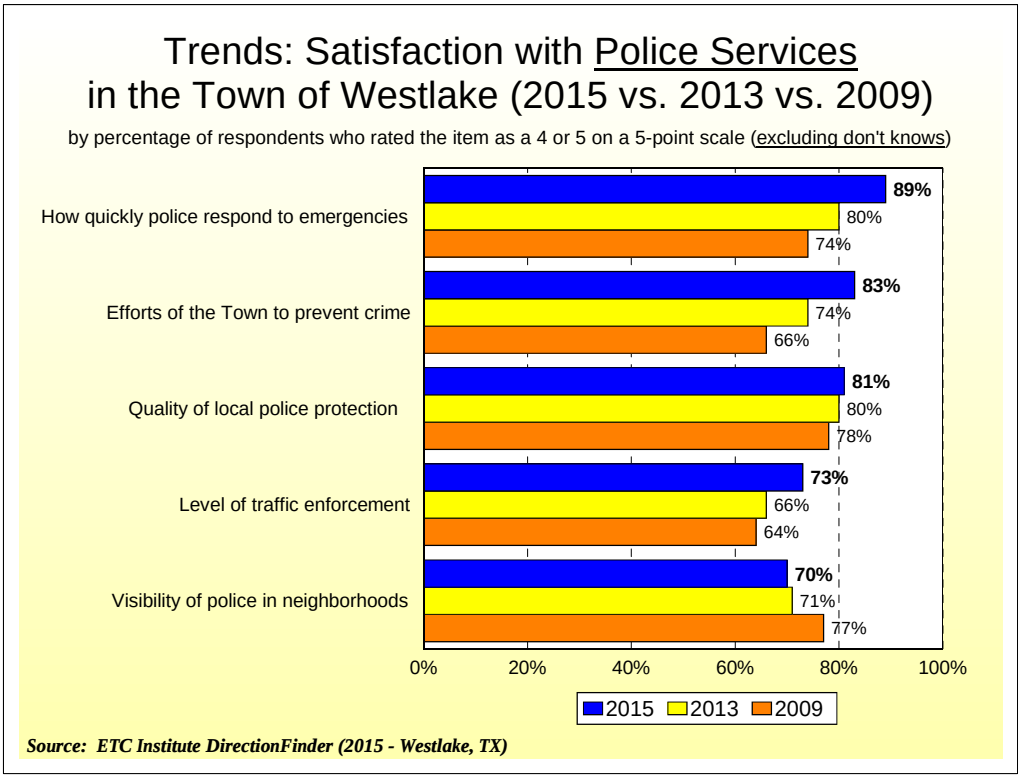
- Sixty-seven percent (67%) of residents indicated they are familiar with zoning standards within the Town in 2015, which is a 7% decrease from 74% in 2013

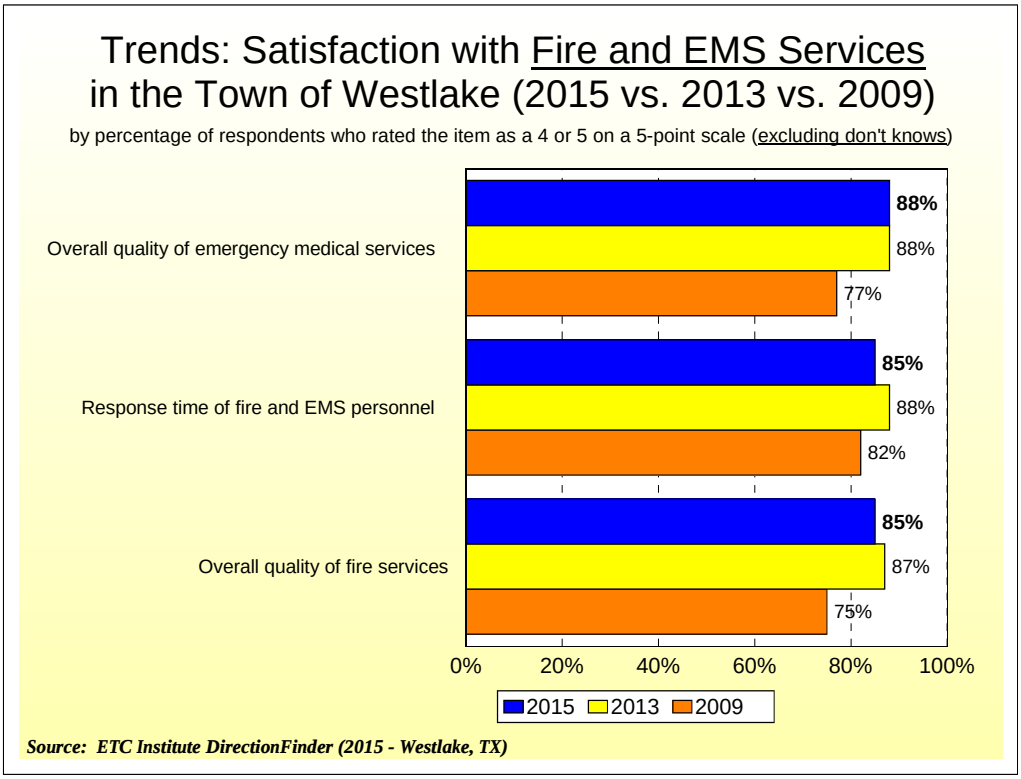
- There were significant increases in the percent of residents who felt the following items were important in their decision to move to Westlake:
    - Importance ratings for access to public schools increased 21% from 44% in 2013 to 65% in 2015.
    - Importance ratings for proximity to private schools increased 16% from 32% in 2013 to 48% in 2015.
    - Importance ratings for Westlake Academy increased 11% from 64% in 2013 to 75% in 2015.
    - Importance ratings for employment opportunities in the Westlake area increased 11% from 25% in 2013 to 36% in 2015.
    - Importance ratings for access to major highways increased 6% from 86% in 2013 to 92% in 2015.
    - Importance ratings for the number of publicly accessible parks increased 6% from 67% in 2013 to 73% in 2015.
    - Importance ratings for access to DFW airport increased 5% from 82% in 2013 to 87% in 2015.

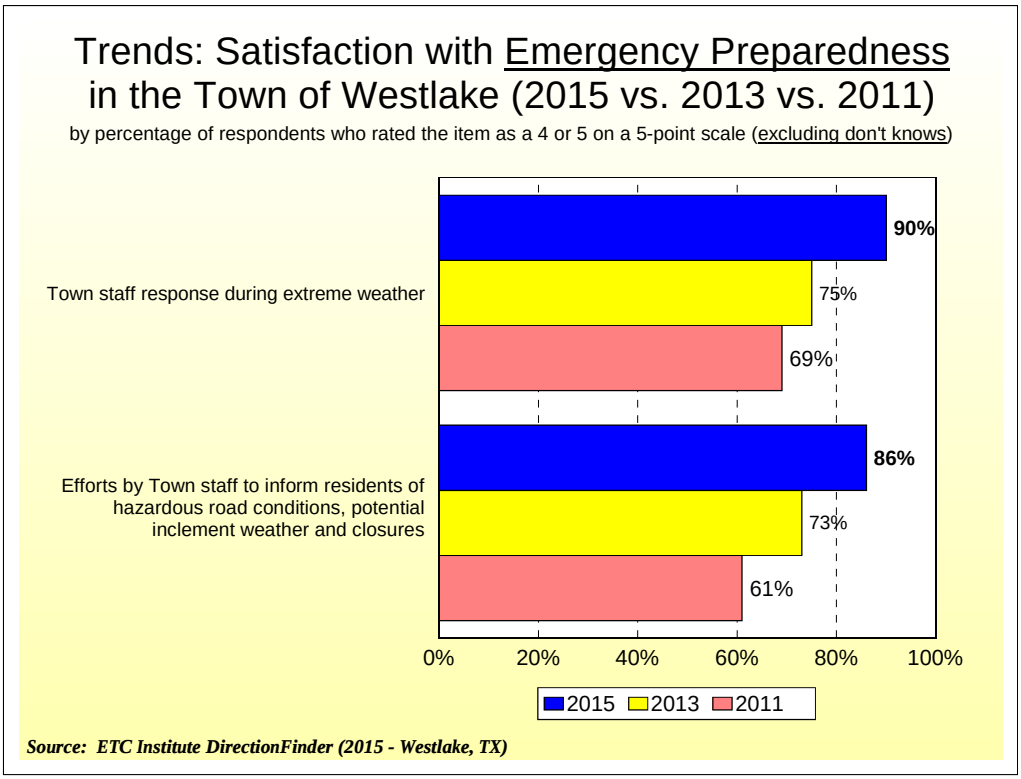
- There were significant decreases in the percent of residents who felt the following items were important in their decision to move to Westlake:
    - Importance ratings for Westlake as a retirement destination decreased 8% from 58% in 2013 to 50% in 2015.
    - Importance ratings for the type of housing available decreased 4% from 90% in 2013 to 86% in 2015.

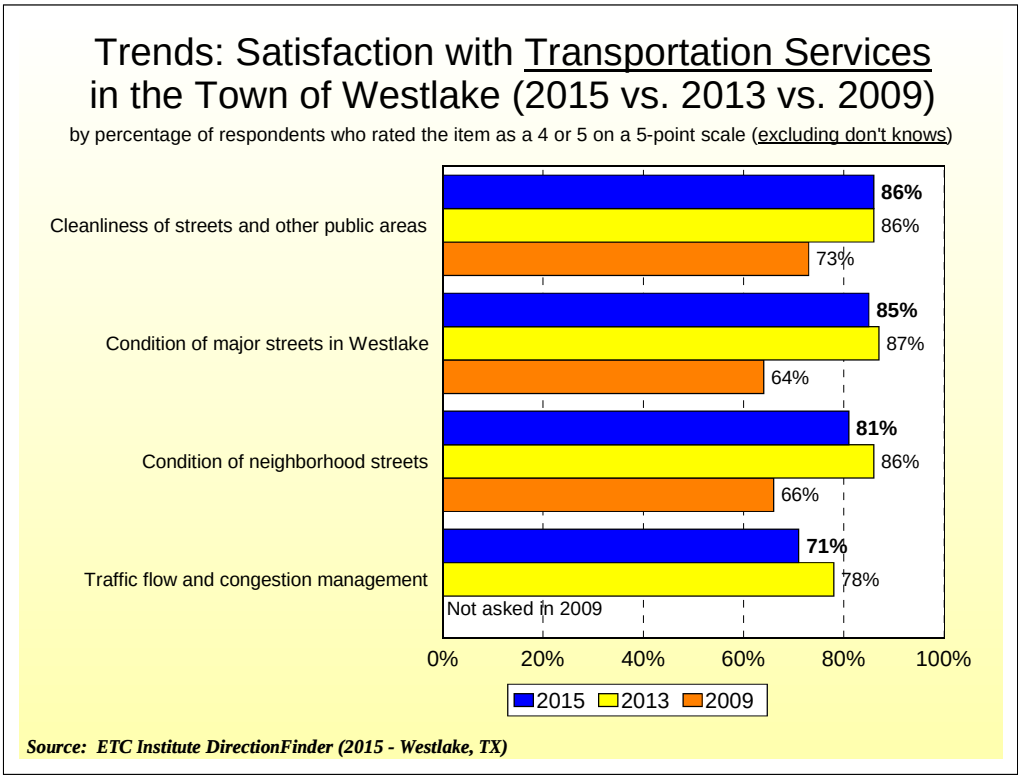
- Forty-nine percent (49%) of residents attended a neighborhood meeting in 2015, which is an 8% increase from 41% in 2013, and an 18% increase from 31% in 2011.

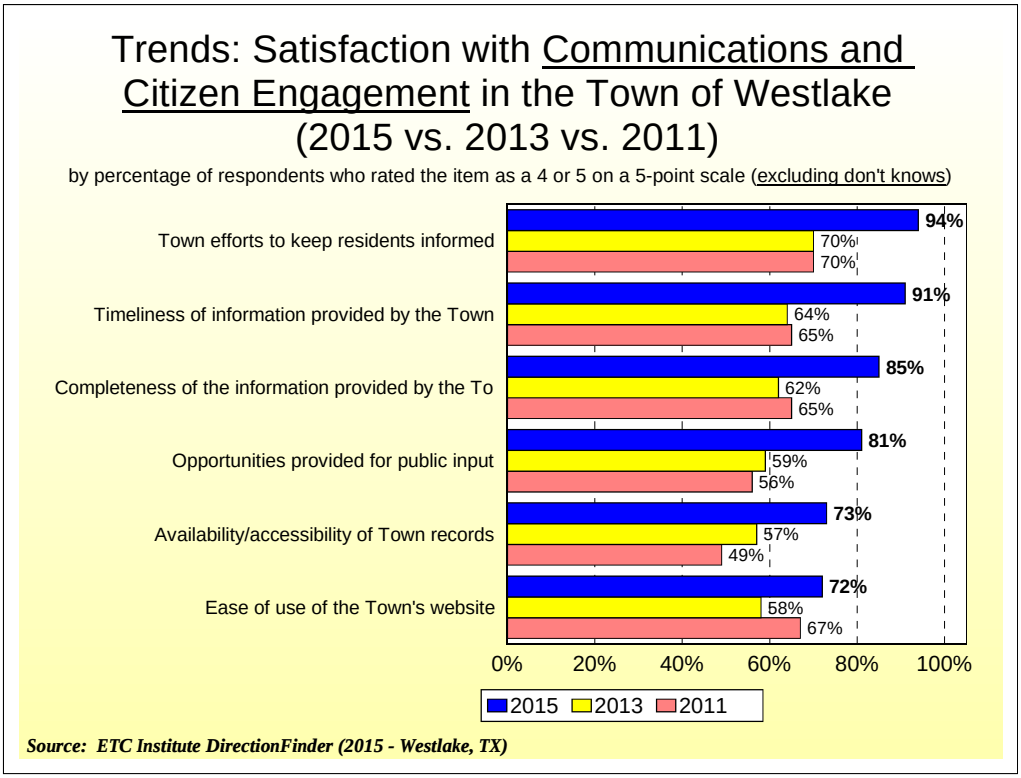

Trends: Overall Satisfaction With Town Services
by Major Category (2015 vs 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Westlake's emergency preparedness efforts
96%
82%
65%
Quality of public safety services
92%
86%
80%
Effectiveness of Town communication
92%
74%
74%
Overall customer service provided by Town
90%
73%
77%
Overall quality of governmental services
85%
74%
70%
Maintenance of Town streets
82%
81%
63%
Parks/trails/open spaces/streetscaping/facilites
79%
72%
54%
Enforcement of codes and ordinances
78%
71%
Not asked in 2009
Quality of utility services
73%
70%
61%
Overall value of Westlake Academy to the Town
72%
78%
55%
Value received from City tax dollars and fees
71%
55%
66%
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

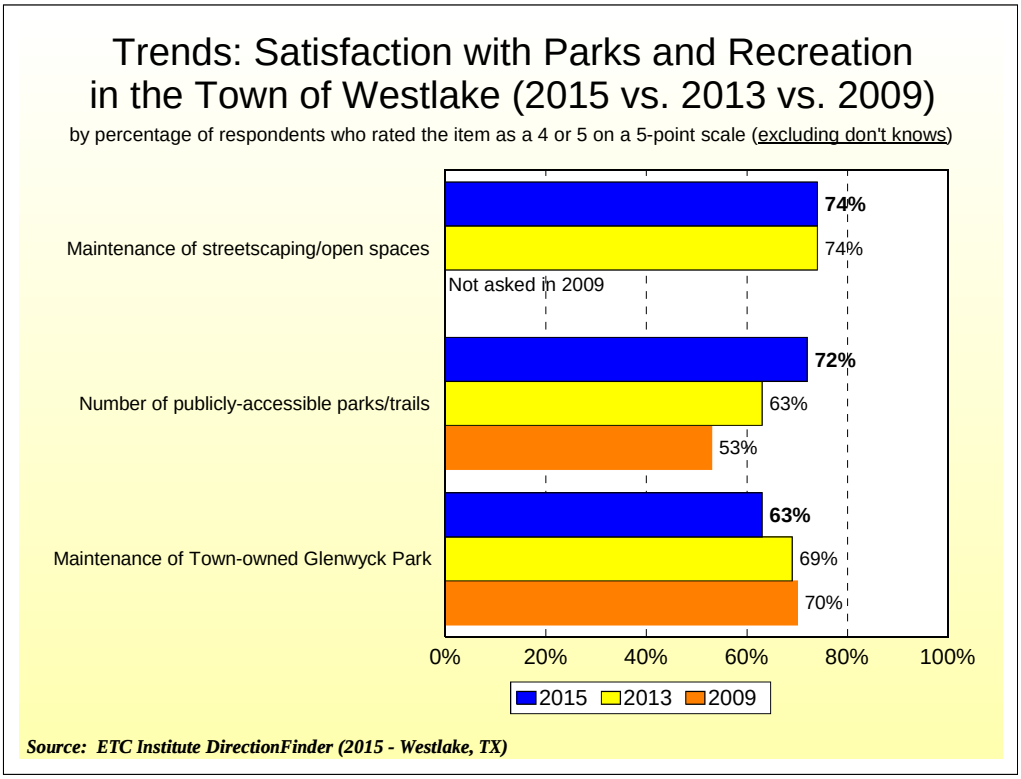

Trends: Satisfaction with Police Services
in the Town of Westlake (2015 vs. 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
How quickly police respond to emergencies
89%
80%
74%
Efforts of the Town to prevent crime
83%
74%
66%
Quality of local police protection
81%
80%
78%
Level of traffic enforcement
73%
66%
64%
Visibility of police in neighborhoods
70%
71%
77%
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

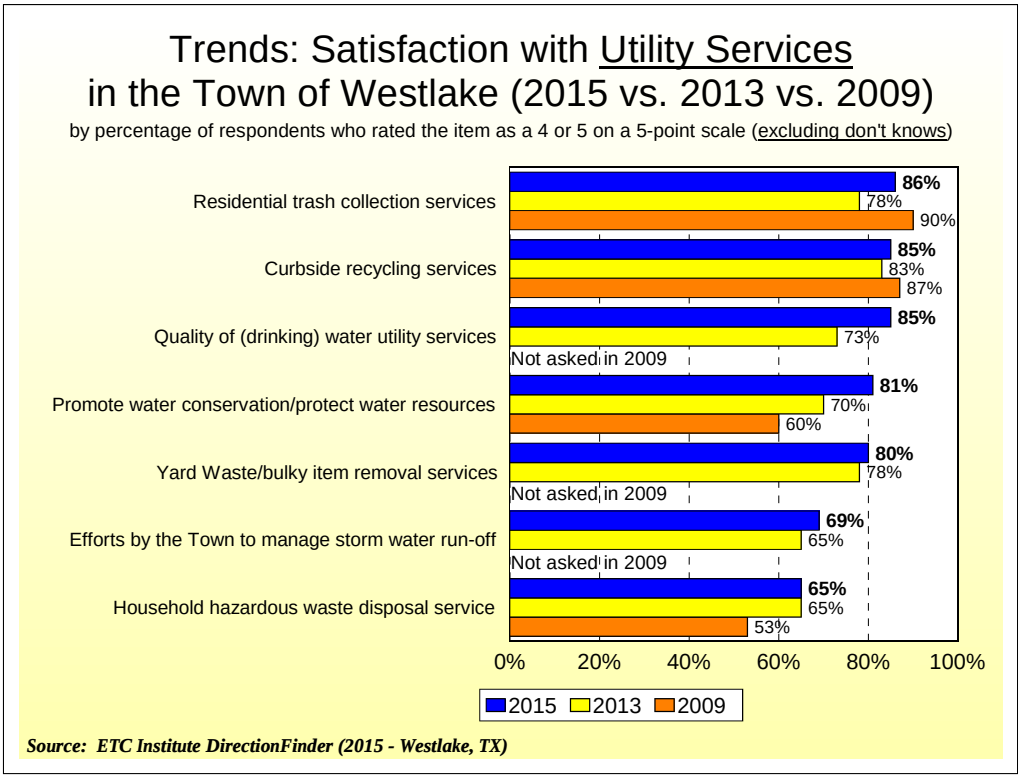

Trends: Satisfaction with Fire and EMS Services
in the Town of Westlake (2015 vs. 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Overall quality of emergency medical services
88%
88%
77%
Response time of fire and EMS personnel
85%
88%
82%
Overall quality of fire services
85%
87%
75%
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

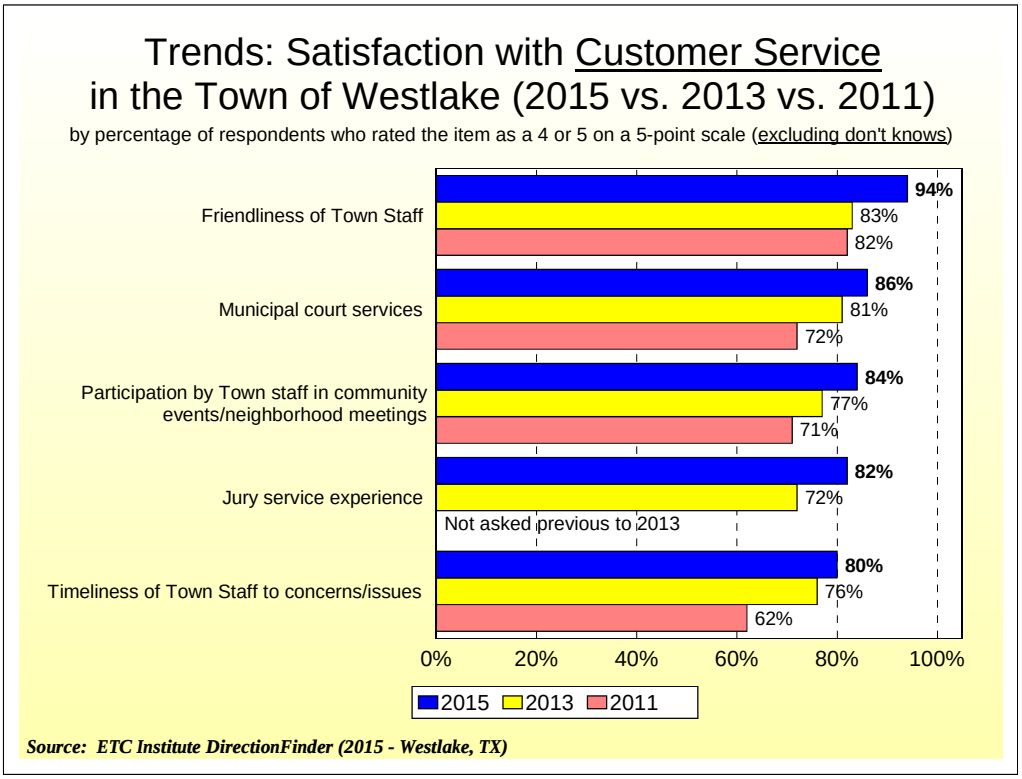

Trends: Satisfaction with Emergency Preparedness
in the Town of Westlake (2015 vs. 2013 vs. 2011)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Town staff response during extreme weather
90%
75%
69%
Efforts by Town staff to inform residents of hazardous road conditions, potential inclement weather and closures
86%
73%
61%
0%
20%
40%
60%
80%
100%
2015
2013
2011
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

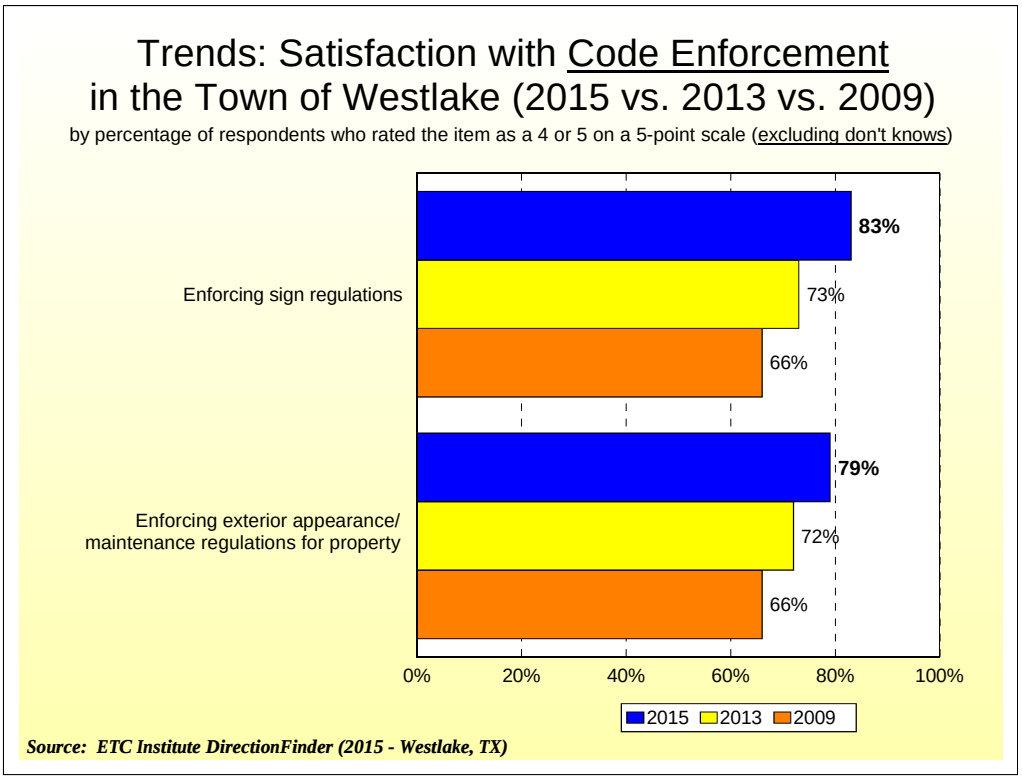

Trends: Satisfaction with Transportation Services in the Town of Westlake (2015 vs. 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Cleanliness of streets and other public areas
86%
86%
73%
Condition of major streets in Westlake
85%
87%
64%
Condition of neighborhood streets
81%
86%
66%
Traffic flow and congestion management
71%
78%
Not asked in 2009
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Trends: Satisfaction with Communications and Citizen Engagement in the Town of Westlake (2015 vs. 2013 vs. 2011)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Town efforts to keep residents informed
94%
70%
70%
Timeliness of information provided by the Town
91%
64%
65%
Completeness of the information provided by the To
85%
62%
65%
Opportunities provided for public input
81%
59%
56%
Availability/accessibility of Town records
73%
57%
49%
Ease of use of the Town's website
72%
58%
67%
0%
20%
40%
60%
80%
100%
2015
2013
2011
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Trends: Satisfaction with Parks and Recreation
in the Town of Westlake (2015 vs. 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Maintenance of streetscaping/open spaces
74%
74%
Not asked in 2009
Number of publicly-accessible parks/trails
72%
63%
53%
Maintenance of Town-owned Glenwyck Park
63%
69%
70%
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

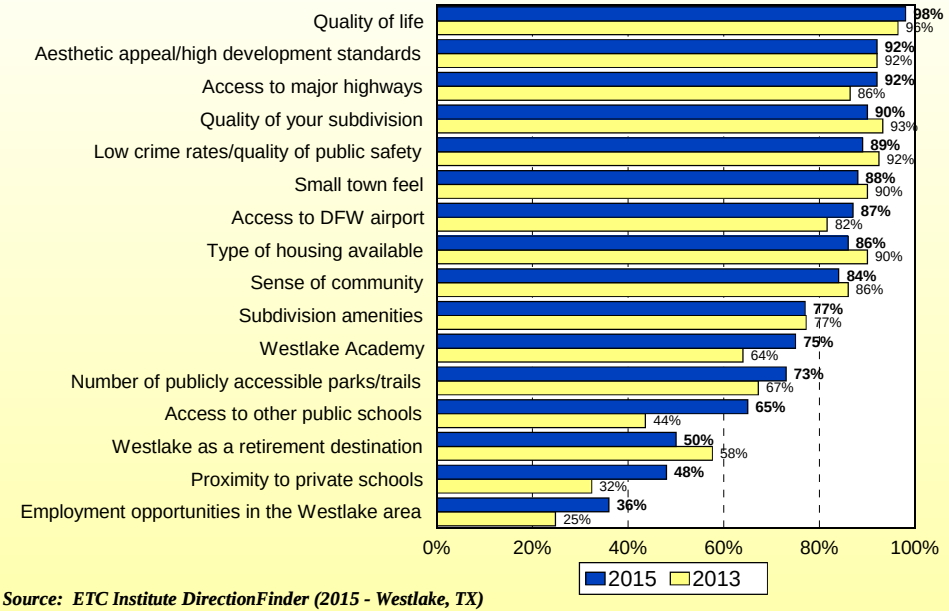

Trends: Satisfaction with Utility Services
in the Town of Westlake (2015 vs. 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Residential trash collection services
86%
78%
90%
Curbside recycling services
85%
83%
87%
Quality of (drinking) water utility services
85%
73%
Not asked in 2009
Promote water conservation/protect water resources
81%
70%
60%
Yard Waste/bulky item removal services
80%
78%
Not asked in 2009
Efforts by the Town to manage storm water run-off
69%
65%
Not asked in 2009
Household hazardous waste disposal service
65%
65%
53%
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Trends: Satisfaction with Customer Service
in the Town of Westlake (2015 vs. 2013 vs. 2011)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Friendliness of Town Staff
94%
83%
82%
Municipal court services
86%
81%
72%
Participation by Town staff in community events/neighborhood meetings
84%
77%
71%
Jury service experience
82%
72%
Not asked previous to 2013
Timeliness of Town Staff to concerns/issues
80%
76%
62%
0%
20%
40%
60%
80%
100%
2015
2013
2011
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Trends: Satisfaction with Code Enforcement
in the Town of Westlake (2015 vs. 2013 vs. 2009)
by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)
Enforcing sign regulations
83%
73%
66%
Enforcing exterior appearance/ maintenance regulations for property
79%
72%
66%
0%
20%
40%
60%
80%
100%
2015
2013
2009
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

## Trends: Importance of Various Reasons in the Decision to Move to Westlake (2015 vs. 2013)

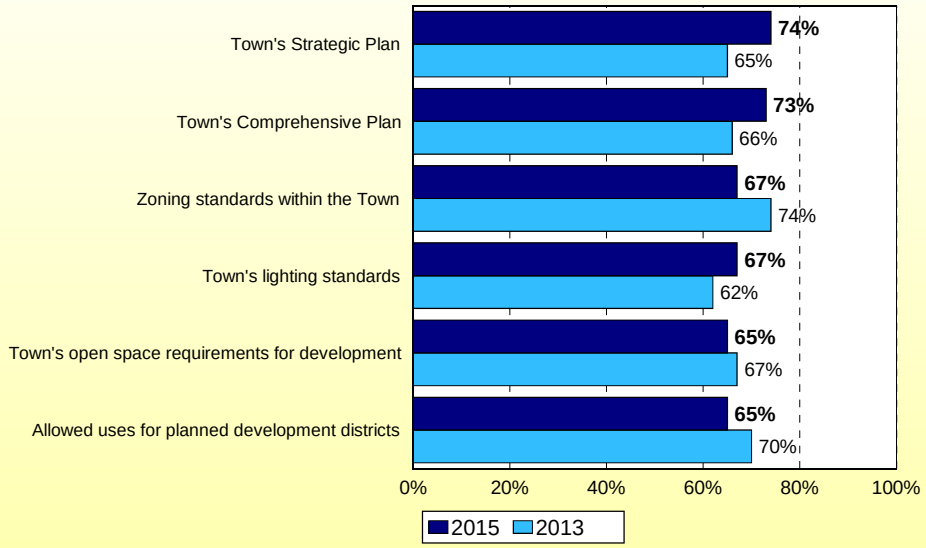
by percentage of respondents who felt the item was "extremely important," "very important" or "important"



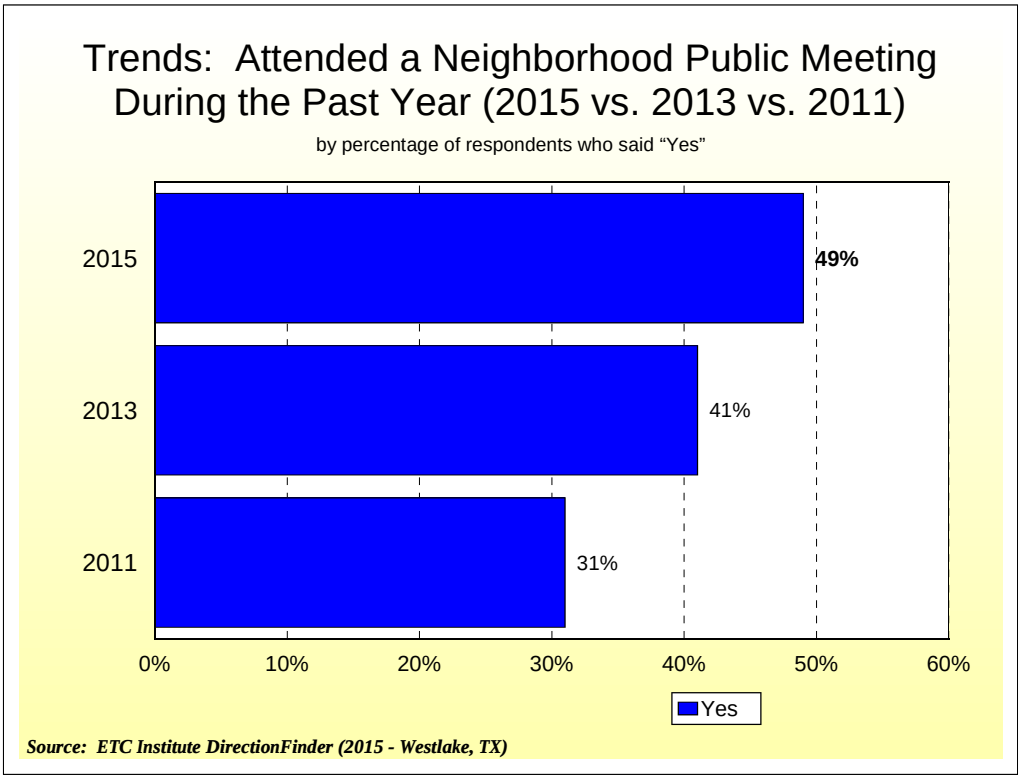

***Source: ETC Institute DirectionFinder (2015 - Westlake, TX)***

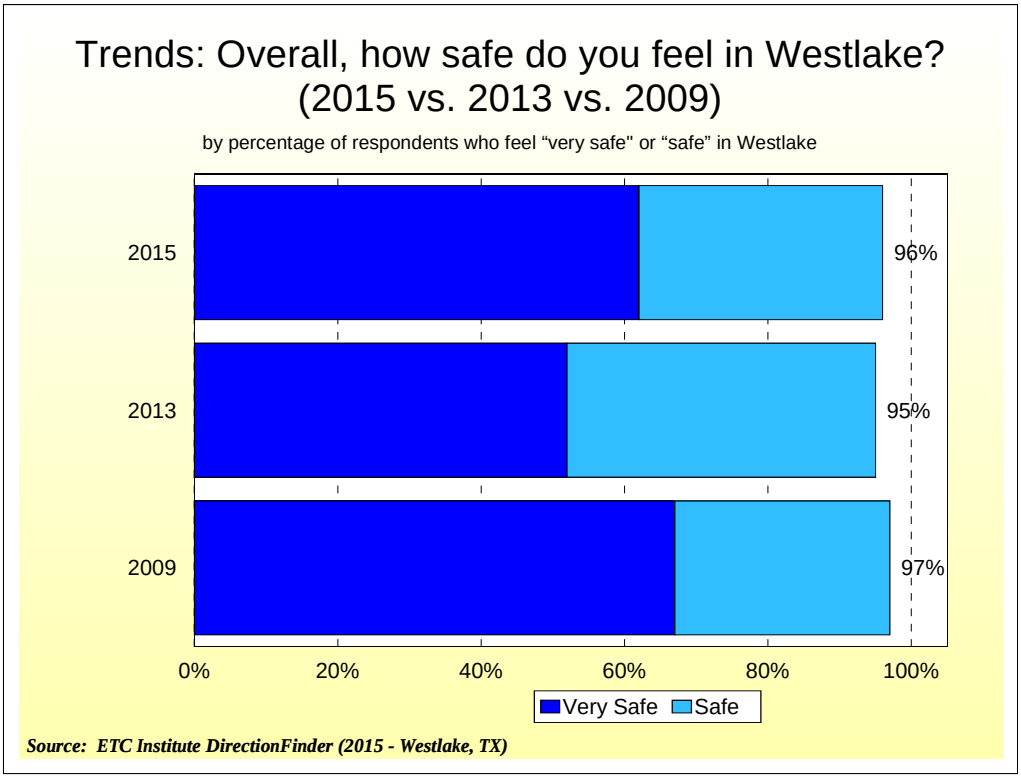
## Trends: Town Information Residents Were Familiar With (2015 vs. 2013)

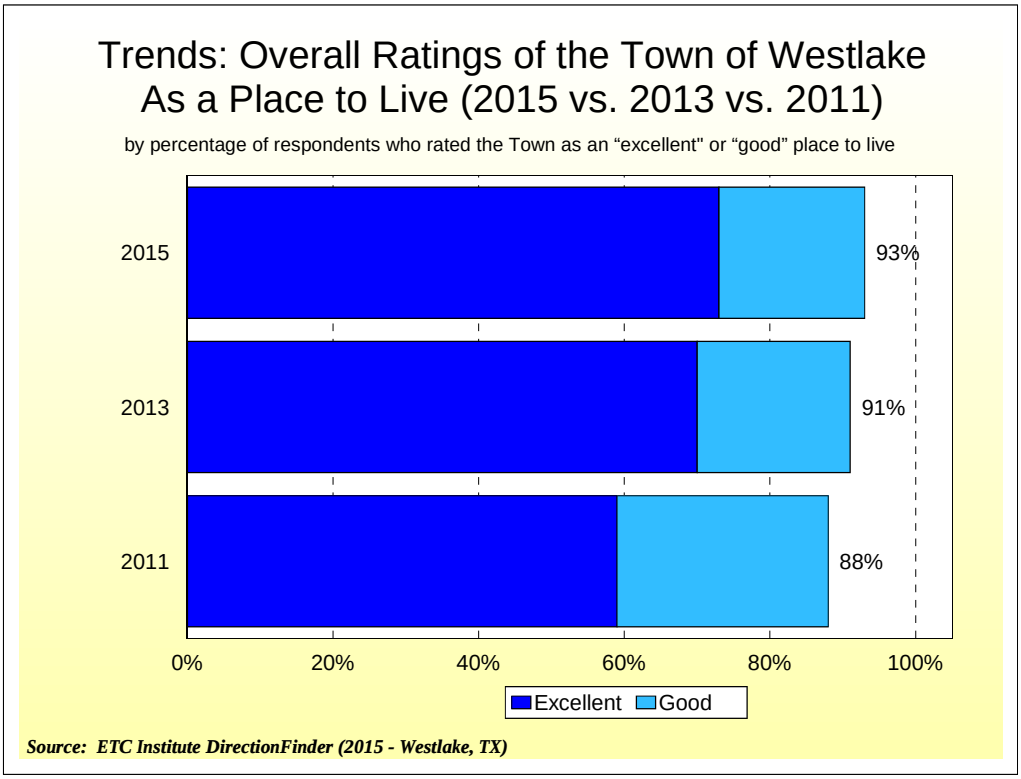
by percentage of respondents who indicated they were "very familiar" or "somewhat familiar" with the information




***Source: ETC Institute DirectionFinder (2015 - Westlake, TX)***


Trends: Attended a Neighborhood Public Meeting During the Past Year (2015 vs. 2013 vs. 2011)
by percentage of respondents who said "Yes"
2015
2013
2011
49%
41%
31%
0%
10%
20%
30%
40%
50%
60%
Yes
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Trends: Overall, how safe do you feel in Westlake? (2015 vs. 2013 vs. 2009)
by percentage of respondents who feel "very safe" or "safe" in Westlake
2015
2013
2009
96%
95%
97%
0%
20%
40%
60%
80%
100%
Very Safe
Safe
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)


Trends: Overall Ratings of the Town of Westlake
As a Place to Live (2015 vs. 2013 vs. 2011)
by percentage of respondents who rated the Town as an "excellent" or "good" place to live
2015
2013
2011
93%
91%
88%
0%
20%
40%
60%
80%
100%
Excellent
Good
Source: ETC Institute DirectionFinder (2015 - Westlake, TX)

# Section 3:
# Importance-Satisfaction Analysis

# 2015 Importance-Satisfaction Analysis
## Westlake, Texas

## Overview

Today, City and Town officials have limited resources to activities that are of the most benefit to their citizens. Two of the most important criteria for decision making are (1) to target resources toward services of the highest importance to citizens; and (2) to target resources toward those services where citizens are the least satisfied.

The Importance-Satisfaction (I-S) rating is a unique tool that allows public officials to better understand both of these highly important decision making criteria for each of the services they are providing. The Importance-Satisfaction rating is based on the concept that cities and towns will maximize overall citizen satisfaction by emphasizing improvements in those service categories where the level of satisfaction is relatively low and the perceived importance of the service is relatively high.

## Methodology

The rating is calculated by summing the percentage of responses for items selected as the most important services for the Town to emphasize. This sum is then multiplied by 1 minus the percentage of respondents that indicated they were positively satisfied with the Town's performance in the related area (the sum of the ratings of 4 and 5 on a 5-point scale excluding "don't know" responses). "Don't know" responses are excluded from the calculation to ensure that the satisfaction ratings among service categories are comparable. [I-S=Importance x (1-Satisfaction)].

**Example of the Calculation.** Respondents were asked to identify the major categories of Town services they thought were most important. Seventy-one percent (71%) of residents ranked *the quality of public safety services* as the one of the most important Town services.

With regard to satisfaction, *the quality of public safety services* was ranked first overall with 92% rating *the quality of public safety services* as a "4" or a "5" on a 5-point scale, excluding "don't know" responses. The I-S rating for *public safety* was calculated by multiplying the sum of the most important percentages by 1 minus the sum of the satisfaction percentages. In this example, 71% was multiplied by 8% (1-0.92). This calculation yielded an I-S rating of 0.0568, which was ranked third out of the eleven major service categories.

The maximum rating is 1.00 and would be achieved when 100% of the respondents select an activity as one of the items they felt was most important and 0% indicate that they are positively satisfied with the delivery of the service.

The lowest rating is 0.00 and could be achieved under either one of the following two situations:

- if 100% of the respondents were positively satisfied with the delivery of the service
- if none (0%) of the respondents selected the service as one of the services they felt was most important.

## Interpreting the Ratings

Ratings that are greater than or equal to 0.20 identify areas that should receive significantly more emphasis. Ratings from .10 to .20 identify service areas that should receive increased emphasis. Ratings less than .10 should continue to receive the current level of emphasis.

- *Definitely Increase Emphasis (IS>=0.20)*
- *Increase Current Emphasis (0.10<=IS<0.20)*
- *Maintain Current Emphasis (IS<0.10)*

The results for Westlake are provided on the following page.

# Importance-Satisfaction Rating
## Town of Westlake, Texas
## Major Categories of City Services

| Category of Service | Most Important % | Most Important Rank | Satisfaction % | Satisfaction Rank | Importance-Satisfaction Rating | I-S Rating Rank |
|---|---|---|---|---|---|---|
| **High Priority (IS .10 - .20)** | | | | | | |
| Overall value of Westlake Academy to the Town | 42% | 2 | 72% | 10 | 0.1176 | **1** |
| **Medium Priority (IS <.10)** | | | | | | |
| Parks/trails/open spaces/streetscaping/facilities | 29% | 3 | 79% | 7 | 0.0609 | **2** |
| Overall quality of public safety services | 71% | 1 | 92% | 2 | 0.0568 | **3** |
| Overall quality of utility services | 21% | 4 | 73% | 9 | 0.0567 | **4** |
| Value received from City tax dollars & fees | 14% | 10 | 71% | 11 | 0.0406 | **5** |
| Quality of maintenance of Town streets | 20% | 5 | 82% | 6 | 0.0360 | **6** |
| Quality of enforcement of codes & ordinances | 14% | 9 | 78% | 8 | 0.0308 | **7** |
| Quality of govt. services provided by Westlake | 15% | 8 | 85% | 5 | 0.0225 | **8** |
| Effectiveness of communication by the Town | 18% | 6 | 92% | 3 | 0.0144 | **9** |
| Westlake's emergency preparedness efforts | 15% | 7 | 96% | 1 | 0.0060 | **10** |
| Quality of customer service by the Town | 5% | 11 | 90% | 4 | 0.0050 | **11** |

**Note: The I-S Rating is calculated by multiplying the "Most Important" % by (1-'Satisfaction' %)**

**Most Important %:** The "Most Important" percentage represents the sum of the first, second, third and fourth most important responses for each item. Respondents were asked to identify the items they thought should receive the most emphasis over the next two years.

**Satisfaction %:** The "Satisfaction" percentage represents the sum of the ratings "4" and "5" excluding 'don't knows.' Respondents ranked their level of satisfaction with the each of the items on a scale of 1 to 5 with "5" being very satisfied and "1" being very dissatisfied.

**© 2015 DirectionFinder by ETC Institute**

## Importance-Satisfaction Matrix Analysis.

The Importance-Satisfaction rating is based on the concept that public agencies will maximize overall customer satisfaction by emphasizing improvements in those areas where the level of satisfaction is relatively low and the perceived importance of the service is relatively high. ETC Institute developed an Importance-Satisfaction Matrix to display the perceived importance of major services that were assessed on the survey against the perceived quality of service delivery. The two axes on the matrix represent Satisfaction (vertical) and relative Importance (horizontal).

The I-S (Importance-Satisfaction) matrix should be interpreted as follows.

- **Continued Emphasis (above average importance and above average satisfaction).** This area shows where the Town is meeting customer expectations. Items in this area have a significant impact on the customer's overall level of satisfaction. The Town should maintain (or slightly increase) emphasis on items in this area.

- **Exceeding Expectations (below average importance and above average satisfaction).** This area shows where the Town is performing significantly better than customers expect the Town to perform. Items in this area do not significantly affect the overall level of satisfaction that residents have with Town services. The Town should maintain (or slightly decrease) emphasis on items in this area.

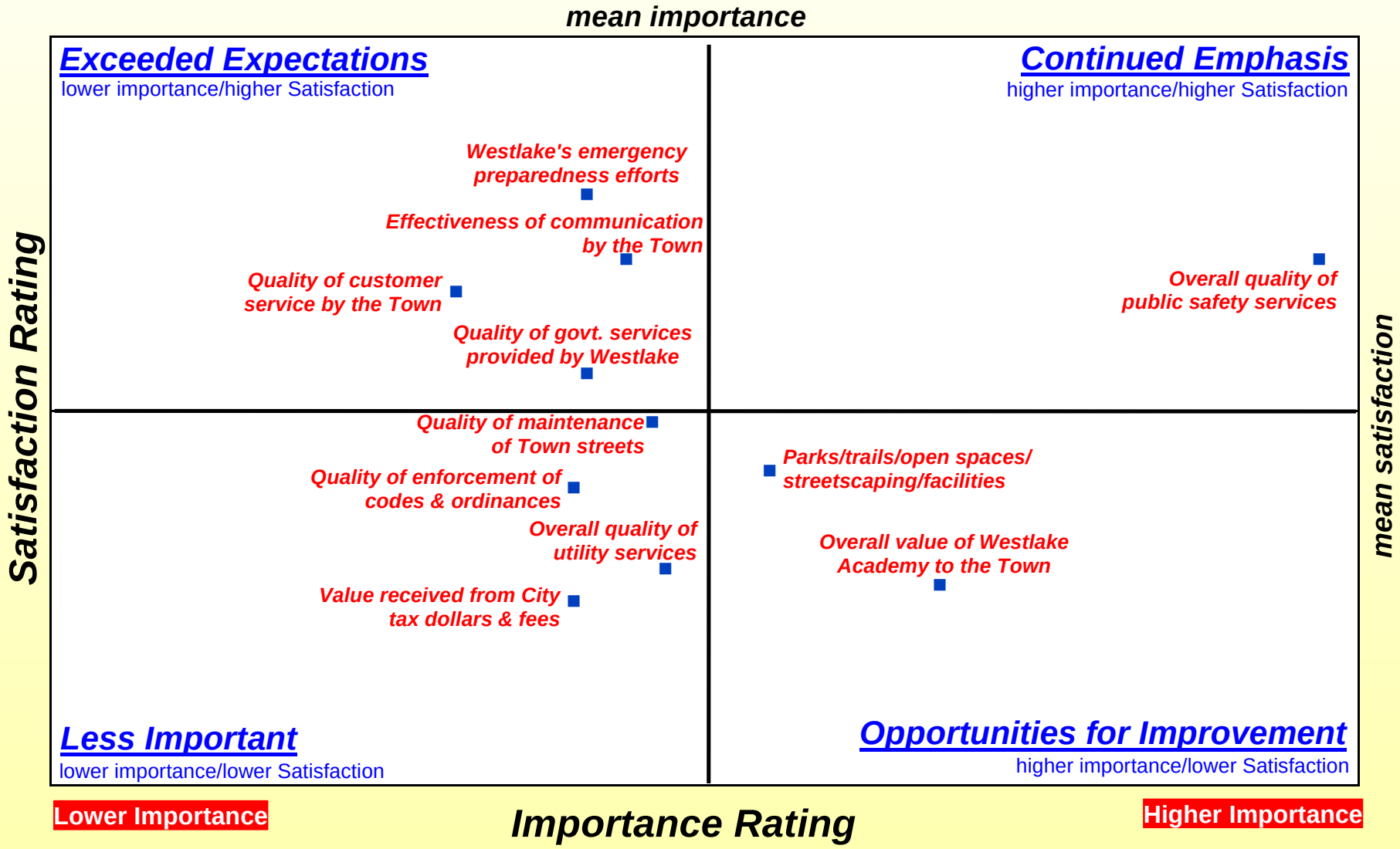
- **Opportunities for Improvement (above average importance and below average satisfaction).** This area shows where the Town is not performing as well as residents expect the Town to perform. This area has a significant impact on customer satisfaction, and the Town should DEFINITELY increase emphasis on items in this area.

- **Less Important (below average importance and below average satisfaction).** This area shows where the Town is not performing well relative to the Town's performance in other areas; however, this area is generally considered to be less important to residents. This area does not significantly affect overall satisfaction with Town services because the items are less important to residents. The agency should maintain current levels of emphasis on items in this area.

Matrices showing the results for Westlake are provided on the following pages.

# 2015 Town of Westlake Resident Survey
# Importance-Satisfaction Assessment Matrix
## -Major Categories of Town Services-

(points on the graph show deviations from the mean importance and Satisfaction ratings given by respondents to the survey)




*Source: ETC Institute (2015)*

# Section 4:
# Tabular Data

**Q1. Satisfaction with Major Categories of Town Services: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with the following services provided by the Town of Westlake.**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| A. Overall quality of public safety services (police, fire, and emergency medical) | 49.2% | 36.7% | 6.0% | 1.2% | 0.4% | 6.5% |
| B. Overall efforts by the Town to ensure the community is prepared for emergencies | 52.4% | 35.5% | 3.2% | 0.8% | 0.0% | 8.1% |
| C. Overall quality of maintenance of Town streets | 44.8% | 36.7% | 12.1% | 4.8% | 0.8% | 0.8% |
| D. Overall effectiveness of communication by the Town | 52.4% | 38.7% | 7.3% | 0.8% | 0.0% | 0.8% |
| E. Overall quality of utility services | 43.5% | 28.2% | 19.0% | 4.8% | 2.4% | 2.0% |
| F. Overall quality of parks, trails, open spaces, streetscaping, and facilities | 42.7% | 35.5% | 16.9% | 3.2% | 0.8% | 0.8% |
| G. Overall quality of customer service by the Town | 47.2% | 32.3% | 6.5% | 0.8% | 1.2% | 12.1% |
| H. Overall quality of enforcement of codes and ordinances | 36.3% | 33.5% | 16.1% | 2.8% | 0.4% | 10.9% |
| I. Overall quality of government services provided by the Town of Westlake | 41.9% | 40.3% | 10.9% | 2.8% | 0.4% | 3.6% |
| J. Overall value you receive from your tax dollars and fees | 31.0% | 35.5% | 19.4% | 4.4% | 4.0% | 5.6% |
| K. Overall value of Westlake Academy to the Town | 42.3% | 24.2% | 21.0% | 2.4% | 2.8% | 7.3% |

**WITHOUT DON'T KNOW**

**Q1. Satisfaction with Major Categories of Town Services: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with the following services provided by the Town of Westlake. (Without "Don't Know")**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| A. Overall quality of public safety services (police, fire, and emergency medical) | 52.6% | 39.2% | 6.5% | 1.3% | 0.4% |
| B. Overall efforts by the Town to ensure the community is prepared for emergencies | 57.0% | 38.6% | 3.5% | 0.9% | 0.0% |
| C. Overall quality of maintenance of Town streets | 45.1% | 37.0% | 12.2% | 4.9% | 0.8% |
| D. Overall effectiveness of communication by the Town | 52.8% | 39.0% | 7.3% | 0.8% | 0.0% |
| E. Overall quality of utility services | 44.4% | 28.8% | 19.3% | 4.9% | 2.5% |
| F. Overall quality of parks, trails, open spaces, streetscaping, and facilities | 43.1% | 35.8% | 17.1% | 3.3% | 0.8% |
| G. Overall quality of customer service by the Town | 53.7% | 36.7% | 7.3% | 0.9% | 1.4% |
| H. Overall quality of enforcement of codes and ordinances | 40.7% | 37.6% | 18.1% | 3.2% | 0.5% |
| I. Overall quality of government services provided by the Town of Westlake | 43.5% | 41.8% | 11.3% | 2.9% | 0.4% |
| J. Overall value you receive from your tax dollars and fees | 32.9% | 37.6% | 20.5% | 4.7% | 4.3% |
| K. Overall value of Westlake Academy to the Town | 45.7% | 26.1% | 22.6% | 2.6% | 3.0% |

**Q2. Which THREE of the services listed above are the most important to you?**

| Q2. Most Important | Number | Percent |
|---|---|---|
| Overall quality of public safety services (police, fire, and | 95 | 38.3 % |
| Overall efforts by the Town to ensure the community is prepared for emergencies | 8 | 3.2 % |
| Overall quality of maintenance of Town streets | 8 | 3.2 % |
| Overall effectiveness of communication by the Town | 5 | 2.0 % |
| Overall quality of utility services | 9 | 3.6 % |
| Overall quality of parks, trails, open spaces, streetscaping, and facilities | 9 | 3.6 % |
| Overall quality of customer service by the Town | 4 | 1.6 % |
| Overall quality of enforcement of codes and ordinances | 7 | 2.8 % |
| Overall quality of government services provided by the Town of Westlake | 7 | 2.8 % |
| Overall value you receive from your tax dollars and fees | 14 | 5.6 % |
| Overall value of Westlake Academy to the Town | 73 | 29.4 % |
| None chosen | 9 | 3.6 % |
| Total | 248 | 100.0 % |

**Q2. Which THREE of the services listed above are the most important to you?**

| Q2. 2nd Important | Number | Percent |
|---|---|---|
| Overall quality of public safety services (police, fire, and | 56 | 22.6 % |
| Overall efforts by the Town to ensure the community is prepared for emergencies | 20 | 8.1 % |
| Overall quality of maintenance of Town streets | 17 | 6.9 % |
| Overall effectiveness of communication by the Town | 25 | 10.1 % |
| Overall quality of utility services | 30 | 12.1 % |
| Overall quality of parks, trails, open spaces, streetscaping, and facilities | 19 | 7.7 % |
| Overall quality of customer service by the Town | 3 | 1.2 % |
| Overall quality of enforcement of codes and ordinances | 13 | 5.2 % |
| Overall quality of government services provided by the Town of Westlake | 15 | 6.0 % |
| Overall value you receive from your tax dollars and fees | 11 | 4.4 % |
| Overall value of Westlake Academy to the Town | 12 | 4.8 % |
| None chosen | 27 | 10.9 % |
| Total | 248 | 100.0 % |

**Q2. Which THREE of the services listed above are the most important to you?**

| Q2. 3rd Important | Number | Percent |
|---|---|---|
| Overall quality of public safety services (police, fire, and | 24 | 9.7 % |
| Overall efforts by the Town to ensure the community is prepared for emergencies | 10 | 4.0 % |
| Overall quality of maintenance of Town streets | 24 | 9.7 % |
| Overall effectiveness of communication by the Town | 15 | 6.0 % |
| Overall quality of utility services | 14 | 5.6 % |
| Overall quality of parks, trails, open spaces, streetscaping, and facilities | 44 | 17.7 % |
| Overall quality of customer service by the Town | 6 | 2.4 % |
| Overall quality of enforcement of codes and ordinances | 15 | 6.0 % |
| Overall quality of government services provided by the Town of Westlake | 16 | 6.5 % |
| Overall value you receive from your tax dollars and fees | 10 | 4.0 % |
| Overall value of Westlake Academy to the Town | 19 | 7.7 % |
| None chosen | 51 | 20.6 % |
| Total | 248 | 100.0 % |

**Q2. The sum of the THREE the services listed above are the most important to you?**

| Q2. Sum of Top 3 Choices | Number | Percent |
|---|---|---|
| Overall quality of public safety services (police, fire, and | 175 | 70.6 % |
| Overall value of Westlake Academy to the Town | 104 | 41.9 % |
| Overall quality of parks, trails, open spaces, streetscaping, and facilities | 72 | 29.0 % |
| Overall quality of utility services | 53 | 21.4 % |
| Overall quality of maintenance of Town streets | 49 | 19.8 % |
| Overall effectiveness of communication by the Town | 45 | 18.1 % |
| Overall efforts by the Town to ensure the community is prepared for emergencies | 38 | 15.3 % |
| Overall quality of government services provided by the Town of Westlake | 38 | 15.3 % |
| Overall value you receive from your tax dollars and fees | 35 | 14.1 % |
| Overall quality of enforcement of codes and ordinances | 35 | 14.1 % |
| Overall quality of customer service by the Town | 13 | 5.2 % |
| None chosen | 9 | 3.6 % |
| Total | 666 | |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - POLICE SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| A. Quality of local police protection | 44.8% | 33.1% | 12.1% | 4.0% | 2.4% | 3.6% |
| B. Visibility of police in neighborhoods | 36.3% | 33.5% | 18.1% | 8.5% | 3.2% | 0.4% |
| C. How quickly police respond to emergencies | 37.5% | 19.4% | 4.0% | 2.4% | 0.4% | 36.3% |
| D. Efforts of the Town to prevent crime | 41.1% | 35.1% | 6.9% | 5.2% | 3.2% | 8.5% |
| E. Level of traffic enforcement | 42.7% | 27.8% | 16.1% | 7.7% | 2.0% | 3.6% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - POLICE SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| A. Quality of local police protection | 46.4% | 34.3% | 12.6% | 4.2% | 2.5% |
| B. Visibility of police in neighborhoods | 36.4% | 33.6% | 18.2% | 8.5% | 3.2% |
| C. How quickly police respond to emergencies | 58.9% | 30.4% | 6.3% | 3.8% | 0.6% |
| D. Efforts of the Town to prevent crime | 44.9% | 38.3% | 7.5% | 5.7% | 3.5% |
| E. Level of traffic enforcement | 44.4% | 28.9% | 16.7% | 7.9% | 2.1% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - FIRE & MEDICAL SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| F. Quality of fire services | 40.7% | 16.9% | 7.7% | 0.8% | 1.6% | 32.3% |
| G. Quality of emergency medical services | 45.6% | 11.3% | 5.6% | 1.6% | 0.8% | 35.1% |
| H. Response time of fire and emergency medical services personnel | 39.9% | 10.5% | 8.5% | 0.8% | 0.0% | 40.3% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - FIRE & MEDICAL SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| F. Quality of fire services | 60.1% | 25.0% | 11.3% | 1.2% | 2.4% |
| G. Quality of emergency medical services | 70.2% | 17.4% | 8.7% | 2.5% | 1.2% |
| H. Response time of fire and emergency medical services personnel | 66.9% | 17.6% | 14.2% | 1.4% | 0.0% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - EMERGENCY PREPAREDNESS**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| I. Response efforts by the Town Staff during extreme weather conditions | 46.4% | 32.3% | 4.4% | 3.2% | 1.2% | 12.5% |
| J. Efforts by the Town Staff to inform residents of hazardous road conditions, potential inclement weather & closures | 50.4% | 31.0% | 11.3% | 2.4% | 0.0% | 4.8% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - EMERGENCY PREPAREDNESS**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| I. Response efforts by the Town Staff during extreme weather conditions | 53.0% | 36.9% | 5.1% | 3.7% | 1.4% |
| J. Efforts by the Town Staff to inform residents of hazardous road conditions, potential inclement weather & closures | 53.0% | 32.6% | 11.9% | 2.5% | 0.0% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - TRANSPORTATION SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| K. Condition of major streets in Westlake | 48.8% | 36.3% | 9.7% | 4.0% | 1.2% | 0.0% |
| L. Condition of streets in your neighborhood | 36.7% | 42.7% | 8.1% | 8.9% | 2.0% | 1.6% |
| M. Cleanliness of streets and other public areas | 49.2% | 36.3% | 10.9% | 2.4% | 1.2% | 0.0% |
| N. Traffic flow and congestion management in Westlake | 27.0% | 43.1% | 19.4% | 8.5% | 1.2% | 0.8% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - TRANSPORTATION SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| K. Condition of major streets in Westlake | 48.8% | 36.3% | 9.7% | 4.0% | 1.2% |
| L. Condition of streets in your neighborhood | 37.3% | 43.4% | 8.2% | 9.0% | 2.0% |
| M. Cleanliness of streets and other public areas | 49.2% | 36.3% | 10.9% | 2.4% | 1.2% |
| N. Traffic flow and congestion management in Westlake | 27.2% | 43.5% | 19.5% | 8.5% | 1.2% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - COMMUNICATION & CITIZEN ENGAGEMENT**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| O. Efforts by the Town to keep you informed about Council meetings, Town projects, issues, and events | 54.0% | 39.1% | 4.8% | 0.8% | 0.4% | 0.8% |
| P. Timeliness of information provided by the Town | 44.0% | 46.0% | 7.7% | 1.2% | 0.4% | 0.8% |
| Q. Completeness of the information provided by the Town | 38.3% | 44.4% | 11.3% | 2.4% | 1.2% | 2.4% |
| R. Usefulness of the Westlake Wire communications | 35.9% | 38.7% | 12.5% | 0.0% | 0.4% | 12.5% |
| S. Usefulness of social media efforts | 24.2% | 27.0% | 12.9% | 3.2% | 1.6% | 31.0% |
| T. Ease of use of the Town's website | 27.4% | 34.3% | 20.2% | 3.2% | 1.2% | 13.7% |
| U. Availability/Accessibility of Town records | 16.5% | 19.8% | 10.5% | 2.0% | 1.2% | 50.0% |
| V. Opportunities provided for public input | 37.5% | 33.5% | 10.9% | 2.0% | 4.0% | 12.1% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - COMMUNICATION & CITIZEN ENGAGEMENT**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| O. Efforts by the Town to keep you informed about Council meetings, Town projects, issues, and events | 54.5% | 39.4% | 4.9% | 0.8% | 0.4% |
| P. Timeliness of information provided by the Town | 44.3% | 46.3% | 7.7% | 1.2% | 0.4% |
| Q. Completeness of the information provided by the Town | 39.3% | 45.5% | 11.6% | 2.5% | 1.2% |
| R. Usefulness of the Westlake Wire communications | 41.0% | 44.2% | 14.3% | 0.0% | 0.5% |
| S. Usefulness of social media efforts | 35.1% | 39.2% | 18.7% | 4.7% | 2.3% |
| T. Ease of use of the Town's website | 31.8% | 39.7% | 23.4% | 3.7% | 1.4% |
| U. Availability/Accessibility of Town records | 33.1% | 39.5% | 21.0% | 4.0% | 2.4% |
| V. Opportunities provided for public input | 42.7% | 38.1% | 12.4% | 2.3% | 4.6% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - PARKS & RECREATION**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| W. Maintenance of Town-owned Glenwyck Park | 17.3% | 23.8% | 19.8% | 2.4% | 1.6% | 35.1% |
| X. Number of publicly-accessible parks and trails | 27.4% | 37.1% | 17.3% | 5.2% | 2.8% | 10.1% |
| Y. Maintenance of streetscaping and open spaces | 37.9% | 34.3% | 20.6% | 3.6% | 0.8% | 2.8% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - PARKS & RECREATION**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| W. Maintenance of Town-owned Glenwyck Park | 26.7% | 36.6% | 30.4% | 3.7% | 2.5% |
| X. Number of publicly-accessible parks and trails | 30.5% | 41.3% | 19.3% | 5.8% | 3.1% |
| Y. Maintenance of streetscaping and open spaces | 39.0% | 35.3% | 21.2% | 3.7% | 0.8% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - UTILITY SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| Z. Residential trash collection services | 46.8% | 37.5% | 9.7% | 0.0% | 4.4% | 1.6% |
| AA. Curbside recycling services | 47.6% | 35.1% | 8.1% | 4.4% | 2.0% | 2.8% |
| BB. Yard waste & bulky item removal services | 36.3% | 27.8% | 11.3% | 2.8% | 1.6% | 20.2% |
| CC. Town efforts to promote water conservation and protect water resources | 31.5% | 43.5% | 15.7% | 2.0% | 0.0% | 7.3% |
| DD. Household hazardous waste disposal service | 12.9% | 22.2% | 14.9% | 0.8% | 3.2% | 46.0% |
| EE. Efforts by the Town to manage storm water run-off | 24.6% | 28.2% | 15.3% | 4.8% | 4.0% | 23.0% |
| FF. Quality of (drinking) water utility services | 33.9% | 44.4% | 11.7% | 1.6% | 0.8% | 7.7% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - UTILITY SERVICES**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| Z. Residential trash collection services | 47.5% | 38.1% | 9.8% | 0.0% | 4.5% |
| AA. Curbside recycling services | 49.0% | 36.1% | 8.3% | 4.6% | 2.1% |
| BB. Yard waste & bulky item removal services | 45.5% | 34.8% | 14.1% | 3.5% | 2.0% |
| CC. Town efforts to promote water conservation and protect water resources | 33.9% | 47.0% | 17.0% | 2.2% | 0.0% |
| DD. Household hazardous waste disposal service | 23.9% | 41.0% | 27.6% | 1.5% | 6.0% |
| EE. Efforts by the Town to manage storm water run-off | 31.9% | 36.6% | 19.9% | 6.3% | 5.2% |
| FF. Quality of (drinking) water utility services | 36.7% | 48.0% | 12.7% | 1.7% | 0.9% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - CUSTOMER SERVICE**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| GG. Level of participation by Town Staff in community events/neighborhood meetings | 40.3% | 28.6% | 12.1% | 0.0% | 1.2% | 17.7% |
| HH. Timeliness of Town Staff to concerns/issues (<24 hours) | 36.7% | 26.2% | 11.3% | 2.4% | 2.0% | 21.4% |
| II. Friendliness of Town Staff | 52.4% | 31.9% | 4.4% | 0.0% | 0.8% | 10.5% |
| JJ. Municipal court services | 31.9% | 25.8% | 8.5% | 0.8% | 0.0% | 33.1% |
| KK. Jury service experience | 33.5% | 23.8% | 10.1% | 2.0% | 0.4% | 30.2% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - CUSTOMER SERVICE**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| GG. Level of participation by Town Staff in community events/neighborhood meetings | 49.0% | 34.8% | 14.7% | 0.0% | 1.5% |
| HH. Timeliness of Town Staff to concerns/ issues (<24 hours) | 46.7% | 33.3% | 14.4% | 3.1% | 2.6% |
| II. Friendliness of Town Staff | 58.6% | 35.6% | 5.0% | 0.0% | 0.9% |
| JJ. Municipal court services | 47.6% | 38.6% | 12.7% | 1.2% | 0.0% |
| KK. Jury service experience | 48.0% | 34.1% | 14.5% | 2.9% | 0.6% |

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following. - CODE ENFORCEMENT**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| LL. Enforcing the exterior appearance and maintenance regulations for property | 37.1% | 31.9% | 12.1% | 5.6% | 0.8% | 12.5% |
| MM. Enforcing sign regulations | 33.1% | 31.5% | 9.7% | 3.2% | 0.0% | 22.6% |

**WITHOUT DON'T KNOW**

**Q3. Satisfaction with Specific Types of Services Provided by the Town: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.(Without "Don't Know") - CODE ENFORCEMENT**

(N=248)

| | Very satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied |
|---|---|---|---|---|---|
| LL. Enforcing the exterior appearance and maintenance regulations for property | 42.4% | 36.4% | 13.8% | 6.5% | 0.9% |
| MM. Enforcing sign regulations | 42.7% | 40.6% | 12.5% | 4.2% | 0.0% |

**Q4. Reasons for Moving to Westlake: Using a scale of 1 to 5, where 5 means "Extremely Important" and 1 means "Not Important," please circle how important the following issues were in your decision to move to the Town of Westlake.**

(N=248)

| | Extremely Important | Very Important | Important | Less Important | Not Important | Don't Know |
|---|---|---|---|---|---|---|
| A. Sense of community | 41.1% | 29.8% | 13.3% | 7.7% | 6.9% | 1.2% |
| B. Quality of life | 69.0% | 25.8% | 3.2% | 0.8% | 0.8% | 0.4% |
| C. Small town feel | 52.0% | 28.2% | 7.7% | 5.6% | 4.4% | 2.0% |
| D. Aesthetic appeal & high development standards | 67.7% | 17.3% | 6.9% | 3.2% | 2.0% | 2.8% |
| E. Westlake Academy | 43.1% | 19.8% | 11.7% | 7.3% | 13.7% | 4.4% |
| F. Access to other public schools (Keller, Northwest or Carroll ISD) | 25.4% | 16.5% | 22.6% | 9.3% | 21.4% | 4.8% |
| G. Proximity to private schools | 19.0% | 12.9% | 16.1% | 12.5% | 30.6% | 8.9% |
| H. Low crime rates/quality of public safety | 68.1% | 17.3% | 4.0% | 0.8% | 6.9% | 2.8% |
| I. Employment opportunities in the Westlake area | 12.5% | 10.5% | 12.9% | 27.8% | 32.3% | 4.0% |
| J. Access to DFW airport | 41.1% | 31.5% | 14.1% | 6.5% | 5.6% | 1.2% |
| K. Access to major highways | 46.4% | 28.2% | 17.7% | 4.0% | 0.8% | 2.8% |
| L. Type of housing available | 46.8% | 25.8% | 13.7% | 5.2% | 5.2% | 3.2% |
| M. Quality of your subdivision | 70.2% | 15.3% | 4.4% | 2.4% | 2.0% | 5.6% |
| N. Westlake as a retirement destination | 25.0% | 12.9% | 12.1% | 19.4% | 23.0% | 7.7% |
| O. Number of publicly accessible parks & trails | 23.4% | 28.2% | 21.8% | 12.5% | 10.5% | 3.6% |
| P. Subdivision amenities (airpark, golf club, parks, etc.) | 43.1% | 19.8% | 14.5% | 14.1% | 4.0% | 4.4% |

**WITHOUT DON'T KNOW**

**Q4. Reasons for Moving to Westlake: Using a scale of 1 to 5, where 5 means "Extremely Important" and 1 means "Not Important," please circle how important the following issues were in your decision to move to the Town of Westlake. (Without "Don't Know")**

(N=248)

| | Extremely Important | Very Important | Important | Less Important | Not Important |
|---|---|---|---|---|---|
| A. Sense of community | 41.6% | 30.2% | 13.5% | 7.8% | 6.9% |
| B. Quality of life | 69.2% | 25.9% | 3.2% | 0.8% | 0.8% |
| C. Small town feel | 53.1% | 28.8% | 7.8% | 5.8% | 4.5% |
| D. Aesthetic appeal & high development standards | 69.7% | 17.8% | 7.1% | 3.3% | 2.1% |
| E. Westlake Academy | 45.1% | 20.7% | 12.2% | 7.6% | 14.3% |
| F. Access to other public schools (Keller, Northwest or Carroll ISD) | 26.7% | 17.4% | 23.7% | 9.7% | 22.5% |
| G. Proximity to private schools | 20.8% | 14.2% | 17.7% | 13.7% | 33.6% |
| H. Low crime rates/quality of public safety | 70.1% | 17.8% | 4.1% | 0.8% | 7.1% |
| I. Employment opportunities in the Westlake area | 13.0% | 10.9% | 13.4% | 29.0% | 33.6% |
| J. Access to DFW airport | 41.6% | 31.8% | 14.3% | 6.5% | 5.7% |
| K. Access to major highways | 47.7% | 29.0% | 18.3% | 4.1% | 0.8% |
| L. Type of housing available | 48.3% | 26.7% | 14.2% | 5.4% | 5.4% |
| M. Quality of your subdivision | 74.4% | 16.2% | 4.7% | 2.6% | 2.1% |
| N. Westlake as a retirement destination | 27.1% | 14.0% | 13.1% | 21.0% | 24.9% |
| O. Number of publicly accessible parks & trails | 24.3% | 29.3% | 22.6% | 13.0% | 10.9% |
| P. Subdivision amenities (airpark, golf club, parks, etc.) | 45.1% | 20.7% | 15.2% | 14.8% | 4.2% |

**Q5. Which THREE of the reasons listed above are the most important reasons why you will stay in Westlake for the next 5 years?**

| Q5. Most Important | Number | Percent |
|---|---|---|
| Sense of community | 7 | 2.8 % |
| Quality of life | 41 | 16.5 % |
| Small town feel | 22 | 8.9 % |
| Aesthetic appeal & high development standards | 10 | 4.0 % |
| Westlake Academy | 58 | 23.4 % |
| Access to other public schools (Keller, Northwest or Carroll ISD) | 4 | 1.6 % |
| Proximity to private schools | 2 | 0.8 % |
| Low crime rates/quality of public safety | 28 | 11.3 % |
| Employment opportunities in the Westlake area | 3 | 1.2 % |
| Access to DFW airport | 13 | 5.2 % |
| Access to major highways | 3 | 1.2 % |
| Type of housing available | 7 | 2.8 % |
| Quality of your subdivision | 18 | 7.3 % |
| Subdivision amenities (airpark, golf club, parks, etc.) | 15 | 6.0 % |
| None chosen | 17 | 6.9 % |
| Total | 248 | 100.0 % |

**Q5. Which THREE of the reasons listed above are the most important reasons why you will stay in Westlake for the next 5 years?**

| Q5. 2nd Important | Number | Percent |
|---|---|---|
| Sense of community | 14 | 5.6 % |
| Quality of life | 32 | 12.9 % |
| Small town feel | 23 | 9.3 % |
| Aesthetic appeal & high development standards | 37 | 14.9 % |
| Westlake Academy | 11 | 4.4 % |
| Access to other public schools (Keller, Northwest or Carroll ISD) | 13 | 5.2 % |
| Proximity to private schools | 2 | 0.8 % |
| Low crime rates/quality of public safety | 23 | 9.3 % |
| Access to DFW airport | 19 | 7.7 % |
| Access to major highways | 3 | 1.2 % |
| Type of housing available | 4 | 1.6 % |
| Quality of your subdivision | 19 | 7.7 % |
| Westlake as a retirement destination | 8 | 3.2 % |
| Number of publicly accessible parks & trails | 9 | 3.6 % |
| Subdivision amenities (airpark, golf club, parks, etc.) | 12 | 4.8 % |
| None chosen | 19 | 7.7 % |
| Total | 248 | 100.0 % |

**Q5. Which THREE of the reasons listed above are the most important reasons why you will stay in Westlake for the next 5 years?**

| Q5. 3rd Important | Number | Percent |
|---|---|---|
| Sense of community | 9 | 3.6 % |
| Quality of life | 26 | 10.5 % |
| Small town feel | 35 | 14.1 % |
| Aesthetic appeal & high development standards | 28 | 11.3 % |
| Westlake Academy | 12 | 4.8 % |
| Access to other public schools (Keller, Northwest or Carroll ISD) | 3 | 1.2 % |
| Proximity to private schools | 2 | 0.8 % |
| Low crime rates/quality of public safety | 25 | 10.1 % |
| Access to DFW airport | 17 | 6.9 % |
| Access to major highways | 15 | 6.0 % |
| Type of housing available | 7 | 2.8 % |
| Quality of your subdivision | 26 | 10.5 % |
| Westlake as a retirement destination | 1 | 0.4 % |
| Number of publicly accessible parks & trails | 4 | 1.6 % |
| Subdivision amenities (airpark, golf club, parks, etc.) | 10 | 4.0 % |
| None chosen | 28 | 11.3 % |
| Total | 248 | 100.0 % |

**Q5. The sum of the THREE reasons listed above are the most important reasons why you will stay in Westlake for the next 5 years?**

| Q5. Sum of Top 3 Choices | Number | Percent |
|---|---|---|
| Quality of life | 99 | 39.9 % |
| Westlake Academy | 81 | 32.7 % |
| Small town feel | 80 | 32.3 % |
| Low crime rates/quality of public safety | 76 | 30.6 % |
| Aesthetic appeal & high development standards | 75 | 30.2 % |
| Quality of your subdivision | 63 | 25.4 % |
| Access to DFW airport | 49 | 19.8 % |
| Subdivision amenities (airpark, golf club, parks, etc.) | 37 | 14.9 % |
| Sense of community | 30 | 12.1 % |
| Access to major highways | 21 | 8.5 % |
| Access to other public schools (Keller, Northwest or Carroll ISD) | 20 | 8.1 % |
| Type of housing available | 18 | 7.3 % |
| None chosen | 17 | 6.9 % |
| Number of publicly accessible parks & trails | 13 | 5.2 % |
| Westlake as a retirement destination | 9 | 3.6 % |
| Proximity to private schools | 6 | 2.4 % |
| Employment opportunities in the Westlake area | 3 | 1.2 % |
| Total | 697 | |

**Q6. Issue(s) of Interest - Water Conservation / Public Land (Open Space)**

(N=248)

| | Yes | No | Don't know |
|---|---|---|---|
| A. Would you support incentive programs to promote water conservation? | 68.1% | 28.6% | 3.2% |
| B. Would you support adopting a pricing strategy to promote conservation in Westlake, even if this means paying more for water? | 31.0% | 66.1% | 2.8% |
| C. Would you support the purchase of land to preserve our open space? | 70.6% | 28.6% | 0.8% |
| D. Would you support increasing property taxes by 08 to 10 cents per $100 of assessed valuation to purchase approximately 15-30 acres of land for a park? | 42.3% | 53.6% | 4.0% |

**WITHOUT DON'T KNOW**

**Q6. Issue(s) of Interest - Water Conservation / Public Land (Open Space)**

(N=248)

| | Yes | No |
|---|---|---|
| A. Would you support incentive programs to promote water conservation? | 70.4% | 29.6% |
| B. Would you support adopting a pricing strategy to promote conservation in Westlake, even if this means paying more for water? | 32.0% | 68.0% |
| C. Would you support the purchase of land to preserve our open space? | 71.1% | 28.9% |
| D. Would you support increasing property taxes by 08 to 10 cents per $100 of assessed valuation to purchase approximately 15-30 acres of land for a park? | 44.1% | 55.9% |

**Q7. Overall, how familiar are you with the following information:**

(N=248)

| | Very Familiar | Somewhat Familiar | Not Familiar | Don't Know |
|---|---|---|---|---|
| A. The Town's Comprehensive Plan | 29.4% | 43.5% | 26.6% | 0.4% |
| B. The Town's Strategic Plan | 23.8% | 50.0% | 25.8% | 0.4% |
| C. The Town's lighting standards | 27.8% | 38.3% | 33.1% | 0.8% |
| D. The Town's open space requirements for development | 24.6% | 39.9% | 35.1% | 0.4% |
| E. Zoning standards within the Town | 29.0% | 37.9% | 32.7% | 0.4% |
| F. Allowed uses for existing planned development districts within the Town | 22.6% | 41.9% | 35.1% | 0.4% |

**WITHOUT DON'T KNOW**

**Q7. Overall, how familiar are you with the following information:**

(N=248)

| | Very Familiar | Somewhat Familiar | Not Familiar |
|---|---|---|---|
| A. The Town's Comprehensive Plan | 29.6% | 43.7% | 26.7% |
| B. The Town's Strategic Plan | 23.9% | 50.2% | 25.9% |
| C. The Town's lighting standards | 28.0% | 38.6% | 33.3% |
| D. The Town's open space requirements for development | 24.7% | 40.1% | 35.2% |
| E. Zoning standards within the Town | 29.1% | 38.1% | 32.8% |
| F. Allowed uses for existing planned development districts within the Town | 22.7% | 42.1% | 35.2% |

**Q8. When did you most recently attend the following events?**

(N=248)

| | This Year | Last Year | 2 Years Ago or More | Never, But I Am Aware of Event | Never, I Am Not Aware of Event | Don't Know |
|---|---|---|---|---|---|---|
| A. Decoration Day | 4.0% | 11.3% | 13.7% | 52.8% | 16.5% | 1.6% |
| B. Any of the Master Works concert series Events | 5.6% | 8.5% | 12.5% | 49.2% | 21.0% | 3.2% |
| C. Arbor Day | 2.8% | 17.3% | 21.0% | 41.1% | 16.1% | 1.6% |
| D. Community Tree Lighting | 7.7% | 16.5% | 18.1% | 43.1% | 12.9% | 1.6% |
| E. Westlake Historical Preservation Society's Classic Car Show | 10.5% | 14.5% | 7.7% | 45.6% | 20.2% | 1.6% |
| F. Other Westlake Historical Preservation Society events | 8.9% | 1.6% | 13.3% | 40.7% | 33.1% | 2.4% |
| G. Westlake Public Arts Society events | 8.5% | 3.6% | 9.3% | 47.2% | 29.8% | 1.6% |

**WITHOUT DON'T KNOW**

**Q8. When did you most recently attend the following events?**

(N=248)

| | This Year | Last Year | 2 Years Ago or More | Never, But I Am Aware of Event | Never, I Am Not Aware of Event |
|---|---|---|---|---|---|
| A. Decoration Day | 4.1% | 11.5% | 13.9% | 53.7% | 16.8% |
| B. Any of the Master Works concert series Events | 5.8% | 8.8% | 12.9% | 50.8% | 21.7% |
| C. Arbor Day | 2.9% | 17.6% | 21.3% | 41.8% | 16.4% |
| D. Community Tree Lighting | 7.8% | 16.8% | 18.4% | 43.9% | 13.1% |
| E. Westlake Historical Preservation Society's Classic Car Show | 10.7% | 14.8% | 7.8% | 46.3% | 20.5% |
| F. Other Westlake Historical Preservation Society events | 9.1% | 1.7% | 13.6% | 41.7% | 33.9% |
| G. Westlake Public Arts Society events | 8.6% | 3.7% | 9.4% | 48.0% | 30.3% |

**Q9. Have you attended a public meeting in your neighborhood?**

| Q9. Have you attended a public meeting in your neighborhood? | Number | Percent |
|---|---|---|
| Yes-This year | 121 | 48.8 % |
| Yes-Last year | 56 | 22.6 % |
| No - but I Am Aware of the Meetings | 50 | 20.2 % |
| No - I Am Not Aware of Meetings | 17 | 6.9 % |
| Don't Know | 4 | 1.6 % |
| Total | 248 | 100.0 % |

**Q9. If Yes:**

| Q9a. Was the meeting informative? | Number | Percent |
|---|---|---|
| Yes | 168 | 94.9 % |
| No | 1 | 0.6 % |
| Don't know | 8 | 4.5 % |
| Total | 177 | 100.0 % |

**Q9. If Yes:**

| Q9b. Did you have the opportunity to discuss your ideas/concerns? | Number | Percent |
|---|---|---|
| Yes | 151 | 85.3 % |
| No | 21 | 11.9 % |
| Don't know | 5 | 2.8 % |
| Total | 177 | 100.0 % |

**Q9. If No:**

| Q9c. Will you attend a neighborhood meeting in the future? | Number | Percent |
|---|---|---|
| Yes | 44 | 65.7 % |
| No | 16 | 23.9 % |
| Don't know | 7 | 10.4 % |
| Total | 67 | 100.0 % |

**Q9. If No:**

| Q9d. Do you think these types of meeting are useful? | Number | Percent |
|---|---|---|
| Yes | 52 | 77.6 % |
| No | 10 | 14.9 % |
| Don't know | 5 | 7.5 % |
| Total | 67 | 100.0 % |

**RESIDENTS WHO ATTENDED A MEETING *THIS* YEAR**

**Q9. If Yes:**

| Q9a. Was the meeting informative? | Number | Percent |
|---|---|---|
| Yes | 113 | 93.4 % |
| Don't know | 8 | 6.6 % |
| Total | 121 | 100.0 % |

**Q9. If Yes:**

| Q9b. Did you have the opportunity to discuss your ideas/concerns? | Number | Percent |
|---|---|---|
| Yes | 103 | 85.1 % |
| No | 16 | 13.2 % |
| Don't know | 2 | 1.7 % |
| Total | 121 | 100.0 % |

**RESIDENTS WHO ATTENDED A MEETING *LAST* YEAR**

**Q9. If Yes:**

| Q9a. Was the meeting informative? | Number | Percent |
|---|---|---|
| Yes | 55 | 98.2 % |
| No | 1 | 1.8 % |
| Total | 56 | 100.0 % |

**Q9. If Yes:**

| Q9b. Did you have the opportunity to discuss your ideas/concerns? | Number | Percent |
|---|---|---|
| Yes | 48 | 85.7 % |
| No | 5 | 8.9 % |
| Don't know | 3 | 5.4 % |
| Total | 56 | 100.0 % |

**Q10. In your opinion, how often should neighborhood meetings be held?**

| Q10. How often should neighborhood meetings be held? | Number | Percent |
|---|---|---|
| Annually | 111 | 44.8 % |
| Twice a year | 94 | 37.9 % |
| Every other year | 14 | 5.6 % |
| Don't know | 29 | 11.7 % |
| Total | 248 | 100.0 % |

**Q11. Do any children in grades K-12 live in your home?**

| Q11. Do any children in grades K-12 that live in your home? | Number | Percent |
|---|---|---|
| Yes | 126 | 50.8 % |
| No | 122 | 49.2 % |
| Total | 248 | 100.0 % |

**Q11a. IF YES to #11: Do any of these children currently attend Westlake Academy?**

| Q11a. Do any of these children currently attend Westlake Academy? | Number | Percent |
|---|---|---|
| Yes | 81 | 64.3 % |
| No | 45 | 35.7 % |
| Total | 126 | 100.0 % |

**Q11b. Where do your children go to school?**

| Q11b. Where do your children go to school? | Number |
|---|---|
| COLLEYVILLE PRIVATE SCHOOL | 1 |
| CARROLL ISD | 12 |
| GRAPEVINE FAITH CHRISTIAN SCHOOL | 3 |
| KELLER ISD | 6 |
| LIBERTY | 2 |
| LIBERTY CHRISTIAN | 9 |
| PRIVATE FAITH CHRISTIAN | 1 |
| PRIVATE SCHOOL | 4 |
| SOUTHLAKE ISD | 2 |
| WALNUT GROVE | 1 |

**Q11c. If any of your children previously attended Westlake Academy, why did they stop?**

| Q11c. Why did they stop? | Number |
|---|---|
| ACADEMIC STANDARDS WERE POOR | 2 |
| CHILDREN ENROLLED IN UPPER GRADS | 2 |
| DIDN'T LIKE THE FACILITY | 1 |
| DIFFERENT ENVIRONMENT FOR CHILD | 3 |
| HAVE NOT ATTENDED WESTLAKE | 3 |
| LACK OF INFERIOR ATHLETIC FACILITIES | 2 |
| NEEDS OF CHILDREN WE'RE MET WHEN THEY WERE YOUNGER | 1 |
| TOO MUCH PARTENTAL INVOLVEMENT & INFLUENCE | 3 |
| TOO MUCH STAFF TURNOVER | 2 |

**Q11d. If your children previously attended Westlake Academy, are you considering re-enrolling them in the future?**

| Q11d. Are you considering re-enrolling them in the future? | Number | Percent |
|---|---|---|
| Yes | 4 | 11.4 % |
| No | 30 | 85.7 % |
| Don't Know | 1 | 2.9 % |
| Total | 35 | 100.0 % |

**Q12. What is your age?**

| Q12. What is your age? | Number | Percent |
|---|---|---|
| 18 - 34 years | 12 | 4.8 % |
| 35 - 54 years | 125 | 50.4 % |
| 55 - 74 years | 96 | 38.7 % |
| 75+ years | 15 | 6.0 % |
| Total | 248 | 100.0 % |

**Q13. How many years have you lived in Westlake?**

| Q13. How many years have you lived in Westlake? | Number | Percent |
|---|---|---|
| 5 or fewer years | 117 | 47.6 % |
| 6-10 years | 70 | 28.5 % |
| 11-15 years | 26 | 10.6 % |
| 16-20 years | 4 | 1.6 % |
| 21-25 years | 5 | 2.0 % |
| 26-30 years | 2 | 0.8 % |
| Over 30 years | 22 | 8.9 % |
| Total | 246 | 100.0 % |

**Q14. In which subdivision do you live?**

| Q14. In which subdivision do you live? | Number | Percent |
|---|---|---|
| Stagecoach Hills | 26 | 10.5 % |
| Vaquero | 105 | 42.3 % |
| Wyck Hill | 6 | 2.4 % |
| Glenwyck Farms | 57 | 23.0 % |
| Mahotea Boone | 9 | 3.6 % |
| Other | 38 | 15.3 % |
| Not provided | 7 | 2.8 % |
| Total | 248 | 100.0 % |

**Q14. Other**

| Q14. Other | Number |
|---|---|
| ASPEN | 3 |
| CARPENTER | 2 |
| COWGIRL RANCH ESTATE | 2 |
| DOVE ROAD | 3 |
| FARMLAND OUTSKIRTS | 2 |
| KELLER/WESTLAKE BORD | 2 |
| NEAR STAGECOACH HILL | 3 |
| PAIGEBOOKE | 1 |
| RI RESTRICTED AREA | 3 |
| TERRA BELLA | 9 |

## Q15. Which of the following BEST describes your total annual household income?

| Q15. BEST describes your total annual household income? | Number | Percent |
|---|---|---|
| Under $50,000 | 9 | 3.7 % |
| $50,000 - $149,000 | 13 | 5.3 % |
| 150,000 - $500,000 | 72 | 29.3 % |
| Over $500,000 | 111 | 45.1 % |
| Not provided | 41 | 16.7 % |
| Total | 246 | 100.0 % |

## Q16. Gender:

| Q16. Gender: | Number | Percent |
|---|---|---|
| Male | 128 | 51.6 % |
| Female | 120 | 48.4 % |
| Total | 248 | 100.0 % |

## Q17. Overall, how safe do you feel in the Town of Westlake?

| Q17. How safe do you feel in the Town of Westlake? | Number | Percent |
|---|---|---|
| Very Safe | 153 | 61.7 % |
| Safe | 83 | 33.5 % |
| Unsafe | 10 | 4.0 % |
| Very Unsafe | 2 | 0.8 % |
| Total | 248 | 100.0 % |

## Q18. Overall, how would you rate the Town of Westlake as a place to live?

| Q18. How would you rate the Town of Westlake as a place to live? | Number | Percent |
|---|---|---|
| Excellent | 180 | 72.6 % |
| Good | 50 | 20.2 % |
| Average | 3 | 1.2 % |
| Poor | 12 | 4.8 % |
| Don't know | 3 | 1.2 % |
| Total | 248 | 100.0 % |

## Section 5:

# Survey Instrument

Town of Westlake

Dear Westlake Resident,

It is that time when the Town of Westlake is again seeking feedback about the quality of municipal services provided to our residents. We are proud to present to you the 2015 *DirectionFinder* survey. **The feedback received from these surveys is critical to the Town in shaping our goals, evaluating our services, and uncovering the most important issues for you and your family.**

We offer this survey every 2 years with the last survey being conducted in 2013. If you have not previously participated in this survey before, we encourage you to take a moment to provide us with your responses. If you have completed this survey in years past, please know that we thank you for your continued participation in this effort and are looking forward to hearing from you again.

This year marks the fifth administration of this survey and you may notice some changes. Every time we conduct this process, we strive to improve it and help the response and feedback flow quickly and easily. Because we appreciate your time, we are also pleased to offer the survey in an online format for all residents. We hope this courtesy will provide our busy respondents with a convenient option for providing the Town with your input.

**Please take a few minutes to complete the enclosed survey.** Please answer any and all questions as accurately as possible and if you feel it is appropriate, use the comment space provided at the end of the survey for any further information you would like us to know.

If you would like to access the survey online in lieu of completing this paper copy, you can find it at:

**www.westlakesurvey.org**

Please return your completed paper survey in the enclosed postage-paid envelope to:

**ETC Institute**
**725 W. Frontier Circle**
**Olathe, KS 66061**

If you have any questions, please contact Amanda DeGan, Assistant Town Manager, at (817) 490-5715, or via email at adegan@westlake-tx.org.

Thank you for helping to make Westlake a premier community!

Thomas E. Brymer

Thomas E. Brymer
Town Manager/Superintendent Westlake Academy

# TOWN OF WESTLAKE
# 2015 RESIDENT SURVEY

1. **Satisfaction with Major Categories of Town Services**: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with the following services provided by the Town of Westlake.

| *How satisfied are you with the:* | Very Satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| A. Overall quality of public safety services (police, fire, and emergency medical) | 5 | 4 | 3 | 2 | 1 | 9 |
| B. Overall efforts by the Town to ensure the community is prepared for emergencies | 5 | 4 | 3 | 2 | 1 | 9 |
| C. Overall quality of maintenance of Town streets | 5 | 4 | 3 | 2 | 1 | 9 |
| D. Overall effectiveness of communication by the Town | 5 | 4 | 3 | 2 | 1 | 9 |
| E. Overall quality of utility services | 5 | 4 | 3 | 2 | 1 | 9 |
| F. Overall quality of parks, trails, open spaces, streetscaping, and facilities | 5 | 4 | 3 | 2 | 1 | 9 |
| G. Overall quality of customer service by the Town | 5 | 4 | 3 | 2 | 1 | 9 |
| H. Overall quality of enforcement of codes and ordinances | 5 | 4 | 3 | 2 | 1 | 9 |
| I. Overall quality of government services provided by the Town of Westlake | 5 | 4 | 3 | 2 | 1 | 9 |
| J. Overall value you receive from your tax dollars and fees | 5 | 4 | 3 | 2 | 1 | 9 |
| K. Overall value of Westlake Academy to the Town | 5 | 4 | 3 | 2 | 1 | 9 |

2. **Which THREE of the services listed above are the most important to you?**
   (Write in the spaces below, using the letters from the list in Question #1, above)
   1st_____ 2nd_____ 3rd_____

3. **Satisfaction with Specific Types of Services Provided by the Town**: Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.

| *How satisfied are you with the:* | Very Satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| **Police Services** | | | | | | |
| A. Quality of local police protection | 5 | 4 | 3 | 2 | 1 | 9 |
| B. Visibility of police in neighborhoods | 5 | 4 | 3 | 2 | 1 | 9 |
| C. How quickly police respond to emergencies | 5 | 4 | 3 | 2 | 1 | 9 |
| D. Efforts of the Town to prevent crime | 5 | 4 | 3 | 2 | 1 | 9 |
| E. Level of traffic enforcement | 5 | 4 | 3 | 2 | 1 | 9 |
| **Fire & Medical Services** | | | | | | |
| F. Quality of fire services | 5 | 4 | 3 | 2 | 1 | 9 |
| G. Quality of emergency medical services | 5 | 4 | 3 | 2 | 1 | 9 |
| H. Response time of fire and emergency medical services personnel | 5 | 4 | 3 | 2 | 1 | 9 |
| **Emergency Preparedness** | | | | | | |
| I. Response efforts by the Town Staff during extreme weather conditions | 5 | 4 | 3 | 2 | 1 | 9 |
| J. Efforts by the Town Staff to inform residents of hazardous road conditions, potential inclement weather & closures | 5 | 4 | 3 | 2 | 1 | 9 |

*(Question #3 continued) Using a scale of 1 to 5, where 5 means "Very Satisfied" and 1 means "Very Dissatisfied," please circle your level of satisfaction with each of the following.)*

| | Very Satisfied | Satisfied | Neutral | Dissatisfied | Very Dissatisfied | Don't Know |
|---|---|---|---|---|---|---|
| **Transportation Services** | | | | | | |
| K. Condition of major streets in Westlake | 5 | 4 | 3 | 2 | 1 | 9 |
| L. Condition of streets in your neighborhood | 5 | 4 | 3 | 2 | 1 | 9 |
| M. Cleanliness of streets and other public areas | 5 | 4 | 3 | 2 | 1 | 9 |
| N. Traffic flow and congestion management in Westlake | 5 | 4 | 3 | 2 | 1 | 9 |
| **Communications & Citizen Engagement** | | | | | | |
| O. Efforts by the Town to keep you informed about Council meetings, Town projects, issues, and events | 5 | 4 | 3 | 2 | 1 | 9 |
| P. Timeliness of information provided by the Town | 5 | 4 | 3 | 2 | 1 | 9 |
| Q. Completeness of the information provided by the Town | 5 | 4 | 3 | 2 | 1 | 9 |
| R. Usefulness of the *Westlake Wire* communications | 5 | 4 | 3 | 2 | 1 | 9 |
| S. Usefulness of social media efforts | 5 | 4 | 3 | 2 | 1 | 9 |
| T. Ease of use of the Town's website | 5 | 4 | 3 | 2 | 1 | 9 |
| U. Availability/Accessibility of Town records | 5 | 4 | 3 | 2 | 1 | 9 |
| V. Opportunities provided for public input | 5 | 4 | 3 | 2 | 1 | 9 |
| **Parks & Recreation Services** | | | | | | |
| W. Maintenance of Town-owned Glenwyck Park | 5 | 4 | 3 | 2 | 1 | 9 |
| X. Number of publicly-accessible parks and trails | 5 | 4 | 3 | 2 | 1 | 9 |
| Y. Maintenance of streetscaping and open spaces | 5 | 4 | 3 | 2 | 1 | 9 |
| **Utility Services** | | | | | | |
| Z. Residential trash collection services | 5 | 4 | 3 | 2 | 1 | 9 |
| AA. Curbside recycling services | 5 | 4 | 3 | 2 | 1 | 9 |
| BB. Yard waste & bulky item removal services | 5 | 4 | 3 | 2 | 1 | 9 |
| CC. Town efforts to promote water conservation and protect water resources | 5 | 4 | 3 | 2 | 1 | 9 |
| DD. Household hazardous waste disposal service | 5 | 4 | 3 | 2 | 1 | 9 |
| EE. Efforts by the Town to manage storm water run-off | 5 | 4 | 3 | 2 | 1 | 9 |
| FF. Quality of (drinking) water utility services | 5 | 4 | 3 | 2 | 1 | 9 |
| **Customer Service** | | | | | | |
| GG. Level of participation by Town Staff in community events/ neighborhood meetings | 5 | 4 | 3 | 2 | 1 | 9 |
| HH. Timeliness of Town Staff to concerns/issues (<24 hours) | 5 | 4 | 3 | 2 | 1 | 9 |
| II. Friendliness of Town Staff | 5 | 4 | 3 | 2 | 1 | 9 |
| JJ. Municipal court services | 5 | 4 | 3 | 2 | 1 | 9 |
| KK. Jury service experience | 5 | 4 | 3 | 2 | 1 | 9 |
| **Code Enforcement** | | | | | | |
| LL. Enforcing the exterior appearance and maintenance regulations for property | 5 | 4 | 3 | 2 | 1 | 9 |
| MM. Enforcing sign regulations | 5 | 4 | 3 | 2 | 1 | 9 |

4. **Reasons for Moving to Westlake:** Using a scale of 1 to 5, where 5 means "Extremely Important" and 1 means "Not Important," please circle how important the following issues were in your decision to move to the Town of Westlake.

| *How important was:* | Extremely Important | Very Important | Important | Less Important | Not Important | Don't Know |
|---|---|---|---|---|---|---|
| A. Sense of community | **5** | **4** | **3** | **2** | **1** | **9** |
| B. Quality of life | **5** | **4** | **3** | **2** | **1** | **9** |
| C. Small town feel | **5** | **4** | **3** | **2** | **1** | **9** |
| D. Aesthetic appeal & high development standards | **5** | **4** | **3** | **2** | **1** | **9** |
| E. Westlake Academy | **5** | **4** | **3** | **2** | **1** | **9** |
| F. Access to other public schools (Keller, Northwest or Carroll ISD) | **5** | **4** | **3** | **2** | **1** | **9** |
| G. Proximity to private schools | **5** | **4** | **3** | **2** | **1** | **9** |
| H. Low crime rates/quality of public safety | **5** | **4** | **3** | **2** | **1** | **9** |
| I. Employment opportunities in the Westlake area | **5** | **4** | **3** | **2** | **1** | **9** |
| J. Access to DFW airport | **5** | **4** | **3** | **2** | **1** | **9** |
| K. Access to major highways | **5** | **4** | **3** | **2** | **1** | **9** |
| L. Type of housing available | **5** | **4** | **3** | **2** | **1** | **9** |
| M. Quality of your subdivision | **5** | **4** | **3** | **2** | **1** | **9** |
| N. Westlake as a retirement destination | **5** | **4** | **3** | **2** | **1** | **9** |
| O. Number of publicly accessible parks & trails | **5** | **4** | **3** | **2** | **1** | **9** |
| P. Subdivision amenities (airpark, golf club, parks, etc.) | **5** | **4** | **3** | **2** | **1** | **9** |

5. **Which THREE of the reasons listed above are the most important reasons why you will stay in Westlake for the next 5 years?** (Write in the spaces below, using the letters from the list in Question #4, above)

1st_____ 2nd_____ 3rd_____

6. **Issue(s) of Interest - Water Conservation / Public Land (Open Space)**

A. Would you support incentive programs to promote water conservation? (1) Yes / (2) No

B. Would you support adopting a pricing strategy to promote conservation in Westlake, even if this means paying more for water? (1) Yes / (2) No

C. Would you support the purchase of land to preserve our open space? (1) Yes / (2) No

D. Would you support increasing property taxes by 08 to 10 cents per $100 of assessed valuation to purchase approximately 15-30 acres of land for a park? (1) Yes / (2) No

7. **Overall, how familiar are you with the following information:**

A. The Town's Comprehensive Plan
_____(3) Very Familiar _____(2) Somewhat Familiar _____(1) Not Familiar

B. The Town's Strategic Plan
_____(3) Very Familiar _____(2) Somewhat Familiar _____(1) Not Familiar

C. The Town's lighting standards
_____(3) Very Familiar _____(2) Somewhat Familiar _____(1) Not Familiar

D. The Town's open space requirements for development
_____(3) Very Familiar _____(2) Somewhat Familiar _____(1) Not Familiar

E. Zoning standards within the Town
_____(3) Very Familiar _____(2) Somewhat Familiar _____(1) Not Familiar

F. Allowed uses for existing planned development districts within the Town
_____(3) Very Familiar _____(2) Somewhat Familiar _____(1) Not Familiar

**8. Please check the following boxes that apply to you (select ONE)**

| **When did you most recently attend the following events?** | This Year | Last Year | 2 Years Ago or More | Never, But I Am Aware of Event | Never, I Am Not Aware of Event |
|---|---|---|---|---|---|
| A. Decoration Day | 1 | 2 | 3 | 4 | 5 |
| B. Any of the Master Works concert series Events | 1 | 2 | 3 | 4 | 5 |
| C. Arbor Day | 1 | 2 | 3 | 4 | 5 |
| D. Community Tree Lighting | 1 | 2 | 3 | 4 | 5 |
| E. Westlake Historical Preservation Society's Classic Car Show | 1 | 2 | 3 | 4 | 5 |
| F. Other Westlake Historical Preservation Society events | 1 | 2 | 3 | 4 | 5 |
| G. Westlake Public Arts Society events | 1 | 2 | 3 | 4 | 5 |

**9. Have you attended a public meeting in your neighborhood?**

_____ (1) Yes - This Year (go to #9a-b)
_____ (2) Yes - Last Year (go to #9a-b)
_____ (3) No - but I Am Aware of the Meetings (go to #9c-d)
_____ (4) No - I Am Not Aware of Meetings (go to #9c-d)

**If Yes:**

**9a.** Was the meeting informative? (1) Yes / (2) No
**9b.** Did you have the opportunity to discuss your ideas/concerns? (1) Yes / (2) No

**If No:**

**9c.** Will you attend a neighborhood meeting in the future? (1) Yes / (2) No
**9d.** Do you think these types of meeting are useful? (1) Yes / (2) No

**10. In your opinion, how often should neighborhood meetings be held?**

_____ (1) Annually _____ (2) Twice a year _____ (3) Every other year _____ (4) Don't know

**11. Do any children in grades K-12 that live in your home?**

_____ (1) Yes - (go to #11a)
_____ (2) No - (go to #12)

**11a. IF YES to #12: Do any of these children *currently* attend Westlake Academy?**

_____ (1) Yes (go to #12) _____ (2) No (go to #11b-d)

**11b. Where do your children go to school?** _____

**11c. If any of your children previously attended Westlake Academy, why did they stop?**

_____

_____

**11d. If your children previously attended Westlake Academy, are you considering re-enrolling them in the future?**

_____ (1) Yes _____ (2) No

**12. What is your age?**

_____ (1) 18 – 34 years
_____ (2) 35 – 54 years
_____ (3) 55 – 74 years
_____ (4) 75 + years

**13. How many years have you lived in Westlake?** _____ years

**14. In which subdivision do you live?**

_____ (1) Stagecoach Hills
_____ (2) Vaquero
_____ (3) Wyck Hill
_____ (4) Glenwyck Farms
_____ (5) Mahotea Boone
_____ (6) Other

**15. Which of the following BEST describes your total annual household income?**

_____ (1) Under $50,000
_____ (2) $50,000 - $149,000
_____ (3) $150,000 - $500,000
_____ (4) Over $500,000

**16. Gender:**

_____ (1) Male
_____ (2) Female

**17. Overall, how safe do you feel in the Town of Westlake?**

_____ (4) Very Safe _____ (3) Safe _____ (2) Unsafe _____ (1) Very Unsafe _____ (9) Don't Know

**18. Overall, how would you rate the Town of Westlake as a place to live?**

_____ (4) Excellent _____ (3) Good _____ (2) Average _____ (1) Poor _____ (9) Don't Know

**Optional: If you have any other comments, please write them in the space provided below.**

_____

_____

_____

_____

_____

_____

_____

_____

***The Town of Westlake***
***Thanks you for completing this survey.***

Please return your completed document in the enclosed
postage-paid envelope, addressed to:
**ETC Institute**
**725 W. Frontier Circle**
**Olathe, KS 66061**

Westlake Town Council

## TYPE OF ACTION

Workshop - Discussion Item

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Presentation and discussion regarding an Economic Development Agreement between the Town of Westlake and the Marriott Solana Hotel.

**STAFF CONTACT:** Debbie Piper, Finance Director

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Fiscal Responsibility | Fiscal Stewardship | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Business Outreach Program | | | |

**Time Line - Start Date:** October 1, 2015 **Completion Date:** September 21, 2016

**Funding Amount: $130,000 Status -** ☒ **Funded** **Source - VAF (Hotel Tax)**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

This proposed twelve (12) month economic development grant agreement includes both the "Shuttle Bus Transportation Cost" as well as the "Incentive Program". If approved, this would be the sixth consecutive year that the Town has partnered with the Marriott Solana Hotel regarding the "Incentive Program". Prior to this, the Town participated in only the Hotel's shuttle bus system costs.

Below is a description of both portions of this proposed economic development grant that would disburse hotel/motel occupancy tax funds from the Town to the Marriott Solana.

- **Shuttle Bus Transportation Cost Participation.** An amount of $80,000 has been proposed in FY 15-16 budget for the Town's participation in a portion of the operating cost of Marriott providing shuttle bus service to its guests. This is the same amount adopted in the prior year. Marriott Solana management has shared with Council in previous meetings the importance this shuttle bus service has to this property maintaining its competitive position in the local market, particularly competing with the Hilton at Southlake Town Center and the Marriott at the Texas World Speedway. Marriot Solana management has emphasized repeatedly to Council that this shuttle bus service is essential for this property to succeed; both in terms of keeping its existing business bookings and in terms of growing its income stream by marketing to new businesses. In addition to providing shuttle services to and from DFW airport for Marriott Solana guests, this bus service also provides hotel guests with transportation to area shopping/entertainment venues (Southlake Town Center) and corporate training centers.

- **Group Business Incentive Program.** This portion of the agreement is $50,000 and has been proposed in the FY 15-16 budget. Staff has worked with the Marriott Solana Hotel manager on this economic development agreement in prior years and the program structure was modified two years ago to the following with a $10,000 minimum in room night revenues. Marriott management has requested that amount be reduced to $5,000 minimum in hopes of attracting weekend leisure groups more effectively.

    - Proposed group business shall book a minimum of $5,000 in room night revenue.
    - A maximum of $5,000 is available to each group; however, the amount provided is based on the following process:
        - 10% of the room night revenue calculates the amount allowed, up to a maximum of $5,000.
        - The Town of Westlake shall receive sponsor recognition in all correspondence and at the meeting/convention in an appropriate manner.

The total expended to-date for the "Incentive Program" is $34,533. This proposed grant agreement would be a reinvestment in the tourist sector of the Town's economic development efforts (an allowed use under State law for these hotel occupancy tax funds) which will allow the Marriott Solana to more effectively compete in a recovering, but still very competitive hotel market. This proposed agreement continues the requirement for performance measures to be included in required quarterly reports submitted by the Marriott Solana to the Town. These reports will be important for evaluating the success and impact of this economic development grant on: 1.) maintaining this important Town revenue stream and 2.) growing this revenue stream in a challenging and highly competitive economic environment.

In is important to recognize that, under State law, this is a grant of public dollars for economic development purposes. As such, this agreement also includes "claw back" provisions that, should the Town determine that the Marriott has not spent these grant funds for their intended purpose, the Town can require that those funds be repaid with interest. Additionally, if it is determined that the group business program is not achieving its objective, the Staff will notify both the hotel's management and the Council to take steps to address its performance or recommend the program not be renewed upon expiration of the grant agreement, although this has not been the case to date.

The Town receives 7% of the 13% hotel/motel occupancy tax allowed by State law. The FY 15-16 Budget contains an estimated receipt of $825,000 of which $740,000 is likely to be from the Marriott. This represents approximately 6% of the total municipal operating revenue stream and is derived primarily from the Town's only hotel, the Marriott Solana. The remaining estimated $85,000 is received from Deloitte University of which 50% is returned to Deloitte based on an economic development agreement.

In the past, the Town has utilized hotel/motel occupancy tax funds for many important programs including funding costs related to special events such as Arbor Day, Decoration Day, as well as the MasterWorks outdoor concert series at Solana. Additionally, because Westlake has broader statutory authority under State law than most cities to spend hotel/motel occupancy tax funds for any municipal purpose, the Town has used these funds to cover costs of various municipal operational costs and capital projects (an example would be payment of a portion of the debt service for Westlake Academy related bonds).

The Town Council adopted an economic development policy in 2006 (Resolution 06-19). This proposed agreement comports to that policy. Further, this economic development agreement fits with the Town's Adopted Strategic Plan Vision Points.

## RECOMMENDATION

Recommend adoption of the resolution approving this economic development grant agreement

## ATTACHMENTS

Attachment under consent item

Westlake Town Council

## TYPE OF ACTION

Workshop - Discussion Item

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Discussion regarding ordinance to update the Solana Public Improvement District Service and Assessment Plan and Assessment Roll

**STAFF CONTACT:** Jarrod Greenwood, Public Works Director/Asst. to the Town Manager and Debbie Piper, Finance Director

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Fiscal Responsibility | Fiscal Stewardship | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Outside the Scope of Identified Strategic Initiatives | | | |

**Time Line - Start Date:** September 21, 2015 **Completion Date:** September 21, 2016

**Funding Amount: N/A** **Status -** ☒ **N/A** **Source - N/A**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

The Solana Public Improvement District, for the Entrada Development, was created by Resolution 14-07 by Town Council on February 24, 2014. In order to levy assessments on property within the PID, Town Council adopted Ordinance No. 741 approving the Solana Pubic Improvement District Service and Assessment Plan and Assessment Roll. Sections 372.013 and 372.014 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code (the "PID Act") require the Service and Assessment Plans and Assessment Rolls be reviewed and updated annually.

The Town's PID Administrator, MuniCap has provided staff with the updated Annual Service Plan Update and updated Assessment Roll that is attached to the proposed Ordinance.

# Town of Westlake

Item # 3d – No Supporting documentation

***Standing Item:*** Update and discussion regarding the Granada Development.

# Town of Westlake

Item # 3e – No Supporting documentation

***Standing Item:*** Update and discussion regarding the Entrada Development.

# Town of Westlake

## Item # 4 – Executive Session

**EXECUTIVE SESSION**

a. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
b. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites

# Town of Westlake

Item # 5 – Reconvene Meeting

# Town of Westlake

## Item # 6 – Take any Necessary Action, if necessary

The Council will conduct a closed session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:

a. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
b. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites

# Town of Westlake

Item #7
Council Recap /
Staff Direction

**COUNCIL RECAP / STAFF DIRECTION**

# Town of Westlake

Item # 8 – Workshop Adjournment

# Town of Westlake

## Item # 2 – Citizen's Presentations and recognitions

**CITIZEN PRESENTATIONS AND RECOGNITIONS:** This is an opportunity for citizens to address the Council on any matter whether or not it is posted on the agenda. The Council cannot by law take action nor have any discussion or deliberations on any presentation made to the Council at this time concerning an item not listed on the agenda. The Council will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

# Westlake Academy

## Item # 3 – Consent Agenda

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

a. Consider approval of the minutes from the August 24, 2015, meeting.
b. Consider approval of Resolution 15-24, Appointing one member to the Westlake Academy Foundation Board.
c. Consider approval of Resolution 15-25, Approving an Interlocal Agreement regarding Automatic Aid w/ City of Roanoke; TC MUD
d. Consider approval of Resolution 15-26, Approving an Economic Development Agreement between the Town of Westlake and the Marriott Solana Hotel.
e. Consider approval of Resolution 15-27, Amending the Board Meeting Procedures Policy.

**MINUTES OF THE**
**TOWN OF WESTLAKE, TEXAS**
**TOWN COUNCIL MEETING**

**August 24, 2015**

**PRESENT:** Mayor Laura Wheat and Council Members, Alesa Belvedere, Carol Langdon, and Rick Rennhack.

**ABSENT:** Michael Barrett and Wayne Stoltenberg

**OTHERS PRESENT:** Town Manager Thomas Brymer, Town Secretary Kelly Edwards, Town Attorney L. Stanton Lowry, Fire Chief Richard Whitten, Fire Marshal John Ard, Director of Public Works Jarrod Greenwood, Planning and Development Director Eddie Edwards, Communications & Community Affairs Director Ginger Awtry, Director of Information Technology Jason Power, Director of Human Resources & Administrative Services Todd Wood, Susan McFarland, Communications Specialist and Management Intern Joel Enders.

## Work Session

### 1. CALL TO ORDER

Mayor Wheat called the work session to order at 5:22 p.m.

### 2. PLEDGE OF ALLEGIANCE

Mayor Wheat led the pledge of allegiance to the United States and Texas flags.

## 3. REVIEW OF CONSENT AGENDA ITEMS FOR THE AUGUST 24, 2015, TOWN COUNCIL REGULAR MEETING AGENDA.

No additional discussion.

## 4. REPORTS

a. Report regarding a Trinity River Authority sanitary sewer meter problem.

Discussion ensued regarding the frequency.

## 5. DISCUSSION ITEMS

a. Presentation and discussion regarding legislative update from State Representative Giovanni Capriglione.

Representative Capriglione provided an overview of the legislative session Finance, Transportation, School testing, Contract requirements, and specifically House Bill 1295.

Discussion ensued regarding his proudest moment of the session would be passing the disclosure requirements and his disappointment would be regarding public education funding.

Discussion ensued regarding the bills written to remove power from municipalities and interim charges.

b. Discussion and update regarding pending construction on SH 114 and SH 170.

Director Greenwood provided an update regarding the proposed construction on highways 114 and 170 at interchange.

Discussion ensued regarding an additional lane along the interior of State Highway 114 with construction beginning Summer 2016 and enhancements to the proposed bridge at Parish Lane along Highway 170.

c. Discussion regarding a proposed ordinance regulating Smoking.

Director Greenwood provided a draft of an ordinance regulating Smoking.

Discussion ensued regarding resident comments, enforcement, providing an exhibit detailing parks and trails, business owners concerns and a communication plan.

d. ***Standing Item:*** Update and discussion regarding the Granada Development.

Town Manager Brymer provided an update regarding the subdivision, mentioning that the developer would complete the exterior infrastructure and landscaping by September 15, 2015.

e. ***Standing Item:*** Update and discussion regarding the Entrada Development.

Town Manager Brymer stated that the development continues with mass grading and that the developer has settled the terms with Trophy Club Municipal Utility District (TCMUD) to relocate the water line on the property.

## 6. EXECUTIVE SESSION

The Council convened into executive session at 6:09 p.m.

The Council will conduct a closed session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:

a. Section 551.071 to consult with their attorney to seek advice of the attorney on a matter(s) in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with the Texas Government Code Chapter 551: Texas Student Housing
b. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
c. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites
d. Section 551.074(a)(1): Deliberation Regarding Personnel Matters – to deliberate the appointment, employment, evaluation, reassignment, duties, of a public officer or employee: Town Manager

## 7. RECONVENE MEETING

Mayor Wheat reconvened the meeting at 6:48 p.m.

## 8. TAKE ANY ACTION, IF NEEDED, FROM EXECUTIVE SESSION ITEMS.

No action taken as a result of executive session.

## 9. COUNCIL RECAP / STAFF DIRECTION

No additional direction provided to staff.

## 10. ADJOURNMENT

Mayor Wheat adjourned the work session at 6:49 p.m.

# Regular Session

## 1. CALL TO ORDER

Mayor called the regular session to order at 6:49 p.m.

## 2. CITIZEN PRESENTATIONS AND RECOGNITIONS

Chief Whitten read a biographical summary of Firefighter/Paramedic Kyle Lynch. Mayor Wheat performed the Oath of Office. Ms. Tessa Schmidt pinned his badge.

Chief Whitten read a biographical summary of Firefighter/Paramedic Daniel Shupp. Mayor Wheat performed the Oath of Office. Mr. Timothy Shupp pinned his badge.

Firefighter/Paramedics Lynch, Shupp, and Marcus Lopez (who are all from Recruit Class 2014) presented Fire Chief Richard Whitten with a special axe engraved with names/year of their class. And Westlake resident Bill Greenwood said a special "thank you" to the firefighters for their service.

a. Recognition of Bill Greenwood and his dedicated service to the Town of Westlake.

Mayor Wheat read a proclamation in recognition of his service on the Planning & Zoning Commission.

Mr. Greenwood graciously accepted the engraved clock in recognition of his gift of time serving his community.

Mayor Wheat then introduced Keller Police Chief Michael Wilson to the Council and audience.

## 3. CONSENT AGENDA

a. Consider approval of the minutes from the May 27, 2015, meeting.
b. Consider approval of the minutes from the June 1, 2015, meeting.
c. Consider approval of the minutes from the June 15, 2015, meeting.
d. Consider approval of the minutes from the August 12, 2015, meeting.
e. Consider approval of **Resolution 15-17,** Approving an Interlocal Agreement with North Central Texas Council of Governments for Electronic Payment Services.
f. Consider approval of **Resolution 15-18**, Authorizing the Town Manager to execute an ILA with the Town of Trophy Club for the installation of Internally Illuminated Street Name Signs at State Highway 114 and Trophy Club Drive.
g. Consider approval of **Resolution 15-19,** Adopting the Tarrant County Hazard Mitigation Action Plan, June 2015.
h. Consider approval of **Resolution 15-20**, Approving a development agreement with Carlyle Development, LLC.

**MOTION:** Council Member Rennhack made a motion to approve consent agenda. Council Member Belvedere seconded the motion. The motion carried by a vote of 3-0.

## 4. CONTINUE THE PUBLIC HEARING AND CONSIDERATION OF AN ORDINANCE, APPROVING A ZONING CHANGE FROM R 1 "ESTATE RESIDENTIAL" TO PD-6 "PLANNED DEVELOPMENT - SINGLE-FAMILY RESIDENTIAL DISTRICT KNOWN AS WESTLAKE MEADOWS." THE SUBJECT PROPERTY IS APPROXIMATELY 8.8 ACRES LOCATED EAST OF SAM SCHOOL ROAD AND NORTH OF THE TOWN LIMITS, FURTHER DESCRIBED AS TRACTS 7A1.7A1A1, 7A2, AND 7B OF THE RP ESTES SUBDIVISION, AND TRACTS 1A, AND 1A1 OF THE JAMES B MARTIN SURVEY.

Director Edwards provided an overview of the project and stated the applicant requested the item to be continued while they are in discussions with the City of Southlake.

Mayor Wheat opened the public hearing.

No one addressed the Council.

**MOTION:** Council Member Langdon made a motion to continue the public hearing on October 19, 2015. Council Member Belvedere seconded the motion. The motion carried by a vote of 3-0.

**MOTION:** Council Member Langdon made a motion to amend the previous motion to continue the public hearing on October 20, 2015. Council Member Belvedere seconded the motion. The motion carried by a vote of 3-0.

## 5. CONTINUE THE PUBLIC HEARING AND CONSIDERATION OF RESOLUTION 15-21 TO DENY WITHOUT PREJUDICE A PRELIMINARY PLAT FOR APPROXIMATELY 8.8 ACRES LOCATED EAST OF SAM SCHOOL ROAD AND NORTH OF THE TOWN LIMITS, FURTHER DESCRIBED AS TRACTS 7A1.7A1A1, 7A2, AND 7B OF THE RP ESTES SUBDIVISION, AND TRACTS 1A, AND 1A1 OF THE JAMES B MARTIN SURVEY.

Director Edwards stated that the applicant had requested the plat be denied without prejudice so they could continue discussions with the City of Southlake regarding the property.

Mayor Wheat opened the public hearing.

No one addressed the Council.

Mayor Wheat closed the public hearing.

**MOTION:** Council Member Rennhack made a motion to deny the preliminary plat, **Resolution 15-21** without prejudice. Council Member Langdon seconded the motion. The motion carried by a vote of 3-0.

## 6. EXECUTIVE SESSION

The Council convened into executive session at 7:14 p.m.

The Council will conduct a closed session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:

a. Section 551.071 to consult with their attorney to seek advice of the attorney on a matter(s) in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflicts with the Texas Government Code Chapter 551: Texas Student Housing
b. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
c. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites
d. Section 551.074(a)(1): Deliberation Regarding Personnel Matters – to deliberate the appointment, employment, evaluation, reassignment, duties, of a public officer or employee: Town Manager

## 7. RECONVENE MEETING

Mayor Wheat reconvened the meeting at 8:21 p.m.

## 8. TAKE ANY ACTION, IF NEEDED, FROM EXECUTIVE SESSION ITEMS.

Director Wood provided an explanation regarding the amendment to the Town Manager's employment agreement providing an additional salary amount equal to 50% at the cost of dependent insurance premiums. The measure was necessary to maintain compliance with the non-discrimination requirements of the Town's Section 125 plan and IRS regulations. This amount is retro-active from January 1, 2015.

**MOTION:** Council Member Belvedere made a motion to approve **Resolution 15-22**, amending the Town Manager's employment agreement. Council Member Langdon seconded the motion. The motion carried by a vote of 3-0.

## 9. FUTURE AGENDA ITEMS

Mayor Laura Wheat

Regulating the use of drones in Town limits; specifically the use of drones and the use of the Stagecoach runway.

Mayor Wheat described provided an overview of the request.

This item did not receive a second for additional discussion.

## 10. COUNCIL CALENDAR

Town Manager Brymer provided an overview of the upcoming events.

## 11. ADJOURNMENT

There being no further business before the Council, Mayor Wheat asked for a motion to adjourn the meeting.

**MOTION:** Council Member Rennhack made a motion to adjourn the meeting. Council Member Belvedere seconded the motion. The motion carried by a vote of 3-0.

Mayor Wheat adjourned the meeting at 8:24 p.m.

**APPROVED BY THE TOWN COUNCIL ON SEPTEMBER 21, 2015.**

ATTEST:

_____
Laura Wheat, Mayor

_____
Kelly Edwards, Town Secretary

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Consent

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Consider approval of a Resolution appointing one (1) member to the Westlake Academy Foundation board.

**STAFF CONTACT:** Dr. Shelly Myers, WAF Executive Director and Kelly Edwards, Town Secretary

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Informed & Engaged Citizens / Sense of Community | Citizen, Student & Stakeholder | Exemplary Education - Westlake is an international educational leader where each individual's potential is maximized. | Increase CSS Satisfaction |
| **Strategic Initiative** | | | |
| Comprehensive Plan Project Review | | | |

**Time Line - Start Date:** August 24, 2015 **Completion Date:** September 21, 2015

**Funding Amount:** **N/A** **Status -** ☐ **Not Funded** **Source - N/A**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

The Town received an application from the Foundation requesting approval of Adam Smith to be appointed to the board. Current view of the board members:

| Westlake Academy Foundation (7 to 15 members Res 14-27 3-yr stag terms) | | | |
|---|---|---|---|
| **Member** | **New Term Expires** | | |
| Karen Stoltenberg | June-16 | | |
| Vacant | June-16 | Adam Smith | June-16 |
| Andrew Grieser | June-16 | | |
| Kevin Hansen | June-16 | | |
| Deborah Kraska | June-16 | | |
| Zan Jones | June-17 | | |
| Sean Shope | June-17 | | |
| Jeff Watson | June-17 | | |
| Chris Jeppesen | June -17 | | |
| Wendy Greenwood | June-18 | | |
| Leah Rennhack | June-18 | | |
| Andy Sedino | June-18 | | |
| Deanna Titzler | June-18 | | |
| Vacant - K Cox | June-17 | | |
| Vacant - R Neidich | June-17 | | |

## RECOMMENDATION

The Foundation recommends approval of this resolution to appoint one (1) new member to its Board of Directors.

## ATTACHMENTS

Application
Resolution

# APPLICATION FOR APPOINTMENT

***This application and its contents is a Public Record***

Town of Westlake * 3 Village Circle, Suite 202 * Westlake Tx 76262

Tel: (817) 430-0941 * Fax (817) 430-1812

www.westlake-tx.org Email: townhall@westlake-tx.org

## Position Sought (please indicate 1st, 2nd and 3rd choice):

- [ ] Economic Development Corporation
- [ ] Planning and Zoning Commission
- [ ] Tree City USA Advisory Committee
- [x] Westlake Academy Foundation Board
- [ ] Historical Preservation Society
- [ ] Texas Student Housing Authority
- [ ] Public Art Society of Westlake
- [ ] Other: _____

## Applicant Information

Applicant's Name: Adam Smith

Address:

City, State, Zip: Keller, TX 76262

How Long Have You Lived At This Address? 8 years

Email Address:

Home Phone # : Fax # :

Work Phone # : Cell # :

Occupation, Experience/Degrees held: Insurance Agency partner/owner with 10 years experience serving on not for profit boards (HOA, Keller Public Arts, Pro Players Foundation)

Why do you want to serve on this committee? As a parent of a WA student, no effort is more worthwhile than promotion of the school and doing what we can to ensure the school continues to set the standard.

Do you have any political conflicts of interest? None

Do you have any related experience? See above

What do you feel you have to offer this committee? In addition to experience serving on charitable boards, I can also say that my business and family are deeply rooted in the area and Westlake specifically. We are committed to the town and understand the connection between Westlake's success and that of the school.

Signature of Applicant: Adam Smith

Dated: 8/13/2015

## Office Use Only

Received By: _____ Date: _____

**TOWN OF WESTLAKE**

**RESOLUTION NO. 15-24**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, APPOINTING TWO MEMBERS TO THE WESTLAKE ACADEMY FOUNDATION BOARD.**

**WHEREAS,** Currently, vacancies exist on the Westlake Academy Foundation board; and

**WHEREAS,** the Town Council has received an application for consideration of appointment; and

**WHEREAS,** the meeting at which this Resolution was considered was open to the public as required by law, and public notice of the time, place, and subject of the meeting has been given in accordance with Chapter 551, Government Code; and

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

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

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

**SECTION 2:** That the Town Council of the Town of Westlake does hereby appoint the following individual to serve as a member of the Westlake Academy Foundation board for the term noted below:

Adam Smith – expiring June 2016

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

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

**PASSED AND APPROVED ON THIS 21st DAY OF SEPTEMBER 2015.**

_____
Laura Wheat, Mayor

ATTEST:

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L. Stanton Lowry, Town Attorney

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Consent

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Consider approval of a Resolution Authorizing Town Manager to enter into Interlocal Agreement for Automatic Mutual Aid with City of Roanoke and Trophy Club Municipal Utility District #1.

**STAFF CONTACT:** Richard Whitten, Fire Chief

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Preservation of our Natural Beauty | Municipal & Academic Operations | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Maximize Efficiencies & Effectiveness |
| **Strategic Initiative** | | | |
| Outside the Scope of Identified Strategic Initiatives | | | |

**Time Line - Start Date:** September 21, 2015 **Completion Date:** September 21, 2015

**Funding Amount: $0.00** **Status -** ☒ **N/A** **Source - N/A**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

The implementation of this document formalizes automatic mutual aid procedures that have been implied for the past several years. The automatic mutual aid procedures have been in practice since the implementation of computer aided dispatching (CAD).

## RECOMMENDATION

Staff recommends the authorization of this Interlocal Agreement between the City of Roanoke, Texas and Trophy Club Municipal Utility District #1.

## ATTACHMENTS

Resolution
Exhibit A: ILA Automatic Mutual Aid Roanoke and TCMUD

**TOWN OF WESTLAKE**

**RESOLUTION NO. 15-25**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, AUTHORIZING THE TOWN MANAGER TO ENTER INTO AN INTERLOCAL AGREEMENT WITH THE CITY OF ROANOKE, TEXAS AND TROPHY CLUB MUNICIPLE UTILITY DISTRICT #1 FOR AUTOMATIC MUTUAL AID FOR FIRE EMERGENCIES.**

**WHEREAS,** the cities of Roanoke, Trophy Club Municipal Utility District #1,and Westlake (referred to as "the cities") desire to enter into an agreement for the automatic provision of fire protective services; and,

**WHEREAS,** this Agreement is entered into pursuant to Subchapter A, Chapter 791, Texas Government Code; and,

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

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

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

**SECTION 2:** That the Town of Westlake Town Council does hereby authorize the Town Manager to enter into the interlocal agreement, attached as ***Exhibit "A"***.

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

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

**PASSED AND APPROVED ON THIS 21st DAY OF SEPTEMBER 2015.**

ATTEST:

_____
Laura L. Wheat, Mayor

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L. Stanton Lowry, Town Attorney

# INTERLOCAL AGREEMENT FOR AUTOMATIC AID FIRE PROTECTION

THE STATE OF TEXAS

COUNTY OF DENTON

THIS AGREEMENT is entered into on this _____day of _____, 20____, by and between the cities of Roanoke, Trophy Club Municipal Utility District #1 and Westlake, Texas, all being municipal corporations chartered under the Constitution and laws of the State of Texas, each acting through its authorized representatives.

WHEREAS, the cities of Roanoke, Trophy Club Municipal Utility District #1and Westlake (referred to as "the cities") desire to enter into an agreement for the automatic provision of fire protective services; and

WHEREAS, this Agreement is entered into pursuant to Subchapter A, Chapter 791, Texas Government Code;

**NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND CONSIDERATION PROVIDED FOR HEREIN, THE RECEIPT AND SUFFICIENCY OF WHICH ARE HEREBY CONFIRMED, ROANOKE, TROPHY CLUB MUNICIPAL UTILITY DISTRICT #1AND WESTLAKE HEREBY AGREE TO THE FOLLOWING:**

## I.
## MUTUAL ASSISTANCE

(a) Upon the request of the Fire Chief or his designee of one of the cities to the fire department of another of the cities to respond to a fire emergency within the city limits of the requesting city, the requested city will respond with available firefighting equipment and personnel in aid of the requesting city to any point within a reasonable distance of the city limits of the responding city.

(b) The Fire Chief of each city will designate the area outside the city's limit which is within a reasonable distance.

(c) If conditions exist within the responding city that prevent response outside its city limits, the Fire Chief or his designee shall immediately notify the fire department of the requesting city that no response can be made.

## II.
## PROCEDURES

A dispatch of firefighting equipment and personnel pursuant to this Agreement is subject to the following procedures:

(1) A request for aid by street address shall specify the location by street address to which the equipment and personnel are to be dispatched.

(2) The responding city shall respond to the specified location and initiate action to mitigate the emergency or provide backup coverage if requested.

(3) A responding city shall be released by the requesting city when the services of the responding city are no longer required.

## III.
## COMMON CITY LIMIT LINES

In areas where common city limit lines exist, accurate determination of jurisdiction may not be possible upon receipt of an alarm. In these cases, the city receiving the alarm will dispatch its firefighting equipment and personnel and notify the other affected city or cities of the alarm. If the emergency is not within the city limits of the responding city, it is agreed that the services provided will be considered to have been provided pursuant to this Agreement.

## IV.
## CLAIMS

Each city waives all claims against the other cities for compensation for any loss, damage, personal injury or death occurring as a consequence of the performance of this Agreement. However, this waiver shall not apply in those cases in which a claim results from the failure of the requesting city to accept responsibility required by Section 791.006, Texas Government Code.

## V.
## COSTS

A responding city shall not be reimbursed by the requesting city for costs incurred in responding to an emergency pursuant to this Agreement. Personnel who perform duties pursuant to this Agreement shall receive the same wage, salary, pension, injury or death benefits, worker's compensation benefits, payment of

expenses, and all other compensation and rights for the performance of those duties, as they would have received for their regular duties in the service of the city for which they are employed. Each city shall be solely responsible for the payment of its costs associated with providing firefighting equipment and personnel under this Agreement.

## VI.
## SUPERVISION

The equipment and personnel of a responding city shall be under the control and supervision of employees of the responding city during a response pursuant to this Agreement.

## VII.
## LIABILITY

In accordance with Section 791.006 of the Texas Government Code, the requesting city is responsible for any civil liability that arises from the furnishing of firefighting services pursuant to this Agreement effective action in emergency situations by those entrusted with the responsibility of saving lives and property by protecting such governmental units from liability, and their employees, agents, and officers from non-intentional tort liability to the fullest extent permitted by statutory and constitutional law. This section shall be liberally construed to carry out the intent of the City Councils of the entities involved.

## VIII.
## TERMINATION

Each city has the right to terminate its participation in this Agreement with ninety (90) days written notice to the other cities. Additional cities may become parties to this Agreement, and an existing party may be removed as a party upon the vote of a majority of the governing bodies of the other cities.

## IX.
## PRIOR COMMITMENTS

This Agreement contains all commitments and agreements of the cities regarding automatic fire protection aid, and no other prior oral or written commitments shall have any force or effect. Notwithstanding the preceding sentence, it is understood that certain signatory cities may have contracted or may contract in the future with each other for total fire protection services, and it is agreed that this Agreement shall not affect those contracts.

## X.
## VENUE

Each party agrees that if legal action is brought under this Agreement, exclusive venue shall lie in Denton County, Texas.

## XI.
## BENEFITS

When an employee or volunteer of the responding city is performing duties under the terms of this Agreement, that person is considered to be acting in the line of duty for the purposes of 42 U.S.C.A., Section 3796; is considered to be in performance of duties within the provisions of Article 6228f, V.T.C.S., and Chapter 142, Texas Local Government Code; and shall be entitled to any other benefits which accrue under law as a result of injury, death, or loss which occurs while in the line of duty.

## XII.
## SEVERABILITY

In case one or more of the provisions contained in this Agreement shall be for any reason held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision, and this Agreement shall be construed as if the invalid, illegal or unenforceable provision had never been contained in the Agreement.

## XIII.
## AUTHORIZATION

This Agreement is made pursuant to Chapter 791 and Subchapter E, Chapter 418, Texas Government Code. It is agreed that in the execution of this Agreement, no party waives any immunity or defense that would otherwise be available to it, against claims arising from the exercise of governmental powers and functions.

EXECUTED this _____ day of _____, 20 _____ at Denton County, Texas.

**CITY OF ROANOKE, TEXAS**

BY: _____
Scott Campbell, City Manager

**TOWN OF WESTLAKE, TEXAS**

BY: _____
Thomas E. Brymer, Town Manager

**TROPHY CLUB MUNICIPAL UTILITY DISTRICT #1MUD #1**

BY: _____

Trophy Club Municipal Utility District #1MUD President, Jim Moss

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Consent

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Consideration of a Resolution Approving an Economic Development Agreement between the Town of Westlake and the Marriott Solana Hotel.

**STAFF CONTACT:** Debbie Piper, Finance Director

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Fiscal Responsibility | Fiscal Stewardship | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Business Outreach Program | | | |

**Time Line - Start Date:** October 1, 2015 **Completion Date:** September 21, 2016

**Funding Amount: $130,000 Status -** ☒ **Funded** **Source - VAF (Hotel Tax)**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

This proposed twelve (12) month economic development grant agreement includes both the "Shuttle Bus Transportation Cost" as well as the "Incentive Program". If approved, this would be the sixth consecutive year that the Town has partnered with the Marriott Solana Hotel regarding the "Incentive Program". Prior to this, the Town participated in only the Hotel's shuttle bus system costs.

Below is a description of both portions of this proposed economic development grant that would disburse hotel/motel occupancy tax funds from the Town to the Marriott Solana.

- **Shuttle Bus Transportation Cost Participation.** An amount of $80,000 has been proposed in FY 15-16 budget for the Town's participation in a portion of the operating cost of Marriott providing shuttle bus service to its guests. This is the same amount adopted in the prior year. Marriott Solana management has shared with Council in previous meetings the importance this shuttle bus service has to this property maintaining its competitive position in the local market, particularly competing with the Hilton at Southlake Town Center and the Marriott at the Texas World Speedway. Marriot Solana management has emphasized repeatedly to Council that this shuttle bus service is essential for this property to succeed; both in terms of keeping its existing business bookings and in terms of growing its income stream by marketing to new businesses. In addition to providing shuttle services to and from DFW airport for Marriott Solana guests, this bus service also provides hotel guests with transportation to area shopping/entertainment venues (Southlake Town Center) and corporate training centers.

- **Group Business Incentive Program.** This portion of the agreement is $50,000 and has been proposed in the FY 15-16 budget. Staff has worked with the Marriott Solana Hotel manager on this economic development agreement in prior years and the program structure was modified two years ago to the following with a $10,000 minimum in room night revenues. Marriott management has requested that amount be reduced to $5,000 minimum in hopes of attracting weekend leisure groups more effectively.

    - Proposed group business shall book a minimum of $5,000 in room night revenue.
    - A maximum of $5,000 is available to each group; however, the amount provided is based on the following process:
        - 10% of the room night revenue calculates the amount allowed, up to a maximum of $5,000.
        - The Town of Westlake shall receive sponsor recognition in all correspondence and at the meeting/convention in an appropriate manner.

The total expended to-date for the "Incentive Program" is $34,533. This proposed grant agreement would be a reinvestment in the tourist sector of the Town's economic development efforts (an allowed use under State law for these hotel occupancy tax funds) which will allow the Marriott Solana to more effectively compete in a recovering, but still very competitive hotel market. This proposed agreement continues the requirement for performance measures to be included in required quarterly reports submitted by the Marriott Solana to the Town. These reports will be important for evaluating the success and impact of this economic development grant on: 1.) maintaining this important Town revenue stream and 2.) growing this revenue stream in a challenging and highly competitive economic environment.

In is important to recognize that, under State law, this is a grant of public dollars for economic development purposes. As such, this agreement also includes "claw back" provisions that, should the Town determine that the Marriott has not spent these grant funds for their intended purpose, the Town can require that those funds be repaid with interest. Additionally, if it is determined that the group business program is not achieving its objective, the Staff will notify both the hotel's management and the Council to take steps to address its performance or recommend the program not be renewed upon expiration of the grant agreement, although this has not been the case to date.

The Town receives 7% of the 13% hotel/motel occupancy tax allowed by State law. The FY 15-16 Budget contains an estimated receipt of $825,000 of which $740,000 is likely to be from the Marriott. This represents approximately 6% of the total municipal operating revenue stream and is derived primarily from the Town's only hotel, the Marriott Solana. The remaining estimated $85,000 is received from Deloitte University of which 50% is returned to Deloitte based on an economic development agreement.

In the past, the Town has utilized hotel/motel occupancy tax funds for many important programs including funding costs related to special events such as Arbor Day, Decoration Day, as well as the MasterWorks outdoor concert series at Solana. Additionally, because Westlake has broader statutory authority under State law than most cities to spend hotel/motel occupancy tax funds for any municipal purpose, the Town has used these funds to cover costs of various municipal operational costs and capital projects (an example would be payment of a portion of the debt service for Westlake Academy related bonds).

The Town Council adopted an economic development policy in 2006 (Resolution 06-19). This proposed agreement comports to that policy. Further, this economic development agreement fits with the Town's Adopted Strategic Plan Vision Points.

## RECOMMENDATION

Recommend adoption of the resolution approving this economic development grant agreement

## ATTACHMENTS

Resolution approving this Economic Development Grant Agreement between the Town and the Marriott Solana with the Agreement attached as "Schedule A".

**TOWN OF WESTLAKE**

**RESOLUTION 15-26**

**A RESOLUTION BY THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, APPROVING AN ECONOMIC DEVELOPMENT AGREEMENT WITH THE MARRIOTT SOLANA.**

**WHEREAS**, the Westlake Town Council, in its current Strategic Plan, has identified "Fiscal Responsibility" as a Vision Point as well as "Financial Stewardship" as a Perspective that must be addressed to move the Town towards this Vision Point; and,

**WHEREAS,** the Town of Westlake sales and use taxes are an important revenue source to support its general operations; and,

**WHEREAS,** the Town Council desires to have new and existing businesses that maintain and grow their sales and use tax streams, which in turn, enhances the Town's financial position and sustainability per its Strategic Plan; and

**WHEREAS,** the Town Council acknowledges that the Town's Visitors Association Fund is a key component of its financial structure and that an economic development grant to the Marriott Solana Hotel will help solidify and maintain that structure; and,

**WHEREAS,** Town has an economic development policy adopted by Resolution 06-19 and that this proposed economic development agreement with the Marriott Solana meets those policy guidelines and meets the requirements of State law for municipalities to grant 380 economic development grants to businesses located in their boundaries; and

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

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

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

**SECTION 2:** THAT, the Town Council of the Town of Westlake, Texas, hereby approves the Economic Development Grant Agreement with the Marriott Solana attached hereto as ***Exhibit "A"***; and further authorizes the Town Manager to execute said agreement on behalf of the Town of Westlake.

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

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

**PASSED AND APPROVED ON THIS 21ST DAY OF SEPTEMBER, 2015.**

_____
Laura Wheat, Mayor

ATTEST:

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L Stanton Lowry, Town Attorney

# ECONOMIC DEVELOPMENT PROGRAM AGREEMENT

This **ECONOMIC DEVELOPMENT PROGRAM AGREEMENT** (**"Agreement"**) is entered into by and between the **TOWN OF WESTLAKE, TEXAS** (the **"Town"**), a Type-A general law municipal corporation organized under the laws of the State of Texas, and **MARRIOTT HOTEL SERVICES, INC. D/B/A DALLAS/FT.WORTH MARRIOTT SOLANA, ("Marriott:), a Hotel.** The Town and Marriott are collectively referred to as the "Parties".

## RECITALS

The Town and Marriott hereby agree that the following statements are true and correct and constitute the basis upon which the Town and Marriott have entered into this Agreement:

**A.** Marriott owns and operates a 294 (288 plus 6 suites) room, full-service hotel located at 5 Village Circle, Westlake, Texas, (the **"Hotel")** The Hotel provides a valuable catalyst for visitors, tourism, and economic development to the Town.

**B.** In order to increase visitors and tourism, and to maximize the economic benefits that the Hotel can bring to the Town, the Town and Marriott desire to enter into this Agreement.

**C.** In accordance with Resolution No. 06-19, adopted by the Town Council on May 8, 2006, attached hereto as Exhibit "A" and hereby made a part of this Agreement for all purposes, the Town has established an economic development incentive policy and program pursuant to which the Town will, on a case-by-case basis, offer economic incentive packages authorized by Chapter 380 of the Texas Local Government Code, Article III, Section 52-a of the Texas Constitution, and other applicable laws, that include monetary loans and grants of public money, as well as the provision of personnel and services of the Town, to businesses and entities that the Town Council determines will promote State or local economic development and stimulate business and commercial activity in the Town in return for verifiable commitments from such businesses or entities to cause specific infrastructure, employment and other public benefits to be made or invested in the Town (the **"380 Program"**).

**D.** The Town Council has determined that by entering into this Agreement, the potential increase of visitors and tourism and economic benefits that will accrue to the Town under the terms and conditions of this Agreement are consistent with the Town's economic development objectives and the 380 Program and will further the goals for positive economic growth, visitors and tourism in the Town. This Agreement is authorized by Chapter 380 of the Texas Local Government Code and the 380 Program.

**NOW, THEREFORE,** in consideration of the mutual benefits and promises contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

# AGREEMENT

## 1. INCORPORATION OF RECITALS.

The Town Council has found at a duly-called and legally-noticed public meeting through the adoption of Town Resolution No. 15-XX, attached hereto as Exhibit "B" and hereby made a part of this Agreement for all purposes, and the Town and Marriott hereby agree, that the recitals set forth above are incorporated herein and true and correct and form the basis upon which the Parties have entered into this Agreement.

## 2. DEFINITIONS.

In addition to terms defined in the body of this Agreement, the following terms shall have the definitions ascribed to them as follows:

**380 Program** has the meaning ascribed to it in Recital C.

**Affiliate** means all entities, incorporated or otherwise, under common control with, controlled by or controlling Marriott. For purposes of this definition, "control" means fifty percent (50%) or more of the ownership determined by either value or vote.

**Program Grants** means the annual allowable economic development grants paid (whether in one or multiple installments) by the Town to Marriott in accordance with this Agreement and as part of the 380 Program.

**Program Source Funds** means an amount of Town funds legally available for inclusion in a Program Grant that is payable to Marriott in a given Program Year, which shall be derived from hotel occupancy taxes generated by the Hotel and received by the Town pursuant to Chapter 351 of the Texas Tax Code, or other legally available funds of the Town.

**Program Year** means the Town's fiscal year (i.e. October 1 through September 30th) in which the Town is obligated pursuant to this Agreement to pay Marriott a Program Grant, beginning with the first fiscal year following the execution of this Agreement.

**Quarterly Report** has the meaning ascribed to it in Section 4.2.

**Records** have the meaning ascribed to it in Section 4.3.

**Term** has the meaning ascribed to it in Section 3.

**Town of Westlake Hotel Support Program** has the meaning ascribed to it in Section 4.1.

## 3. TERM.

This Agreement shall be effective as of the date of execution by the Parties (the **"Effective Date"**) and, unless terminated earlier in accordance with this Agreement, shall expire one (1) year from the Execution Date.

## 4. TOWN AND MARRIOTT'S OBLIGATIONS AND COMMITMENTS.

### 4.1. Town of Westlake Hotel Support Program

The total amount to be granted by the Town to Marriott under the terms of this Agreement for the Town of Westlake Hotel Support Program shall not exceed $130,000 with said Town of Westlake Hotel Support Program, consisting of the following:

a. Group Booking Incentives, the requirements for which are attached hereto as Exhibit "C" and hereby made a part of this Agreement for all purposes (the "Hotel Support Agreement") and details the obligations of Marriott to receive, and the Town to grant, the Program Grants from the Program Source Funds during the Program Year related to group bookings at the Hotel. The purpose of this component of the Town's Hotel Support Program shall be to increase new group bookings for the Hotel and to not incur a decrease in overall group meeting business (i.e. all group bookings at the Hotel both of new group business and repeat group business), thus increasing economic development through tourism and business development activity in the Town. The Group Booking Incentives provided by the Town under this Agreement to the Hotel shall not exceed $50,000 during the term of this Agreement.

b. Transportation Costs, for which a total sum of $80,000 shall be provided by the Town under this Agreement to cover a portion of the operating cost for bus transportation services provided by the Marriott for guests of the Hotel. Funds disbursed by the Town under this component of the Town's Hotel Support Program shall be made at the end of each Town fiscal year quarter following submission by Marriott, and acceptance by the Town, of the Quarterly Report for the preceding quarter. The purpose of this component of the Town's Hotel Support Program is to enhance the Marriott's ability to increase room nights and retain existing room nights at the Hotel (as reported in Section 4.2 below), thus increasing economic development through tourism and business development activity in the Town. At all times during the term, the name "Westlake, Texas" shall be visibly reflected and marked on both sides of any shuttle buses or vehicles used by the Hotel.

**4.2. Reports and Filings.**

On a quarterly basis during the Term, Marriott shall submit a written report to the Town specifically delineating its compliance with this Agreement (the "Quarterly Report"). The Quarterly Report shall be received by the Town Manager no later than thirty (30) days from the end of each quarter. Said Quarterly Report will contain, as a minimum, the following performance measure information for the reporting period in order for the Town to measure the effectiveness of its investment in this grant of public funds to Marriott for this Hotel:

- Total funds paid to date aggregate under this Agreement during the contract term to Marriott regarding group incentives of the Town's Hotel Support Program described in Section 4.1 of this Agreement
- Total funds spent to date by Marriott for the activities and purposes set out in Section 4.1 of this Agreement
- Increases in average daily occupancy at the Hotel
- Decreases in average daily occupancy at the Hotel
- Number of room nights generated by new group bookings at the Hotel
- Number of room nights generated by repeat group business bookings at the Hotel Average number of bus transportation trips daily to DFW Airport for guests at the Hotel
- The number of new group bookings made for the Hotel during the reporting period and the number of repeat group business bookings made for the Hotel during the reporting period.
- A brief description of marketing/sales efforts made during the reporting period for the Hotel including:
    - the number and type of new group sales prospects identified, targeted, and group sales closed by Marriott sales staff during the reporting period
    - the number and type of new group sales made by contacts from outside the Hotel Marriott
- Average number of bus transportation trips daily to off-premise meeting locations for guests at the Hotel
- Average number of bus transportation trips daily to other off-premise locations (entertainment, shopping, etc) for guests at the Hotel
- Operating costs incurred by the Hotel during the quarter for shuttle bus transportation services

**4.3. Audits.**

Per the requirements of State law and the Town ordinance establishing the Town's hotel-motel occupancy tax, the Town will have the right throughout the Term to audit any and all financial and business records of Marriott that relate to the performance of this Agreement and any other documents necessary to evaluate Marriott's compliance with this Agreement or with the goals set forth in this Agreement, including, but not limited to construction documents and invoices (collectively **"Records"**). Marriott shall make all Records available to the Town at the Hotel or at another location in the Town

acceptable to both parties following reasonable advance notice by the Town and shall otherwise cooperate fully with the Town during any audit.

## 5. DEFAULT, TERMINATION AND FAILURE BY MARRIOTT TO MEET VARIOUS DEADLINES AND COMMITMENTS.

**5.1. Continuous Operation**. Following the Completion Date, if Marriott fails to continuously operate a full-service hotel at 5 Village Circle, Westlake, Texas, 76262, the Town shall have the right to terminate this Agreement by providing written notice to Marriott without further obligation to Marriott hereunder.

**5.2. Failure to Pay Town Taxes or Fees.**

An event of default shall occur under this Agreement if any legally-imposed Town taxes or fees owed on, or generated by, the hotel become delinquent and Marriott or the Affiliate does not either pay such taxes or follow the legal procedures for protest and/or contest of any such taxes. In this event, the Town shall notify Marriott in writing and Marriott shall have sixty (60) calendar days to cure such default. If the default has not been fully cured by such time, the Town shall have the right to terminate this Agreement immediately by providing written notice to Marriott and shall have all other rights and remedies that may be available to it under the law or in equity.

**5.3 Violations of Town Code, State or Federal Law.**

An event of default shall occur under this Agreement if any written citation is issued to Marriott or an Affiliate due to the occurrence of a violation of a material provision of the Town Code at the Hotel (including, without limitation, any violation of the Town's Building or Fire Codes and any other Town Code violations related to the environmental condition of the Hotel; or to matters concerning the public health, safety or welfare) and such citation is not paid or the recipient of such citation does not properly follow the legal procedures for protest and/or contest of any such citation. An event of default shall occur under this Agreement if the Town is notified by a governmental agency or unit with appropriate jurisdiction that Marriott or an Affiliate, or any successor in interest thereto, any third party with access to the Hotel pursuant to the express or implied permission of Marriott or an Affiliate, or any a successor in interest thereto, is in violation of any material state or federal law, rule or regulation on account of the Hotel, improvements on the Hotel or any operations thereon (including, without limitation, any violations related to the environmental condition of the Hotel; the environmental condition other land or waters which is attributable to operations on the Hotel; or to matters concerning the public health, safety or welfare). Upon the occurrence of such default, the Town shall notify Marriott in writing and Marriott shall have (i) thirty (30) calendar days to cure such default or (ii) if Marriott has diligently pursued cure of the default but such default is not reasonably curable within thirty (30) calendar days, then such amount of time that the Town reasonably agrees is necessary to cure such default. If the default has not been fully cured by such time, the Town shall have the right to terminate this Agreement immediately by providing written notice to Marriott and shall have all other rights and remedies that may be available to under the law or in equity.

**5.4. Unauthorized Use of Funds and Requirement for Repayment to Town.**

If, during an audit by the Town under the provisions of this Agreement, the Town determines that the proceeds of this grant have not been utilized by Marriott for the purposes outlined in this Agreement, Marriott will be given thirty (30) calendar days to cure (following written notice from the Town) and, if Marriott fails to cure per the written notice from the Town, Marriott shall immediately remit to the Town the entire amount under this Agreement paid by the Town to Marriott during the reporting period during which the Town has identified that Marriott was not in compliance with the terms of this Agreement. If said amount is not remitted to the Town within 30 calendar days from the end of the cure period, that amount demanded for repayment to the Town plus six (6) percent simple interest on the repayment amount shall be due, in full, to the Town. For the purposes of this Section, **Simple Interest"** is defined as a rate of interest applied to the aggregate amount of the Program Grants paid by the Town to Marriott during the reporting period in which Marriott was in violation of this Agreement.

**5.5. Failure to Submit Reports.**

Without limiting the application of Section 5.6, if Marriott fails to submit any report required by and in accordance with Section 4.2, the Town's obligation to pay any Program Grants at the time, if any, shall be suspended until Marriott has provided and is current on all reports.

**5.6. General Breach.**

Unless stated elsewhere in this Agreement, Marriott shall be in default under this Agreement if Marriott breaches any term or condition of this Agreement. In the event that such breach remains uncured after thirty (30) calendar days following receipt of written notice from the Town referencing this Agreement (or, if Marriott has diligently and continuously attempted to cure following receipt of such written notice but reasonably requires more than thirty (30) calendar days to cure, then such additional amount of time as is reasonably necessary to effect cure, as determined by both parties mutually and in good faith), the Town shall have the right to terminate this Agreement immediately by providing written notice to Marriott.

**6. NO INDEPENDENT CONTRACTOR OR AGENCY RELATIONSHIP.**

It is expressly understood and agreed that Marriott shall not operate as an independent contractor or as an agent, representative or employee of the Town. Marriott shall have the exclusive right to control all details and day-to-day operations relative to the Hotel Support Program and shall be solely responsible for the acts and omissions of its officers, agents, servants, employees, contractors, subcontractors, licensees and invitees. Marriott acknowledges that the doctrine of *respondeat superior* will not apply as between the Town and Marriott, its officers, agents, servants, employees, contractors, subcontractors, licensees, and invitees. Marriott further agrees that nothing in this Agreement will be construed as the creation of a partnership or joint enterprise between the Town and Marriott.

## 7. INDEMNIFICATION.

***MARRIOTT, AT NO COST OR LIABILITY TO THE TOWN, AGREES TO DEFEND, INDEMNIFY AND HOLD THE TOWN, ITS OFFICERS, AGENTS, ATTORNEYS, SERVANTS AND EMPLOYEES, HARMLESS AGAINST ANY AND ALL CLAIMS, LAWSUITS, ACTIONS, COSTS AND EXPENSES OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, THOSE FOR PROPERTY DAMAGE OR LOSS (INCLUDING ALLEGED DAMAGE OR LOSS TO MARRIOTT' BUSINESS AND ANY RESULTING LOST PROFITS) AND/OR PERSONAL INJURY, INCLUDING DEATH, THAT MAY RELATE TO, ARISE OUT OF OR BE OCCASIONED BY (i) MARRIOTT' BREACH OF ANY OF THE TERMS OR PROVISIONS OF THIS AGREEMENT; OR (ii) ANY ACT OR OMISSION OR INTENTIONAL MISCONDUCT OF MARRIOTT, ITS OFFICERS, AGENTS, ASSOCIATES, EMPLOYEES, CONTRACTORS (OTHER THAN THE TOWN, OR ITS EMPLOYEES, OFFICERS, AGENTS, ASSOCIATES, CONTRACTORS OR SUBCONTRACTS), OR SUBCONTRACTORS DUE OR RELATED TO OR ARISING FROM OPERATION AND CONDUCT OF THE HOTEL SUPPORT PROGRAM OR OTHERWISE TO THE PERFORMANCE OR OBLIGATIONS OF THIS AGREEMENT.***

## 8. NOTICES.

All written notices called for or required by this Agreement shall be addressed to the following, or such other party or address as either party designates in writing, by certified mail, postage prepaid, or by hand delivery:

**Town:**

Town of Westlake
Attn: Town Manager
3 Village Circle, #202
Westlake, Texas 76262

**Marriott:**

_____
_____
_____
_____

**With Copies to (which shall not constitute notice):**

Boyle & Lowry, L.L.P.
Attn: L. Stanton Lowry
4201 Wingren Dr., Suite 108
Irving, Texas 75062

## 9. ASSIGNMENT AND SUCCESSORS.

Marriott may at any time assign, transfer or otherwise convey any of its rights or obligations under this Agreement to an Affiliate without the approval of the Town so long as Marriott, the Affiliate and the Town first execute an agreement approved by the Town Council of the Town of Westlake under which the Affiliate agrees to assume and be bound by all covenants

and obligations of Marriott under this Agreement. Otherwise, Marriott may not assign, transfer or otherwise convey any of its rights or obligations under this Agreement to any other person or entity without the prior consent of the Town Council, conditioned on (i) the prior approval of the assignee or successor and a finding by the Town Council that the proposed assignee or successor is financially capable of meeting the terms and conditions of this Agreement and (ii) prior execution by the proposed assignee or successor of a written agreement with the Town under which the proposed assignee or successor agrees to assume and be bound by all covenants and obligations of Marriott under this Agreement. Any attempted assignment without the Town Council's prior consent shall constitute a breach and be grounds for termination of this Agreement and following receipt of written notice from the Town to Marriott. Any lawful assignee or successor in interest of Marriott of all rights under this Agreement shall be deemed "Marriott" for all purposes under this Agreement.

**10. COMPLIANCE WITH LAWS, ORDINANCES, RULES AND REGULATIONS.**

This Agreement will be subject to all applicable Federal, State and local laws, ordinances, rules and regulations, including, but not limited to, all provisions of the Town's codes and ordinances, as amended.

**11. GOVERNMENTAL POWERS.**

It is understood that by execution of this Agreement, the Town does not waive or surrender any of it governmental powers or immunities that are outside of the terms, obligations, and conditions of this Agreement.

**12. NO WAIVER.**

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

**13. VENUE AND JURISDICTION.**

If any action, whether real or asserted, at law or in equity, arises on the basis of any provision of this Agreement, venue for such action shall lie in state courts located in Tarrant County, Texas or the United States District Court for the Northern District of Texas – Fort Worth Division. This Agreement shall be construed in accordance with the laws of the State of Texas.

**14. NO THIRD PARTY RIGHTS.**

The provisions and conditions of this Agreement are solely for the benefit of the Town and Marriott, and any lawful assign or successor of Marriott, and are not intended to create any rights, contractual or otherwise, to any other person or entity.

## 15. FORCE MAJEURE.

It is expressly understood and agreed by the Parties to this Agreement that if the performance of any obligations hereunder is delayed by reason of war, civil commotion, acts of God, inclement weather, or other circumstances which are reasonably beyond the control or knowledge of the party obligated or permitted under the terms of this Agreement to do or perform the same, regardless of whether any such circumstance is similar to any of those enumerated or not, the party so obligated or permitted shall be excused from doing or performing the same during such period of delay, so that the time period applicable to such requirement shall be extended for a period of time equal to the period such party was delayed. Notwithstanding anything to the contrary herein, it is specifically understood and agreed that Marriott' failure to obtain adequate financing to complete the Required Improvements by the Completion Deadline shall not be deemed to be an event of force majeure and that this Section 15 shall not operate to extend the Completion Deadline in such an event.

## 16. INTERPRETATION.

In the event of any dispute over the meaning or application of any provision of this Agreement, this Agreement shall be interpreted fairly and reasonably, and neither more strongly for or against any party, regardless of the actual drafter of this Agreement.

## 17. SEVERABILITY CLAUSE.

It is hereby declared to be the intention of the Parties that sections, paragraphs, clauses and phrases of this Agreement are severable, and if any phrase, clause, sentence, paragraph or section of this Agreement shall be declared unconstitutional or illegal by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Agreement since the same would have been executed by the Parties without the incorporation in this Agreement of any such unconstitutional phrase, clause, sentence, paragraph or section. It is the intent of the Parties to provide the economic incentives contained in this Agreement by all lawful means.

## 18. CAPTIONS.

Captions and headings used in this Agreement are for reference purposes only and shall not be deemed a part of this Agreement.

## 19. ENTIRETY OF AGREEMENT.

This Agreement, including any exhibits attached hereto and any documents incorporated herein by reference, contains the entire understanding and agreement between the Town and Marriott, and any lawful assign and successor of Marriott, as to the matters contained herein. Any prior or contemporaneous oral or written agreement is hereby declared null and void to the extent in conflict with any provision of this Agreement. Notwithstanding anything to the contrary herein, this Agreement shall not be amended unless executed in writing by both parties

and approved by the Town Council of the Town in an open meeting held in accordance with Chapter 551 of the Texas Government Code.

**20. COUNTERPARTS.**

This Agreement may be executed in multiple counterparts, each of which shall be considered an original, but all of which shall constitute one instrument.

**EXECUTED** as of the last date indicated below:

**TOWN OF WESTLAKE:**

_____

_____

a Texas_____

By:_____
Thomas E. Brymer
Town Manager

By:_____
_____
_____

Date:_____

Date:_____

APPROVED AS TO FORM AND LEGALITY:

By: _____
L. Stanton Lowry
Town Attorney

**EXHIBITS**

**"A" – Town of Westlake Resolution No. 06-19**

**"B" – Town of Westlake Resolution No. 15-XX**

**"C" – Town of Westlake Hotel Support Program re: Group Booking Incentives for 2015-2016**

**Exhibit "C"**

# TOWN OF WESTLAKE HOTEL SUPPORT PROGRAM

**Description:**

A cooperative marketing program designed to assist the Dallas/Fort Worth Marriott Solana Hotel in securing group and convention business. The groups can be new business or groups that have previously met at the hotel but are considering other hotels.

**Guidelines:**

Requests for funds shall be submitted at the bid time, not after the group has made their decision to book at the host hotel.

Applications may be submitted for groups/conventions that take place in the current fiscal year (October 1 – September 30) or future years.

Proposed group business shall book a minimum of $10,000 in room night revenue.

A maximum of $5,000 is available to each group; however, the amount provided is based on the following process:

> 10% of the room night revenue calculates the amount allowed, up to a maximum of $5,000.
>
> The Town of Westlake shall receive sponsor recognition in all correspondence and at the meeting/convention in an appropriate manner.
>
> Upon completion of the event or meeting, a completed Post Meeting Summary is required prior to the release of full financial assistance. The report will be used to evaluate the effectiveness of the Town of Westlake Funds participation, as well as review future participation.
>
> Annually, the Marriott Solana will generate a Town of Westlake Funds report to the Town Manager, or his designee, showing the dollars expended and the direct room nights generated via this important resource.

**Procedures:**

The Application shall include the following information before it will be reviewed:

> Hotel Information: Date of Application, Name of Host Hotel Sales Manager and Phone Number.
>
> Group Information: Group Name, Contact Name, Address, Phone Number, Program Dates, Estimated Room Nights, Estimated Room Night Revenue, Estimated Catering Revenue, Estimated Outlet Revenue.
>
> Miscellaneous Information: Additional information pertinent to the group.
>
> Signatures: The Application shall be signed by the host hotel Sales Manager and Director of Sales prior to it being submitted for approval. The Application shall be approved by the Town of Westlake within ten days providing that all of the requested information is received.

Once the Application has been approved, the signed application will be sent back to the requesting Sales Manager at the host hotel.

The host hotel shall provide the Town of Westlake with a copy of the contract at the time it is signed by the group. Funds shall not be available if this information is not received at least ten days prior to the group/convention. The Town of Westlake may choose to send a welcome letter to the group and offer to provide community brochures or other information to the group/convention attendees.

Since funds are reserved for every Application that is approved, the host hotel shall inform the Town of Westlake with written authorization to release the funds should a group choose another destination.

Submit Application and Correspondence to:

The Town of Westlake
Attn: Debbie Piper, Finance Director
3 Village Circle, Suite 202
Westlake, Texas 76262
817 490 5712 Phone
817 430 1812 Fax

**Disbursement of Funds:**

At the time of invoice, the host hotel shall submit the following information:

1. A computerized report documenting the actual room nights booked by the group and verification of the actual room night revenue. The disbursement of funds may be reduced based on the program guidelines if the group generated less room night revenue than was originally stated on the Application,

2. Samples of the Town of Westlake's sponsor recognition.

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Consent

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Consider approval of a Resolution Amending the Board Meeting Procedures Policy.

**STAFF CONTACT:** Kelly Edwards, Town Secretary

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Informed & Engaged Citizens / Sense of Community | Municipal & Academic Operations | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Outside the Scope of Identified Strategic Initiatives | | | |

**Time Line - Start Date:** May 27, 2015 **Completion Date:** September 21, 2015

**Funding Amount: $0.00** **Status -** ☒ **Not Funded** **Source - N/A**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

During the Council Retreat in May there was discussion and direction to amend the Board Meeting Policy adding an item for Community Interest combining the calendar, upcoming events, proclamations and recognitions.

## RECOMMENDATION

After reviewing several municipalities' agendas we would recommend the following revisions to both the Town and Trustee Regular Meeting agenda and the order of items listed below. We believe this would provide flexibility for discussion of events and recognitions while continuing to provide citizens an opportunity to speak.

CALL TO ORDER

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

CITIZEN COMMENTS: This is an opportunity for citizens to address the Council on any matter whether or not it is posted on the agenda. The Council cannot by law take action nor have any discussion or deliberations on any presentation made to the Council at this time concerning an item not listed on the agenda. The Council will receive the information, ask staff to review the matter, or an item may be noticed on a future agenda for deliberation or action.

## ATTACHMENTS

Resolution
Board Meeting Procedures policy

**TOWN OF WESTLAKE**

**RESOLUTION NO. 15-27**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, AMENDING THE POLICY REGARDING BOARD MEETING PROCEDURES.**

**WHEREAS,** the Town Council adopted a policy regarding Board Meeting Procedures on July 28, 2008; and,

**WHEREAS,** the Town Council desires amend the policy changing the name from Board of Alderman to Town Council; and,

**WHEREAS,** the Town Council desires to add language to the policy by adding a section to meeting agendas named "Items of Community Interested"; and,

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

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

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

**SECTION 2:** That the Town of Westlake Town Council does hereby approves the policy regarding Board Meeting Procedures, attached as ***Exhibit "A"***.

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

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

**PASSED AND APPROVED ON THIS 21st DAY OF SEPTEMBER, 2015.**

_____
Laura L. Wheat, Mayor

ATTEST:

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L. Stanton Lowry, Town Attorney

# Town of Westlake

**POLICY ON ~~BOARD~~ COUNCIL MEETING PROCEDURES**

**Approved by the ~~Board of Aldermen~~Town Council**
**July 28, 2008**

Upon adoption of this policy by the ~~Board of Aldermen~~Town Council, the following rules and order of business will be adhered to.

## MEETINGS

Regular Meetings will be held on the second and fourth Monday of each month. Special meetings shall be called, upon request of the Mayor or a majority of the members of the ~~Board of Aldermen~~ Town Council as prescribed by the Texas Local Government Code Sec. 22.038. Should the Town Manager identify a need for a special meeting, he or she shall consult with the Mayor to schedule said meeting. All meetings shall be subject to the provisions of the Texas Open Meetings Act, V.T.C.A., Government Code, Ch. 551, Open Meetings, as amended.

Work Sessions may be scheduled prior to the regular meetings on the second and fourth Monday of the month, as necessary. The time is subject to change at the discretion of the ~~Board of Aldermen~~Town Council or the Town Manager. Periodic Work sessions will also be scheduled to provide the ~~Board of Aldermen~~Town Council with time to discuss short term and long term goals. The general public can, of course, attend such meetings, but may not participate in the proceedings unless invited to do so by the Mayor.

Executive Sessions are an exception to the general rule that all meetings are open to the public. Executive Session may be held on the second and fourth Monday of each month. A special meeting can be called by the Mayor and the Town Manager. The Open Meetings Act allows closed meetings in a few specific instances where privacy serves the public interest – i.e. to discuss real estate, economic development, personnel matters. The ~~Board~~ Council must keep a record of the meeting and it shall be certified by the Mayor to assure that all matters discussed in executive session were properly recorded.

## AGENDA

Agendas are prepared and posted for every meeting of the governmental body.

The Mayor, working in conjunction with the Town Manager, will exercise their professional judgment in determining what items of business should come before the ~~Board~~Council. Any member of the Town staff wishing to have an item placed on the agenda shall consult with the Town Manager's office and then submit the item to the Town Secretary.

Staff will post agenda packets on the internet for all Regular Meetings and Work Sessions no later than the Friday afternoon preceding the week of scheduled meetings. This should afford ample time for all ~~Board~~ Council members to inquire into the nature of each matter to be discussed or to personally investigate the matter so as to be better informed before a ~~Board~~ Council meeting.

The Town Secretary's office, in conjunction with the Town Attorney, assumes the responsibility for compliance with the Open Meetings Act.

Pledge of Allegiance

First item on the regular ~~Board~~ Council agenda shall be to recite the Pledge of Allegiances.

Consent Agenda

All items listed on the consent agenda are considered routine by the Town Council and, in the instance a Council workshop is held prior to a Council meeting, the Council will have an opportunity review and ask questions related to the consent agenda items listed.

Consent agenda items will be enacted with one motion. There will be no separate discussion of items unless a Council Member or citizen so requests, in which event the item will be removed from the general order of business and considered in its normal sequence.

Items of Community Interest

Expressions of thanks, congratulations or condolences; information regarding holiday schedules; honorary recognition of city officials, employees or other citizens; reminders about upcoming events sponsored by the City or other entity that are scheduled to be attended by a city official or city employee.

These procedures shall apply to all meetings of the ~~Board of Aldermen~~Town Council. The Mayor shall be the presiding officer at all meetings of the ~~Board of Aldermen~~Town Council. In the event of the absence of the Mayor and Mayor Pro Tem, the Mayor shall designate the presiding officer. In the event the Mayor has failed to designate the presiding officer, the ~~Board~~ Council member with the most seniority shall serve as presiding officer.

## PARLIAMENTARY PROCEDURE

In regular and special meetings, the ~~Board of Aldermen~~Town Council will utilize reasonable rules of parliamentary procedure in the conduct of its business. Below are examples (not mandatory) of reasonable parliamentary procedure in certain types of actions of the ~~Board of Aldermen~~Town Council:

1. MAIN MOTION: A formal proposal to take certain action.

Step 1. Addressing the Chair. (Begin the discussion by having a member make the motion. Motion should be made and seconded. After this, debate can be conducted. (Ex: "Mayor, I move the following…").

| | |
|---|---|
| SECOND REQUIRED | Yes |
| DEBATABLE | Yes |
| AMENDABLE | Yes |
| VOTE REQUIRED | Majority |

**Formatted:** Normal, Indent: Hanging: 0.5", No bullets or numbering

**Formatted:** Normal, No bullets or numbering

**Formatted:** Normal, Indent: Hanging: 0.5", No bullets or numbering

Step 2. Assigning the floor (Mayor recognizes the member)
Step 3. Making a motion.
Step 4. Seconding a motion.
Step 5. Stating the motion (Mayor states the motion)
Step 6. Debating the question. (Mayor allows debate, with maker of motion speaking first in debate).
Step 7. Putting the question. (Mayor takes the vote after debate is complete).
Step 8. Announcing the result of vote. (Mayor announces the vote, members for and against).

2. TO TAKE FROM THE TABLE: To enable an assembly to take up and consider a motion that was postponed temporarily during the same meeting. Maybe used at a future meeting if the item that was tabled was posted.

| | |
|---|---|
| SECOND REQUIRED | Yes |
| DEBATABLE | No |
| AMENDABLE | No |
| VOTE REQUIRED | Majority |

3. AMENDING A MOTION Any motion may be amended as follows: "Mayor, I move that we amend the motion by (adding, striking our, etc. the words…)." The amendment must be seconded and then it can be discussed. When discussion ends, the amendment is voted on first. If the amendment passes, the original motion is then put to a vote as amended. If the amendment fails, the original motion is put to a vote.

| | |
|---|---|
| SECOND REQUIRED | Yes |
| DEBATABLE | Yes |
| AMENDABLE | Yes |
| VOTE REQUIRED | Majority |

4. TO OFFER A SUBSTITUTE AMENDMENT: Another way to change an original motion is by use of the Substitute Motion. A substitute motion is an amendment that changes an entire sentence or paragraph. It must be seconded and then discussed. It may be amended and differs only from an amendment in that if the substitute motion passes it does away with the original motion.

| | |
|---|---|
| SECOND REQUIRED | Yes |
| DEBATABLE | Yes |
| AMENDABLE | Yes |
| VOTE REQUIRED | Majority |

5. LAY A MOTION ON THE TABLE: Sometimes ~~a board or committee~~ the Council may wish to defer action on a motion. One way to accomplish this is to lay a motion on the table. It is in order to move that a main motion be laid on the table when discussion on the main motion has or is about to end. A tabled motion

can be brought from the table during the same meeting but is usually done so at a later meeting when unfinished business is being considered.

| | |
|---|---|
| SECOND REQUIRED | Yes |
| DEBATABLE | No |
| AMENDABLE | No |
| VOTE REQUIRED | Majority |

MOTION TO CLOSE DEBATE (call for question): To prevent or stop discussion on the pending question, and to bring the pending question or questions to an immediate vote.

| | |
|---|---|
| SECOND REQUIRED | Yes |
| DEBATABLE | No |
| AMENDABLE | No |
| VOTE REQUIRED | 2/3 of members present |

6. POINT OF ORDER: Anytime a member feels an incorrect procedure is being used, he or she can interrupt with a point of order request that requires the Mayor to determine the correct procedure. The point of order can have no additional motions applied to the request other than a motion to withdraw.

| | |
|---|---|
| SECOND REQUIRED | No |
| DEBATABLE | No |
| AMENDABLE | No |
| VOTE REQUIRED | Mayor must concede or deny. |

## RIGHTS IN DEBATE

Robert's Rules of Order says that debate is the discussion regarding a motion that occurs after the presiding officer has restated the motion and before putting it to a vote.

When a pending question is presented for consideration to the ~~Board~~Council, the presiding officer shall recognize the member who made the motion to speak first and the member who seconded the motion to speak second. When two or more members wish to speak, the presiding officer shall name the member who is to speak first. No member of the ~~Board~~ Council shall interrupt another while speaking except to make a point of order or to make a point of personal privilege. No member shall speak more than five minutes on any amendment to the question except as further provided in this rule.

No member shall speak more than the time limits provided herein on any subject or amendment, and such member may use his or her time in any combination, in separate speech or comments totaling the number of minutes permitted. The Mayor shall not be obligated to recognize any ~~Board~~ Council member for a second comment on the subject or amendment until every ~~Board~~ Council member wishing to speak has been allowed a first comment.

~~Board~~ Council members shall also have the right to yield a portion of time to another member.

Any member deciding to speak more than five minutes on any question or more than five minutes on any amendment to the question shall be accorded the privilege without objection upon motion supported by two-thirds of the ~~Board~~Council. No member shall be permitted to interrupt while another member is speaking.

No ~~Board~~ Council member shall be permitted to indulge in a discussion of personalities, use language personally offensive, arraign motives of members, charge deliberate misrepresentation, or use language tending to hold a member of the ~~Board of Aldermen~~Town Council up to contempt.

If a member is speaking or otherwise transgressing the rules of the ~~Board~~Council, the presiding officer shall or any ~~Board~~ Council member may call him or her to order in which case he or she shall immediately be quiet unless permitted to explain. The ~~Board~~ Council shall, if appealed to, decide the case without debate. If the decision is in favor of the member called to order, he or she shall be at liberty to proceed, but not otherwise.

## CONFLICT OF INTEREST

Each ~~Board~~ Council member should be aware of the conflict of interest regulations, including State provisions and statutes.

When a ~~Board~~ Council member has a conflict of interest with an agenda item, he or she should submit the required affidavit (if required) prior to the beginning of the meeting at which the agenda item is scheduled. Upon introduction of the agenda item, the ~~Board~~ Council member with the conflict of interest should announce that he or she has a conflict of interest and will not participate in discussion or consideration of the agenda item. It is not necessary that the ~~Board~~ Council member leave the meeting room.

## CITIZEN PARTICIPATION

Individuals who wish to address the ~~Board of Aldermen~~ Town Council on an item posted as a public hearing shall register with the Town Secretary prior to the Mayor's announcement to open the public hearing. Registration forms are available in the lobby. The Mayor will open the public hearing and recognize individuals who wish to come forward to speak for or against the item. The speaker will state their name and address for the record and shall be allowed three minutes. After a public hearing is closed, there shall be no additional public comments. If the ~~Board~~ Council needs additional information from the general public, some limited comments may be allowed at the discretion of the Mayor.

When a large number of participants have indicated an interest in addressing the ~~Board~~ Council on a zoning case or another regular agenda item, the Mayor or Mayor Pro Tem may set a maximum time limit for the proponents and opponents and a time limit for rebuttal, if necessary.

Individuals who wish to address the ~~Board of Aldermen~~ Town Council on a consent or regular agenda item not posted as a public hearing shall register with the Town Secretary prior to the Mayor's reading of the agenda item. Registration forms are available in the lobby. The Mayor will recognize individuals who wish to come forward to speak for or against the item. The speaker will state their name and address for the record and shall be allowed three minutes.

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Consent

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Consider and ordinance to update the Solana Public Improvement District Service and Assessment Plan and Assessment Roll

**STAFF CONTACT:** Jarrod Greenwood, Public Works Director/Asst. to the Town Manager and Debbie Piper, Finance Director

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Fiscal Responsibility | Fiscal Stewardship | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Outside the Scope of Identified Strategic Initiatives | | | |

**Time Line - Start Date:** September 21, 2015 **Completion Date:** September 21, 2016

**Funding Amount: N/A** **Status -** ☒ **N/A** **Source - N/A**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

The Solana Public Improvement District for the Entrada developemnt was created by Resolution 14-07 by Town Council on February 24, 2014. In order to levy of assessment on property within the PID, Town Council adopted Ordinance No. 741 approving the Solana Pubic Improvement District Service and Assessment Plan and Assessment Roll. Sections 372.013 and 372.014 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code (the "PID Act") require that Service and Assessment Plans and Assessment Rolls to be reviewed and updated annually.

The Town's PID Administrator, MuniCap has provided staff with the updated Annual Service Plan Update and updated Assessment Roll that is attached to the proposed Ordinance.

## RECOMMENDATION

Recommend approval of the annual service Plan Update and updated Assessment Roll.

## ATTACHMENTS

Proposed Ordinance with attachment "A" - Annual Service Plan Update and updated Assessment Roll

**TOWN OF WESTLAKE**

**ORDINANCE NO. 752**

**SOLANA PUBLIC IMPROVEMENT DISTRICT SUPPLEMENTAL SERVICE AND ASSESSMENT PLAN AND ASSESSMENT ROLL.**

**A SUPPLEMENTAL ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE UPDATING THE SOLANA PUBLIC IMPROVEMENT DISTRICT OF THE TOWN OF WESTLAKE SERVICE AND ASSESSMENT PLAN AND ASSESSMENT ROLL.**

**WHEREAS,** by Resolution 14-07 adopted on February 24, 2014, after notice and a public hearing in the manner required by law, the Town Council of the Town of Westlake, Texas approved a resolution authorizing the creation of the Solana Public Improvement District of the Town of Westlake; and

**WHEREAS,** the Town Council, pursuant to Section 372. 016(b) of the PID Act, published notice of the Levy and Assessment Hearing on December 22, 2014 in The Star-Telegram, a newspaper of general circulation in the Town; and

**WHEREAS,** on January 15, 2015, after notice and a public hearing conducted in the manner required by law, the Town Council adopted Ordinance No. 741 approving the Solana Public Improvement District Service and Assessment Plan and Assessment Roll and the levy of assessments on property in the District; and

**WHEREAS,** on January 15, 2015, the Town Council convened the Levy and Assessment Hearing and adopted Ordinance No. 743, authorizing the issuance of bonds secured by the assessments levied pursuant to the Assessment Ordinance; and

**WHEREAS,** The Service and Assessment Plan and Assessment Roll is required to be reviewed and updated annually as described in Sections 372.013 and 372.014 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code (the "PID Act") PID Act; and

**WHEREAS,** the Annual Service Plan Update and updated Assessment Roll attached as Exhibit A hereto conform the original Assessment Roll to the principal and interest payment schedule required for the bonds, and update the Assessment Roll to reflect prepayments, property divisions and changes to the budget allocation for District public improvements that occur during the year, if any; and

**WHEREAS,** the Town Council now desires to proceed with the adoption of this Ordinance which approves and adopts the Annual Service Plan Update and the updated Assessment Roll attached thereto, in conformity with the requirements of the PID Act; and

**WHEREAS,** the Town Council finds the passage of this Ordinance to be in the best interest for the citizens of Westlake.

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

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

**SECTION 2:** That the Solana Annual Service Plan Update and updated Assessment Roll attached hereto as Exhibit A are hereby accepted and approved.

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

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

**SECTION 5:** That any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the Town of Westlake, and upon conviction shall be punishable by a fine not to exceed the sum of Five Hundred dollars ($500.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

**SECTION 6:** It is hereby declared to be the intention of the Town Council of the Town of Westlake, Texas, that sections, paragraphs, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared legally invalid or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such legal invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance since the same would have been enacted by the Town Council of the Town of Westlake without the incorporation in this Ordinance of any such legally invalid or unconstitutional, phrase, sentence, paragraph or section.

**SECTION 7:** This ordinance shall take effect immediately from and after its passage as the law in such case provides.

**PASSED AND APPROVED ON THIS 21st DAY OF SEPTEMBER, 2015.**

ATTEST:

_____
Laura Wheat, Mayor

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L. Stanton Lowry, Town Attorney

# SOLANA PUBLIC IMPROVEMENT DISTRICT

## WESTLAKE, TEXAS

## ANNUAL SERVICE PLAN UPDATE

September 15, 2015

# SOLANA PUBLIC IMPROVEMENT DISTRICT

# WESTLAKE, TEXAS

# ANNUAL SERVICE PLAN UPDATE

## A. Introduction

Solana Public Improvement District (the "PID") was created pursuant to the PID Act and a resolution of the Town Council on February 24, 2014 to finance certain public improvement projects for the benefit of the property in the PID. The Town of Westlake, Texas Special Assessment Revenue Bonds, Series 2015 (Solana Public Improvement District Project) (the "Series 2015 Bonds") in the aggregate principal amount of $26,175,000 were issued to finance, refinance, provide or otherwise assist in the acquisition, construction and maintenance of the public improvements provided for the benefit of the property in the PID. In addition, reimbursement obligations for the Reimbursement Agreement in the aggregate principal amount of $3,400,000 and deferred Assessment Part B in the total amount of $2,425,000 are secured by special assessments.

A service and assessment plan (the "Service and Assessment Plan") was prepared at the direction of the Town identifying the public improvements (the "Authorized Improvements") to be provided by the PID, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the PID for the costs of the Authorized Improvements. Pursuant to Chapter 372, Texas Local Government Code, the Service and Assessment Plan must be reviewed and updated annually. This document is the annual update of the Service and Assessment Plan for 2015 (the "Annual Service Plan Update").

The Town also adopted an assessment roll (the "Assessment Roll") identifying the assessments on each parcel within the PID, based on the method of assessment identified in the Service and Assessment Plan. This Annual Service Plan Update also updates the Assessment Roll for 2015.

## B. Update of the Service Plan

### *Annual Budget for the Public Improvements*

The current total estimated Authorized Improvements Costs are equal to $26,485,000, which remain the same as the budget estimates included in the original Service and Assessment Plan. According to the Developer, there have been no budget line item amount revisions for the Authorized Improvements reported by the Developer and therefore no changes for the Annual Service Plan Update.

As shown by Table A below, the PID has incurred indebtedness in the total amount of $29,575,000 in the form of the Series 2015 Bonds and reimbursement agreements, which are to be repaid from Assessment Part A.

**Table A**
**Sources and Uses of Funds**
**Public Improvements**

| Sources of Funds | Series 2015 Bonds Improvement Project A | Reimbursement Agreement Improvement Project A | Deferred Assessment Part B Improvement Project B | Total Estimated Authorized Improvements |
|---|---|---|---|---|
| Estimated Bond par amount | $26,175,000 | $3,400,000 | $2,425,000 | $32,000,000 |
| Developer funds | $0 | $0 | $4,390,000 | $4,390,000 |
| **Total Sources** | **$26,175,000** | **$3,400,000** | **$6,815,000** | **$36,390,000** |
| **Uses of Funds** | | | | |
| *Authorized Improvements* | | | | |
| Road improvements | $3,767,430 | $622,470 | $0 | $4,389,900 |
| Water distribution system improvements | $890,040 | $171,680 | $0 | $1,061,720 |
| Sanitary sewer improvements | $1,531,196 | $350,100 | $0 | $1,881,296 |
| Storm drainage improvements | $1,154,306 | $579,566 | $0 | $1,733,872 |
| Landscaping improvements | $1,830,501 | $0 | $0 | $1,830,501 |
| Duct bank improvements | $640,304 | $93,650 | $0 | $733,954 |
| Other costs (See Appendix B) | $8,120,860 | $573,896 | $0 | $8,694,755 |
| Parking facility improvement | $0 | $0 | $6,160,000 | $6,160,000 |
| **Subtotal** | **$17,934,637** | **$2,391,362** | **$6,160,000** | **$26,485,998** |
| *Bond issue costs* | | | | |
| Capitalized interest | $3,216,750 | $218,620 | $170,000 | $3,605,370 |
| Debt service reserve | $2,074,313 | $340,000 | $242,500 | $2,656,813 |
| Other Bond issuance related costs | $2,949,301 | $450,018 | $242,500 | $3,641,819 |
| **Subtotal** | $8,240,364 | $1,008,638 | $655,000 | $9,904,002 |
| **Total Uses** | **$26,175,000** | **$3,400,000** | **$6,815,000** | **$36,390,000** |

A service plan must cover a period of five years. All of the Authorized Improvements are expected to be built within a period of five years. The anticipated budget for the Authorized Improvements over a period of five years and the indebtedness expected to be incurred for these costs is shown by Table B.

**Table B**
**Authorized Improvements**
**PID Sources and Uses of Funds**
**2015 - 2019**

| Year | Annual Projected Cost | Annual Projected Indebtedness | Sources other than PID Bonds |
|---|---|---|---|
| 2015 | $26,175,000 | $26,175,000 | $0 |
| 2016 | $0 | $0 | $0 |
| 2017 | $3,400,000 | $3,400,000 | $0 |
| 2018 | $6,815,000 | $2,425,000 | $4,390,000 |
| 2019 | $0 | $0 | $0 |
| | **$36,390,000** | **$32,000,000** | **$4,390,000** |

***Debt Service and Collection Costs***

The Assessment imposed on any parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty one annual installments of principal and interest beginning with the tax year following the issuance of the Bonds and/or execution of the Reimbursement Agreement.

Pursuant to the Service and Assessment Plan, each Assessment shall bear interest at the rate on the Bonds commencing with the issuance of the Bonds. The effective interest rate on the Series 2015 Bonds is 6.14 percent and the interest rate applicable to the Reimbursement Agreement is 6.43 percent per annum for 2015-16. Pursuant to Section 372.018 of the PID Act, the interest rate for that Assessment may not exceed a rate that is one-half of one percent higher than the actual interest rate paid on the debt. Accordingly, the effective interest rate on the Series 2015 Bonds (6.14%) plus an additional interest of one-half of one percent and the effective interest rate on the Reimbursement Agreement (6.43%) plus an additional interest of one-half of one percent are used to calculate the interest on the Assessment Part A. These payments, the "Annual Installment Part A" of the Assessment Part A, shall be billed by the Town in 2015 and will be delinquent on February 1, 2016.

Pursuant to the Service and Assessment Plan, the Annual Service Plan Update shall show the remaining balance of the Assessments, the Annual Installment due for 2015 and the Administrative Expenses to be collected from each Parcel. Administrative Expenses shall be allocated to each Parcel pro rata based upon the amount the Annual Installment on a Parcel bears to the total amount of Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under an applicable ordinances and Bond Indentures, such as capitalized interest and interest earnings on any account balances and by any other funds available to the PID.

Annual Budget for the Repayment of Indebtedness

Debt service will be paid on the Series 2015 Bonds from the collection of the Annual Installments. In addition, Administrative Expenses are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments. The additional interest collected with the Annual Installments will be used to pay the prepayment and delinquency reserve amounts as described in the Service and Assessment plan and applicable Bond Indenture.

Annual Installment Part A to be collected for 2015

The budget for the PID will be paid from the collection of Annual Installments collected for 2015 as shown by Table C.

**Table C**
**Budget for the Annual Installment Part A**
**To be collected for 2015**

| | Series 2015 Bonds | Reimbursement Agreement[1] | Total |
|---|---|---|---|
| Interest payment on March 1, 2016 | $869,625 | $117,810 | $987,435 |
| Interest payment on September 1, 2016 | $869,625 | $117,810 | $987,435 |
| Principal payment on September 1, 2016 | $0 | $0 | $0 |
| **Subtotal debt service on bonds** | **$1,739,250** | **$235,620** | **$1,974,870** |
| Annual collection costs | $30,600 | $10,200 | $40,800 |
| **Subtotal Expenses** | **$1,769,850** | **$245,820** | **$2,015,670** |
| Available reserve fund income | $0 | $0 | $0 |
| Available capitalized interest account | ($1,608,375) | $0 | ($1,608,375) |
| Available Administrative Expense account | $0 | $0 | $0 |
| **Subtotal funds available** | ($1,608,375) | $0 | ($1,608,375) |
| **Annual Installments** | **$161,475** | **$245,820** | **$407,295** |

1 – The interest due on the Reimbursement Agreement amount of $3,400,000 is calculated using the effective interest rate of 6.93% described above.

As shown in Table C above, the total Annual Installment Part A for 2015 is equal to $407,295. The aggregate debt service payments on the Series 2015 Bonds and the Reimbursement Agreement as well as the Administrative Expenses for 2015 are shown as $366,495 ($1,974,870 - $1,608,375) and $40,800, respectively.

According to the Service and Assessment Plan, the total Assessment Part A applicable to Improvement Area #1, Improvement Area #2 and Improvement Area #3 are $19,087,621, $5,622,858 and $4,864,522, respectively. The Assessment Part A percentage applicable to Improvement Area #1, Improvement Area #2 and Improvement Area #3 are 64.5%, 19.0%, and 16.5%, respectively, in relation to the total Assessment Part A of $29,575,000

in the PID. The total Equivalent Units applicable to Improvement Area #1, Improvement Area #2 and Improvement Area #3 are 324.63, 88.76 and 56.44, respectively.

The principal and interest portion of Annual Installment Part A to be collected from each Equivalent Unit in Improvement Area #1 will be $728.63 [i.e. ($366,495 × 64.5%) ÷ 324.63 = $728.63] and the Administrative Expenses to be collected from each Equivalent Unit will be $81.11 (i.e. ($40,800 × 64.5%) ÷ 324.63 = $81.11). As a result, the total Annual Installment Part A to be collected from each Equivalent Unit within Improvement Area #1 will be $809.74 (i.e. $728.63 + $81.11 = $809.74). The Annual Installment Part A to be collected from each Parcel within Improvement Area #1 is calculated by multiplying the Annual Installment Part A for each Equivalent Unit of $809.74 by the total estimated Equivalent Units for each Parcel in Improvement Area #1.

The principal and interest portion of Annual Installment Part A to be collected from each Equivalent Unit in Improvement Area #2 will be $785.02 [i.e. ($366,495 × 19.0%) ÷ 88.76 = $785.02] and the Administrative Expenses to be collected from each Equivalent Unit will be $87.39 (i.e. ($40,800 × 19.0%) ÷ 88.76 = $87.39). As a result, the total Annual Installment Part A to be collected from each Equivalent Unit within Improvement Area #2 will be $872.42 (i.e. $785.02 + $87.39 = $872.42). The Annual Installment Part A to be collected from each Parcel within Improvement Area #2 is calculated by multiplying the Annual Installment Part A for each Equivalent Unit of $872.42 by the total estimated Equivalent Units for each Parcel in Improvement Area #2.

The principal and interest portion of Annual Installment Part A to be collected from each Equivalent Unit in Improvement Area #3 will be $1,068.06 [i.e. ($366,495 × 16.5%) ÷ 56.44 = $1,068.06] and the Administrative Expenses to be collected from each Equivalent Unit will be $118.90 (i.e. ($40,800 × 16.5%) ÷ 56.44 = $118.90). As a result, the total Annual Installment Part A to be collected from each Equivalent Unit within Improvement Area #3 will be $1,186.96 (i.e. $1,068.06 + $118.90 = $1,186.96). The Annual Installment Part A to be collected from each Parcel within Improvement Area #3 is calculated by multiplying the Annual Installment Part A for each Equivalent Unit of $1,186.96 by the total estimated Equivalent Units for each Parcel in Improvement Area #3.

There is Annual Installment Part B to be collected for 2015.

The list of parcels within each Improvement Area of the PID, the estimated total Equivalent Units, the total Assessment Part A, the Annual Assessment Part A, the Administrative Expenses and the Annual Installment Part A to be collected for 2015 are shown in the Assessment Roll summary attached hereto as Appendix A-2.

## C. Update of the Assessment Plan

The Service and Assessment Plan adopted by the Town Council provided that the Authorized Improvement Costs shall be allocated to the Assessed Property equally on the basis of the number of residential dwelling units anticipated to be built on each Parcel once such property is fully developed, and that such method of allocation will result in the imposition of equal shares of the Authorized Improvement Costs to Parcels similarly benefited.

This method of assessing property has not been changed and Assessed Property will continue to be assessed as provided for in the Service and Assessment Plan.

## D. Update of the Assessment Roll

Pursuant to the original Service and Assessment Plan, the Assessment Roll shall be updated each year to reflect:

> (i) the identification of each Parcel (ii) the Assessment for each Parcel of Assessed Property, including any adjustments authorized by this Service and Assessment Plan or in the PID Act; (iii) the Annual Installment for the Assessed Property for the year (if the Assessment is payable in installments); and (iv) payments of the Assessment, if any, as provided by Section VI.H of this Service and Assessment Plan.

The summary Assessment Roll is shown in Appendix A-2. Each parcel in the PID is identified, along with the Assessment Part A on each Parcel and the Annual Installment Part A to be collected from each parcel. Assessments are to be reallocated for the subdivision of any parcels.

According to the Service and Assessment Plan, upon the subdivision of any Parcel, the Administrator shall reallocate the Assessment for the Parcel prior to the subdivision among the new subdivided Parcels according to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

A = the Assessment Part A for each new subdivided Parcel.

B = the Assessment Part A for the Parcel prior to subdivision.

C = the estimated Equivalent Units to be built on each newly subdivided Parcel

D = the sum of the estimated Equivalent Units to be built on all of the new subdivided Parcels

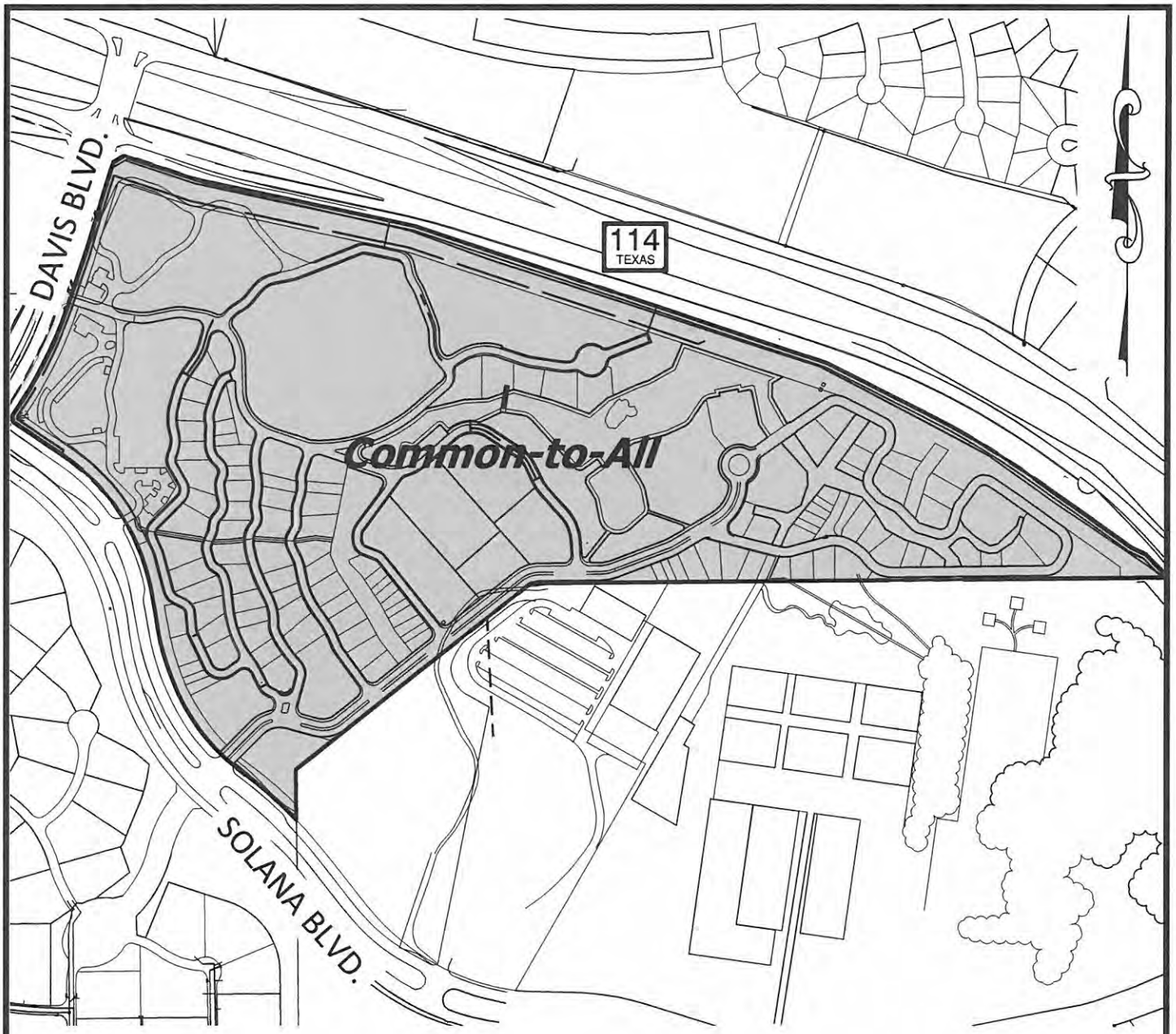
The calculation of the estimated number of units to be built on a Parcel shall be performed by the Administrator and confirmed by the Town Council based on the information available regarding the use of the Parcel. The estimate as confirmed shall be conclusive. The number of units to be built on a Parcel may be estimated by net land area and reasonable density ratios.

According to the Developer, there have been no parcel subdivisions in the PID applicable for the Annual Installments to be collected in 2015.

There have been no Assessment prepayments as of July 31, 2015.

The complete Assessment Roll is available for review at the Town hall, located at 3 Village Circle, Suite 202, Westlake, TX  76262.

**Appendix A-1**
**PID Map**



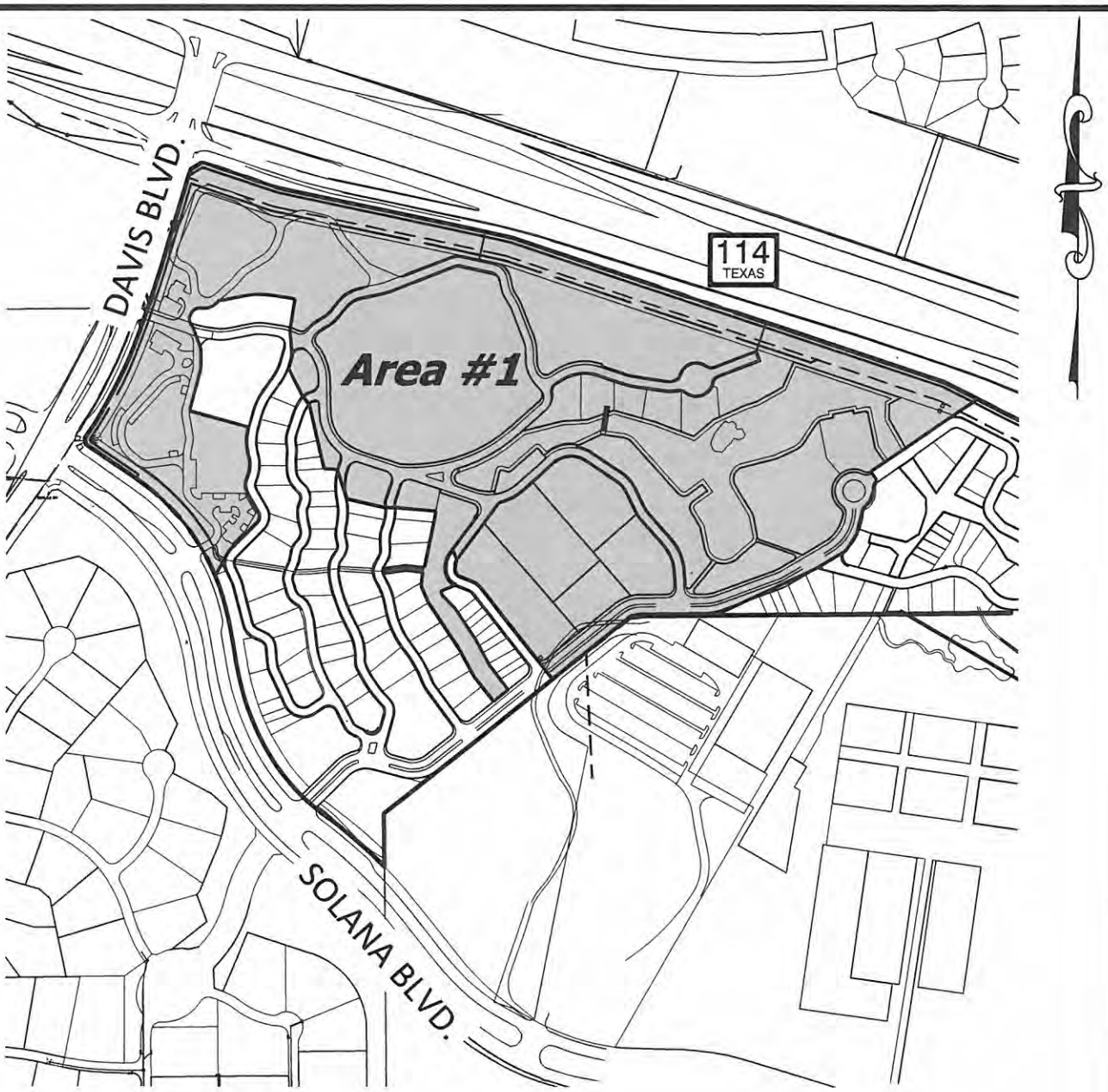

# IMPROVEMENT AREA
# COMMON-TO-ALL
# ENTRADA

## TOWN OF WESTLAKE
## TARRANT COUNTY, TEXAS

SITE PLANNING CIVIL ENGINEERING PLATTING
**CONSULTANTS, LLC**
LAND SURVEYING LANDSCAPE ARCHITECTURE
111 Hillside Drive • Lewisville, TX 75057 • P: 972.436.9712 • F: 972.436.9715
610 Byron Nelson Blvd, Ste 114 • Roanoke, TX 76262 • P: 682.831.9712 • F: 817.890.4043
TBPE Firm No. 1798
TBPLS Firm No. 10047700

DRAWN BY: JCM DATE: 05/14/2014 SCALE: 1"=500' JOB. NO. **12139**

File: Z:\2012\12139\Drawings\Site Plan\PID 05.14.2014\12139R PID Common to All Exhibits
Plotted: 5/15/2014 2:17 AM, by Justin Lonsdowne; Saved: 5/14/2014 5:01 PM, by John




# IMPROVEMENT AREA #1
# MIXED USE VILLAGE CORE
# ENTRADA

## TOWN OF WESTLAKE
## TARRANT COUNTY, TEXAS

SITE PLANNING CIVIL ENGINEERING PLATTING
CONSULTANTS, LLC
LAND SURVEYING LANDSCAPE ARCHITECTURE
111 Hillside Drive • Lewisville, TX 75057 • P: 972.436.9712 • F: 972.436.9715
610 Byron Nelson Blvd, Ste 114 • Roanoke, TX 76262 • P: 682.831.9712 • F: 817.890.4043
TBPE Firm No. 1798
TBPLS Firm No. 10047700

DRAWN BY: JCM DATE: 05/14/2014 SCALE: 1"=500' JOB. NO. **12139**

File: Z:\2012\12139\Drawings\Site Plan\PID 05.14.2014\12139R PID Utility Exhibits AREA 1
Plotted: 5/15/2014 2:20 AM, by Justin Lansdowne; Saved: 5/14/2014 4:38 PM, by John

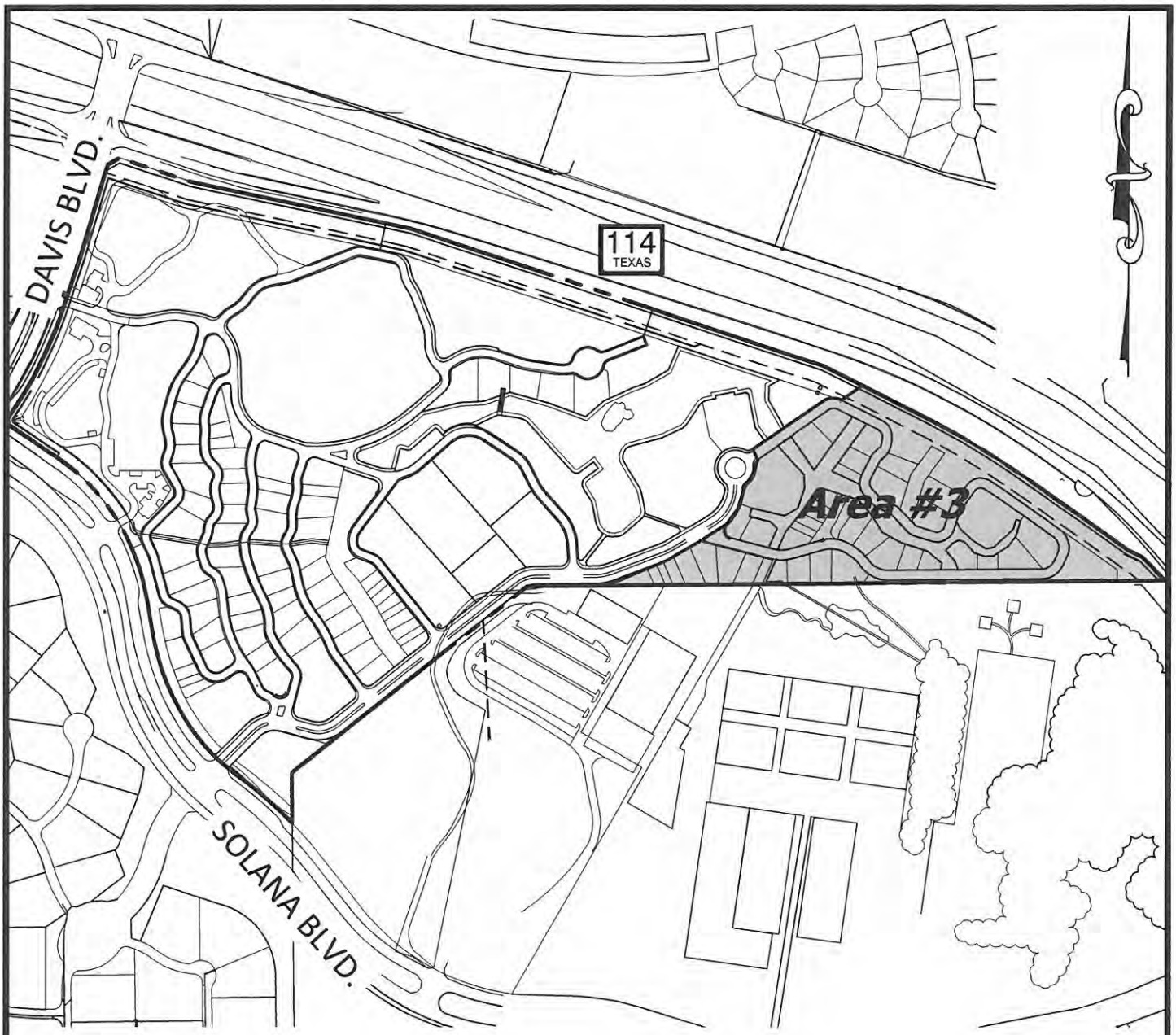
# IMPROVEMENT AREA #2
# WEST RESIDENTIAL
# ENTRADA

## TOWN OF WESTLAKE
## TARRANT COUNTY, TEXAS

SITE PLANNING CIVIL ENGINEERING PLATTING
CONSULTANTS, LLC
LAND SURVEYING LANDSCAPE ARCHITECTURE
111 Hillside Drive • Lewisville, TX 75057 • P: 972.436.9712 • F: 972.436.9715
610 Byron Nelson Blvd, Ste 114 • Roanoke, TX 76262 • P: 682.831.9712 • F: 817.890.4043
TBPE Firm No. 1798
TBPLS Firm No. 10047700

DRAWN BY: JCM DATE: 05/14/2014 SCALE: 1"=500' JOB. NO. **12139**

File: Z:\2012\12139\Drawings\Site Plan\PID 05.14.2014\12139R PID Utility Exhibits AREA 1
Plotted: 5/15/2014 2:23 AM, by Justin Lansdowne; Saved: 5/14/2014 4:38 PM, by John




# IMPROVEMENT AREA #3
# EAST RESIDENTIAL
# ENTRADA

## TOWN OF WESTLAKE
## TARRANT COUNTY, TEXAS

SITE PLANNING CIVIL ENGINEERING PLATTING
**CONSULTANTS, LLC**
LAND SURVEYING LANDSCAPE ARCHITECTURE
111 Hillside Drive • Lewisville, TX 75057 • P: 972.436.9712 • F: 972.436.9715
610 Byron Nelson Blvd, Ste 114 • Roanoke, TX 76262 • P: 682.831.9712 • F: 817.890.4043
TBPE Firm No. 1798
TBPLS Firm No. 10047700

DRAWN BY: JCM DATE: 05/14/2014 SCALE: 1"=500' JOB. NO. **12139**

File: Z:\2012\12139\Drawings\Site Plan\PID 05.14.2014\12139R PID Utility Exhibits AREA 1
Plotted: 5/15/2014 2:22 AM, by Justin Lansdowne; Saved: 5/14/2014 4:38 PM, by John

**Appendix A-2**
**Assessment Roll Summary – 2015**

**Solana PID**
**Assessment Roll Summary 2015-16**
**Assessment Part A**

| Parcel | Total Equivalent Units | Total Assessment Part A | Annual Assessment Part A | Administrative Expense | Annual Installment Part B |
|---|---|---|---|---|---|
| ***Improvement Area #1*** | | | | | |
| 40778436 | 24.88 | $1,462,775 | $18,126.79 | $2,017.96 | $20,144.75 |
| 40778479 | 36.75 | $2,160,824 | $26,777.05 | $2,980.95 | $29,758.00 |
| 07121202 | 21.98 | $1,292,614 | $16,018.14 | $1,783.22 | $17,801.36 |
| 04319087 | 30.77 | $1,809,271 | $22,420.59 | $2,495.97 | $24,916.56 |
| 40778487 | 7.44 | $437,457 | $5,420.99 | $603.49 | $6,024.48 |
| 05243297 | 104.90 | $6,168,021 | $76,434.45 | $8,509.05 | $84,943.51 |
| 05243343 | 59.31 | $3,487,071 | $43,211.97 | $4,810.57 | $48,022.53 |
| 04319109 | 38.60 | $2,269,587 | $28,124.85 | $3,130.99 | $31,255.85 |
| **Subtotal** | **324.63** | **$19,087,621** | **$236,534.83** | **$26,332.20** | **$262,867.03** |
| ***Improvement Area #2*** | | | | | |
| 04519329 | 88.76 | $5,622,858 | $69,678.75 | $7,756.98 | $77,435.73 |
| **Subtotal** | **88.76** | **$5,622,858** | **$69,678.75** | **$7,756.98** | **$77,435.73** |
| ***Improvement Area #3*** | | | | | |
| 05243351 | 56.44 | $4,864,522 | $60,281.42 | $6,710.82 | $66,992.24 |
| **Subtotal** | **56.44** | **$4,864,522** | **$60,281.42** | **$6,710.82** | **$66,992.24** |
| | | | | | |
| **Grand Total** | | **$29,575,000** | **$366,495.00** | **$40,800.00** | **$407,295.00** |

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Action Item

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Conduct a Public Hearing and Consideration of Ordinance, Adopting the Town of Westlake Estimated Budget for the fiscal year ending September 30, 2015, Adopting the Proposed Budget for the fiscal Year ending September 30, 2016 including Investment Policy, Fiscal and Budgetary Policies, Restricted, Committed and Assigned Fund Balances, and Providing Authorization to the Town Manger to approve appropriated funds up to $25,000.

**STAFF CONTACT:** Tom Brymer, Town Manager
Debbie Piper, Finance Director

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Fiscal Responsibility | Fiscal Stewardship | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Maintain Receipt of Various Financial Awards for both Municipal and Academic Services | | | |

**Time Line - Start Date:** October 1, 2015 **Completion Date:** September 30, 2016

**Funding Amount: $32,007,424** **Status -** ☒ **Funded** **Source - Multiple Sources - see comments below**

The Town of Westlake's Proposed FY 2015-2016 budget totals $32,007,424 for all funds (including $1,769,170 transfers in from fund balance for operating and capital projects).

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

***"Forging Westlake, Writing the Next Chapter"*** The selection of any budget theme is intended to bring into focus how resources are recommended to be prioritized and used in order to take the next step in achieving or creating our vision, mission and community values for Westlake. This budget has been prepared keeping this theme in mind.

The FY 15/16 proposed budgeted amount totals $32,007,424 for all funds (including planned $1,769,170 transfers in from fund balance for capital projects and operating needs).

- This represents a 28% fund balance increase of $5,690,649 from the FY 2014/15 estimated budget. If only municipal operating expenses were taken into consideration (removal of all expenses related to capital projects/outlay, Westlake Academy and inter-fund transfers), the FY 2015/16 proposed budget would show a decrease of $593,279 (4.49%) in municipal expenditures from the FY 2014/15 estimates.

The major reason for the increase to fund balance is made up of the following

Revenues:

- The proposed debt issuance totaling $8.5M
- Increase in revenue of $400K in all funds

Expenditures:

- Increase in Capital Projects - $3.6M
- Increase in Personnel Costs due to the allocated amounts of base salary and market adjustments - $458K
- Decrease in General Maintenance & Replacement of $1.2M primarily due to the purchase of an engine/pumper truck for the Fire Department and Westlake Academy maintenance and playground equipment in FY 14/15

Three years ago, in order to provide a more holistic and comprehensive overview of all of our financial obligations, revenue sources, and program of services that fall under the umbrella of the Town of Westlake, we began including the operational costs for Westlake Academy in the municipal budget.

## ORGANIZATIONAL HISTORY/RECOMMENDATION

This Public Hearing has been advertised as required by law. The recommendation is to first conduct and close the Public Hearing, followed by Council discussion as needed. Additionally, it is recommended to adopt the FY 2015/16 municipal budget as proposed and the estimated FY 2014/15 amended budget.

## ATTACHMENTS

Proposed FY 2015/16 Municipal Budget
Ordinance

**TOWN OF WESTLAKE**

**ORDINANCE NO. 753**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS, REVISING THE BUDGET FOR THE 2014-2015 FISCAL YEAR; ADOPTING THE BUDGET FOR THE TOWN OF WESTLAKE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016 INCLUDING INVESTMENT POLICY, FISCAL AND BUDGETARY POLICIES, RESTRICTED, COMMITTED AND ASSIGNED FUND BALANCES; PROVIDING AUTHORIZATION TO THE TOWN MANGER TO APPROVE APPROPRIATED FUNDS UP TO $25,000; PROVIDING THAT THE BUDGET TO BE KEPT IN CITY SECRETARY'S OFFICE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, public notice of a public hearing on the proposed annual budget, stating the date, time, and place and subject matter of the public hearing, was given as required by the laws of the State of Texas and; and

**WHEREAS**, a public hearing was duly held and all interested persons were given an opportunity to be heard for or against any item therein on September 21, 2015; and,

**WHEREAS**, as required by Texas Local Government Code 102.002, the budget officer has prepared a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and,

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

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

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

**SECTION 2:** That the Town Council hereby adopts the revised budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015 as shown within ***Exhibit "A."***

**SECTION 3:** That the Town Council does hereby approve the proposed Municipal Budget attached as ***Exhibit "A"***, adopting the budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

**SECTION 4:** That the Town Council hereby gives the Town Manager authorization to approve any appropriated funds up to the amount of $25,000.

**SECTION 5:** That a copy of the official adopted 2015-2016 budget document shall be kept on file in the office of the Town Secretary.

**SECTION 6:** If any portion of this Ordinance shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Ordinance without the invalid provision.

**SECTION 7:** That this Ordinance shall become effective from and after its date of passage.

**PASSED AND APPROVED ON THIS 21nd DAY OF SEPTEMBER 2015.**

ATTEST:

_____
Laura L. Wheat, Mayor

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L. Stanton Lowry, Town Attorney

THE TOWN OF

# WESTLAKE

# Forging Westlake

## Proposed Annual Operating Budget

Fiscal Year 2015-2016

THE TOWN OF WESTLAKE * 3 VILLAGE CIRCLE #202 * WESTLAKE, TEXAS 76262 * WWW.WESTLAKE-TX.ORG

# TABLE OF CONTENTS


**1. EXECUTIVE**

Budget Transmittal Letter ..... 01
Community Profile ..... 19
Budget Overview and Framework ..... 31
Strategic Plan ..... 43

**2. ALL FUNDS SUMMARY**

All Funds – Combined Program Summary ..... 53
All Funds – Combining Revenues, Expenditures & Fund Balance ..... 54
Property Tax Analysis ..... 55
Organizational Chart ..... 57
Position Summary- All Years ..... 58
Long Term Planning – Forecast Narrative ..... 61
Long Term Planning - Five Year Forecast (at-a-glance) ..... 64
Long Term Planning - Five Year Forecast (detail) ..... 65

**3. GENERAL FUND**

Program Summary ..... 74
Fund Overview ..... 75
- Department 10 ..... 80
- Department 11 ..... 82
- Department 12 ..... 86
- Department 13 ..... 90
- Department 14 ..... 94
- Department 15 ..... 98
- Department 16 ..... 102
- Department 17 ..... 106
- Department 18 ..... 110
- Department 19 ..... 116
- Department 20 ..... 120
- Department 21 ..... 124
- Department 22 ..... 128
- Department 23 ..... 134

**4. ENTERPRISE FUNDS**

Combined Program Summary ..... 140
Combining Revenues, Expenditures & Fund Balance ..... 141
- Cemetery Fund 255 ..... 143
- Utility Fund 500 ..... 147

# TABLE OF CONTENTS


**5. INTERNAL SERVICE FUNDS**

Combined Program Summary ..... 154
Combining Revenues, Expenditures & Fund Balance ..... 155
- Utility Maintenance & Replacement Fund 510 ..... 157
- General Maintenance & Replacement Fund 600 ..... 161
- Vehicle Maintenance & Replacement Fund 605 ..... 165

**6. SPECIAL REVENUE FUNDS**

Combined Program Summary ..... 170
Combining Revenues, Expenditures and Fund Balance ..... 171
- Visitors Association Fund 220 ..... 173
- 4B Economic Development Fund 200 ..... 177
- Economic Development Fund 210 ..... 181
- Lone Star Public Facilities 418 ..... 185

**7. DEBT SERVICE FUND**

Program Summary ..... 190
Fund Overview ..... 191

**8. WESTLAKE ACADEMY**

Program Summary ..... 200
Fund Overview ..... 201
Executive Summary ..... 202

**9. CAPITAL PROJECT FUNDS**

Combined Program Summary ..... 226
Combining Revenues, Expenditures and Fund Balance ..... 227
- Capital Projects Fund 410 ..... 229
- Westlake Academy Expansion Fund 412 ..... 233
- Pubic Improvement Development Fund 215 ..... 237
- Capital Improvement Plan ..... 241

**10. FISCAL & BUDGETARY POLICIES**

Fiscal & Budgetary Policies ..... 292

**11. INVESTMENT POLICY**

Investment Policy ..... 308

**12. GLOSSARY OF TERM**

Glossary of Terms ..... 316

# TOWN OF WESTLAKE
# FISCAL YEAR 2015-2016
# ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of $66,748, which is a 4.88 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $84.477.

## PROPERTY TAX RATE COMPARISON

| Tax Rate | Proposed FY 15/16 | Adopted FY 14/15 |
|---|---|---|
| Property Tax Rate | $0.15634/100 | $0.15634/100 |
| Effective Tax Rate | $0.15677/100 | $0.15634/100 |
| Effective Maintenance & Operations Tax Rate: | $0.14586/100 | $0.14238/100 |
| Rollback Tax Rate: | $0.18510/100 | $0.18277/100 |
| Debt Rate: | $0.01684/100 | $0.01924/100 |

## MUNICIPAL DEBT OBLIGATIONS

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is $154,903.

# Introduction

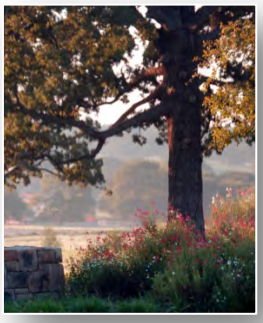
## Forging Westlake

## Writing The Next Chapter

# VISION STATEMENT

An oasis of natural beauty that maintains our open spaces in balance with distinctive developments, trails, and quality of life amenities amidst an ever expanding urban landscape.

# VISION POINTS



## ~ A Sense of Place ~

Distinctive neighborhoods, architecturally vibrant corporate campuses, grazing longhorns, soaring red-tailed hawks, meandering roads and trails, lined with natural stone and native oaks.

## ~ We are Leaders ~

A premiere place to live, leadership in public education, corporate and governmental partnerships, and high development standards.

## ~ We are a Caring Community ~

Informed residents, small town charm and values, historical preservation.

## ~ Exemplary Governance ~

Town officials, both elected and appointed, exhibit respect, stewardship, vision, and transparency.

## ~ Service Excellence ~

Public service that is responsive and professional, while balancing efficiency, effectiveness and financial stewardship.

# VALUE STATEMENTS

Transparent / Integrity-driven Government

Fiscal Responsibility

Family Friendly & Welcoming

Educational Leaders

Sense of Community

Innovation

Strong Aesthetic Standards

Informed & Engaged Citizens

Preservation of our Natural Beauty

Planned / Responsible Development

# MISSION STATEMENT

Westlake is a unique community blending preservation of our natural environment and viewscapes, while serving our residents and businesses with superior municipal and academic services that are accessible, efficient, cost-effective, and transparent.

# MISSION TAG LINE

*One-of-a-kind community; natural oasis – providing an exceptional level of service.*

# WESTLAKE COUNCIL MEMBERS

| | | |
|---|---|---|
| Mayor | Laura Wheat | lwheat@westlake-tx.org |
| Mayor Pro-Tem | Carol Langdon | clangdon@westlake-tx.org |
| Council Member | Michael Barrett | mbarrett@westlake-tx.org |
| Council Member | Alesa Belvedere | abelvedere@westlake-tx.org |
| Council Member | Rick Rennhack | rrennhack@westlake-tx.org |
| Council Member | Wayne Stoltenberg | wstoltenberg@westlake-tx.org |

# WESTLAKE BOARDS & COMMISSIONS

Westlake Historical Preservation Society

Westlake Academy Foundation

Planning & Zoning Commission

Texas Student Housing Authority

4B Economic Development Board

Arbor Day Advisory Committee

Public Arts Committee

# WESTLAKE ADMINISTRATIVE OFFICIALS

## Town Manager's Office

| | | | |
|---|---|---|---|
| Tom Brymer | Town Manager | tbrymer@westlake-tx.org | 817-490-5720 |
| Amanda DeGan | Asst. Town Manager | adegan@westlake-tx.org | 817-490-5715 |

## Town Secretary's Office

| | | | |
|---|---|---|---|
| Kelly Edwards | Town Secretary | kedwards@westlake-tx.org | 817-490-5710 |

## Finance Department

| | | | |
|---|---|---|---|
| Debbie Piper | Director | dpiper@westlake-tx.org | 817-490-5712 |
| Jaymi Ford | Supervisor | jford@westlake-tx.org | 817-490-5721 |
| Daniela White | Acctg Technician | dwhite@westlake-tx.org | 817-490-5737 |
| Melinda Brown | Acctg Technician | mrbown@westlake-tx.org | 817-490-5728 |

## Municipal Court

| | | | |
|---|---|---|---|
| Sharon Wilson | Administrator | swilson@westlake-tx.org | 817-490-5746 |
| Troy Crow | Marshal | tcrow@westlake-tx.org | 817-490-5716 |
| Martha Solis | Deputy Clerk | msolis@westlake-tx.org | 817-490-5748 |

## Communications and Community Affairs

| | | | |
|---|---|---|---|
| Ginger Awtry | Director | gawtry@westlake-tx.org | 817-490-5710 |
| Susan McFarland | Specialist | smcfarland@westlake-tx.org | 817-490-5736 |

## Human Resources and Administrative Services

| | | | |
|---|---|---|---|
| Todd Wood | Director | twood@westlake-tx.org | 817-490-5711 |
| Dana Thomas | Generalist | dthomas@westlake-tx.org | 817-490-5734 |

## Parks & Recreation and Facilities Maintenance

| | | | |
|---|---|---|---|
| Troy Meyer | Director | tmeyer@westlake-tx.org | 817-490-5735 |

## Planning And Development

| | | | |
|---|---|---|---|
| Eddie Edwards | Director | eedwards@westlake-tx.org | 817-490-5726 |

## Public Works

| | | | |
|---|---|---|---|
| Jarrod Greenwood | Director | jgreenwood@westlake-tx.org | 817-490-5720 |
| Paul Andreason | Technician | pandreason@westlake-tx.org | 817-490-5731 |

## Emergency Services

| | | | |
|---|---|---|---|
| Richard Whitten | Fire Chief | rwhitten@westlake-tx.org | 817-490-5785 |
| Jason Martin | Lieutenant | jmartin@westlake-tx.org | 817-490-5783 |
| Daniel Robertson | Lieutenant | drobertson@westlake-tx.org | 817-490-5783 |
| Aaron Wilson | Lieutenant | awilson@westlake-tx.org | 817-490-5783 |

## Information Technology

| | | | |
|---|---|---|---|
| Jason Power | Director | jpower@westlakeacademy.org | 817-490-5750 |
| Ray Workman | Technician | rworkman@westlakeacademy.org | 817-490-5751 |

## Customer Service

| | | | |
|---|---|---|---|
| Sherry Lewis | Coordinator | slewis@westlake-tx.org | 817-490-5732 |
| Lauri Tillman | Representative | ltillman@westlake-tx.org | 817-490-5730 |

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

**Town of Westlake**

**Texas**

For the Fiscal Year Beginning

**October 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has presented a Distinguished Budget Presentation Award to the Town of Westlake for its annual budget for the fiscal year **beginning October 1, 2015**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Westlake for its annual budget for the fiscal year beginning **October 1, 2014**. The Town has received this award for **eight consecutive years (fiscal years beginning 2007-2014)**. In order to receive this award, the Town must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

## THE BUDGET AS A POLICY DOCUMENT

This criterion involves including a Town-wide statement of budget policies, goals and objectives for the year, and an explanation of the budgeting process to the reader, describing the short-term and operational policies that guide the development of the budget. The criterion also relates to the longer -term Town-wide policies that are expected to continue in effect for a number of years. The budget award criterion also requires the inclusion of a budget message and/or transmittal letter by the Town Manager.

**GFOA REVIEWER COMMENTS FROM FY14/15 BUDGET (POLICY)**

"Budget document was outstanding in identifying the short-term organization-wide factors that influence the decisions in the making of this budget. Again, the budget document did an outstanding job of highlighting the priorities and issues of the entity against the constraints."

* * *

## THE BUDGET AS A FINANCIAL PLAN

This criterion involves including an explanation of the financial structure and operations of the Town, and the Town's major revenue sources and fund structure. The budget should contain an all -inclusive financial plan for all funds and resources of the Town, including projections of financial condition at the end of the fiscal year, projections of current year financial activity, and provide a basis for historical comparisons. The budget should also present a consolidated picture of all operations and financing activities in a condensed format and an explanation of the budgetary accounting basis, whether prepared on a generally accepted accounting principles (GAAP) basis, cash basis, modified accrual basis, or any other acceptable method.

**GFOA REVIEWER COMMENTS FROM FY14/15 BUDGET (FINANCIAL PLAN)**

"I thought the staff did an exceptional job outlining each revenue stream for the municipality and how those funds were utilized."

* * *

## The budget as an operations guide

This criterion involves including information in the document explaining the relationship between organizational units (departments) and programs; including an organization chart, a description of the departmental organizational structure and staffing levels, and historical comparisons of staffing levels; explaining how capital spending decisions will affect operations; providing objectives and performance measures; and describing the general directions given to department heads through the use of goals and objectives, reorganizations, statement of functions, or other methods.

**GFOA Reviewer Comments From FY14/15 Budget (Operations)**

"I was able to find within the document a description of the goals and objectives for each of the departments so I rated this section as outstanding."

* * *

## The budget as a communications device

This criterion relates to having the budget document available for public inspection; providing summary information suitable for use by interested citizens and/or the media; avoiding the use of complex technical language and terminology; explaining the basic units of the budget, including funds, departments or activities; and disclosing sources of revenues and explanations of revenue estimates and assumptions. The intent is to enhance the communication aspects of the budget document, so that information in the budget can be communicated to a reader with a non-financial background. This award is valid for a period of one year only. We believe our current budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**GFOA Reviewer Comments From FY14/15 Budget (Communications)**

"I learned quite a bit about the community so I rated this section as outstanding."

* * *

# Section 1
# Executive

Forging Westlake

*This page is intentionally blank*

# Transmittal Letter

# Forging Westlake

## Writing The Next Chapter

September 21, 2015

Honorable Mayor and Town Council:

On behalf of the Town of Westlake's Senior Leadership Team, I am pleased to submit for your consideration the Proposed FY 2015-16 Budget. **This year's budget theme is *"Forging Westlake, Writing the Next Chapter"*.** This is an exciting time for Westlake!

# I. BUDGET THEME, TRENDS, & OVERVIEW

Almost a quarter of a century ago, the Town of Westlake stood at a cross roads. Recognizing that growth of the Dallas Fort Worth Metroplex was imminent, the Board of Aldermen (now Town Council), Planning & Zoning Commission, and a citizen advisory committee worked diligently on and ultimately adopted Westlake's first Comprehensive Plan (Comp Plan).

Retrospectively, this 1992 Comprehensive Plan played an important role in guiding Westlake's development and growth. However, in 2013 the Town Council recognized that our circumstances had greatly changed since drafting the original 1992 version of the Comp Plan. They also recognized that our community now stood at a new crossroads as a strong possibility existed that growth in Westlake's portion of the DFW Metroplex (Metro or Metroplex) would accelerate.

These conditions served as the impetus to review and update Westlake's Comprehensive Plan to help in our planning and visioning for the next 30 years. Titled *Forging Westlake*, the Town's new Comp Plan was adopted in March 2015 after an 18 month period of extensive community involvement and input. The process to create Westlake's new Comp Plan began by focusing on the Town's vision statement:

*Westlake is a unique community blending preservation of our natural environment and viewscapes, while serving our residents and businesses with superior municipal and academic services that are accessible, efficient, cost-effective, and transparent.*

*Forging Westlake*, is based on an assessment by urban planners of Westlake's past growth and their projections regarding the growth we will likely face over the next 30 years. Westlake finds itself in the "vortex" of one of DFW's most desirable executive housing corridors in the Metroplex located along State Highway 114. The potential of development from existing zoning entitlements in Westlake, as well as growth in the communities that surround us, present daunting challenges for the future. These include maintaining Westlake's unique bucolic character, exceptional quality of life, and high end housing standards while at the same time managing the potential of exponential growth in both population and traffic. The Comp estimates a large population increase for the Highway 114 corridor, including Westlake, which is projected to be almost 250,000 residents.

Growth projections of this magnitude require that we plan, be proactive, and prudent in our decision making, all while continuing to offer the high quality services Westlake currently enjoys. Our goal is to maintain our position as a premier community. **"Forging Westlake and writing our next chapter" in a manner that honors our past, but embraces our future, so we can sustain our quality of life is the challenge we face in the FY15-16 Budget.**

# II. THE CHALLENGES IN "FORGING WESTLAKE"

FY15-16 will be our first opportunity to fully utilize our new Comprehensive Plan as a guide to making major decisions for the community, especially as it pertains to land use and the corresponding impact of growth on both our municipal and academic services. What are these challenges? They are both regional and local in nature. Local challenges for Westlake begin at the State and/or regional level, and then migrate down to our community.

## REGIONAL CHALLENGES

1. **DFW Metro Area Growth:** Since 1970, the DFW Metro area has grown by more than 150% - a faster pace than the state and nation. At 9,500 square miles it is larger in total area than 5 of our states. With a population of nearly 6.8 million, it is the fourth largest metropolitan area in the country. Forecasts from the North Central Texas Council of Governments (NCTCOG) predict employment to grow in this 12 county standard metropolitan statistical (SMSA) area by almost 70% over the next 30 years. Population growth over this same 30 year period is forecast by NCTCOG to be 69%. This regional growth will certainly impact Westlake.

2. **Water Demand:** Westlake is located in the State's Region C water planning area that covers all or a part of 16 North Central Texas counties. The population of Region C is projected to grow from what was nearly 6.5 million in 2010 to just over 9.9 million in 2040 and ultimately to over 14.3 million by 2070. Dry-year water demands in Region C are expected to reach 2.2 million acre-feet per year by 2040, and 2.9 million acre-feet per year by 2070, largely due to population growth. This increased demand will create a projected shortage of 1.2 million acre-feet per year by 2070 – which is why planning and development of new water management strategies is so critical.

3. **Transportation, Mobility, and Traffic Congestion:** With the region's population and employment growth, traffic and the associated congestion has also increased. The recent 2014 amendment to Mobility 2035, the region's transportation plan, estimates that between now and 2035, an estimated $395.3 billion is needed to eliminate the worst levels of congestion in our region. This plan only identifies $94.5 billion in funding for these projects, meaning that congestion will worsen and mobility will be further impeded over time.

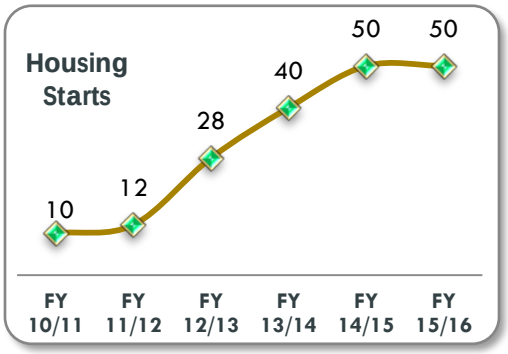
## LOCAL CHALLENGES

1. **Westlake's Permanent Population Growth:** This is the portion of our population considered to be our permanent residents. An increase in population of 185 in 1990 to the present 1,150 represents a 522% increase for a net gain of 965 residents. We will need to be monitor and plan for the continued increase in these numbers in light of *Forging Westlake's* forecast of 7.12% population growth between now and 2040.

2. **Traffic Demands Due to Growth in Westlake and Surrounding Cities':** The 4 cities that surround Westlake are also projected to have a combined population of 215,000 people by 2040. As stated earlier, Westlake is estimated to grow to 7,000 by that same time. Internally current zoning entitlements, if executed, would create an estimated 300,000 vehicle trips per day. Local impacts associated with this level of growth affects the Town's street infrastructure, water and sewer system capital investment requirements, as well as demand for daily municipal services

3. **Balanced Growth to Impact Cost of Municipal Services:** Likewise, the ability to pay for municipal services utilizing a cost effective revenue format requires balanced growth that provides for commercial development and a diversified tax base, while maintaining the community's bucolic atmosphere. At the same time, we must continue to ensure the policy direction of the Town is focused on growth paying for the infrastructure for which it creates the demand.

4. **Housing Start Increases:** This past year, we continued to see single family residential construction as a result of *Granada Phase 1* receiving a final plat. Existing subdivisions such as *Vaquero* and *Terra Bella* also had strong home construction activity. This is depicted in the side-chart – prerecession starts were at 38 per year and we are estimating 50 for the coming fiscal year. Housing starts in Westlake, due to the high value, adds taxable value, but impacts the demand for our municipal services, especially the Town's charter school.

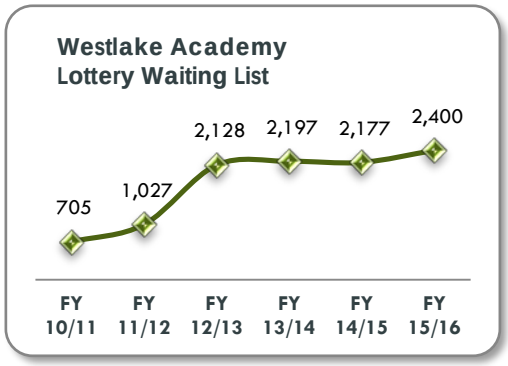



5. **Management of Development** – As the economy and the surrounding cities in the Metroplex experience commercial development and individuals continue to make the North Texas Region their home, we will need to manage our distinctive housing developments to ensure we maintain our community as an *'oasis of natural beauty'* as outlined in our Vision statement.

6. **Daytime Population:** Because Westlake is the home of many major corporate office campuses, its Monday-Friday daytime population swells to approximately 10,000 - 12,000 individuals. These office complexes are comprised of notable corporate clients that include Deloitte LLP, Core Logic and Fidelity Investments. Staff will continue to monitor our corporate stakeholders and attempt to identify avenues to strengthen these relationships and assist in drawing new corporations to Westlake.

7. **Continued Impact of Westlake Academy on Residential Growth:** The number of Westlake residents who are selecting Westlake Academy as the educational choice for their students has doubled in the past five years. Resident surveys continually indicate that the Academy is one of the main reasons they moved to Westlake, and why they plan to remain in our community. For example, the 2015 survey results indicate that 96% of the parents say that enrollment at Westlake Academy was very/somewhat important to their decision to live in the community.

8. **Increase in Westlake Academy Overall Enrollment and Opening of New School Buildings:** The Academy has experienced steady enrollment growth from 491 in SY 2009-10 to a projected 832 in SY 2015-16. The current increase of student population is a result of the Phase I expansion efforts on the Academy campus and our community growth. It will require that we carefully manage our student enrollment processes to provide adequate space for children of Westlake residents. Approximately 39,000 sq. ft. of new facilities spaces was opened in SY 14/15, which was comprised of a secondary classroom building, field house, and a primary years' multi-use building. All of these buildings increased our capacity and allowed for decompression of our current facilities. The lottery waiting list for admissions continues to grow from 705 in 2011 to 2,400 students for this coming school year.




9. **Public Education Funding Shortfall:** State funding of public education was decreased by the State Legislature in 2011. While it has increased somewhat since then, the allocation has not kept pace with basic cost increases. This negatively impacts Westlake since it owns and operates a public charter school, Westlake Academy, which receives 79% of its operational funding from the State.

10. **Implementation of the Comprehensive Plan:** With adoption of the Town's new Comp Plan, *Forging Westlake*, a number of our ordinances need to be rewritten and new ones drafted so that the Plan's recommendations can be implemented. The task of implementing the changes to the ordinances will require additional staff time and oversight to ensure we reflect the direction of the Council and the Comp Plan.

11. **Pursuit of Infrastructure and Services Reinvestment While Combating Certain Cost Increases:** With growth comes the need for reinvestment through capital spending for infrastructure, equipment, as well as work force attraction/retention. This must be facilitated in concert with the consideration of additional staffing needs to maintain our service levels. We have balanced all these components in light of maximizing staff efficiencies and processes to help contain large expenditure drivers such as employee health insurance.

12. **Continued emphasis on long-range financial planning:** The FY15-16 budget contains an updated Long-Range Financial Forecast which identifies key revenue and expenditure drivers while assessing historical financial trends and their potential impact upon the town's financial stability. The forecast must be monitored and updated during the budget formulation process as well as reviewed with the Town Council as the budget is being prepared. Staff will also continue to produce a quarterly financial report for the Council that monitors and analyzes trends in the General Fund, Utility Fund, and Visitor Association Fund. The report serves as a valuable tool to assist in developing a proactive, rather than reactive, approach to our changing financial trends.

With these challenges in mind, the Proposed FY15-16 was formulated to address them within the context of Town Council financial policies, available resources, our Strategy Map, and a conservative 5 year financial forecast.

## III. FUND BALANCE CHANGES BY FUND TYPE

On behalf of the Senior Leadership Team and all Westlake staff members, I am presenting the FY 2014-15 budget document for the Council's consideration as follows:

| Fund Type | FY 15/16 Projected Beginning Fund Balance | Total Revenues and Other Sources | Total Expenditures and Other Uses | FY 15/16 Projected Ending Fund Balance | Percent of Total | FY 14/15 vs FY 15/16 Change Amount | Change Percent |
|---|---|---|---|---|---|---|---|
| **General Fund** | 6,808,755 | 8,545,767 | 8,146,779 | 7,207,742 | 35% | 398,987 | 6% |
| **Enterprise Funds** | 4,117,310 | 3,622,626 | 5,287,754 | 2,452,182 | 12% | (1,665,128) | -40% |
| **Internal Services** | 510,977 | 776,383 | 418,080 | 869,280 | 4% | 358,303 | 70% |
| **Capital Funds** | 2,528,345 | 10,927,504 | 5,365,000 | 8,090,849 | 39% | 5,562,504 | 220% |
| **Special Revenue** | 1,108,029 | 2,798,083 | 2,879,650 | 1,026,462 | 5% | (81,566) | -7% |
| **Debt Service** | 22,476 | 1,991,018 | 2,013,494 | 0 | 0% | (22,476) | 0% |
| **Westlake Academy** | 1,153,303 | 7,986,626 | 7,896,666 | 1,243,263 | 6% | 89,961 | 0% |
| **TOTAL** | **16,249,195** | **36,648,008** | **32,007,424** | **20,889,779** | **100%** | **4,640,584** | **28.6%** |

If only municipal operating expenses were taken into consideration (removal of all expenses related to capital projects/outlay, Westlake Academy and inter-fund transfers**), the FY 2015-16 budget would show a 0.2% increase of $27,639 in municipal expenditures from the FY 2014-15 estimates.**

| | FY 14/2015 Estimated | FY15/2016 proposed | Amount Change | Percent Change |
|---|---|---|---|---|
| Payroll | $ 3,658,128 | $ 4,115,956 | $ 457,828 | 12.52% |
| Expenditures | 10,267,203 | 9,837,014 | (430,189) | -4.2% |
| **TOTAL** | **$ 13,925,331** | **$ 13,952,970** | **$ 27,639** | **0.2%** |

| BUDGET OVERVIEW | |
|---|---|
| Total Expenditures and Other Uses | $ 32,007,424 |
| Fund Balance increase percentage | 28.6% |
| **Fund Balance Increase Amount** | **$ 4,640,584** |
| | |
| General Operating Fund | $ 398,987 |
| Capital Projects Funds | 5,562,504 |
| Academic Services | 89,960 |
| Internal Service Funds | 358,303 |
| **Increase to Fund Balance** | **$ 6,409,754** |
| | |
| Enterprise Funds | $ (1,665,128) |
| Debt Service Fund | (22,476) |
| Special Revenue Funds | (81,566) |
| **Decrease to Fund Balance** | **$ (1,769,170)** |

- The FY 2015-16 budgeted expenditure amount totals $32M for all funds
- Fund balance shows a 28.6% increase of $4.6M from the FY 2014-15 estimated budget.
- Operating needs total $6.4M with capital projects at $5.6M.
- This increase includes $1.8M transfers in from fund balance.
  - Planned transfers include - $600K transfer to Capital Project Fund from Utility Fund, $82K from Visitors Association Fund and $1.05M payment to the City of Fort Worth.

## IV. SERVICE LEVEL ADJUSTMENTS

The Town utilizes "service level adjustments" to create an organizational outcome of being fiscal stewards and tracking our cost increases or decreases. A service level adjustment (SLA) is a request for any dollars in excess of the baseline/target budget. (FY 2014-15 budget, adjusted for year-end estimates, less one-time purchases). There are 2 types of "Service Level Adjustments".

1. Maintain
   - Same level of service as previous year, but increased due to inflation, etc.
   - Activities that require additional resources to maintain the current level of service due to growth, new equipment, etc. are considered additions to the baseline/target budget and are included in the "SLA".

2. New or expanded level of service.
   - All requests for new personnel, programs or equipment that represent a new addition to the current operation are considered additions to the baseline/target budget and are included in the new costs.
   - Show any revenues or reduction in current expenses the new or expanded levels of service will create
   - Designate if item represents an "Unfunded Mandate". An unfunded mandate is a statute or regulation that requires a state or local government to perform certain actions, yet provides no money for fulfilling the requirements.

| | TOTAL AMOUNT | ONE-TIME | ON-GOING |
|---|---|---|---|
| **REVENUES** | $ 9,229,377 | $ 8,741,183 | $ 488,194 |
| | percentage | 95% | 5% |
| | | | |
| **EXPENDITURES** | $ 5,907,757 | $ 5,268,270 | $ 639,487 |
| | percentage | 89% | 11% |
| | | | |
| **BUDGET IMPACT** | **$ 3,321,620** | **$ 3,472,913** | **$ (151,293)** |

**The FY 2015-16 budget reflects a net impact of $3,321,620 in service level adjustments which are invested in major areas of emphasis through service level adjustments as follows:**

## REVENUE SLA REQUESTS

| SERVICE LEVEL ADJUSMENT TYPE | | TOTAL AMOUNT | ONE-TIME COSTS | ON-GOING COSTS |
|---|---|---|---|---|
| *Other resources* | *96.1%* | *$ 8,741,183* | *$ 8,741,183* | *$ 0* |
| *All other* | *3.9%* | *488,194* | *0* | *488,194* |
| ***TOTAL REVENUES*** | | **$ 9,229,377** | **$ 8,741,183** | **$ 488,194** |
| | | **percentage** | **95%** | **5%** |

## EXPENDITURE SLA REQUESTS

| SERVICE LEVEL ADJUSMENT TYPE | | TOTAL AMOUNT | ONE-TIME COSTS | ON-GOING COSTS |
|---|---|---|---|---|
| **Operating Expenditures** | | | | |
| *Maintenance/replacement* | *6.9%* | *$ 9,280* | *$ 9,280* | *$ 0* |
| *Repair & maintenance* | *5.1%* | *6,885* | *4,000* | *2,885* |
| *Rent& utilities* | *30.6%* | *41,234* | *0* | *41,234* |
| *Service/supplies* | *57.4%* | *77,463* | *83,990* | *($6,527)* |
| | ***TOTAL*** | **$ 134,862** | **$ 97,270** | **$ 37,592** |
| | | *percentage* | *72%* | *28%* |
| **Payroll and Related** | | | | |
| *Maintain current* | *40.0%* | *$ 240,556* | *$ 0* | *$ 240,556* |
| *Market adjustment* | *44.7%* | *269,033* | *0* | *269,033* |
| *New employees* | *15.3%* | *92,306* | *0* | *92,306* |
| | ***TOTAL*** | **$ 601,895** | **$ 0** | **$ 601,895** |
| | | *percentage* | *0%* | *100%* |
| **Capital Improvement** | | | | |
| *Capital Projects* | *100.0%* | *$5,171,000* | *$5,171,000* | *$ 0* |
| *Other Projects* | *0.0%* | *0* | *0* | *0* |
| | ***TOTAL*** | **$5,171,000** | **$5,171,000** | **$ 0** |
| | | *percentage* | *100%* | *0%* |
| ***TOTAL EXPENDITURES*** | | **$ 5,907,757** | **$ 5,268,270** | **$ 639,487** |
| | | **percentage** | **89%** | **11%** |
| ***NET IMPACT*** | | **$ 3,321,620** | **$ 3,472,913** | **$ (151,293)** |

# V. BALANCED SCORECARD

**STRATEGIC THEMES** guide the way the Town does business and helps us determine how we should invest our time and resources. Themes are also indicators of our "pillars of excellence" which translates our vision and mission statements into focus areas for our community. The Council identifies each theme and creates a strategic result (or definition) to assist us in telling the Westlake story. In the budget process, this allows for increased transparency, clarity, and accountability, providing the Town a framework for demonstrating results. The continued quality and success of this community does not happen without the diligent effort of a committed team of residents, businesses, community leaders, and staff members.

| STRATEGIC THEMES | | | |
|---|---|---|---|
| **Natural Oasis** | **Exemplary Service & Governance** | **High Quality Planning, Design, & Development** | **Exemplary Education – Westlake Academy** |
| Preserve and maintain a perfect blend of the community's natural beauty. | We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | We are a desirable, well planned, high-quality community that is distinguished by exemplary design standards. | Westlake is an international educational leader where each individual's potential is maximized. |

**A PERSPECTIVE** is a view of the Town's strategy from a specific vantage point. The Town's operational model encompasses our mission, vision, and values statement, and utilizes the four Perspectives as a framework. As the name implies "a balanced scorecard" is divided into these perspectives that help ensure that we focus on the components necessary to achieve our strategy and aligns our work with the vision and mission for our community.

**SLA COSTS BY PERSPECTIVE**

| PERSPECTIVE | TOTAL AMOUNT | ONE-TIME COSTS | ON-GOING COSTS |
|---|---|---|---|
| Citizens, Students & Stakeholders | $ 168,751 | $ 81,000 | $ 87,751 |
| Financial Stewardship | (9,229,377) | (8,721,183) | (488,194) |
| Municipal & Academic Operations | 175 | 83,990 | (83,815) |
| People, Facilities, and Technology | 5,738,831 | 5,103,280 | 635,551 |
| **GRAND TOTAL** | **$ (3,321,620)** | **$ (3,472,913)** | **$ 151,293** |

Our current perspectives encompass the areas of *People, Facilities, and Technology* (organizational capacity building), *Municipal & Academic Operations* (operational processes), *Financial Stewardship* (public funds and financial oversight), and *Citizen, Students, & Stakeholders* (customer service). All work together to ensure we create a vibrant and responsive community for our residents.

## BUDGET COSTS PER PERSPECTIVE & OUTCOME OBJECTIVE

This budget aligns our organizational priorities contained in the Town's Balanced Score Card by Perspective, with the resources needed to fund Service Level Adjustments (SLA). This also shows how these SLA's impact the BSC's strategic objectives within each of the BSC perspective. Further, it connects how each SLA within each Perspective addresses challenges identified in Section II of this letter.

***Citizen, Students & Stakeholders*** ***Total: $168,751***

**Outcome Objectives:** *Preserve Desirability & Quality of Life; Increase CSS Satisfaction*

- These expenditures include among other programs: promotional videos for the community, website redesign for residential access, snow plow purchases for safety, pavement repair, landscape maintenance for quality of life, an increase in our police services contract, etc.
- Continued progress in this area will address both the regional and local challenges relative to *traffic congestion/demands and mobility.*

***Financial Stewardship*** ***Total: $(9,229,377)***

**Outcome Objectives:** *Increase Financial Capacity & Reserves; Increase Revenue Streams*

- The reductions in revenue associated with this perspective include among other programs: reduced expenditures costs for attorney, consulting, engineering, and filing fees, increases in bond revenue for the fire station, increases in building permit fees, increases in citation revenue, franchise fees, bond refunding, etc.
- Focus on this perspective and the related objectives will help us meet the challenge of *balanced growth impacting the cost of municipal services.*

***Municipal & Academic Operations*** ***Total: $175***

**Outcome Objectives:** *Maximize Efficiencies & Effectiveness, Encourage Westlake's Unique Sense of Place, Increase Transparency, Accessibility & Communications*

- Bond refunding costs (offset in stewardship SLA's), attorney fees for ordinance updates, sewer cleanout in remote sections of town, records management software modules, updating of engineering standards and ordinances with Comp Plan, water utility engineering and testing etc.
- Gains in our operational efficiencies will allow us to improve in several challenge areas – such as, the *management of development, implementation of the Comprehensive Plan, and service to our growing permanent population.*

***People, Facilities & Technology*** ***Total: $5,738,831***

**Outcome Objectives:** *Attract, Recruit, Retain & Develop the Highest Quality Workforce, Improve Technology, Facilities & Equipment, Optimize Planning & Development Capabilities*

- Includes capital projects for a new fire station and municipal building, reconstruction and drainage projects, classroom upgrades, software upgrades, the addition of a full time firefighter/paramedic, the cost of maintaining existing staffing levels and providing a market adjustment for current employees, along with increases in insurance and taxes, etc.
- Any request for staffing increases (other than the firefighter/paramedic) will be evaluated in conjunction with the performance of our sales/use tax revenue in April of 2016. The market pay adjustment SLA is being proposed with an effective date of the corresponding employee anniversary date.
- *Challenges in this area will work in tandem with many of the gains found in our operational improvements; we will enhance our service delivery to our daytime population, manage enrollment at Westlake Academy and reinvest in our service delivery team*

# VI. REVENUE ANALYSIS

## GENERAL SALES TAX

- Sales taxes for the General Fund are budgeted to increase by $148,000 (4.0%)
  - On-going sales tax (all funds) is anticipated to increase by $200,000 based on current year trend and analysis.
  - Presumed one-time amounts are projected to be reduced to $100,000 (as an effort to be conservative with this type of projection).
- Sales taxes are collected on the sale of goods and services within the Town as authorized by the State of Texas.
- The maximum sales tax allowed in the State of Texas is 8.25% per dollar on all taxable goods and services. Funds are collected by the Texas Comptroller of Public Accounts and remitted to the Town on a monthly basis.
- An amount equal to 1.50% of the taxable sales (75% of local collections) is appropriated to the Town's General Fund. This total includes the .50% that is received for "Property Tax Reduction".
- The Town also receives an additional .50% sales tax that is recorded in the 4B Economic Development Corporation Fund.

## AD VALOREM PROPERTY TAX

This will be the 6th year the Town has assessed a property tax. The ad valorem tax rate for the Town of Westlake continues to be the lowest for municipalities in the immediate area.

The table to the right compares the ad valorem tax rate in the FY 15/16 proposed budget to the tax rate in the FY 14/15 budget.

| | FY 14/15 Adopted Tax Rate | FY 15/16 Proposed Tax Rate | Change Amount |
|---|---|---|---|
| M&O | $0.13710 | $ 0.13947 | $ 0.00237 |
| I&S | $0.01924 | $ 0.01687 | $(0.00237) |
| | **$0.15634** | **$ 0.15634** | **$ 0.00000** |

The adopted ad valorem tax rate per $100 of assessed valuation is proposed to be the same as the 2014-2015 tax rate of $.15634. This is less than the calculated effective rate of $.15677. As a reminder, the effective tax rate is the total tax rate calculated to raise the same amount of property tax revenue for the Town from the same properties in both the 2015 tax year and the 2016 tax year.

This year's property tax levy will raise more revenue from property taxes than in the preceding year by $66,748, which is a 4.88% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $84,477.

The Total debt obligation for the Town secured by property taxes for various street projects totals $154,903.

Below is a table noting our prior year tax information as well as the estimated revenue for FY 2015-16. Based on our July certified values, the Town's "net taxable value" increased by $39,035,633 over September's supplemental information for FY 14-15. This is attributable to an 8% increase in residential and a 9% increase in commercial offset by a decrease of 20% in personal property.

| | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed |
|---|---|---|---|---|---|
| Total Appraised Value | $1,106,203,390 | $1,224,659,971 | $1,243,070,187 | $1,272,169,255 | $1,301,226,486 |
| | $65,527,041 | $118,456,581 | $18,410,216 | $29,099,068 | $29,057,231 |
| | 6.30% | 10.71% | 1.50% | 2.34% | 2.28% |
| | | | | | |
| Net Taxable Value | $917,972,309 | $862,968,337 | $867,800,338 | $901,648,714 | $940,684,347 |
| | 67,008,931 | -55,003,972 | 4,832,001 | 33,848,376 | 39,035,633 |
| | 7.87% | -5.99% | 0.56% | 3.90% | 4.33% |
| | | | | | |
| Total Tax Revenue | $1,442,069 | $1,366,542 | $1,353,355 | $1,426,249 | $1,470,666 |
| | 184,823 | -75,527 | -13,187 | 72,893 | 44,417 |
| | 14.70% | -5.24% | -0.96% | 5.39% | 3.11% |
| | | | | | |

## Hotel Occupancy Tax

Hotel Occupancy Taxes are obtained through the assessment of a 7% hotel occupancy tax. Authority granted by the State of Texas allows cities to levy a tax not to exceed 7% of the rental rate for a hotel/motel room. Funds generated by the occupancy tax may be used in a manner that directly enhances and promotes tourism and the convention and hotel industry. Additionally, because Westlake has broader statutory authority under State law than most cities to spend hotel/motel occupancy tax funds for any municipal purpose, the Town has used these funds to cover costs of various municipal operational costs and capital projects (an example would be payment of a portion of the debt service for Westlake Academy related bonds).

- Total revenues for FY 2015/16 are budgeted to be $910,000
- Hotel Tax revenues are projected to increase two percent ($20,000) when compared to FY 2014/15 estimated revenues.

## Utility Fund Revenues

Utility Fund revenue is primarily comprised of fees for water and wastewater service. The fund also receives a small portion of its revenue through tap fees and interest income, and currently serves as a mechanism for collecting and distributing debt service and impact fees.

- Total adopted revenues for FY 2015/16 are budgeted to be $3,615,226
- A 3.2% increase of $111,938 from the FY 2014/15 estimated revenues of $3,503,288

## VII. ADOPTED BUDGET IN A MULTI-YEAR CONTEXT

Evaluating the budget within the context of a longer term forecast is important as it shows whether we are on the right road financially in FY 2015-16. This excerpt from the updated Financial Forecast for the Town's General Fund illustrates the trend for the next five years:

| GENERAL FUND ONLY | ESTIMATED FY 14-15 | PROPOSED FY 15-16 | FIVE YEAR PROJECTION | | | | |
|---|---|---|---|---|---|---|---|
| | | | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 |
| Revenues & Transfers In | 8,257,892 | 8,545,767 | 9,369,793 | 8,332,690 | 8,645,366 | 9,945,772 | 9,095,465 |
| Expenditures & Transfers Out | (8,238,101) | (8,146,779) | (9,137,573) | (9,189,487) | (9,224,625) | (9,612,063) | (9,843,734) |
| **Net Total** | **$19,791** | **$398,987** | **$232,220** | **-$856,797** | **-$579,260** | **$333,710** | **-$748,268** |
| Beginning Fund Balance | 6,788,964 | 6,808,755 | 7,207,742 | 7,439,962 | 6,583,165 | 6,003,906 | 6,337,615 |
| **Ending Balance (projected)** | **$6,808,755** | **$7,207,742** | **$7,439,962** | **$6,583,165** | **$6,003,906** | **$6,337,615** | **$5,589,347** |
| Total Restricted Funds | 295,886 | 306,659 | 312,792 | 319,048 | 325,429 | 331,938 | 338,576 |
| Operating Days | 338 | 339 | 304 | 257 | 230 | 233 | 199 |

## VIII. BUDGET APPROACH, FORMAT, AND METHODOLOGY

### BUDGET APPROACH

As required by State law, the Town's FY 2015-16 municipal budget has been prepared with the base assumption that the Town's first priority is to have a balanced budget. The budget has also been prepared according to these criteria:

- It is our priority to fund and deliver high quality core municipal services along with academic services for our citizens, students and stakeholders.
- Service levels are in alignment with residential feedback regarding priorities from our most recent 2015 Direction Finders (citizens') survey results and the Town's strategic planning efforts through our comprehensive work in identifying strategic themes, outcome objectives, and staff initiatives.

### BUDGET FORMAT: GOVERNING & MANAGING FOR OUTCOMES

As our community has grown our organization has developed a comprehensive governance system through the use of our citizen survey results, policy development by the governing board, and our strategic framework with a strategy map to help guide staff efforts to achieve our mission and vision for the Town. Our system also integrates the following elements:

- Five (5) year financial, personnel, and equipment forecasting, budgeting, and performance measurement linked to strategic priorities, objectives, and outcomes to ensure a long term approach that provides financial sustainability
- Aligning resources to prioritized outcomes
- Reporting to monitor progress in outcome achievement and accountability for results
- Utilizing citizen surveys to gauge service satisfaction levels with Town services and resident willingness to pay for those services
- Maintaining core services
- Funding and implementing a Five (5) Year Capital Improvement Plan (CIP) and major maintenance and replacement

## BUDGET METHODOLOGY

Certain assumptions, parameters, and approaches were utilized as the budget document was prepared, which are consistent with our overall Town philosophy of focusing on fiscal stewardship and responsibility while providing services for our community. These include:

- Readily identifying and tracking cost increases as they relate to maintaining or increasing services
- Identifying the use of fund balance(s), inter-fund transfers, employee compensation increases
- Adherence to the Council's financial policies
- Maintaining minimum fund balances that exceed the Council policy requirements (90 day fund balance)
- Conservative revenue estimating that identifies one-time and on-going revenues
- Review of all base budgets, as well as service level adjustments due to cost increase and/or inflation. Programs of service were analyzed and 'scrubbed' during budget review sessions with the Senior Leadership Team.
- Estimated expenditures for current levels of service in FY 2015-16 were achieved by:
    - Adjusting for actual spending in FY 2014-15
    - Deducting one-time FY 2014-15 expenditures to create the base budget for the coming fiscal year. Any anticipated cost increases (due to inflation or program cost escalations) were identified and separated from the current base budget in the form of Service Level Adjustments (SLA's).

## FUND BALANCE POLICIES

As a small community, we are always mindful of our existing resources and the goal we hold to be fiscally responsible. All budgetary expenditures are submitted while keeping these factors in mind and our need to maintain a healthy fund balance is monitored on a consistent basis. The policy document contains our management philosophy as it relates to being fiscally conservative, which is thoroughly explained to any new employee and routinely discussed with existing staff when expanded service levels are proposed. For instance, we consistently look to leverage intergovernmental relationships through the utilization of our surrounding municipalities for service provision and/or through the use of public-private partnerships with our stakeholders. We routinely monitor our fiscal position and report our efforts to the Council on a quarterly basis.

Our Capital Improvement Plan (CIP) is prepared prior to our budget discussion to ensure we have an accurate long-term view on infrastructure needs and the impact to our operating finances and we have created capital replacement funds with an annual analysis of fleet, facilities, and equipment needs.

Our revenue stream projections are prepared in a conservative manner to provide our elected officials with an accurate overview of our positions and to avoid any potential negative impact to our collection efforts that would create a budget shortfall. In looking toward our debt management policies, our CIP projects are prioritized and evaluated each year in tandem with our current debt service levels and in the review of potential new investments over an extended period of time.

One of our guiding principles is to provide a comprehensive financial document that ensures we continue to serve the Westlake community with the necessary resources.

## IX. INVESTMENTS AND ACHIEVEMENTS

Over the previous fiscal year, the Town has achieved and/or is continuing to work toward important initiatives and projects that will allow us to balance our "distinctive development, trails, and quality of life amenities amidst an ever expanding urban landscape." These include:

- Achievement and recognition for our transparency efforts and our fiscal stewardship through receipt of the following:
  - Distinguished Budget Presentation Award from the Governmental Finance Officers Association (GFOA) marking the 7th year in a row that we have received this honor for our municipal budget and the 5th year for our educational services budget (Westlake Academy).
  - International Award for Budget Excellence from the Association of School Business Officials International for the past five years.
  - Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report (CAFR), also known as the annual audit which has also been recognized through GFOA for the last six years.
  - Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), by converting much of the CAFR document into an easy-to-read format for our residents. This was the Town's second year to achieve this award.
- Invested in an update of our existing Comprehensive Planning document as we worked with the Town Council, residents, and the appointed steering committee members to memorialize our community vision in the new document. Our current version was compiled in 1992 and many changes have occurred since that time. Progress continues through the facilitation efforts of an outside consultant as we move into the final phases with the updating of the associated ordinances that support the Plan.
- Invested in the third iteration of our strategic plan through the use of the Balanced Scorecard system. Council members worked with an outside consultant to create strategic themes and updated our vision, mission, and values statements for Westlake. Staff then identified outcome objectives, created a Tier One Strategy Map, and developed performance measures for Council adoption. We also began reporting the approved performance measures to the governing board this fiscal year.
- Invested in the Town's open enrollment charter school as Westlake Academy, completed its 12th year of operation and graduated our 6th class of seniors with 54 students.
  - Westlake Academy continues to have excellent academic and extra-curricular results and is ranked among the best high schools in America: *Washington Post* ranked us as 42nd out of 2,300 schools across the nation.
- Invested in the Town's CIP ($1.7M) mainly through the continued progress of Phase 3 of the FM 1938/Davis Blvd. Streetscaping improvements.
  - Invested approximately $100K in trail and park improvements; $100K in an outdoor warning siren for emergency weather related events
  - Invested a total of $316K in the Town's infrastructure through reconstruction and drainage improvements on Sam School Rd. and Dove Rd.

## X. PRIOR FISCAL YEAR'S BUDGET THEME

As stated previously, the theme for the budget is ***"Forging Westlake, Writing the Next Chapter".*** In 2010-11, the Council set an ad valorem tax rate to address our financial sustainability, and also began investing in our infrastructure through our Capital Improvement Plan to help maintain the *sense of place* for Westlake. We have also experienced growth in residential developments, a potential mixed-use project, physical plant expansion at the Academy and multiple avenues of organizational growth.

Over the last several years, we have incorporated a 'theme' into our budget document identifying the current trends or issues facing our community and as a method to focus our service provision levels for our community. The last few themes are shown below:

- FY 2011-12 ~ ***"Investing in Our Future"*** (ad valorem property tax implemented to stabilize our revenue streams and provide for financial sustainability)

- FY 2012-13 ~ ***"Driving Service Excellence"*** (focused on our ability to deliver excellent customer service)

- FY 2013-14 ~ ***"Moving Forward Together: A Growing Community, A Growing School"*** (expansion at the Academy and infrastructure reinvestment)

- FY 2014-15 ~ ***"Community Growth on the Horizon"*** (recognizing the growth that was about to occur)

## XI. VII. CLOSING THOUGHTS

The development of a comprehensive budget document, such as this, is the result of a high performing team focused on the overall goals and objectives established by the Council according to the perspectives that create a high performance organization: customer service, excellent service delivery (operations), financial stewardship and organizational and personal development. As previously mentioned, we are extremely fortunate to have a staff team and governance structure, focused on developing Westlake into a truly unique community. We have worked with the Council to refine our strategic direction for municipal services and communicate this through the organization. This type of investment will produce relationships that sustain our community and ensure the responsible use of the public funds that have been entrusted to us for our Town.

Our community has recently faced many decisions which have helped to shape our future and guide our growth. We have expanded our capacity as an organization through:

- Continued work and professional development with the Balanced Scorecard Institute to refine and develop our strategic planning document.
- The reporting of our performance measures for municipal services.
- Elected official governance and professional development sessions to improve our proficiency in those areas.

- Short and long-term focus on fiscal management that involves responsible budgeting and transparency for our citizens.
- Communication and outreach efforts to our stakeholders via the continued use of personalized neighborhood meetings, social media outreach (Facebook, Twitter), corporate partnerships, and our website information. As well as through or *Simply Westlake* magazine publication.
- The first full use of the building expansions for the Academy campus with a Fieldhouse, Multi-purpose building and Secondary educational classrooms.
- The first full academic year of an Executive Principal / Director of Education for Westlake Academy and an MYP Principal.
- The redevelopment of the Academy strategic planning document; the Tier One Strategy Map was cascaded to our academics services department and a Tier Two map was developed to address the specific needs of the service area while maintaining alignment to the long term strategy for the Town of Westlake.
- Final platting and development for Phase 1 of, *Granada*, a new 84 home residential development; along with the associated public open space and trail enhancements that are included in the project.
- Initiation of infrastructure and construction for, *Entrada*, our 84 acre mixed-use development.

All of these efforts are necessary to create the one-of-a-kind community that Westlake residents cherish and enjoy, one that allows us to continue to focus in the coming fiscal year on growth and responsible development. We exist as a municipal corporation for one reason and one reason only: to prioritize and deliver the best services possible with the resources provided to achieve an exceptional quality of life. The staff members remain committed to this challenge and pursue this goal each day.

High praise is due to the Senior Leadership Team for their work on this budget. Additional recognition and thanks are due to our Director of Finance Debbie Piper, and Finance Supervisor Jaymi Ford, for their efforts in assembling the budget document. It takes long hours and attention to detail to assimilate all the various factors that may affect our community into a comprehensive financial and policy document that is 'user friendly'. I appreciate their dedication and the effort they have invested in this process. Finally, on behalf of myself and the entire Town Staff, I would like to extend thanks and appreciation to the Westlake Town Council. Your countless volunteer hours, late evenings, and continued support, are invested in the governance of and leadership for Westlake, which makes it a true honor to serve the community, and your dedication is foundational to any success we achieve!

Respectfully,

Thomas E. Brymer

Thomas E. Brymer
Town Manager/Superintendent Westlake Academy

*This page is intentionally blank*

# Community Profile

# Forging Westlake

## Writing The Next Chapter

## General Information

The Town of Westlake is a one-of-a-kind community, an oasis of natural beauty, with rolling hills, grazing longhorns, buffalo, and open spaces, located in the heart of the Fort Worth-Dallas metropolitan area. Distinctive developments and architecturally vibrant corporate campuses find harmony among our meandering roads and trails, lined with native oaks and stone walls. We are leaders in education, known for our innovative partnerships between the Town - operated Charter school and our corporate neighbors. We strive to maintain strong aesthetic standards and preserve the natural beauty in our town. Hospitality finds its home in Westlake, as a community, we are family friendly, welcoming, fully involved and invested in our rich heritage, vibrant present and exciting, sustainable future.

## Location

Westlake is conveniently located between DFW Airport and Alliance Airport, on the south side of State Highway 114, providing quick, easy access to all areas of the Dallas-Ft. Worth Metroplex. The unique location of Westlake is ideal for many of its major corporate campuses and residential communities. A common ideal shared by our corporate and individual residents is their support of the existing character and charm of the community as well as a commitment to excellence in new development.

## History of Westlake

### In the beginning…

The Town of Westlake has a fascinating history. The geographic region, known as the place where the cross timbers met the prairie, holds tales of settlers from the Peters Colony, Indian treaties signed by Sam Houston, tremendous archeological treasures, and some of the oldest settlements in north Texas. The region has always been known for its natural bounty, its trade value, and its wonderful people. The Town of Westlake and northeast Tarrant County has maintained that distinction over the years, becoming one of the most desirable and sought after places to live in America.

### Early Settlers… 1847

The Town of Westlake was settled by Charles and Matilda Medlin when they arrived in the area with about 20 other families in 1847. They initially settled along Denton Creek but moved south to higher ground after weathering ferocious floods from the creek. Until 1997, the three-story Medlin barn was a local historic landmark. When it had to be removed, after what was believed to be 130 years of use, for safety concerns. Legends include those of Sam Bass and Bonnie and Clyde hiding in the barn.

### The 1870's…

Dove Road was the cardinal road between Grapevine and Roanoke. The road took its name from the Dove Community which was located between the two towns. Dove Road originated in the 1870's and got its name from the Lonesome Dove Baptist Church located in the community.

### The 1930's…

In the late 1930s, Ted Dealey, turned his attention to a lush and untouched piece of the Cross Timbers region. It was there he built a stunning country place designed by prominent architect, Charles Dilbeck. This place was known as the 220 Ranch. The Dealey Home, which has been relocated to a new location off Dove Road, is now known as Paigebrooke Farm.

### The 1940's – 1950's

It was late in the 1940's after World War II, at about the same time that Dealey built his home, that Circle T Ranch had its beginnings with J. Glenn Turner. He used the place to raise and train Tennessee Walking horses, and as a retreat and showplace. Circle T Ranch was expanded throughout the 1950's to approximately 2,300 acres. In 1955, there were rumors of an attempt to annex Circle T Ranch; as a defensive move, J Glenn Turner organized the neighboring ranches and homeowners in the surrounding community into forming their own city. On the 27th day of December in1956, citizens attended a meeting to declare the Town of Westlake into existence thru incorporation and to swear in the first Board of Aldermen. The area included what is known today as Westlake, plus the area north, to the northern shore of Denton Creek. This northern land was annexed from Westlake and formed the town of Trophy Club in the 1970's.

**The 1960's…**
In 1969, the Circle T Ranch was purchased by oil millionaire Nelson Bunker Hunt. The ranch became known for its glamorous parties attended by celebrities from all over the world.

**The 1970s …**
In the early 1970's, the state decided to name one of Westlake's well-known streets after the person who was living in the first house on the road. That person was J.T. Ottinger. Also in the early 1970s, Houston developer and professional golfer Ben Hogan approached Westlake about building a golf course, country club, and a housing development. In 1973, Westlake deannexed what is now known as the Town of Trophy Club, clearing the way for the upscale housing development and golf course.

**The 1980's …**
In the mid-1980s, IBM built Solana, the multi use office complex. IBM maintained a large presence for over 10 years. At that time, several of the office buildings became available for use by other corporations. Eventually, IBM sold its partnership interest.

**The 1990's …**
In 1989, Nelson Bunker Hunt declared bankruptcy and the Circle T Ranch was purchased by Ross Perot Jr. in 1993. In 1997, to the dismay of residents, there was an attempt to dissolve the Town of Westlake. Many court battles, including appeals to the Texas Supreme Court, were waged as emotions rose. Ultimately Town leadership prevailed. In 1999, the Town hired the first professional manager to oversee operations.

Fort Worth Star-Telegram

Circle T may be disannexed

START LISTENING TO CITIZENS

Perot team wants out of Westlake

**The 2000's …**

2000 The Westlake Historical Preservation Society was established for the purpose of recording and preserving the rich history of the Town of Westlake.

2002 VIP's and residents of Westlake gather at the site of the new Westlake Academy to help raise the first wall of the school. Westlake approved the purchase of the first fire truck and ambulance. Westlake Historical Preservation Society holds the first Annual Decoration Day on Memorial Day. Westlake Academy opens. The hope is that the new school will spur growth and unite the Westlake community.

2006 Celebrations began to commemorate the 50th anniversary of the incorporation of Westlake in December 1956.

2007 The Town of Westlake dedicated and sealed a time capsule containing a variety of special items. This time capsule will remain sealed until September 8, 2057, during the town's 100th anniversary celebration.

2009 Deloitte University announces Westlake as the site for its $300 million learning and leadership center. Westlake Academy Arts & Sciences Center was completed.

2010 Westlake's first gas well was successfully drilled in Solana.

2011 New retail growth began along the Town's western boundary with construction of a new Quick Trip convenience store and a Centennial Fine Wine & Liquor store.

2013 The Town's open enrollment charter school, Westlake Academy, completed its 10th year of operations. Completed construction on the State's $15 Million Phase 1 FM 1938 project.

2014 Installation of a secondary ground storage water tank. Completed Phase I expansion construction of three buildings on the Westlake Academy campus that will accommodate new students.

2015 Work began on Granada, a new 84 home housing development, and Entrada, a mixed-use development modeled after historic villages in Spain.

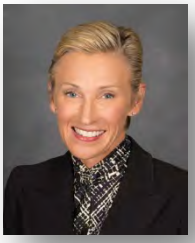
## Westlake Local Government

The Town of Westlake was incorporated in 1956 as a Type A general-law municipality under the rules of the state of Texas. The Town operates under the Council-Manager form of government.

The Council is comprised of a mayor and five (5) council members and is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the Town Manager. The Mayor and Town Council members serve two (2) year terms. All elected officials are elected at large for a two year staggered term each May.

The Town Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the Town and appointing and supervising heads of various departments. The Council meets the 4th Monday of each month with the Mayor presiding at official meetings and work sessions.

**Laura Wheat**
Mayor



**Carol Langdon**
Mayor Pro-Tem

**Michael Barrett**
Council Member

**Alesa Belvedere**
Council Member

**Rick Rennhack**
Council Member

**Wayne Stoltenberg**
Council Member

The Town provides municipal and academic services that are necessary for our residents, and delivered with an eye to maintaining fiscal stewardship for the resources that are entrusted to the government. Major services provided under the general government and enterprise functions are: fire and emergency medical services, police, water and sewer utility services, park and recreational facilities, financial accounting, communications and community affairs, street improvements, education and other related administrative services. The Town utilizes a combination of both, direct service delivery along with outsourced services. The decision as to

which service to deliver directly versus out-sourcing is based on analysis of cost-effectiveness, citizen responsiveness, and customer service quality.

## Westlake Operations

The Town of Westlake employs approximately 130 full-time equivalent employees (municipal and academic) and provides a full level of public services to its citizens as well as operates the only municipally owned Charter School in the state. The Town of Westlake utilizes a private firm for solid waste collection and disposal, as well as contracts with Keller, a neighboring community, for police services.

## Westlake Community Events

Westlake is a family-friendly environment where events are held, which provide opportunites for our residents to gather and participat in activities with their children and neighbors.

### *Arbor Day…*

The Westlake Arbor Day Celebration is held each April. This annual celebration is an afternoon of activities, live entertainment, best cookie competitions, auctions, and a variety of great food. Kids' activities have included pony rides, face painting, games, crafts, and an obstacle course. In addition, there are educational sessions on tree care advice, and complimentary trees. Admission is free.

### *Decoration Day…*

The Westlake Preservation Historical Society sponsors its annual "Decoration Day" event each Memorial Day, which is usually held in Westlake at the International Order of Odd Fellows Cemetery. This community event is a public commemoration of veterans, both past and present, who have served our country and defended our freedom and liberties. Activities include live music, treasure hunts for the kids, and a homemade ice-cream competition. Past events have included live reenactments of people and events pertaining to Westlake's history. The event ends at sunset.

### *Masterwork Concert Series…*

The Masterworks Music Series is a variety of free music programs sponsored by the Town of Westlake, Maguire Partners, and ARTSNET. These free concerts are for arts lovers of all ages and feature instrumental a vocal music ranging from Country & Western to Blues & Jazz with the entertainment of local, regional and national artists. Performances are held at the Solana Village Center.

## Westlake Academy

Westlake Academy is an Open Enrollment Charter School that opened September 1, 2003. Westlake Academy distinguishes itself among neighboring educational offerings with a particular focus on producing students who are globally minded.

The programs of the International Baccalaureate Organization (Primary Years Program, Middle Years Program, Diploma Program) have been selected as the educational model utilized at the Academy. Educational technology will be pervasive and will infuse the classroom curriculum.

An environment rich with heritage, the Westlake Academy mission is to provide educational opportunities to each child in keeping with his or her individual needs.

Westlake Academy is a premier learning establishment and prides itself on providing a learning environment where students have the resources and facilities to excel.

The primary geographic service area for Westlake Academy is the town limits of Westlake; students from other locations may be considered if seats are available.

Westlake Academy just completed it's 11th year of operations and graduated our 5th class of seniors with 53 students.

Westlake Academy continues to have excellent academic and extra-curricular results and is ranked among the best high schools in America.

## Westlake Facts, Figures, & Statistics

The Town of Westlake has experienced exponential growth in the last decade; the national census reported 207 residents in 2000 and 992 residents in 2010.

The Town is approximately 25% built out with the majority of development continuing to be corporate campuses. There has been an increase over the last decade in high-end residential development located around the Vaquero Golf Course and in Glenwyck Farms. The Town's focus on high-quality development has led to more than 1.4 million square feet of commercial space, valued at over $300 million, being added since 2005. The Town has seen a increase in building permits and the construction size and home values have increased significantly over the last few years. In 2015, the average size of new home construction was 9,693 square feet with an average estimated construction cost of $1.679 million.

Vaquero Estates

Vaquero Estates Country Club

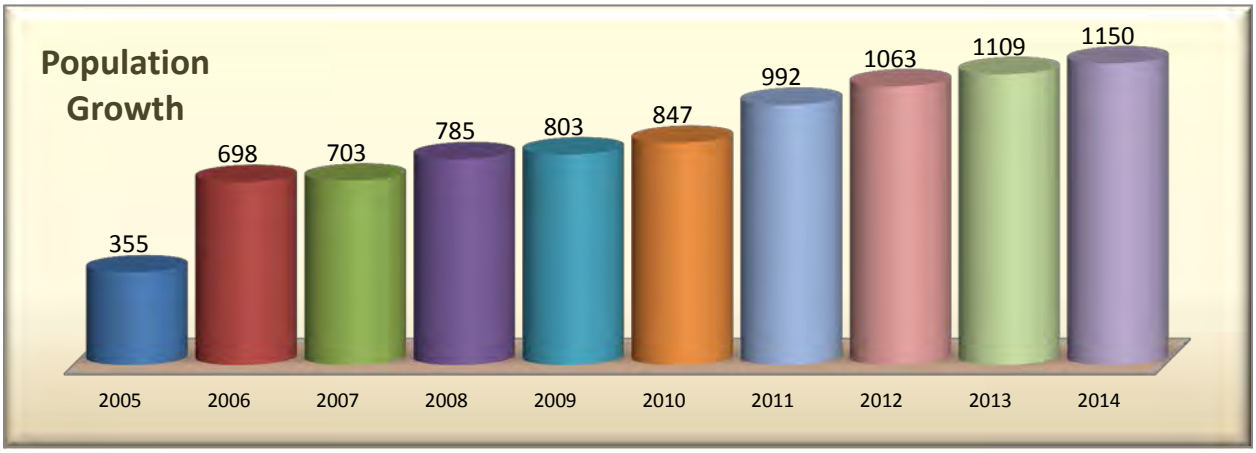
F.M. 1938, Precinct Line Road construction began in FY 09/10 and creates a major north, south corridor for our community. In addition, Deloitte University operates their $160 million dollar, 160 acre, international training facility. The facility features over 800 rooms, office space, conference centers, amenity centers, as well as many parks, trails, and water features. This development represents another step towards Westlake's goal to become an education-centered community.

Deloitte University Campus

## Westlake Population and Employers

### Population

The Town of Westlake has experienced exponential growth over the last decade; the national census reported 207 residents in 2001 and 992 residents in 2011.




| Average Age | Percent |
|---|---|
| 18 – 34 years | 5% |
| 35 – 54 years | 50% |
| 55 – 74 years | 39% |
| 75+ years | 6% |
| *Source: 2015 Westlake Citizen Survey* | |

### Westlake Employers

The DFW Metro area is home to more Fortune 500 companies than any other area in the United States. Several major employers are located within the Town of Westlake as listed in the pie chart below.

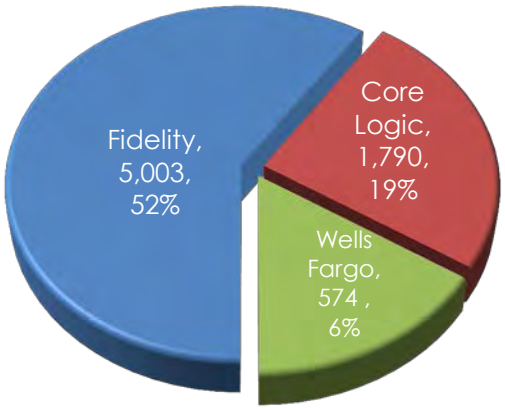
The Solana Office Complex was the first of many corporate headquarters built by IBM in the 1980's.

Since then Westlake has added several additional corporate residents that include the following…

- Fidelity Investments,
- Core Logic
- T.D. Auto
- Levi Strauss, Deloitte
- and many more.

| Household Income | Percent |
|---|---|
| Under $50K | 4% |
| $50K - $149K | 5% |
| $150K - $500K | 29% |
| $500K plus | 45% |
| *Source: 2015 Westlake Citizen Survey* | |

### Top 3 Employers in Westlake



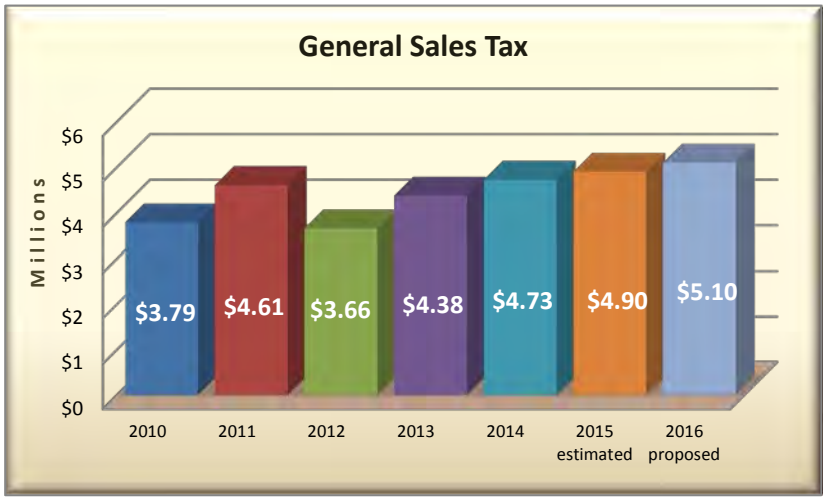
## Sales Tax Rate

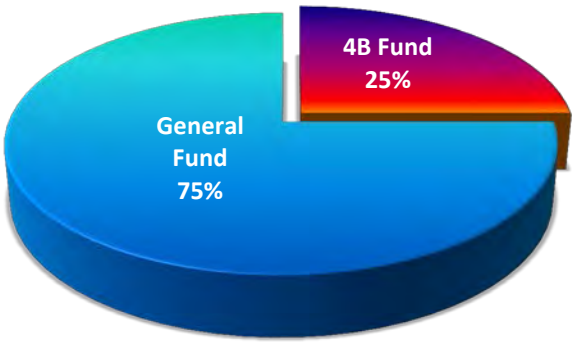
### Sales & Use Taxes

Many people don't know that most of their sales and use tax is remitted to the State of Texas; in fact, for every dollar of taxable sales, the state receives six and one quarter cents (or 6.25%)

In the State of Texas local municipalities have the option to adopt up to an additional two cents (or 2%) for local use for a total maximum combined rate of 8.25%.

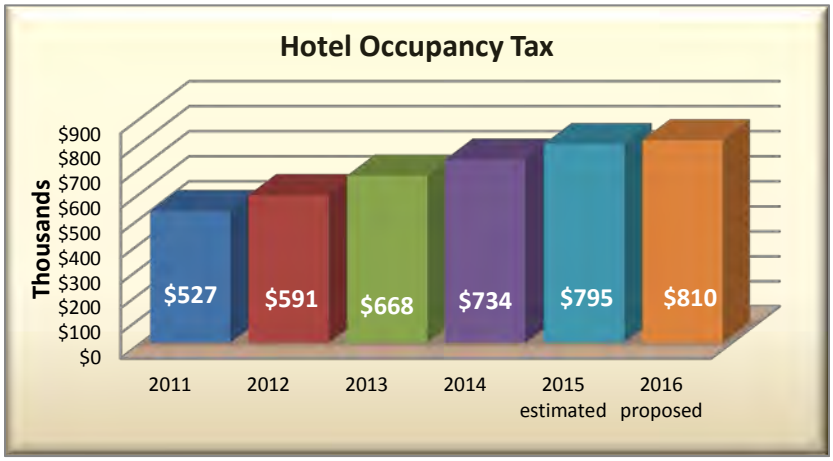
This local tax must be in accordance with state law and be utilized for specific purposes as identified by the state's local government code.




**4B Economic Development Fund** – This fund utilizes the revenues generated from a ½ cent sales tax to fund qualified development projects. Currently, the 4B Fund is committed to the repayment of the debt incurred for the construction of Westlake Academy.

**General Fund Allocation** – The Town levies 1 ½ % in sales tax that is utilized to offset expenditures in the General Fund and is used to reduce the property tax burden on local residents and businesses by providing Westlake with an additional unrestricted revenue source.




### Hotel Occupancy Tax

In addition to sales and use tax collections, the Town receives a 7% hotel occupancy tax from the Marriott Solana and any future hotels in Westlake.

This revenue is recognized in the Visitors Association Fund and is used to help fund a shuttle program for hotel guests as well as other marketing and promotional activities.

## Property Tax

The Town of Westlake instituted a property tax in 2010.

- The current proposed rate for FY 2015-2016 is $.15634
- Maintenance and operations (M&O) is $0.13947
- Debt service or interest & sinking (I&S) is $0.01687

### Jurisdictions

The Town of Westlake contracts with the Tarrant County Tax Assessor Collector's Office to collect the Town's portion of local property tax.

There are multiple taxing jurisdictions within Westlake's boundaries; whether or not a business or residence is required to pay tax to a particular jurisdiction is determined by where they are located within Westlake and the boundaries of the respective taxing jurisdictions.

Currently, the following taxing jurisdictions collect property taxes in Westlake:

- Independent School Districts; Carroll, Keller and Northwest
- Tarrant County; College and Hospital
- Denton County and Trophy Club MUD 1

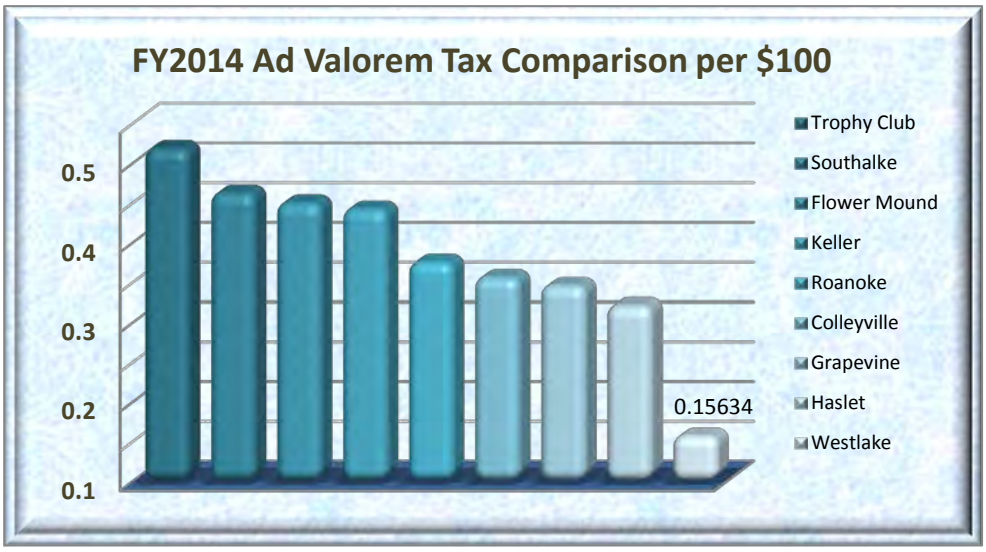
Westlake residents can determine which taxing jurisdictions apply to their property as well as obtain current property tax rate information by conducting a property search on the appropriate appraisal district website: Denton Central Appraisal District or Tarrant Appraisal District.

### Homestead Exemptions

The Westlake Town Council approved a homestead exemption of 20%, which is the maximum amount allowed by the State of Texas.

### Tax Freeze

The Town Council also approved a tax freeze for all residential accounts identified as over 65 by the tax appraisal district. To learn more information about the tax freeze or find out if you qualify, please visit the following websites: Denton Central Appraisal District or Tarrant Appraisal District.



*This page is intentionally blank*

# Overview & Framework

## Forging Westlake

## Writing The Next Chapter

The Town of Westlake staff is pleased to present the **2015/16 annual operating budget**, which is the product of many hours of preparation as well as a response to ever-changing internal and external influences. **The Town of Westlake's 2016 fiscal year begins on October 1, 2015 and ends September 30, 2016.** It provides the framework to implement the Town's vision, mission and value statements as set out by the Town Council.

## BASIS OF ACCOUNTING/BUDGETING

The term "basis of accounting" is used to describe the timing of recognition, that is, *when* the effects of transactions or events should be recognized. The accounts of the Town are organized on the basis of funds, each of which is considered to be a separate accounting entity. All governmental fund types are budgeted and accounted for on a Generally Accepted Accounting Practice (GAAP) basis for financial statement presentations.

| GOVERNMENTAL FUND TYPES<br>Accounting/Budgeting Basis; Modified Accrual |
|---|
| General Fund |
| Lone Star Fund |
| Visitor Association Fund |
| Economic Development Fund |
| 4B Economic Development Fund |
| Debt Service Fund |
| General Maintenance & Replacement Fund |
| Vehicle Maintenance & Replacement Fund |
| Westlake Academy |
| Capital Projects Fund |
| Westlake Academy Expansion Fund |
| Public Improvement District |
| |
| **PROPRIETARY FUND TYPES**<br>**Accounting/Budgeting Basis; Full Accrual** |
| Cemetery Fund |
| Utility Fund |
| Utility Maintenance & Replacement Fund |

The Town's budget is allocated by fund and is prepared in the context of a five (5) year financial forecast. The proposed budget is submitted to the Council approximately thirty to forty-five days before the beginning of the fiscal year for their consideration. It is designed to provide a clear picture of proposed Town spending, allocation of financial resources, and priorities as well as how they are set to carry out the policy direction of the Council.

In addition to a fund format, the budget is the beginning of efforts to show the allocation of the Town's resources in concert with the Town's strategic planning efforts.

A "bottom-up" approach is used to solicit input from the staff Leadership Team as to their operations' needs with an emphasis on:

- Identifying costs to provide the current level of services.
- Identifies additional cost increases needed to maintain the current level of service.
- Additional resources necessary to provide new or increased levels of service.
- Delineating changes in fund balance levels for each fund.

As in previous years, efforts have been made to control expenditures while continuing to deliver an excellent level of service to our citizens. Concentrated efforts have been made to produce a document that clearly illustrates the uses of Town resources in a format that may be utilized as a resource tool by the Town Council, Town staff, and the citizens of Westlake.

Our budget preparation process continues to be refined on an annual basis, operating within clearly defined budget preparation guidelines.

The following procedures, which are guided by generally accepted budgeting practices, has been established:

- The annual operating budget presents appropriations of expenditures and estimates of revenues for all local government funds. These revenues include sales and use taxes, ad valorem property tax, citation revenue, franchise taxes, mixed beverage taxes, license and permit fees, development fees, sales of printed material, interest income, water and sewer utility revenue, duct bank leases, and miscellaneous revenues.
- The annual operating budget illustrates expenditures, anticipated revenues, and the estimated impact on reserves.
- Budgets for each department are broken down into specific cost components, including payroll/salaries, payroll related & benefits, supplies, services, insurance, repair & maintenance, rent & utilities, economic development incentives, and capital outlay.
- Revenue projections are prepared for each revenue source based on an analysis of historical revenue trends and current fiscal conditions.
- The budget process includes a multi-year projection of all required capital improvements.
- Goals and objectives have been developed for each department and are incorporated into the evaluation of employees and performance of the organization.
- A budget message summarizing local financial conditions and principal budget issues is presented to the governing council along with the annual budget.

The layout and organization of the budget is designed to help the reader locate both financial and non-financial information in a timely fashion. The General Fund is divided into twelve departments. Each department has the following information included:

- Description of the fund and it's program's trends, goals, highlights, measures
- Summary of Employee Staffing and Expenditures
- Program budgeting for the Department

The Fund Sections are broken down between General Fund, Westlake Academy Fund, Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Funds, and Capital Projects Fund. Each Fund contains the following information:

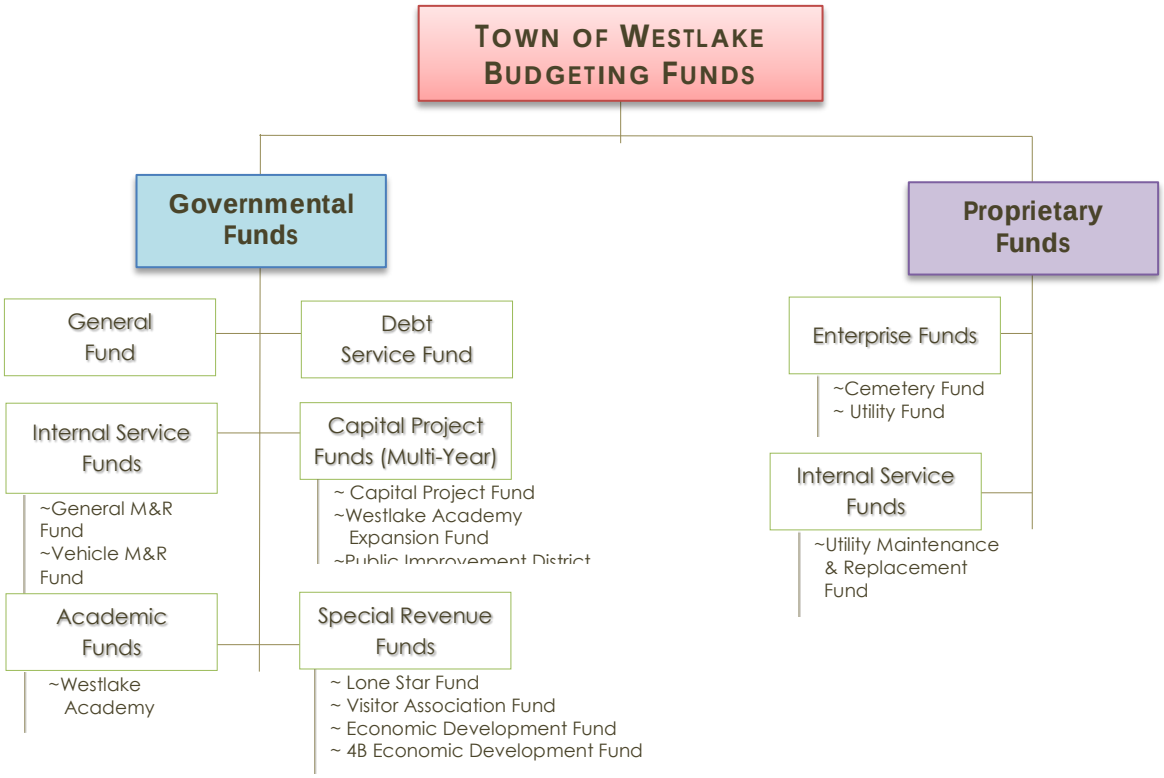
- "Fund Overview" describing the function of the fund and explaining the variances between the revenues and expenditures of FY 2014/15 and FY 2015/16
- "Program Summary" of revenues and expenditures.

Also included are sections detailing the Capital Improvement Plan and Long-Term Planning. The final component is an Appendix section. The appendices section consists of a Glossary of

Budget Terms, the Town's Fiscal and Budgetary Policy, Investment Policy, Strategic Plan and the Town ordinance related to the adoption of the budget (after adoption).

The budget contains financial data spanning three fiscal years. Budget Year FY12/13 is presented in actual audited numbers. Budget year FY13/14 is presented in its original adopted form along with an amended estimate. The adopted budget for FY14/15 is also presented for comparison.

## BUDGET FUND STRUCTURE




**Major funds represent the significant activities of the Town and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget**

| MAJOR FUND | PERCENT |
|---|---|
| General Fund | 42% |
| Utility Fund | 35% |
| Westlake Academy | 7% |
| **TOTAL** | **84%** |

The **Governmental Fund types** use a financial resources measurement focus and utilize the **modified accrual basis for accounting and budgeting.** Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, meaning that it is measurable and available. Available revenues are defined as those funds that are collectable within the current period, or collectable within a timeframe to pay liabilities of the current period. Expenditures generally represent a decrease in net financial resources

and are recorded when a measurable fund liability is incurred. In some instances, such as the incurrence of long-term debt, expenditures related to interest on the debt is recorded in the period that it is due.

The **Proprietary Fund types** are accounted and budgeted for on a cost of services, or "Capital Maintenance" measurement focus using the **accrual basis of accounting**. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as uses of funds.

## RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS

| | General Services | Administration | Planning & Development | Town Secretary | Emergency Services | Municipal Court | Public Works | Facilities Maintenance | Finance | Parks and Recreation | Information Technology | Human Resources | Communications | Police Services |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FUND NAME** | **10** | **11** | **12** | **13** | **14** | **15** | **16** | **17** | **18** | **19** | **20** | **21** | **22** | **23** |
| **GENERAL FUND** | | | | | | | | | | | | | | |
| General Fund | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| **SPECIAL REVENUE FUNDS** | | | | | | | | | | | | | | |
| 4B Economic Development | ✓ | | | | | | | | | | | | | |
| Economic Development | ✓ | | | | | | | | | | | | | |
| Visitors Association | ✓ | ✓ | | | | | | ✓ | ✓ | ✓ | | ✓ | ✓ | |
| Lone Star Public Facilities | ✓ | | | | | | | | | | | | | |
| **DEBT SERVICE FUNDS** | | | | | | | | | | | | | | |
| Debt Service | ✓ | | | | | | | | | | | | | |
| **ENTERPRISE FUNDS** | | | | | | | | | | | | | | |
| Cemetery Fund | ✓ | | | | | | | ✓ | | | | | | |
| 500 Utility Fund | ✓ | ✓ | | | | | ✓ | | ✓ | | | ✓ | | |
| **INTERNAL SERVICE FUNDS** | | | | | | | | | | | | | | |
| Utility Maintenance & Replacement | | | | | | | ✓ | | | | | | | |
| General Maintenance & Replacement | | | | | ✓ | | ✓ | ✓ | | ✓ | ✓ | | | |
| **CAPITAL PROJECT FUNDS** | | | | | | | | | | | | | | |
| Capital Projects | | | | | | | ✓ | ✓ | | ✓ | ✓ | | | |
| Westlake Academy Expansion | ✓ | ✓ | | | | | | ✓ | | | | | | |
| Public Improvement District | ✓ | ✓ | ✓ | | | | ✓ | | ✓ | | | | ✓ | |
| **ACADEMIC FUNDS** | | | | | | | | | | | | | | |
| Westlake Academy | | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ | ✓ | ✓ | |

## GOVERNMENTAL FUND TYPES

Governmental fund types are those through which most governmental functions of the Town are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary Fund types) are accounted for through Governmental Fund types. Descriptions of each fund contained in the Town's budget are as follows:

1. The **General Fund** is the general operating fund of the Town. It is used to account for all Town revenues and expenditures except those required to be accounted for in other funds. Major functions financed by the General Fund include Finance, Administration, Building & Code Compliance, Fire/EMS, Public Works, Facilities and Grounds Maintenance, Human Resources, Parks and Recreation, Information Technology, and Engineering. Sources of revenue include sales and use taxes, development fees and permits, court revenue, and franchise taxes. The former Westlake Property Tax Reduction Sales Tax Fund received its funding from a ½ cent sales tax levy that was previously earmarked for the 4A Economic Development Corporation. The purpose of this fund was to reduce local property tax rates throughout Texas by providing cities with an additional unrestricted revenue source. These funds may be used for general Town expenditures, capital projects, or debt service. This fund was closed at FY 2010/2011 year end and revenues are now being recorded in the General Fund.

2. The **Debt Service Fund** is established to account for, and the payment of, general long-term debt principal and interest. This fund provides a clearer accounting of ongoing debt obligations compared to operating budgets. The Debt Service Fund is used to make scheduled payments for all bond issuances.

3. **Special Revenue Funds** consist of the following;
   - The **Westlake Academy Fund** incorporates all funds related to the Academy encompassing all operations and maintenance related to the school as well as State public school funding, Federal and state grants, and private donations used to support the daily school operations of the Academy.

   - Westlake's **Visitors Association Fund** receives its primary funding from a 7% hotel occupancy tax adopted by the Town of Westlake in FY 1999/2000. Proceeds from the hotel occupancy tax are required to be used in accordance with statutory parameters including the promotion of travel and tourism in the Town of Westlake. Additionally, because Westlake has broader statutory authority under State law than most cities to spend hotel/motel occupancy tax funds for any municipal purpose, the Town has used these funds to cover costs of various municipal

operational costs and capital projects (an example would be payment of a portion of the debt service for Westlake Academy related bonds).

- The **Economic Development Fund** was set up to maintain all receipts and disbursements of agreements between the Town and various corporations for economic development. There was confusion regarding the additional revenues being recorded in the General Fund and offset by expenditures. These balances offset to zero but skewed the analysis of each. This fund is used to create more transparency to the public regarding these receipts and payments.

- The **4B Economic Development Corporation Fund** is a local option established under the Texas local government code. 4B funds are generated from a ½ cent sales tax levy and proceeds are used for debt service.

- The **Lone Star Public Facilities Corporation** was founded in 1996 and was designed "to provide for the acquisition, construction, rehabilitation, repair, equipping, furnishing and placement in service of public facilities in an orderly, planned manner and at the lowest possible borrowing costs." The ideas was to "acquire, through the issuance of installment sale obligations, office buildings located within the State of Texas but outside the boundaries of Westlake, whose tenants will be limited to those entities which are qualifying tenants under applicable federal income tax law so that the interest payable with respect to the installment sale obligations will be exempt from federal income taxation." There has been no activity in the fund for several years.

4. **Capital Project Funds** consist of the following;
   - The **Capital Projects Fund** tracks the infrastructure and building projects (other than those financed by proprietary fund types), funded with general operating transfers, intergovernmental revenue, bond funds and other special funding methods. Capital expenditures are clearly identified by their respective funding sources, and projects are shown in a clear, concise format.

   - The **Westlake Academy Expansion Fund** tracks the Westlake Academy Master Facility Plan that was adopted by the Westlake Town Council/Board of Trustees in November 2012. An Economic Development Agreement was executed between the Town and Maguire Partners-Solana Land, L.P. requiring the developer to pay $10,000 for each residential lot associated with the Granada subdivision. These funds are transferred to the WAE fund for future expansion use.

- The **Public Improvement District Fund** accounts for monies received from bond proceeds, inspection fees and payments related to the Solana Public Improvement District. The District was created by ordinance in February 2014 to finance the construction of public infrastructure (such as water lines and streets) in the Entrada subdivision. Revenues deposited into the PID Fund are used to cover engineering, consulting, legal, and advertising costs attributable to Entrada development and construction.

## PROPRIETARY FUND TYPES

Proprietary fund types operate in a manner similar to private business utilizing an accrual basis of accounting.

### Enterprise Funds

Account for operations of governmental facilities operated in a manner similar to commercial enterprises where the intent is to recover, in whole or in part, the costs and expenses of providing goods and services to the public. Revenues are typically generated through usage fees based on individual demands of each customer. Enterprise funds may be used when the governing body has determined that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- The **Cemetery Fund** includes all operations associated with the 5.5 acre cemetery located on J.T. Ottinger Road which was acquired during the year ended September 2008.

- The **Utility Fund** accounts for water, wastewater and telecommunications conveyance (duct bank) services for the residents of the Town. All activities necessary to provide such services are accounted for in the Fund, including administration, operations, maintenance, financing and related debt service, and billing and collection. Additionally, the Town collects monthly solid collection fees in this fund which are paid to the Town's solid waste franchisee.

### Internal Service Funds

Account for services and/or commodities furnished by a designated program to other programs within the Town. Funds include the following:

- The **General Maintenance & Replacement Fund** (GMR) is an account to offset the future costs of repair and/or replacement of large capital assets due to age and use. Contributions from the Town's General Fund are transferred on an annual basis; resulting in a cash balance which mitigates the cash flow impact of large maintenance and capital replacement costs.

- The **Utility Maintenance & Replacement Fund** (UMR) is an account to offset the future costs of repair and/or replacement of large capital assets due to age and use. Contributions from the Town's Utility Fund are transferred on an annual basis; resulting in a cash balance which mitigates the cash flow impact of large maintenance and capital replacement costs.

- The **Vehicle Maintenance & Replacement Fund** (VMR) was created to provide a mechanism for the long term repair and replacement of Town vehicles.

## BALANCED BUDGET

As per State Law, current operating revenues, including Property Tax Reduction Sales Tax (which can be used for operations), will be sufficient to support current operating expenditures. Annually recurring revenue will not be less than annually recurring operating budget expenditures (operating budget minus capital outlay). Debt or bond financing will not be used to finance current expenditures.

## THE BUDGET PROCESS

The Town Manager submits the budget to the Town Council. The Town's fiscal year begins each year on October 1st and ends on September 30th of the following calendar year.

Prior to the beginning of the fiscal year, the Town Manager must submit a proposed budget, which includes:

- A budget message
- A consolidation statement of anticipated revenues and proposed expenditures for all funds
- General fund resources in detail
- Special fund resources in detail
- A summary of proposed expenditures by department and activity
- Detailed estimates of expenditures shown separately to support the proposed expenditure
- A description of all bond issues outstanding
- A schedule of the principal and interest payments of each bond issue

The proposed revenues and expenditures must be compared to prior year revenues and expenditures. The budget preparation process begins early in the calendar year with the establishment of overall town goals, objectives, and analysis of current year operations compared to expenditures. Budget policies and procedures are reviewed at the same time to reduce errors and omissions.

In May, the Finance Department prepares such items as budget forms and instructions for estimating revenues and expenditures. Department heads submit proposed baseline expenditures for current service levels and any additional one-time or on-going request they

may have for their department. A round-table meeting is subsequently held with the Town Manager, the finance staff and each department head for review.

After all funding levels are established and agreed upon; the proposed budget is presented by the Town Manager to the Town Council. A public hearing on the budget is conducted in accordance with state and local law. This meeting is held after the Council has reviewed the budget during a workshop. The Town Council approves a level of expenditure (or appropriation) for each fund to go into effect on October 1st, prior to the expenditure of any Town funds for that budget year.

## BUDGET AMENDMENT PROCESS

The Town Manager may request that the current year budget be amended. In this process, the Town Manager will review the documentation and draft an ordinance to formally amend the current budget. This ordinance is presented to the Town Council for consideration. Following the consideration of the proposed amendment, the Town Council will vote on the amendment ordinance. If the amendment is approved, the necessary budget changes are then made. All budget amendments will be approved by the Town Council prior to the expenditure of funds in excess of the previously authorized budgeted amounts within each fund.

## FINANCIAL POLICIES

The Town of Westlake is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of the Fiscal and Budgetary Policy is to enable the Town to achieve and maintain a long-term stable financial position and provide guidelines for the day-to-day planning and operations of the Town's financial affairs. The Town Council annually reviews and approves these policies as part of the budget preparation process. A copy of these Policies can be found in the "Appendix" section of this budget.

## INVESTMENT POLICIES

It is the policy of the Town of Westlake that, giving due regard to the safety and risk of investment, all available funds shall be invested in conformance with State and Federal Regulations, applicable Bond Resolution requirements, adopted Investment Policy and adopted Investment Strategy. Effective cash management is recognized as essential to good fiscal management. Aggressive cash management and effective investment strategy development will be pursued to take advantage of interest earnings as viable and material revenue to all Town funds. The Town's portfolio is designed and managed in a manner responsive to the public trust and consistent with this Policy.

Investments shall be made with the primary objectives of:

- Preservation of capital

- Safety of Town funds
- Maintenance of sufficient liquidity
- Maximization of return within acceptable risk constraints
- Diversity of investments

## EFFECT OF PLANNING PROCESSES ON THE OPERATING BUDGET

The Town of Westlake utilizes several planning processes that affect the development of the operating budget. Effective planning processes assist the Town in assessing the financial implications of current and proposed policies, programs, and assumptions. An effective plan illustrates the likely outcomes of particular courses of actions.

| Name | Type Of Planning Process | Description Of Planning Process | Budget Impact |
|---|---|---|---|
| General Government Long-Range Financial Forecast | Five-year operating plan to facilitate financial planning | Forecast of revenues, expenditures, service levels and staffing needs | Allows for reallocation of resources |
| Facilities Capital Maintenance | Five-year plan by facility and maintenance activity or project | The prioritization of departmental requests for projects along with known maintenance requirements | Stability of General fund appropriations |
| Parks Capital Maintenance | Five-year plan by facility, maintenance activity or project | Identifies, prioritizes and schedules improvements to parks, medians and grounds | Stability of General fund appropriations |
| Street Maintenance | Five-year plan to maintain and improve roadways, sidewalks, curbs and gutters | Inspection, prioritization and scheduling of surface repair and preventive maintenance of streets | Stability of General fund appropriations |
| Vehicle and Equipment Replacement | Five-year plan of scheduled vehicle and heavy equipment replacement | Development of replacement intervals based on equipment age, usage, and lifetime repair costs | Timing and sizing of debt issues and payments |
| Computer Replacement | Plan for the replacement of computers and other technology items | Development of replacement intervals based on equipment age, usage, and lifetime repair costs | Stability of General fund appropriations |
| Capital Improvements Plan | Five-year plan of major infrastructure development and improvements | Council identification of projects; prioritizing; costing; timing; financing and project management | Predictable funding levels, debt service planning |

## FY 15/16 BUDGET CALENDAR

**MAR**
* Orientation and Overview of FY 2015/16 Budget Process
* Five Year Projection Spreadsheets Distributed for Input
* Forms for Capital Projects and Major Maintenance Available
* Review of Calendar and Processes with Council
* Review of Overall Town Goals

**APR**
* Year-End Estimate Spreadsheets Distributed for FY 14/15 Amendments
* Finance Amends FY 14/15 Budget - Becomes Base FY 15/16
* Departments Access Budget to Remove One Time Revenues and Expenditures
* Operating Baseline Budget Available for Editing
* Service Level Adjustment Forms Available on Shared Drive

**MAY**
* Detail Review by Finance Department
* Goals and Objectives Available for Editing on Shared Drive
* Town Manager and Finance Begin Reviews with Departments

**JUN**
* Budget Module Open for Changes to Budgets per Reviews
* Presentation of 5-year Forecast

**JUL**
* Preparation for Budget Retreat
* Preparation of Power Point

**AUG**
* Budget Retreat
* Publish Notice Regarding Consideration of Property Tax
* Budget Workshop
* Notice for Public Hearings Posted in Newspaper
* Present Proposed FY15/16 Municipal budget to Council

**SEP**
* Publish notice of Public Hearing on Budget
* Public Hearing on Budget
* Adoption of FY 15/16 Operating Budget and Tax Rate

**OCT**
* Fiscal Year 2015/16 begins

# Strategic Plan

## Forging Westlake

## Writing The Next Chapter

## BALANCED SCORECARD

The Town Council and staff retained the services of a consultant from the "Balanced Scorecard Institute" to review our existing strategic framework, along with the mission, vision, and values statement of the Town. The balanced scorecard system is designed to communicate our strategy throughout the organization/community, align our daily work activities to the overall vision, serve as the framework for prioritizing services, and utilize performance measures to evaluate our successes and opportunities.

The Balanced Scorecard is a strategic planning and management system that is used extensively in business and industry, government, and nonprofit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals.

In short, it is a tool that businesses use to ensure that their work meets their goals in a measurable way by connecting organizational strategy to the work people do on a day-to-day basis, i.e. "You said…we did…"

**The graphic at the right illustrates the Balanced Scorecard approach and the following pages of this section demonstrate how Westlake has aligned with this framework.**

Components include the
- o Vision, Mission, Values,
- o Perspectives,
- o Strategy Map, Performance Measures
- o Strategic Initiatives.

Each element is critical to the success of the municipality and helps us evaluate and communicate our performance.

Upon review of the existing mission and vision statements, the Council provided feedback to the Town staff and requested an updated version for review. Staff reviewed the previous version and created a more succinct statement that identifies the unique service provision programs, describes our commitment to personal customer service, and outlines the financial stewardship component which is important to our community.

After the staff analyzed the Town's strengths and weaknesses, as well as the opportunities and threats we face (SWOT), the information was presented to the governing Council during a retreat in May of 2013.

## MISSION

The mission statement describes what must be done to achieve the adopted vision. Town Council has adopted the following Mission statement for the Town:

*Westlake is a unique community blending preservation of our natural environment and viewscapes, while serving our residents and businesses with superior municipal and academic services that are accessible, efficient, cost-effective, and transparent.*

## VISION

The town's vision statement outlines what we strive to be. Upholding such a statement is a task that requires effort on multiple levels. The balanced scorecard system will help ensure that the Vision of the Town remains true in years to come.

*"An oasis of natural beauty that maintains our open spaces in balance with distinctive developments, trails, and quality of life amenities amidst an ever expanding urban landscape."*

## VALUES

Driving how the Town accomplishes its work are our corporate values. These are the principles that we hold important and standards by which the Town operates. These values, as adopted by the Town Council, and are designed to guide Town staff in their day to day work and the Council as it conducts its business:

| *Integrity-Driven Government* | |
|---|---|
| *Transparent* | *Innovation* |
| *Sense of Community* | *Fiscal Responsibility* |
| *Strong Aesthetic Standards* | *Educational Leaders* |
| *Informed & Engaged Citizens* | *Family Friendly & Welcoming* |
| *Preservation of our Natural Beauty* | *Planned Responsible Development* |

## STRATEGIC PERSPECTIVES

A Perspective is a view of the Town from a specific vantage point. Four basic perspectives are traditionally used to encompass a Balanced Scorecard organization's activities. The Town's business model, which encompasses mission, vision, and strategy, utilizes the four Perspectives as a framework: A balanced scorecard is divided into four unique perspectives that help the Town focus on the strategy that has been aligned to the vision and mission for our community.

The four perspectives of the plan, which were customized by the Council, are as follows:

| STRATEGIC PERSPECTIVES | | | |
|---|---|---|---|
| **Citizens, Students, and Stakeholders:** | **Financial Stewardship:** | **Municipal and Academic Operations:** | **People, Facilities, & Technologies:** |
| viewed through the eyes of our customers and stakeholders | Financial oversight; effective use of resources | focuses on processes that create value for the customers and stakeholders | involves, work culture, innovation, leadership, governance, tools and technology necessary to provide services |

## STRATEGIC THEMES

The Council grouped this information along with the major components of our previous strategic plan and ranked the importance of the concepts according to each area of concern. The final activity involved the formation of our "strategic themes" for the municipal services.

Town staff then constructed strategy maps for each theme, identified a strategic result, populated the maps with strategic objectives and created an objective commentary document. All of this sets the framework for a comprehensive Tier One map for the municipal program of services. The current Balance Scorecard was adopted by Council in September 2014.

| STRATEGIC THEMES | | | |
|---|---|---|---|
| **Natural Oasis** | **Exemplary Service & Governance** | **High Quality Planning, Design, & Development** | **Exemplary Education – Westlake Academy** |
| Preserve and maintain a perfect blend of the community's natural beauty. | We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | We are a desirable, well planned, high-quality community that is distinguished by exemplary design standards. | Westlake is an international educational leader where each individual's potential is maximized. |

The Town Council has worked closely with staff to adopt a management system based on the Balanced Scorecard framework. This was developed to help the Town direct its own destiny rather than allow future events to do so. Through sound business principles the Town is able to more effectively provide services to the citizens of Westlake, increasing both efficiency and customer satisfaction.

Ultimately, it guides the way the Town does business and helps us determine how we should invest our time and resources. In the budget process, this allows for increased transparency, clarity, and

accountability, providing the Town a framework for demonstrating results. The continued quality and success of this community does not happen without the diligent effort of a committed team of residents, businesses, community leaders, and staff. Years of consistent planning and strategic thinking has brought Westlake where it is today.

## OBJECTIVES AND PERFORMANCE MEASURES

Performance measures hold government departments accountable. While allowing them to recognize their successes and adjust programs of service that are under performing. Because performance measures are determined according to the Strategy Map, it becomes evident how each department aligns with Town goals, and how well departments are meeting the expectations set by the Strategy Map.

| PERSPECTIVES | OBJECTIVES | PERFORMANCE MEASURES |
|---|---|---|
| **Citizens, Students, And Stakeholders** | **Preserve Desirability & Quality of Life** | • Alignment between comp plan, zoning & dev. Regulations<br>• Ratio of exemplary schools in/around Westlake<br>• Enrollment composite (capacity vs. wait list)<br>• Student successes from WA<br>• Direction Finder survey results |
| | **Increase CSS Satisfaction** | • Attrition rate<br>• Average length of time residents live in Westlake<br>• Percentage of leavers (all)<br>• External validation points (awards per year)<br>• Direction Finder survey results<br>• Percentage of violations issued to residents due to failure to meet development/code requirements |
| **Financial Stewardship** | **Increase Financial Capacity & Reserves** | • Fund Balance<br>• Quarterly financial report data |
| | **Increase Revenue Streams** | • Local revenue monitoring<br>• Percent of revenues budgeted |
| **Municipal And Academic Operations** | **Maximize Efficiencies & Effectiveness** | • Percentage of time spent on Q2 planning and implementation<br>• Number of policies and procedures updated/passed (quarterly)<br>• Number of internal processes reviewed and updated each quarter |
| | **Encourage Westlake's Unique Sense of Place** | • Percentage of first submission plans that meet environment/development goals<br>• Percentage of CSS participation events/meetings |
| | **Increase Transparency, Accessibility & Communications** | • Increased survey completion (All)<br>• Direction Finder survey (effectiveness of town communications, effort to keep residents informed, opportunities for public input and availability of town records.<br>• Email/website statistics |
| **People, Facilities, and Technologies** | **Attract, Recruit, Retain & Develop the Highest Quality Workforce** | • Percentage of qualified candidates within applicant pools<br>• Time to fill positions<br>• Percent of increased competency specific<br>• Employee turnover rate<br>• Employee satisfaction results |
| | **Improve Technology, Facilities & Equipment** | • Overtime vs. Comp time<br>• Critical infrastructure downtime<br>• Cost of repairs vs. replacement costs<br>• Projected CSS growth |
| | **Optimize Planning & Development Capabilities** | • Direction Finder survey results<br>• Percentage of deadline compliance |

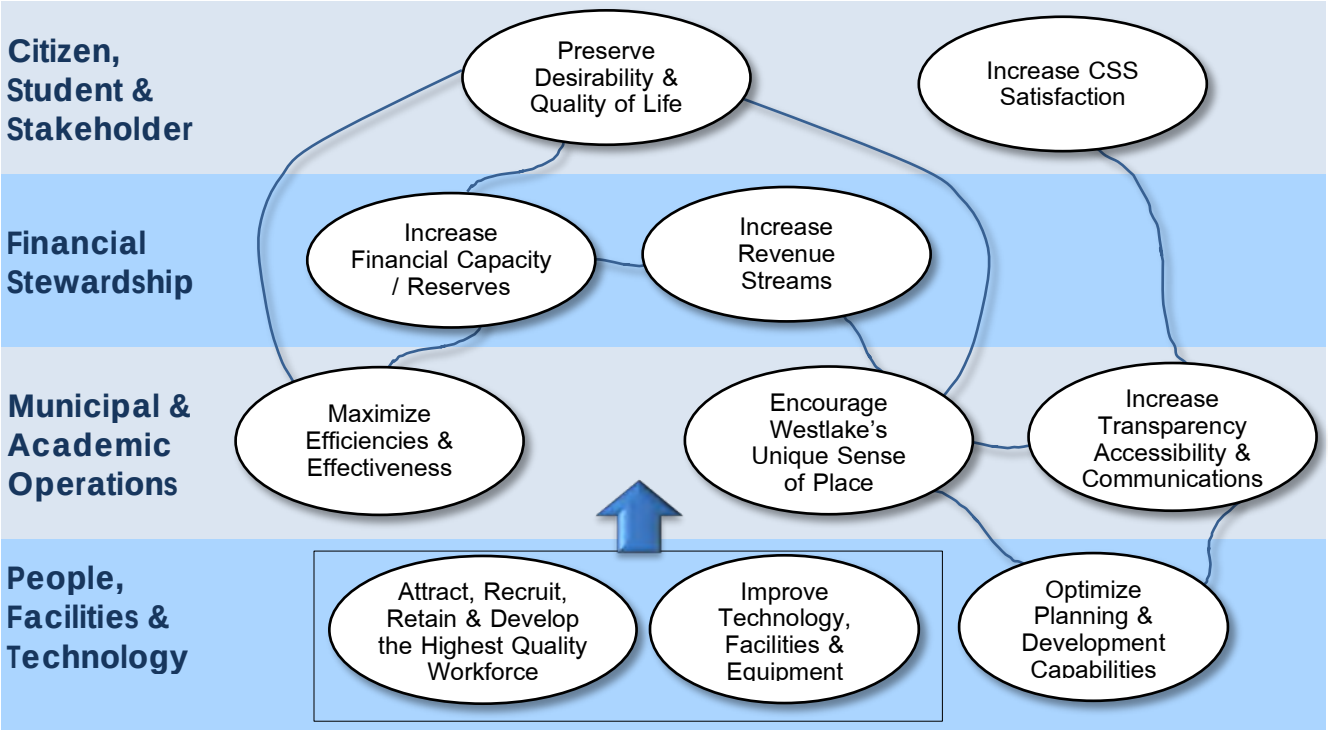
These performance measures help determine the quantity and quality of our work, as identified in our plans. We consistently evaluate our work and review our performance quarterly because we firmly believe that what gets measured gets done.

In addition to monitoring these performance measures, the Town of Westlake also desires the opinion of its citizens. Every two years Westlake undertakes a broad citizen survey designed to measure government performance and to gauge the current and future needs of residents. This survey is an incredibly useful tool within the strategic management system, and it allows Town services to be tailored based upon citizen attitudes. Westlake's performance measures are evolutionary and undergo on-going review.

As we improve our ability to gather and mine data about our work, we will be able to add performance measures to the departmental business plans as a gauge of success. These departmental efficiency and effectiveness measures will be grouped with the appropriate outcome objective then fed into the Town-wide scorecard to give an overall picture of the Town's performance.

As the Town continues to develop these scorecards, measurement units, data sources, and targets will be refined. Through quarterly performance reviews, departmental performance is documented. Trends are also tracked over time through budget documents.

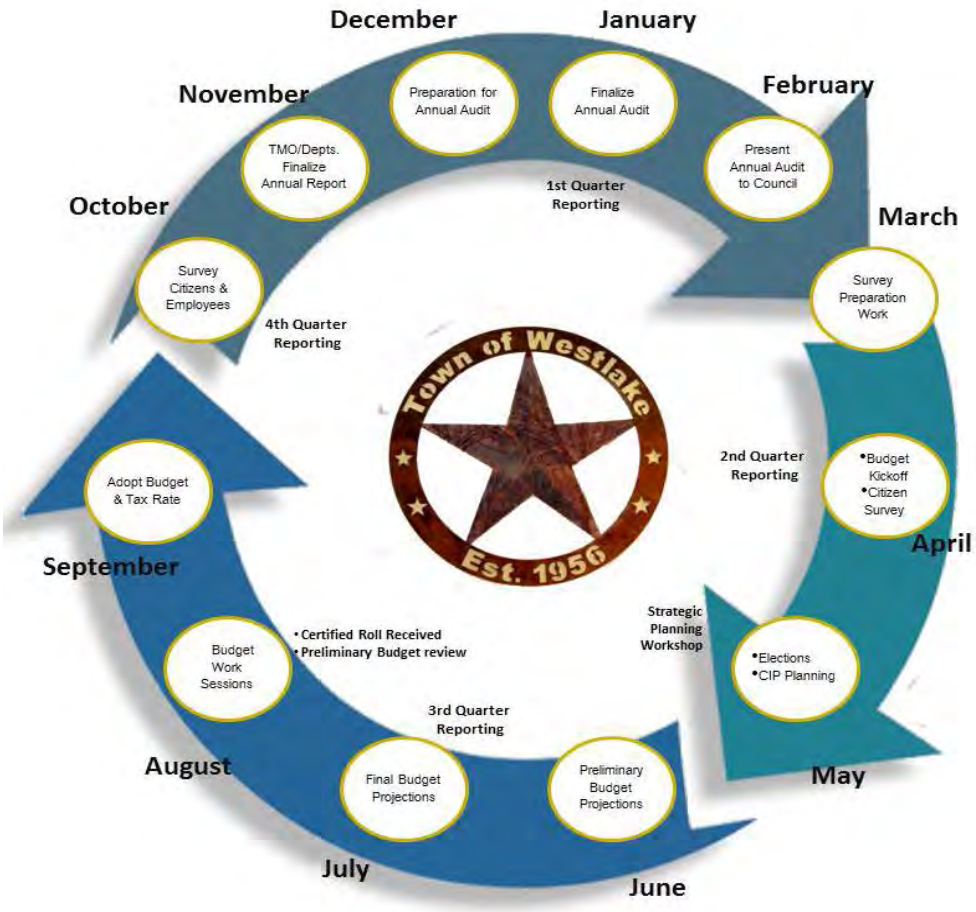
## TOWN OF WESTLAKE STRATEGY MAP



## WESTLAKE'S STRATEGIC DEVELOPMENT / BUDGET CYCLE

Establishing a link between a Town's strategy and budget is fundamental to effective public budgeting. Westlake works hard to connect the strategy management system to the budget process. Incorporating the Strategy Map into resource allocation decisions ensures the Town budget reflects the priorities of the Town Council. The illustration below depicts the annual process of developing the Town's budget.

The budget process, like the Strategy Map, connects each department to the organization as a whole. At the micro level, Town departments work to provide quality services to the citizens of Westlake. At the macro level, departments use the Strategy Map to make budgetary requests to help and guide long range planning so that these services can be performed.




As the Budget Cycle illustration indicates, the process never ceases.

At the beginning of each fiscal year, in October, we conduct or review the results from the most recent citizen survey; this aids staff in focusing its work for the coming year. Then a meeting with Town Council provides an opportunity to review the strategic direction, followed by the creation of departmental business plans.

In order for funding to be allocated, departments must follow the Strategy Map to align requests with the goals, mission, and vision of Westlake. Strategic planning plays an integral role in the development of each year's budget and ensures the Town's ability to meet the needs of a growing community. To be effective, the Town must direct resources to those areas most essential to the community's wellbeing.

*This page is intentionally blank*

# Section 2
# Financial Analysis

Forging Westlake

*This page is intentionally blank*

# Financial Overview
# - All Funds -

*Writing The Next Chapter*

# ALL FUNDS - ALL SOURCES
# COMBINED PROGRAM SUMMARY
## FISCAL YEAR 2015/2016

| | | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | | |
| General Sales Tax | On-going | $ 4,347,868 | $ 4,535,000 | $ 4,800,000 | $ 5,000,000 | $ 200,000 | 4% |
| General Sales Tax | One-time | 377,976 | 100,000 | 100,000 | 100,000 | - | 0% |
| Property Tax | | 1,353,355 | 1,376,063 | 1,424,594 | 1,413,765 | (10,829) | -1% |
| Hotel Tax | | 796,480 | 777,000 | 890,000 | 910,000 | 20,000 | 2% |
| Charge for Services | | 3,037,689 | 3,278,520 | 3,356,734 | 4,142,472 | 785,738 | 23% |
| Donations | | - | - | - | - | - | 0% |
| Beverage Tax | | 51,601 | 50,500 | 50,500 | 53,025 | 2,525 | 5% |
| Franchise Fees | | 795,322 | 795,383 | 809,270 | 849,733 | 40,463 | 5% |
| Permits & Fees | | 1,175,075 | 1,460,500 | 1,492,050 | 1,577,086 | 85,036 | 6% |
| Fines & Forfeitures | | 730,442 | 670,000 | 690,000 | 710,000 | 20,000 | 3% |
| Investment Earnings | | 32,377 | 27,490 | 25,168 | 37,589 | 12,421 | 49% |
| Contributions | | 80,473 | 760,000 | 957,541 | 460,000 | (497,541) | -52% |
| Misc Income | | 714,963 | 270,748 | 517,098 | 259,404 | (257,694) | -50% |
| **Total Revenues** | | **13,493,621** | **14,101,204** | **15,112,954** | **15,513,074** | **400,120** | **3%** |
| Transfers In | | 3,321,064 | 4,797,277 | 4,609,659 | 4,692,163 | 82,504 | 2% |
| Other Sources | | 2,396,082 | 1,125,000 | 470,005 | 8,456,145 | 7,986,140 | 1699% |
| **Total Other Sources** | | **5,717,146** | **5,922,277** | **5,079,664** | **13,148,308** | **8,468,764** | **167%** |
| GF Academic Revenues | | 6,560,140 | 7,445,897 | 7,699,024 | 7,941,626 | 242,602 | 3% |
| GF Academic Other Sources | | 239,009 | 45,000 | 45,000 | 45,000 | - | 0% |
| **Total Academic** | | **6,799,149** | **7,490,897** | **7,744,024** | **7,986,626** | **242,602** | **3%** |
| **TOTAL REVENUES & OTHER SOURCES** | | **26,009,916** | **27,514,378** | **27,936,642** | **36,648,008** | **9,111,486** | **33%** |
| **EXPENDITURES & OTHER USES** | | | | | | | |
| Payroll Salaries | | 2,263,599 | 2,862,360 | 2,719,210 | 3,017,646 | 298,436 | 11% |
| Payroll Insurance | | 314,296 | 456,028 | 413,616 | 459,648 | 46,032 | 11% |
| Payroll Taxes | | 194,757 | 226,713 | 234,261 | 267,606 | 33,345 | 14% |
| Payroll Retirement | | 202,719 | 283,131 | 291,041 | 371,055 | 80,015 | 27% |
| **Total Payroll and Related** | | **2,975,371** | **3,828,232** | **3,658,128** | **4,115,956** | **457,828** | **13%** |
| Supplies | | 210,129 | 225,796 | 234,797 | 220,722 | (14,075) | -6% |
| Services | | 2,634,188 | 3,352,971 | 4,602,144 | 4,504,774 | (97,371) | -2% |
| Insurance | | 36,062 | 36,404 | 40,329 | 40,329 | - | 0% |
| Repair & Maintenance | | 260,233 | 314,675 | 316,775 | 323,660 | 6,885 | 2% |
| Rent & Utilities | | 454,441 | 468,812 | 469,617 | 511,641 | 42,024 | 9% |
| Economic Development | | 147,680 | 170,000 | 185,000 | 187,000 | 2,000 | 1% |
| Water Purchases | | 1,048,218 | 1,280,600 | 1,280,600 | 1,280,600 | - | 0% |
| Debt | | 2,884,902 | 2,593,742 | 2,331,801 | 2,350,209 | 18,408 | 1% |
| Maintenance & Replacement (IS Funds) | | 609,548 | 737,000 | 806,140 | 418,080 | (388,060) | -48% |
| **Total Operations & Maintenance** | | **8,285,400** | **9,180,000** | **10,267,203** | **9,837,014** | **(430,189)** | **-4%** |
| **TOTAL OPERATING EXPENDITURES** | | **11,260,771** | **13,008,233** | **13,925,331** | **13,952,970** | **27,639** | **0%** |
| Capital Outlay | | 41,229 | 766,280 | 985,190 | 50,690 | (934,500) | -95% |
| Capital Projects | | 9,803,561 | 4,492,305 | 1,851,286 | 5,414,435 | 3,563,149 | 192% |
| **Total Capital** | | **9,844,790** | **5,258,585** | **2,836,476** | **5,465,125** | **2,628,649** | **93%** |
| Transfers Out | | 3,513,064 | 4,797,277 | 4,609,659 | 4,692,663 | 83,004 | 2% |
| Other Uses | | 1,925,315 | - | - | - | - | 0% |
| **Total Other Uses** | | **5,438,379** | **4,797,277** | **4,609,659** | **4,692,663** | **83,004** | **2%** |
| GF Academic Expenditures | | 6,733,873 | 7,554,617 | 7,570,239 | 7,851,667 | 281,428 | 4% |
| GF Academic Other Uses | | - | 45,000 | 45,000 | 45,000 | - | 0% |
| **Total Academic** | | **6,733,873** | **7,599,617** | **7,615,239** | **7,896,667** | **281,428** | **4%** |
| **TOTAL EXPENDITURES & OTHER USES** | | **33,277,814** | **30,663,712** | **28,986,705** | **32,007,424** | **3,020,719** | **10%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | | **(7,267,898)** | **(3,149,334)** | **(1,050,063)** | **4,640,584** | **5,690,646** | **542%** |
| **FUND BALANCE, BEGINNING** | | **24,210,156** | **16,274,740** | **17,299,258** | **16,249,195** | **(1,050,063)** | **-6%** |
| **FUND BALANCE, ENDING** | | **$ 16,942,259** | **$ 13,125,406** | **$ 16,249,195** | **$ 20,889,779** | **$ 4,640,584** | **29%** |

# ALL FUNDS - ALL SOURCES
# COMBINING REVENUES, EXPENDITURES AND FUND BALANCE
# FISCAL YEAR 2015/2016

| REVENUES AND OTHER SOURCES | General Fund | Enterprise Funds | Internal Service Funds | Special Revenue Funds | Debt Service | GF - Westlake Academy | Capital Project Funds | TOTAL |
|---|---|---|---|---|---|---|---|---|
| General Sales Tax | $ 3,723,000 | $ - | $ - | $ 1,377,000 | $ - | - | $ - | $ 5,100,000 |
| Property Tax | 1,280,258 | - | - | - | 133,507 | - | - | 1,413,765 |
| Hotel Tax | - | - | - | 910,000 | - | - | - | 910,000 |
| Charge for Services | - | 3,411,772 | - | - | - | - | 730,700 | 4,142,472 |
| Beverage Tax | 53,025 | - | - | - | - | - | - | 53,025 |
| Franchise Fees | 849,733 | - | - | - | - | - | - | 849,733 |
| Permits & Fees | 1,571,086 | - | 6,000 | - | - | - | - | 1,577,086 |
| Fines & Forfeitures | 710,000 | - | - | - | - | - | - | 710,000 |
| Investment Earnings | 8,870 | 6,100 | 2,050 | 3,425 | - | - | 17,144 | 37,589 |
| Contributions | 10,000 | - | - | 450,000 | - | - | - | 460,000 |
| Misc Income | 32,750 | 204,754 | - | 21,900 | - | - | - | 259,404 |
| **Total Revenues** | **8,238,722** | **3,622,626** | **8,050** | **2,762,325** | **133,507** | **-** | **747,844** | **15,513,074** |
| Transfers In | 307,045 | - | 768,333 | 35,758 | 1,857,511 | - | 1,723,515 | 4,692,163 |
| Other Sources | - | - | - | - | - | - | 8,456,145 | 8,456,145 |
| **Total Other Sources** | **307,045** | **-** | **768,333** | **35,758** | **1,857,511** | **-** | **10,179,660** | **13,148,308** |
| Academic Revenues | - | - | - | - | - | 7,941,626 | - | 7,941,626 |
| Academic Others Sources | - | - | - | - | - | 45,000 | - | 45,000 |
| **Westlake Academy** | **-** | **-** | **-** | **-** | **-** | **7,986,626** | **-** | **7,986,626** |
| | | | | | | | | |
| **TOTAL REVENUES AND OTHER SOURCES** | **8,545,767** | **3,622,626** | **776,383** | **2,798,083** | **1,991,018** | **7,986,626** | **10,927,504** | **36,648,008** |
| | | | | | | | | |
| **EXPENDITURES AND OTHER USES** | | | | | | | | |
| Payroll Salaries | 3,017,646 | - | - | - | - | - | - | 3,017,646 |
| Payroll Transfers | (895,415) | 404,494 | - | 490,920 | - | - | - | 0 |
| Payroll Insurance | 459,648 | - | - | - | - | - | - | 459,648 |
| Payroll Taxes | 267,606 | - | - | - | - | - | - | 267,606 |
| Payroll Retirement | 371,055 | - | - | - | - | - | - | 371,055 |
| **Total Payroll & Related** | **3,220,541** | **404,494** | **-** | **490,920** | **-** | **-** | **-** | **4,115,956** |
| Supplies | 208,116 | 8,700 | - | 3,906 | - | - | - | 220,722 |
| Services | 2,505,434 | 1,628,360 | - | 244,580 | 2,400 | - | 124,000 | 4,504,774 |
| Insurance | 33,229 | 7,100 | - | - | - | - | - | 40,329 |
| Repair & Maintenance | 167,445 | 156,215 | - | - | - | - | - | 323,660 |
| Rent & Utilities | 339,893 | 135,313 | - | 36,435 | - | - | - | 511,641 |
| Economic Development | - | - | - | 187,000 | - | - | - | 187,000 |
| Water Purchases | - | 1,280,600 | - | - | - | - | - | 1,280,600 |
| Debt | 36,678 | 266,679 | - | 35,758 | 2,011,094 | - | - | 2,350,209 |
| Maintenance & Replacement | - | - | 418,080 | - | - | - | - | 418,080 |
| **Total Operations & Maintenance** | **3,290,794** | **3,482,967** | **418,080** | **507,679** | **2,013,494** | **-** | **124,000** | **9,837,014** |
| **TOTAL OPERATING EXPENDITURES** | **6,511,335** | **3,887,461** | **418,080** | **998,600** | **2,013,494** | **-** | **124,000** | **13,952,970** |
| | | | | | | | | |
| Capital Outlay | 25,910 | 24,780 | - | - | - | - | - | 50,690 |
| Capital Projects | - | 173,435 | - | - | - | - | 5,241,000 | 5,414,435 |
| **Total Capital** | **25,910** | **198,215** | **-** | **-** | **-** | **-** | **5,241,000** | **5,465,125** |
| Transfers Out | 1,609,534 | 1,202,078 | - | 1,881,050 | - | - | - | 4,692,663 |
| Other Uses | - | - | - | - | - | - | - | - |
| **Total Other Uses** | **1,609,534** | **1,202,078** | **-** | **1,881,050** | **-** | **-** | **-** | **4,692,663** |
| Academic Expenditures | - | - | - | - | - | 7,851,666 | - | 7,851,666 |
| Academic Others Uses | - | - | - | - | - | 45,000 | - | 45,000 |
| **Westlake Academy** | **-** | **-** | **-** | **-** | **-** | **7,896,666** | **-** | **7,896,666** |
| **TOTAL NON-OPERATING EXP.** | **1,635,444** | **1,400,293** | **-** | **1,881,050** | **-** | **7,896,666** | **5,241,000** | **18,054,454** |
| | | | | | | | | |
| **TOTAL EXPENDITURES AND OTHER USES** | **8,146,779** | **5,287,754** | **418,080** | **2,879,650** | **2,013,494** | **7,896,666** | **5,365,000** | **32,007,424** |
| | | | | | | | | |
| **EXCESS REVENUES OVER (UNDER) EXPENDITURES** | **398,987** | **(1,665,128)** | **358,303** | **(81,566)** | **(22,476)** | **89,960** | **5,562,504** | **4,640,584** |
| | | | | | | | | |
| **BEGINNING FUND BALANCE** | **6,808,755** | **4,117,310** | **510,977** | **1,108,029** | **22,476** | **1,153,303** | **2,528,345** | **16,249,195** |
| | | | | | | | | |
| **ENDING FUND BALANCE** | **$ 7,207,742** | **$ 2,452,182** | **$ 869,280** | **$ 1,026,462** | **$ 0** | **$ 1,243,264** | **$ 8,090,849** | **$ 20,889,779** |

# AD VALOREM PROPERTY TAX
# SIX YEAR ANALYSIS
## Fiscal Year 2015/2016

## APPRAISED VALUES

| | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed |
|---|---|---|---|---|---|---|
| | **$ 1,040,676,349** | **$ 1,106,203,390** | **$ 1,224,659,971** | **$ 1,243,070,187** | **$ 1,272,169,255** | **$ 1,301,226,486** |
| | *amount change* | 65,527,041 | 118,456,581 | 18,410,216 | 29,099,068 | 29,057,231 |
| | *percent change* | 6.30% | 10.71% | 1.50% | 2.34% | 2.28% |

## NET TAXABLE VALUES

| | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed |
|---|---|---|---|---|---|---|
| | **$ 850,963,378** | **$ 917,972,309** | **$ 862,968,337** | **$ 867,800,338** | **$ 901,648,714** | **$ 940,684,347** |
| | *amount change* | 67,008,931 | (55,003,972) | 4,832,001 | 33,848,376 | 39,035,633 |
| | *percent change* | 7.87% | -5.99% | 0.56% | 3.90% | 4.33% |
| | | | | | | |
| Residential | 451,789,354 | 463,311,801 | 471,409,028 | 494,062,920 | 530,229,036 | 573,040,585 |
| Commercial | 354,361,708 | 398,732,749 | 294,559,502 | 288,880,663 | 288,318,142 | 313,254,102 |
| Personal | 72,900,417 | 86,462,635 | 115,049,496 | 115,051,251 | 110,305,420 | 88,007,021 |

## TOTAL TAX REVENUE GENERATED

| | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed |
|---|---|---|---|---|---|---|
| | **$ 1,257,246** | **$ 1,442,069** | **$ 1,366,542** | **$ 1,353,355** | **$ 1,426,249** | **$ 1,470,666** |
| | *amount change* | 184,823 | (75,527) | (13,187) | 72,894 | 44,417 |
| | *percent change* | 14.70% | -5.24% | -0.96% | 5.39% | 3.11% |

## TAX RATE DISTRIBUTION $$$

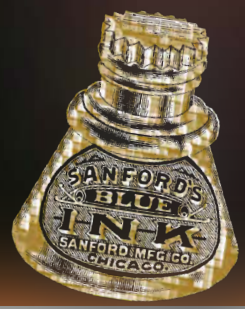
| | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed |
|---|---|---|---|---|---|---|
| General Fund | 0.15620 | 0.13835 | 0.14197 | 0.13907 | 0.13710 | 0.13947 |
| Debt Service | 0.00390 | 0.01849 | 0.01487 | 0.01777 | 0.01924 | 0.01687 |
| **TOTAL** | **$ 0.16010** | **$ 0.15684** | **$ 0.15684** | **$ 0.15684** | **$ 0.15634** | **$ 0.15634** |
| | *amount change* | (0.00326) | - | - | (0.00050) | - |
| | *percent change* | -2.04% | 0.00% | 0.00% | -0.32% | 0.00% |

## TAX RATE DISTRIBUTION % %

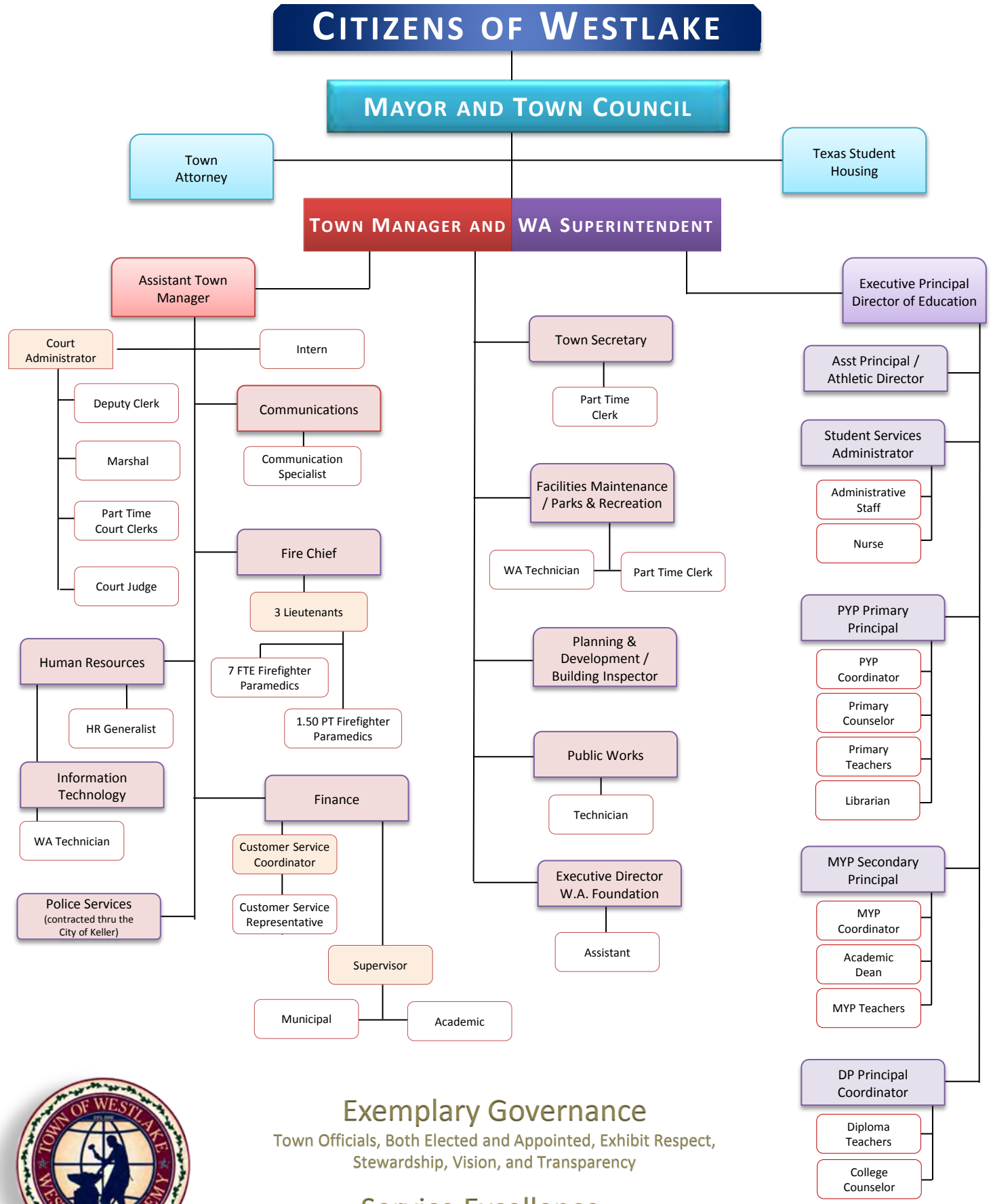
| | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed |
|---|---|---|---|---|---|---|
| General Fund | 97.56% | 88.21% | 90.52% | 88.67% | 87.69% | 89.21% |
| Debt Service | 2.44% | 11.79% | 9.48% | 11.33% | 12.31% | 10.79% |
| **TOTAL** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** |

# Employee Staffing & Organization

## Forging Westlake



## Writing The Next Chapter




## Exemplary Governance

Town Officials, Both Elected and Appointed, Exhibit Respect, Stewardship, Vision, and Transparency

## Service Excellence

Public Service that is Responsive and Professional, while balancing Efficiency, Effectiveness and Financial Stewardship

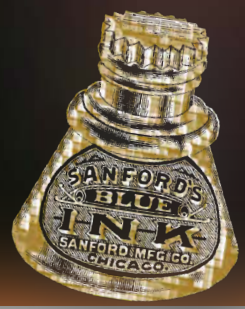
# Personnel Position Summary All Years

| Dept | Position | FY 10/11 Actual | FY 11/12 Actual | FY 12/13 Actual | FY 13/14 Actual | FY 14/15 Estimated | FY 15/16 Proposed | change |
|---|---|---|---|---|---|---|---|---|
| 11 | Town Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Assistant Town Manager | - | - | - | 0.75 | 0.90 | 1.00 | 0.10 |
| | Assistant to the Town Manager | 1.00 | 0.75 | 0.75 | - | - | - | - |
| | Part-Time Interns | 0.75 | 0.75 | 1.00 | 0.50 | 0.50 | 0.50 | - |
| | Administrative Assistant | - | - | - | 0.25 | - | - | - |
| | | | | | | | | - |
| 12 | Planning & Development Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Customer Service Coordinator | - | - | - | 0.25 | 0.33 | 0.33 | - |
| | Customer Service Representative | - | - | - | 0.33 | 0.33 | 0.33 | - |
| | | | | | | | | - |
| 13 | Town Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Part-Time Clerk | | | - | - | - | 0.25 | 0.25 |
| | | | | | | | | - |
| 14 | Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Lt. Firefighter/Paramedics | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | - |
| | Fire Marshal part-time | - | - | - | 0.75 | 0.75 | 0.75 | - |
| | Firefighter/Paramedics FTE | 6.00 | 6.00 | 6.00 | 6.00 | 7.00 | 8.00 | 1.00 |
| | Firefighter/Paramedics part-time | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | - |
| | | | | | | | | - |
| 15 | Court Administrator | 1.00 | 0.25 | 0.25 | 0.25 | 0.10 | - | (0.10) |
| | Supervisor | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Deputy Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Judge | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Marshal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Part-Time Clerk | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | - |
| | | | | | | | | - |
| 16 | Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Utility Technician | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Part-Time Utility Billing Clerk | - | - | 0.75 | - | - | - | - |
| | Customer Service Coordinator | - | - | - | 0.25 | 0.33 | 0.33 | - |
| | Customer Service Representative | - | - | - | 0.33 | 0.33 | 0.33 | - |
| | | | | | | | | - |
| 17 | Facilities Maintenance Director | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - |
| | PT Summer Technicians | - | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | - |
| | Administrative Assistant | 0.33 | 0.33 | 0.33 | - | - | 0.25 | 0.25 |
| | Customer Service Coordinator | - | - | - | 0.13 | 0.17 | 0.17 | - |
| | Customer Service Representative | - | - | - | 0.17 | 0.17 | 0.17 | - |
| | | | | | | | | - |
| 18 | Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Finance Supervisor | - | - | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Finance Assistant | 1.00 | 1.00 | - | - | - | - | - |
| | Accounting Technicians | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | - |
| | Customer Service Coordinator | - | - | - | 0.25 | - | - | - |
| | | | | | | | | - |
| 19 | Parks & Recreation Director | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - |
| | Park Technician | 0.25 | - | - | - | - | - | - |
| | Customer Service Coordinator | - | - | - | 0.13 | 0.17 | 0.17 | - |
| | Customer Service Representative | - | - | - | 0.17 | 0.17 | 0.17 | - |
| | | | | | | | | - |
| 20 | Information Technology Director | - | 0.50 | 0.25 | - | 1.00 | 1.00 | - |
| | | | | | | | | - |
| 21 | Human Resources Director | 1.00 | 0.50 | 0.75 | 1.00 | 1.00 | 1.00 | - |
| | Part-Time Clerk | - | 0.50 | 0.50 | - | - | - | - |
| | Administrative Assistant | 0.34 | 0.34 | 0.34 | - | - | - | - |
| | HR Generalist | - | - | - | 1.00 | 1.00 | 1.00 | - |
| | | | | | | | | - |
| 22 | Communications Director | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| | Specialist | - | - | - | 0.25 | 1.00 | 1.00 | - |
| | | | | | | | | - |
| | **Municipal Employees** | **28.75** | **29.50** | **30.50** | **33.00** | **37.00** | **38.50** | **1.50** |

*This page is intentionally blank*

# Long Term Planning

## Forging Westlake



## Writing The Next Chapter

The Long-Range Financial Forecast takes a forward look at the Town's General Government (General, Special Revenue Funds, Debt Service and Capital / Street Maintenance funds) revenues and expenditures. Its purpose is to identify financial trends, shortfalls, and issues so the Town can proactively address them. It does so by projecting out into the future the fiscal results of continuing the Town's current service levels and policies, providing a snapshot of what the future will look like as a result of the decisions made in the recent past.

The Long-Range Financial Forecast is not intended as a budget, or as a proposed plan. Instead, it sets the stage for the budget process, facilitating both Council and staff in establishing priorities and allocating resources appropriately.

## GOALS OF LONG-RANGE PLANNING

To maximize the benefit of long-range planning, Council established the following goals:

- Sustain existing programs at high service levels.
- Maintain a healthy General Fund balance of at least 90 operating days annually.
- Maintain competitive employee compensation within 3% of the median for the market.
- Provide adequate and stable funding for street and facility maintenance projects.

The Long-Range Financial Forecast is based on assumptions regarding what will happen in the regional and state economy over the next five years, and on near-term and long-term revenue and expenditure drivers.

It is important to keep in mind the purpose of a forecast is to get a general picture of what the organization's financial condition over time could be, based upon conservative assumptions. The term "conservative" used in the context of financial forecasting means revenues are forecast at low growth levels or even at a decline (depending on the revenue source).

| KEY REVENUE DRIVERS |
|---|
| Tax Rate |
| Net Taxable Value |
| Sales Tax |
| Mixed Beverage Tax |
| Franchise Fees |
| Licenses & Permits |
| Charges for Services |
| Intergovernmental Revenues |
| Fines & Forfeitures |
| Interest Income |

| KEY EXPENDITURE DRIVERS |
|---|
| Overtime Costs |
| Operating Supplies |
| Apparatus & Tools |
| Motor Vehicle Fuel |
| Maintenance |
| Travel, Training & Dues |
| Utility Costs |
| Professional Services |
| Insurance Costs |
| Fleet Replacements |
| Capital Equipment Replacements |

Expenditures, while not necessarily being forecast as declining, are generally forecast with a 2-3% escalation rate, depending on inflation. Forecasts generally have at least one scenario where all that is assumed on expenditures is the current level of service and perhaps some growth in salary/wage expenses. The Council can, if they wish, ask that certain service level adjustments, whether it is service expansion or reduction, be included as alternate scenarios, particularly if it appears that revenues will not cover expenditures in the out years of the forecast.

It is also important to remember, since the purpose of the forecast is to get an idea, based on conservative assumptions, as to the Town's financial condition during the five (5) year planning period, that the forecast is showing that the Town will have available funds for additional debt service as well as building a fund balance for future capital and major maintenance and replacement. This is the reason forecasting is a good tool, as it gives the Council time to strategize as to course we may want to make financially, both in the short and long term.

Finally, it is important to remember the criticality that economic conditions play in forecasting, particularly as it relates to sales tax, which can be a volatile revenue source. If economic conditions improve, sales tax receipts are affected (usually positively) as well as building permit revenue.

## 1. Forecast Assumptions - FY 2015-16 Proposed Budget

### Revenues and Other Financing Sources:

- General Fund
  - Sales tax revenue is budgeted at a 4% increase
    - The Town's economic development funds appear to be stabilizing at approximately $17,000/monthly of which 50% must be returned.
    - One-time revenues and audit receipts have been conservatively estimated at $100,000 each. In prior years these two numbers have been anywhere from $100,000 to $1,000,000 combined; therefore, because of the uncertainly of the funds, we are conservative with these estimates.
    - On-going sales tax receipts are forecasted to increase by approximately 10% from FY 2014-2015 based on the prior years' trending.
    - Includes the Property Tax Reduction portion of the Sales tax receipts
  - Property tax revenue is estimated at $1,413,765 based on Certified Tax Roll and M&O tax rate of $.13947 per $100 of valuation.
  - No new gas well revenue is projected
  - No additional one-time revenues related to economic development agreements are anticipated to be received
  - Building permits/inspection/plan review fees are increased by 7% due primarily to the Granada and Entrada developments
  - Based on current year receipts, franchise fees are budgeted at a 5% increase

### Expenditures and Other Financing Uses:

- General Fund
  - Payroll and Related operating expenditures increased approximately 5.7%
    - This increase includes $327K in personnel changes which includes an increase in base costs of $50,085 to maintain our current staff levels along with $190,224 in market pay adjustments (inclusive of the taxes and insurance noted below) for work force attraction and retention.
      - $46,032 increase for medical, dental and life Insurance costs (11%)
      - $33,345 increase for social security and Medicare taxes (14%)
      - $80,015 increase for ICMA and TMRS costs (28%)

    - This increase also includes the following personnel changes
      - Full time firefighter/paramedic
      - Part time clerk for Town Secretary
      - Part time clerk for Facilities/Parks Department

  - Operating expenditures and transfers out decreased by $420K primarily due to the reduction of the transfer out to Debt Service Fund because more funds are being paid from 4B Economic Development fund based on projected sales tax

- Visitors Association Fund – Total expenditures and other uses increased by 10% primarily due to operating transfers related to payroll and the transition of a part-time Communication Specialist to full time and additional funds budgeted for marketing and web-site upgrade
- Utility Fund - Total expenses and other uses increased 9% and is composed primarily of a $600K transfer from this fund to the Capital Projects Fund for the allocated use of the future municipal building.
- CIP – Based on adopted CIP
- All Funds - Includes all adopted maintenance projects and equipment replacement to maintain current level of service

## 2. Forecast Assumptions - FY 2016-2017 And Beyond Projection

### Revenues and Other Financing Sources:

- Sales tax revenue - increase 3% annually
- Property tax revenue – currently increased 2% for current evaluation
    - Estimate value on the roll two years from date of permit for new construction– separate line-item on forecast
- Other revenue - increase 2% annually
    - Building permits/inspection/plan review fees are currently only increased by 2%.
    - Breakout of additional building permits/fees/inspections based on Granada growth is reflected on separate line.
    - Anticipate commercial revenues of $1.0M in FY 19/20

### Expenditures and Other Financing Uses:

- Includes all adopted maintenance projects and equipment replacement to maintain current level of service
- Salary and wages increase by 3% annually
- Payroll - increase by fire department personnel only until there are 4 per shift
- Includes 5-year personnel forecast
- Includes capital projects impact to operating budget
- Includes anticipated debt payments based on adopted CIP
- Includes 5-year technology plan
- Other expenditures increase by 3% (excluding any one-time expenditures)
- CIP based on adopted CIP
- Reduces Fire Department current expenditure related to utilities, etc. in future years upon construction of Fire Station
- Westlake Academy reserve - $300K/annually (Student enrollment remains flat)
- Transfer from GF to CPF of one-time permits from Entrada/Granada for FY 15-16 and subsequent years (Based on forecast )
- Granada lot fees of $10K/lot transferred to Westlake Academy Expansion for future construction
- Annual transfers to maintenance and replacement funds

# FIVE YEAR FORECAST AT-A-GLANCE

| | ESTIMATED FY 14-15 | PROPOSED FY 15-16 | PROJECTION FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 |
|---|---|---|---|---|---|---|---|
| Revenues/Other Sources | 8,257,892 | 8,545,767 | 9,369,793 | 8,332,690 | 8,645,366 | 9,945,772 | 9,095,465 |
| Expenditures/Other Uses | (8,238,101) | (8,146,779) | (9,137,573) | (9,189,487) | (9,224,625) | (9,612,063) | (9,843,734) |
| Beginning Fund Balance | 6,788,964 | 6,808,755 | 7,207,742 | 7,439,962 | 6,583,165 | 6,003,906 | 6,337,615 |
| **GENERAL FUND** | **$6,808,755** | **$7,207,742** | **$7,439,962** | **$6,583,165** | **$6,003,906** | **$6,337,615** | **$5,589,347** |
| *operating days* | *338* | *339* | *304* | *257* | *230* | *233* | *199* |
| Revenues/Other Sources | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 |
| Expenditures/Other Uses | (13,940) | (13,940) | (13,940) | (13,940) | (13,940) | (13,940) | (13,940) |
| Beginning Fund Balance | 148,329 | 141,789 | 135,249 | 128,709 | 122,169 | 115,629 | 109,089 |
| **CF Ending Fund Balance** | **$141,789** | **$135,249** | **$128,709** | **$122,169** | **$115,629** | **$109,089** | **$102,549** |
| Revenues/Other Sources | 3,503,288 | 3,615,226 | 3,687,531 | 3,761,282 | 3,836,507 | 3,913,237 | 3,991,502 |
| Expenditures/Other Uses | (4,841,837) | (4,223,814) | (3,478,346) | (4,241,576) | (3,324,222) | (3,411,190) | (3,366,962) |
| Beginning Fund Balance | 5,314,071 | 3,975,522 | 3,366,934 | 3,576,118 | 3,095,824 | 3,608,109 | 4,110,157 |
| **UF Ending Fund Balance** | **$3,975,522** | **$3,366,934** | **$3,576,118** | **$3,095,824** | **$3,608,109** | **$4,110,157** | **$4,734,697** |
| **ENTERPRISE FUNDS** | **$4,117,310** | **$3,502,182** | **$3,704,827** | **$3,217,992** | **$3,723,738** | **$4,219,245** | **$4,837,245** |
| Revenues/Other Sources | 450,475 | 300,300 | 300,303 | 300,306 | 300,309 | 300,312 | 300,315 |
| Expenditures/Other Uses | (219,340) | (45,000) | (187,500) | (90,000) | (90,000) | (135,000) | (90,000) |
| Beginning Fund Balance | - | 231,135 | 486,435 | 599,238 | 809,544 | 1,019,853 | 1,185,165 |
| **UMR Ending Fund Balance** | **$231,135** | **$486,435** | **$599,238** | **$809,544** | **$1,019,853** | **$1,185,165** | **$1,395,481** |
| Revenues/Other Sources | 573,755 | 357,750 | 478,750 | 478,750 | 478,750 | 478,750 | 478,750 |
| Expenditures/Other Uses | (1,522,800) | (373,080) | (597,450) | (316,000) | (340,000) | (236,000) | (273,000) |
| Beginning Fund Balance | 1,160,553 | 211,508 | 196,178 | 77,478 | 240,228 | 378,978 | 621,728 |
| **GMR Ending Fund Balance** | **$211,508** | **$196,178** | **$77,478** | **$240,228** | **$378,978** | **$621,728** | **$827,478** |
| Revenues/Other Sources | 68,333 | 118,333 | 148,333 | 148,333 | 148,333 | 148,333 | 140,000 |
| Expenditures/Other Uses | - | - | (50,000) | (50,000) | (150,000) | - | (100,000) |
| Beginning Fund Balance | - | 68,333 | 186,667 | 285,000 | 383,333 | 381,667 | 530,000 |
| **VMR Ending Fund Balance** | **$68,333** | **$186,667** | **$285,000** | **$383,333** | **$381,667** | **$530,000** | **$570,000** |
| **INTERNAL SERVICE FUNDS** | **$510,977** | **$869,280** | **$961,716** | **$1,433,106** | **$1,780,498** | **$2,336,894** | **$2,792,959** |
| Revenues/Other Sources | 1,533,633 | 9,746,304 | 904,187 | 304,161 | 2,585,019 | 205,451 | 201,330 |
| Expenditures/Other Uses | (1,112,786) | (5,241,000) | (6,643,000) | (703,105) | (1,037,998) | (1,341,131) | - |
| Beginning Fund Balance | 1,313,092 | 1,733,939 | 6,239,243 | 500,430 | 101,486 | 1,648,507 | 512,827 |
| **CP Ending Fund Balance** | **$1,733,939** | **$6,239,243** | **$500,430** | **$101,486** | **$1,648,507** | **$512,827** | **$714,157** |
| Revenues/Other Sources | 465,423 | 450,500 | 540,501 | 450,502 | 300,503 | 300,504 | 300,505 |
| Expenditures/Other Uses | (450,000) | - | - | - | - | - | - |
| Beginning Fund Balance | 424,694 | 440,117 | 890,617 | 1,431,118 | 1,881,620 | 2,182,123 | 2,482,627 |
| **WAE Ending Fund Balance** | **$440,117** | **$890,617** | **$1,431,118** | **$1,881,620** | **$2,182,123** | **$2,482,627** | **$2,783,132** |
| Revenues/Other Sources | 611,841 | 730,700 | 157,541 | - | - | - | - |
| Expenditures/Other Uses | (257,551) | (124,000) | (157,541) | (372,844) | (372,844) | (372,844) | - |
| Beginning Fund Balance | - | 354,290 | 960,990 | 960,990 | 588,146 | 215,301 | (157,542) |
| **PID Ending Fund Balance** | **$354,290** | **$960,990** | **$960,990** | **$588,146** | **$215,302** | **-$157,542** | **-$157,542** |
| **CAPITAL PROJECT FUNDS** | **$2,528,345** | **$8,090,849** | **$2,892,537** | **$2,571,251** | **$4,045,931** | **$2,837,912** | **$3,339,747** |
| Revenues/Other Sources | 1,225,500 | 1,275,500 | 1,362,250 | 1,400,103 | 1,439,091 | 1,479,248 | 1,520,611 |
| Expenditures/Other Uses | (1,225,500) | (1,275,500) | (1,362,250) | (1,400,103) | (1,439,091) | (1,479,248) | (1,520,611) |
| Beginning Fund Balance | - | - | - | - | - | - | - |
| **4B Ending Fund Balance** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Revenues/Other Sources | 630,758 | 672,758 | 731,760 | 646,646 | 501,661 | 506,809 | 512,093 |
| Expenditures/Other Uses | (630,758) | (672,758) | (731,760) | (646,646) | (501,661) | (506,809) | (512,093) |
| Beginning Fund Balance | - | - | - | - | - | - | - |
| **ED Ending Fund Balance** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Revenues/Other Sources | 45 | 25 | 25 | 25 | 25 | 25 | 25 |
| Expenditures/Other Uses | - | - | - | - | - | - | - |
| Beginning Fund Balance | 13,620 | 13,665 | 13,690 | 13,715 | 13,740 | 13,765 | 13,790 |
| **LS Ending Fund Balance** | **$13,665** | **$13,690** | **$13,715** | **$13,740** | **$13,765** | **$13,790** | **$13,815** |
| Revenues/Other Sources | 828,500 | 849,800 | 866,300 | 1,283,130 | 1,300,297 | 1,317,807 | 1,335,667 |
| Expenditures/Other Uses | (844,474) | (931,391) | (984,544) | (1,000,320) | (1,031,409) | (1,057,719) | (1,084,646) |
| Beginning Fund Balance | 1,110,338 | 1,094,364 | 1,012,772 | 894,528 | 1,177,338 | 1,446,226 | 1,706,313 |
| **VA Ending Fund Balance** | **$1,094,364** | **$1,012,772** | **$894,528** | **$1,177,338** | **$1,446,226** | **$1,706,313** | **$1,957,334** |
| **SPECIAL REVENUE FUNDS** | **$1,108,029** | **$1,026,462** | **$908,244** | **$1,191,078** | **$1,459,991** | **$1,720,103** | **$1,971,149** |
| Revenues/Other Sources | 2,035,774 | 1,991,018 | 2,494,855 | 2,492,090 | 2,491,944 | 2,663,608 | 2,661,111 |
| Expenditures/Other Uses | (2,014,378) | (2,013,494) | (2,494,855) | (2,492,090) | (2,491,944) | (2,663,608) | (2,661,111) |
| Beginning Fund Balance | 1,080 | 22,476 | 0 | 0 | 0 | 0 | 0 |
| **DEBT SERVICE FUND** | **$22,476** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| Revenues/Other Sources | 7,699,024 | 7,941,626 | 7,942,058 | 7,950,784 | 7,955,332 | 7,959,984 | 8,119,184 |
| Expenditures/Other Uses | (7,570,239) | (7,851,666) | (7,910,415) | (7,879,949) | (7,949,669) | (8,020,088) | (8,180,489) |
| Beginning Fund Balance | 1,024,517 | 1,153,302 | 1,243,262 | 1,274,905 | 1,345,741 | 1,351,404 | 1,291,300 |
| **ACADEMIC SERVICE FUND** | **$1,153,302** | **$1,243,262** | **$1,274,905** | **$1,345,741** | **$1,351,404** | **$1,291,300** | **$1,229,995** |
| **ENDING FUND BALANCE** | **$ 16,249,194** | **$ 21,939,778** | **$ 17,182,191** | **$ 16,342,334** | **$ 18,365,467** | **$ 18,743,069** | **$ 19,760,442** |

**TOWN OF WESTLAKE**
**FIVE YEAR FORECAST**
**All Municipal Funds**

Bring to Market 100%; Additional Staff Delayed in 15/16; 1 firefighter in 16/17
No additional beverage/sales tax on new commercial
Municipal Bldg; Fire Station; Road Projects

| DESCRIPTION | | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND 100** | | | | | | | | | |
| Sales Tax (ongoing 100% minus one time) | | 3.0% | 4,800,000 | 4,900,000 | 5,047,000 | 5,198,410 | 5,354,362 | 5,514,993 | 5,680,443 |
| Sales Tax (audit/one-time) | | fixed | 100,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Sales Tax - additional due to commercial | | 2.0% | 0 | 0 | 0 | 0 | 50,000 | 51,000 | 52,020 |
| Sales Tax Allocation to 4B | | linked | (1,225,000) | (1,275,000) | (1,311,750) | (1,349,603) | (1,388,591) | (1,428,748) | (1,470,111) |
| Sales Tax Allocation to ED | | 3.0% | (100,000) | (102,000) | (105,060) | (108,212) | (111,458) | (114,802) | (118,246) |
| **Sales Tax Subtotal** | | | **3,575,000** | **3,723,000** | **3,830,190** | **3,940,596** | **4,104,314** | **4,222,443** | **4,344,106** |
| Property Tax | | 2.0% | 1,248,094 | 1,280,258 | 1,305,863 | 1,331,980 | 1,358,620 | 1,385,792 | 1,413,508 |
| Additional Property Tax | | residential | 0 | 0 | 82,260 | 178,299 | 261,792 | 309,709 | 347,137 |
| Additional Property Tax | | commercial | 0 | 0 | 0 | 0 | 105,485 | 105,485 | 105,485 |
| **Property Tax Subtotal** | | | **1,248,094** | **1,280,258** | **1,388,123** | **1,510,279** | **1,725,897** | **1,800,986** | **1,866,130** |
| Liquor Permit Fees | 10 | 2.0% | 3,310 | 3,310 | 3,376 | 3,444 | 3,513 | 3,583 | 3,655 |
| Other Misc Permits | 10 | 2.0% | 1,450 | 1,450 | 1,479 | 1,509 | 1,539 | 1,570 | 1,601 |
| EMS Revenues | 14 | 2.0% | 130,000 | 136,500 | 139,230 | 142,015 | 144,855 | 147,752 | 150,707 |
| Firefighter Equipment Fees | 14 | 2.0% | 2,000 | 2,000 | 2,040 | 2,081 | 2,122 | 2,165 | 2,208 |
| Fire Code Inspections | 14 | 2.0% | 500 | 525 | 536 | 546 | 557 | 568 | 580 |
| EMS Permit/Inspection Fees | 14 | 2.0% | 13,000 | 13,650 | 13,923 | 14,201 | 14,485 | 14,775 | 15,071 |
| Court Administrative Fees | 15 | 2.0% | 8,800 | 8,800 | 8,976 | 9,156 | 9,339 | 9,525 | 9,716 |
| **Total Permits and Fees OTHER DEPTS** | | | **159,060** | **166,235** | **169,560** | **172,951** | **176,410** | **179,938** | **183,537** |
| Reforestation Tree Escrow | 12 | 2.0% | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 | 5,520 | 5,631 |
| Grading/Excavation Permits | 12 | 2.0% | 22,440 | 22,889 | 23,347 | 23,814 | 24,290 | 24,776 | 25,271 |
| Gas Well Misc Fees | 12 | 2.0% | 22,500 | 22,950 | 23,409 | 23,877 | 24,355 | 24,842 | 25,339 |
| Insurance & Surety Review Fees | 12 | 0.0% | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Renewal Fees | 12 | 0.0% | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Engineer Review/Civil | 12 | 2.0% | 15,000 | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 | 16,561 |
| Development Fees | 12 | 2.0% | 43,950 | 44,829 | 45,726 | 46,640 | 47,573 | 48,524 | 49,495 |
| Contractor Registration Fees | 12 | 2.0% | 14,100 | 14,523 | 14,813 | 15,110 | 15,412 | 15,720 | 16,035 |
| Inspection/Plan Reviews | 12 | 2.0% | 200,000 | 204,000 | 208,080 | 212,242 | 216,486 | 220,816 | 225,232 |
| Building Permits | 12 | 2.0% | 45,250 | 139,155 | 141,938 | 144,777 | 147,672 | 150,626 | 153,638 |
| Increased permits/fees for Granada | | residential | 572,850 | 479,850 | 383,880 | 0 | 0 | 0 | 0 |
| Increased permits/fees for Entrada | | residential | 0 | 100,665 | 201,330 | 301,995 | 201,330 | 201,330 | 201,330 |
| Increased permits/fees other lots | | residential | 381,900 | 351,890 | 223,930 | 159,950 | 159,950 | 159,950 | 159,950 |
| Major Commerical - Entrada | | commercial | 0 | 0 | 731,981 | 0 | 0 | 0 | 0 |
| Small Commercial - Entrada | | commercial | 0 | 0 | 223,823 | 0 | 0 | 0 | 0 |
| Major Commerical - All Other | | commercial | 0 | 0 | 0 | 0 | 0 | 1,072,500 | 0 |
| **Total Permits and Fees P&D DEPT 12 ONLY** | | | **1,326,990** | **1,404,851** | **2,246,759** | **953,316** | **862,399** | **1,944,841** | **882,482** |
| Flex Plan Gain | 10 | 1.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facility Rental | 10 | 2.0% | 4,450 | 4,450 | 4,539 | 4,630 | 4,722 | 4,817 | 4,913 |
| Parking Lot Rental | 10 | 2.0% | 13,000 | 13,000 | 13,260 | 13,525 | 13,796 | 14,072 | 14,353 |
| Special Events | 10 | 1.0% | 2,750 | 2,750 | 2,778 | 2,805 | 2,833 | 2,862 | 2,890 |
| Insurance Refund/Equity Return | 10 | 0.0% | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 | 9,800 |
| Misc Revenue Dept 10 | 10 | 1.0% | 2,500 | 2,500 | 2,525 | 2,550 | 2,576 | 2,602 | 2,628 |
| Misc Revenue Dept 12 | 12 | 1.0% | 250 | 250 | 253 | 255 | 258 | 260 | 263 |
| TSH Salary Reimbursement | 13 | 1.0% | 40,594 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Misc Income** | | | **73,344** | **32,750** | **33,154** | **33,566** | **33,985** | **34,412** | **34,847** |
| AT&T/SBC | | 2.0% | 303,000 | 318,150 | 324,513 | 331,003 | 337,623 | 344,376 | 351,263 |
| Verizon | | 2.0% | 49,755 | 52,242 | 53,287 | 54,353 | 55,440 | 56,549 | 57,680 |
| TXU/Atmos Gas | | 2.0% | 45,550 | 47,828 | 48,784 | 49,760 | 50,755 | 51,770 | 52,805 |
| Charter | | 2.0% | 1,198 | 1,258 | 1,283 | 1,309 | 1,335 | 1,361 | 1,389 |
| One Source | | 2.0% | 4,375 | 4,594 | 4,686 | 4,779 | 4,875 | 4,972 | 5,072 |
| Southwestern Bell | | 1.0% | 175 | 184 | 186 | 187 | 189 | 191 | 193 |
| Tri-County Electric | | 2.0% | 333,300 | 349,965 | 356,964 | 364,104 | 371,386 | 378,813 | 386,390 |
| Trinity Waste/AWIN Mgmt | | 2.0% | 26,013 | 27,313 | 27,859 | 28,417 | 28,985 | 29,565 | 30,156 |
| Misc. Franchise Fees | | 2.0% | 45,905 | 48,200 | 49,164 | 50,147 | 51,150 | 52,173 | 53,216 |
| **Franchise Fees** | | | **809,270** | **849,733** | **866,726** | **884,058** | **901,738** | **919,771** | **938,164** |
| Beverage Tax | | 2.0% | 50,500 | 53,025 | 54,086 | 55,167 | 56,271 | 57,396 | 58,544 |
| Fines & Forfeitures (Court) | | 0.0% | 690,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 | 710,000 |
| Interest | | 2.0% | 8,670 | 8,870 | 9,047 | 9,228 | 9,413 | 9,601 | 9,793 |
| Contributions | | 2.0% | 10,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 | 11,041 |
| **Other Revenues** | | | **759,170** | **781,895** | **783,333** | **784,799** | **786,295** | **787,821** | **789,378** |
| Transfer In - UF 500 Impact | | linked | 37,500 | 37,500 | 38,250 | 39,015 | 39,795 | 40,591 | 41,403 |
| Transfer In - UF (Loan repymt of $500K plus int ) | | | 256,245 | 256,245 | 0 | 0 | 0 | 0 | 0 |
| Transfer In - VA 220 Dept 22 | | 3.0% | 13,220 | 13,300 | 13,699 | 14,110 | 14,533 | 14,969 | 15,418 |
| **Transfers In** | | | **306,965** | **307,045** | **51,949** | **53,125** | **54,329** | **55,560** | **56,821** |
| **Total Revenues & Transfers In** | | | **8,257,892** | **8,545,767** | **9,369,793** | **8,332,690** | **8,645,366** | **9,945,772** | **9,095,465** |
| | | | | | | | | | |
| Payroll Salaries | | 3.0% | (2,719,210) | (2,867,659) | (2,953,689) | (3,042,299) | (3,133,568) | (3,227,575) | (3,324,403) |
| Payroll Insurance (Health/Dental/Life) | | 11.5% | (413,616) | (459,648) | (512,508) | (571,446) | (637,162) | (710,436) | (792,136) |
| Payroll Taxes (SSM/WC/TWC) | | 3.0% | (234,261) | (267,606) | (275,635) | (283,904) | (292,421) | (301,193) | (310,229) |
| Payroll Retirement (TMRS/ICMA) | | 2.0% | (291,041) | (371,055) | (378,476) | (386,046) | (393,767) | (401,642) | (409,675) |
| Payroll Transfers In | | 3.0% | 764,717 | 895,415 | 922,277 | 949,945 | 978,444 | 1,007,797 | 1,038,031 |
| Staff Forecast - TS Clerk (15/16) | 0.50000 | 3.0% | 0 | (20,303) | (20,912) | (21,539) | (22,186) | (22,851) | (23,537) |
| Staff Forecast - Firefighter(2) 15/16 | 1.00000 | 3.0% | 0 | (102,410) | (105,482) | (108,647) | (111,906) | (115,263) | (118,721) |
| Staff Forecast - FM Clerk (15/16) | 0.62500 | 3.0% | 0 | (27,274) | (28,092) | (28,935) | (29,803) | (30,697) | (31,618) |
| Staff Forecast - Firefighter(3) 16/17 | 1.00000 | 3.0% | 0 | 0 | (105,482) | (108,646) | (111,906) | (115,263) | (118,721) |
| **Total Payroll and Related** | | | **(2,893,411)** | **(3,220,541)** | **(3,457,999)** | **(3,601,517)** | **(3,754,275)** | **(3,917,124)** | **(4,091,009)** |
| Service (inc CP operational impact for 14-15) | | 3.0% | (2,224,006) | (2,205,434) | (2,271,597) | (2,339,744) | (2,409,937) | (2,482,235) | (2,556,702) |
| Service(K-5 Westlake reserve slots) | | | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) |
| Additional Plan Review/Insp Expenditure $3K/lot | | | 0 | 0 | (126,000) | (81,000) | (54,000) | (54,000) | (54,000) |
| Additional Infrastructure Inspection Expenditure | | | 0 | 0 | (100,000) | | | | |
| **Total Service Expenditures** | | | **(2,524,006)** | **(2,505,434)** | **(2,797,597)** | **(2,720,744)** | **(2,763,937)** | **(2,836,235)** | **(2,910,702)** |

| DESCRIPTION | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|
| Office Rent (70% of total $242,860) | 3.0% | (138,250) | (141,706) | (145,957) | (150,336) | (154,846) | (159,492) | (164,276) |
| Additional needed for proposed RENT | | | | 0 | (19,666) | (15,156) | (10,510) | (5,726) |
| Electric Service (70% of $4071) | 3.0% | (22,000) | (22,000) | (22,660) | (23,340) | (24,040) | (24,761) | (25,504) |
| Electric Service - Fire Station | 3.0% | (4,430) | (4,430) | (4,563) | (4,700) | (4,841) | (4,986) | (5,136) |
| Electric Service - Public Works | 3.0% | (910) | (1,700) | (1,751) | (1,804) | (1,858) | (1,913) | (1,971) |
| Electric Service - Parks/Rec | 3.0% | (8,780) | (8,780) | (9,043) | (9,315) | (9,594) | (9,882) | (10,178) |
| Electric Service - Parchamn | 3.0% | (20) | (20) | (21) | (21) | (22) | (23) | (23) |
| Telephone Service - Town | 3.0% | (5,750) | (5,750) | (5,923) | (6,100) | (6,283) | (6,472) | (6,666) |
| Telephone Service - Fire Dept | 3.0% | (4,295) | (4,295) | (4,424) | (4,557) | (4,693) | (4,834) | (4,979) |
| Telephone Service - Court | 3.0% | (350) | (350) | (361) | (371) | (382) | (394) | (406) |
| Internet Service - Town | 3.0% | (7,600) | (7,600) | (7,828) | (8,063) | (8,305) | (8,554) | (8,810) |
| Internet Service - Fire Dept | 3.0% | (850) | (850) | (876) | (902) | (929) | (957) | (985) |
| Internet Service - Court | 3.0% | (2,387) | (2,387) | (2,459) | (2,532) | (2,608) | (2,687) | (2,767) |
| Internet Service - Facilities | 3.0% | (500) | (500) | (515) | (530) | (546) | (563) | (580) |
| Water Service - Fire Dept | 3.0% | (2,450) | (2,450) | (2,524) | (2,599) | (2,677) | (2,757) | (2,840) |
| Water Service - ROW Irrigation | 3.0% | (100,000) | (135,000) | (139,050) | (143,222) | (147,518) | (151,944) | (156,502) |
| Water Service - Parks & Rec | 3.0% | (575) | (575) | (592) | (610) | (628) | (647) | (667) |
| Gas Service - Fire Station | 3.0% | (1,500) | (1,500) | (1,545) | (1,591) | (1,639) | (1,688) | (1,739) |
| **Total Rent & Utilities** | | **(300,647)** | **(339,893)** | **(350,090)** | **(380,259)** | **(386,566)** | **(393,063)** | **(399,755)** |
| Supplies | 3.0% | (222,166) | (208,116) | (214,359) | (220,790) | (227,414) | (234,236) | (241,263) |
| Insurance | 3.0% | (33,229) | (33,229) | (34,226) | (35,253) | (36,310) | (37,399) | (38,521) |
| Repair & Maintenance | 3.0% | (159,145) | (167,445) | (172,468) | (177,642) | (182,972) | (188,461) | (194,115) |
| Capital Operating Impact - Parks/Rec | Project | 0 | 0 | (6,323) | (6,513) | (6,708) | (6,909) | (7,117) |
| Capital Operating Impact - Facilities | Project | 0 | 0 | (6,550) | (264,197) | (224,872) | (226,019) | (232,800) |
| Capital Operating Impact - Roads | Project | 0 | 0 | (5,305) | (5,464) | (10,568) | (10,885) | (11,212) |
| **Total Operating Expenditures** | | **(414,540)** | **(408,790)** | **(439,231)** | **(709,859)** | **(688,844)** | **(703,910)** | **(725,027)** |
| Debt (repayment to BBP loan 1) | | (36,678) | (36,678) | (36,678) | (36,678) | (36,678) | (36,678) | (36,678) |
| **Total Debt** | | **(36,678)** | **(36,678)** | **(36,678)** | **(36,678)** | **(36,678)** | **(36,678)** | **(36,678)** |
| Capital Outlay | 3.0% | (24,410) | (25,910) | (26,687) | (27,488) | (28,313) | (29,162) | (30,037) |
| **Total Capital** | | **(24,410)** | **(25,910)** | **(26,687)** | **(27,488)** | **(28,313)** | **(29,162)** | **(30,037)** |
| Transfer Out - ED 210 | | (35,758) | (35,758) | 0 | 0 | 0 | 0 | 0 |
| Transfer Out - GMR 600 | | (275,000) | (350,000) | (475,000) | (475,000) | (475,000) | (475,000) | (475,000) |
| Transfer Out - VMR 605 | | (60,000) | (110,000) | (140,000) | (140,000) | (140,000) | (140,000) | (140,000) |
| Transfer Out - DS (Including 5-year CIP) | | (469,324) | (440,261) | (380,349) | (350,775) | (303,665) | (428,381) | (387,322) |
| Transfer Out - DS (for Academy Exp $8.5M) | | 0 | 0 | (448,732) | (445,172) | (446,018) | (451,180) | (446,875) |
| **Transfers Out - Operating** | | **(840,082)** | **(936,019)** | **(1,444,082)** | **(1,410,947)** | **(1,364,683)** | **(1,494,561)** | **(1,449,196)** |
| Transfer Out - CP 410 | | (577,150) | (93,000) | 0 | 0 | 0 | 0 | 0 |
| Transfer out - CP 410 - (Entrada/Granada fees) | | (572,850) | (580,515) | (585,210) | (301,995) | (201,330) | (201,330) | (201,330) |
| Transfer Out - WAE 412 | | (54,328) | 0 | 0 | 0 | 0 | 0 | 0 |
| **Transfers Out - Non Operating** | | **(1,204,328)** | **(673,515)** | **(585,210)** | **(301,995)** | **(201,330)** | **(201,330)** | **(201,330)** |
| **Total Expenditures & Transfers Out** | | **(8,238,101)** | **(8,146,779)** | **(9,137,573)** | **(9,189,487)** | **(9,224,625)** | **(9,612,063)** | **(9,843,734)** |
| **NET R&TI Over(Under) E&TO** | | **19,791** | **398,987** | **232,220** | **(856,797)** | **(579,260)** | **333,710** | **(748,268)** |

## General Fund Total

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Total Revenues & Transfers in | 8,257,892 | 8,545,767 | 9,369,793 | 8,332,690 | 8,645,366 | 9,945,772 | 9,095,465 |
| Total Expenditures & Transfers Out | (8,238,101) | (8,146,779) | (9,137,573) | (9,189,487) | (9,224,625) | (9,612,063) | (9,843,734) |
| **NET R&TI Over(Under) E&TO** | **19,791** | **398,987** | **232,220** | **(856,797)** | **(579,260)** | **333,710** | **(748,268)** |
| Beginning Fund Balance | 6,788,964 | 6,808,755 | 7,207,742 | 7,439,962 | 6,583,165 | 6,003,906 | 6,337,615 |
| Ending Fund Balance | 6,808,755 | 7,207,742 | 7,439,962 | 6,583,165 | 6,003,906 | 6,337,615 | 5,589,347 |
| Restricted/Committed/Assigned | 295,886 | 306,659 | 312,792 | 319,048 | 325,429 | 331,938 | 338,576 |
| **Unassigned Ending Balance** | **6,512,869** | **6,901,083** | **7,127,170** | **6,264,117** | **5,678,477** | **6,005,677** | **5,250,770** |
| $ per Day for Operations | 19,288 | 20,329 | 23,431 | 24,349 | 24,721 | 25,783 | 26,418 |
| Operating Days | **338** | **339** | **304** | **257** | **230** | **233** | **199** |

| DESCRIPTION | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|
| **CEMETERY FUND** | | | | | | | | |
| Revenues | 0.0% | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 | 7,400 |
| Expenditures | 0.0% | (13,940) | (13,940) | (13,940) | (13,940) | (13,940) | (13,940) | (13,940) |
| **NET R&TI Over(Under) E&TO** | | **(6,540)** | **(6,540)** | **(6,540)** | **(6,540)** | **(6,540)** | **(6,540)** | **(6,540)** |
| Beginning Fund Balance | | 148,329 | 141,789 | 135,249 | 128,709 | 122,169 | 115,629 | 109,089 |
| **Ending Fund Balance** | | **141,789** | **135,249** | **128,709** | **122,169** | **115,629** | **109,089** | **102,549** |
| Restricted/Committed/Assigned | | 141,789 | 135,249 | 128,709 | 122,169 | 115,629 | 109,089 | 102,549 |
| **Unassigned Ending Balance** | | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **UTILITY FUND** | | | | | | | | |
| Water Revenue | 2.0% | 2,419,544 | 2,516,326 | 2,566,652 | 2,617,985 | 2,670,345 | 2,723,752 | 2,778,227 |
| DS - Hillwood Service Area | 2.0% | 48,000 | 48,000 | 48,960 | 49,939 | 50,938 | 51,957 | 52,996 |
| DS - Town Service Area Accts | 2.0% | 43,000 | 43,000 | 43,860 | 44,737 | 45,632 | 46,545 | 47,475 |
| Waste Management | 2.0% | 5,050 | 5,252 | 5,357 | 5,464 | 5,573 | 5,685 | 5,799 |
| Sewer Revenue - Westlake | 2.0% | 695,016 | 722,817 | 737,273 | 752,018 | 767,059 | 782,400 | 798,048 |
| Sewer Revenue - Keller | 2.0% | 1,200 | 1,248 | 1,273 | 1,298 | 1,324 | 1,351 | 1,378 |
| Water Tap Fees | 2.0% | 19,150 | 19,916 | 20,314 | 20,721 | 21,135 | 21,558 | 21,989 |
| Sewer Tap Fees | 2.0% | 10,350 | 10,764 | 10,979 | 11,199 | 11,423 | 11,651 | 11,884 |
| Fort Worth Impact fees | 2.0% | 39,174 | 37,500 | 38,250 | 39,015 | 39,795 | 40,591 | 41,403 |
| Meter Repair & Replacement | 2.0% | 1,970 | 1,970 | 2,009 | 2,050 | 2,091 | 2,132 | 2,175 |
| Interest Income | 2.0% | 6,000 | 6,000 | 6,120 | 6,242 | 6,367 | 6,495 | 6,624 |
| Duct Bank Leases | 2.0% | 30,964 | 30,964 | 31,583 | 32,215 | 32,859 | 33,516 | 34,187 |
| TRA Wastewater Settle-Up | 2.0% | 91,655 | 91,655 | 93,488 | 95,358 | 97,265 | 99,210 | 101,195 |
| Duct Bank Permit Fees - other | 2.0% | 12,400 | 74,400 | 75,888 | 77,406 | 78,954 | 80,533 | 82,144 |
| Duct Bank Permit Fees - Vaquero | 2.0% | 37,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duct Bank Permit Fees - Terra Bella | 2.0% | 12,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| Duct Bank Permit Fees - Granada | 2.0% | 24,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance Refund/Equity Return | 2.0% | 1,650 | 1,650 | 1,683 | 1,717 | 1,751 | 1,786 | 1,822 |
| Misc Revenue Dept 16 | 2.0% | 3,765 | 3,765 | 3,840 | 3,917 | 3,995 | 4,075 | 4,157 |
| **All Other Revenues** | | **222,804** | **210,404** | **214,612** | **218,904** | **223,282** | **227,748** | **232,303** |
| **Total Revenues & Transfers In** | | **3,503,288** | **3,615,226** | **3,687,531** | **3,761,282** | **3,836,507** | **3,913,237** | **3,991,502** |
| PR Transfer Out | 3.0% | (352,198) | (404,494) | (416,629) | (429,128) | (442,002) | (455,262) | (468,920) |
| **Total Payroll and Related** | | **(352,198)** | **(404,494)** | **(416,629)** | **(429,128)** | **(442,002)** | **(455,262)** | **(468,920)** |
| Office Rent (15% of total $242,860) | 3.0% | (30,675) | (30,675) | (31,595) | (32,543) | (33,519) | (34,525) | (35,561) |
| Additional needed for proposed RENT | | | | (4,834) | (3,886) | (2,910) | (1,904) | (868) |
| Electric Service (15% of $4071) | 3.0% | (3,560) | (3,560) | (3,667) | (3,777) | (3,890) | (4,007) | (4,127) |
| Additional needed for proposed UTILITIES | | 0 | | 3,056 | 3,166 | 3,279 | 3,396 | 3,516 |
| Telephone Service Dept 10 | 3.0% | (1,100) | (1,100) | (1,133) | (1,167) | (1,202) | (1,238) | (1,275) |
| Telephone Service Dept 16 | 3.0% | (2,000) | (2,000) | (2,060) | (2,122) | (2,185) | (2,251) | (2,319) |
| Internet Service | 3.0% | (1,600) | (1,600) | (1,648) | (1,697) | (1,748) | (1,801) | (1,855) |
| Water Service - Town | 3.0% | (500) | (500) | (515) | (530) | (546) | (563) | (580) |
| Water - Pump Station | 3.0% | (20,000) | (20,600) | (21,218) | (21,855) | (22,510) | (23,185) | (23,881) |
| Electric - Pump Station | 3.0% | (70,000) | (72,100) | (74,263) | (76,491) | (78,786) | (81,149) | (83,584) |
| Electric - Lift Station | 3.0% | (2,600) | (2,678) | (2,758) | (2,841) | (2,926) | (3,014) | (3,105) |
| Gas Service Dept 10 | 3.0% | (500) | (500) | (515) | (530) | (546) | (563) | (580) |
| **Total Rent & Utilities** | | **(132,535)** | **(135,313)** | **(141,150)** | **(144,274)** | **(147,491)** | **(150,804)** | **(154,217)** |
| Capital Outlay | 3.0% | (24,780) | (24,780) | (25,523) | (26,289) | (27,078) | (27,890) | (28,727) |
| Insurance | 3.0% | (7,100) | (7,100) | (7,313) | (7,532) | (7,758) | (7,991) | (8,231) |
| R&M | 3.0% | (150,415) | (149,000) | (153,470) | (158,074) | (162,816) | (167,701) | (172,732) |
| Service | 3.0% | (548,669) | (1,622,135) | (1,670,799) | (1,720,923) | (1,772,551) | (1,825,727) | (1,880,499) |
| Supplies | 3.0% | (7,975) | 1,041,800 | 1,073,054 | 1,105,246 | 1,138,403 | 1,172,555 | 1,207,732 |
| Fort Worth Payment | | (1,050,000) | 0 | 0 | (1,000,000) | 0 | 0 | 0 |
| Capital Operating Impact - Utility | | 0 | 0 | (25,200) | (25,956) | (26,735) | (27,537) | (28,363) |
| **Total Operating Expense** | | **(1,788,939)** | **(761,215)** | **(809,251)** | **(1,833,529)** | **(858,535)** | **(884,291)** | **(910,820)** |
| Water Purchases | 3.0% | (890,000) | (890,000) | (916,700) | (944,201) | (972,527) | (1,001,703) | (1,031,754) |
| Water Service Charge | 3.0% | (600) | (600) | (618) | (637) | (656) | (675) | (696) |
| Peak Payment | 3.0% | (390,000) | (390,000) | (401,700) | (413,751) | (426,164) | (438,948) | (452,117) |
| **Total Water Purchase Expense** | | **(1,280,600)** | **(1,280,600)** | **(1,319,018)** | **(1,358,589)** | **(1,399,346)** | **(1,441,327)** | **(1,484,566)** |
| Transfer Out - UMR 510 | fixed | (450,000) | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) | (300,000) |
| Transfer to Capital Project for Municipal Bldg (1/3) | | | (600,000) | (316,667) | | | | |
| Transfer Out - VMR Fund 605 | linked | (8,333) | (8,333) | (8,333) | (8,333) | (8,333) | (8,333) | 0 |
| Transfer Out - GF 100 Loan Repayment | linked | (256,245) | (256,245) | 0 | 0 | 0 | 0 | 0 |
| Transfer Out - GF 100 Impact Fees | linked | (37,500) | (37,500) | (38,250) | (39,015) | (39,795) | (40,591) | (41,403) |
| **Total Transfers Out** | | **(752,078)** | **(1,202,078)** | **(663,250)** | **(347,348)** | **(348,129)** | **(348,925)** | **(341,403)** |
| N1 Sewer Line Transfer | 0.0% | (153,565) | (96,435) | 0 | 0 | 0 | 0 | 0 |
| Ground Storage Tank | 0.0% | (25,335) | 0 | 0 | 0 | 0 | 0 | 0 |
| SC Hills Water line | | | | | | | | |
| Meter Reading Equipment | 0.0% | (77,000) | (77,000) | 0 | 0 | 0 | 0 | 0 |
| FW Water Align Study Phase 2 | 0.0% | (32,600) | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Capital Projects** | | **(288,500)** | **(173,435)** | **0** | **0** | **0** | **0** | **0** |
| DS - Principal Keller OH Storage | | (86,519) | (99,336) | (104,143) | (108,950) | (113,756) | (120,165) | 0 |
| DS - Interest Keller OH Storage | | (31,694) | (20,542) | (16,395) | (11,986) | (7,393) | (2,523) | 0 |
| DS - Hillwood Service Area | 3.0% | (34,000) | (48,240) | (49,687) | (51,178) | (52,713) | (54,295) | (55,923) |
| DS - Town Service Area | 3.0% | (39,000) | (43,215) | (44,511) | (45,847) | (47,222) | (48,639) | (50,098) |
| ds = Bond Interest | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DS - Principal - 2013 CO Ground Storage Tank | $1.025M | (21,450) | (21,450) | (22,000) | (22,000) | (22,550) | (23,650) | (23,650) |
| DS - Interest - 2013 CO Ground Storage Tank | | (34,325) | (33,896) | (33,461) | (33,021) | (32,576) | (32,114) | (31,582) |
| **Total Debt** | | **(246,987)** | **(266,679)** | **(270,197)** | **(272,982)** | **(276,211)** | **(281,386)** | **(161,253)** |
| **Total Expenditures & Transfers Out** | | **(4,841,837)** | **(4,223,814)** | **(3,478,346)** | **(4,241,576)** | **(3,324,222)** | **(3,411,190)** | **(3,366,962)** |
| **NET R&TI Over(Under) E&TO** | | **(1,338,549)** | **(608,588)** | **209,185** | **(480,294)** | **512,285** | **502,048** | **624,540** |
| Beginning Fund Balance | | 5,314,071 | 3,975,522 | 3,366,934 | 3,576,118 | 3,095,824 | 3,608,109 | 4,110,157 |
| **Ending Fund Balance** | | **3,975,522** | **3,366,934** | **3,576,118** | **3,095,824** | **3,608,109** | **4,110,157** | **4,734,697** |
| Restricted/Committed/Assigned | 2.0% | 1,266,461 | 1,268,625 | 270,197 | 1,272,982 | 276,211 | 281,386 | 161,253 |
| **Unassigned Ending Balance** | | **2,709,061** | **2,098,309** | **3,305,921** | **1,822,842** | **3,331,898** | **3,828,771** | **4,573,444** |
| Total Operating Expenditures | | 3,806,259 | 3,898,301 | 2,815,096 | 3,894,228 | 2,976,093 | 3,062,265 | 3,025,559 |
| Operating Days | | **260** | **196** | **429** | **171** | **409** | **456** | **552** |
| **Enterprise Funds Total** | | | | | | | | |
| Total Revenues & Transfers in | | 3,510,688 | 3,622,626 | 3,694,931 | 3,768,682 | 3,843,907 | 3,920,637 | 3,998,902 |
| Total Expenditures & Transfers Out | | (4,855,777) | (4,237,754) | (3,492,286) | (4,255,516) | (3,338,162) | (3,425,130) | (3,380,902) |
| **NET R&TI Over(Under) E&TO** | | **(1,345,089)** | **(615,128)** | **202,645** | **(486,834)** | **505,745** | **495,508** | **618,000** |
| Beginning Fund Balance | | 5,462,400 | 4,117,310 | 3,502,182 | 3,704,827 | 3,217,992 | 3,723,738 | 4,219,245 |
| Ending Fund Balance | | 4,117,310 | 3,502,182 | 3,704,827 | 3,217,992 | 3,723,738 | 4,219,245 | 4,837,245 |
| Restricted/Committed/Assigned | | 1,408,250 | 1,403,874 | 398,906 | 1,395,151 | 391,839 | 390,474 | 263,802 |
| **Unassigned Ending Balance** | | **2,709,061** | **2,098,309** | **3,305,921** | **1,822,842** | **3,331,898** | **3,828,771** | **4,573,444** |

| DESCRIPTION | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|
| **UTILITY MAINTENANCE & REPLACEMENT FUND** | | | | | | | | |
| Revenues | 1.0% | 475 | 300 | 303 | 306 | 309 | 312 | 315 |
| Transfers In - UF 500 | linked | 450,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Expenditures | linked | (219,340) | (45,000) | (187,500) | (90,000) | (90,000) | (135,000) | (90,000) |
| **NET R&TI Over(Under) E&TO** | | **231,135** | **255,300** | **112,803** | **210,306** | **210,309** | **165,312** | **210,315** |
| Beginning Fund Balance | | 0 | 231,135 | 486,435 | 599,238 | 809,544 | 1,019,853 | 1,185,165 |
| **Ending Fund Balance** | | **231,135** | **486,435** | **599,238** | **809,544** | **1,019,853** | **1,185,165** | **1,395,481** |
| Restricted/Committed/Assigned | | 231,135 | 486,435 | 599,238 | 809,544 | 1,019,853 | 1,185,165 | 1,395,481 |
| **Assigned Ending Balance (projected)** | | - | - | - | - | - | - | - |
| **GENERAL MAINTENANCE & REPLACEMENT** | | | | | | | | |
| Misc Income Receivable | 1.0% | - | - | - | - | - | - | - |
| Firefighter Equipment Fees | | 6,000 | 6,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Interest Income | | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Insurance Proceeds | | 206,000 | - | - | - | - | - | - |
| Fire Dept Bldg Replacement | | 85,005 | - | - | - | - | - | - |
| Transfer in from GF | | 275,000 | 350,000 | 475,000 | 475,000 | 475,000 | 475,000 | 475,000 |
| Other Sources | | - | - | | | | | |
| **Total Revenues & Transfers In** | | **573,755** | **357,750** | **478,750** | **478,750** | **478,750** | **478,750** | **478,750** |
| Expenditures | dept 14 | (936,000) | - | - | - | - | - | - |
| Expenditures | dept 16 | (38,000) | (60,000) | (224,450) | (80,000) | (60,000) | - | - |
| Expenditures | dept 17 | (393,800) | (261,330) | (258,000) | (131,000) | (225,000) | (176,000) | (218,000) |
| Expenditures | dept 19 | (40,000) | (22,000) | (10,000) | (10,000) | (10,000) | (15,000) | (10,000) |
| Expenditures | dept 20 | (115,000) | (29,750) | (105,000) | (95,000) | (45,000) | (45,000) | (45,000) |
| Transfers Out | dept 99 | - | - | - | - | - | - | - |
| **Total Expenditures & Transfers Out** | | **(1,522,800)** | **(373,080)** | **(597,450)** | **(316,000)** | **(340,000)** | **(236,000)** | **(273,000)** |
| **NET R&TI Over(Under) E&TO** | | **(949,045)** | **(15,330)** | **(118,700)** | **162,750** | **138,750** | **242,750** | **205,750** |
| Beginning Fund Balance | | 1,160,553 | 211,508 | 196,178 | 77,478 | 240,228 | 378,978 | 621,728 |
| **Ending Fund Balance** | | **211,508** | **196,178** | **77,478** | **240,228** | **378,978** | **621,728** | **827,478** |
| Restricted/Committed/Assigned | | 211,508 | 196,178 | 77,478 | 240,228 | 378,978 | 621,728 | 827,478 |
| **Unassigned Ending Balance** | | - | - | - | - | - | - | - |
| **VEHICLE MAINTENANCE & REPLACEMENT** | | | | | | | | |
| Transfer in from GF 100 | | 60,000 | 110,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| Transfer in from UF 500 | | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | - |
| Dept 14 Fire Vehicles | | - | - | (50,000) | - | (150,000) | - | - |
| Dept 15 Court Vehicle | | - | - | - | (50,000) | - | - | - |
| Dept 16 Public Works Vehicle | | - | - | - | - | - | - | (50,000) |
| Dept 17 Facilities Vehicles | | - | - | - | - | - | - | (50,000) |
| **NET R&TI Over(Under) E&TO** | | **68,333** | **118,333** | **98,333** | **98,333** | **(1,667)** | **148,333** | **40,000** |
| Beginning Fund Balance | | - | 68,333 | 186,667 | 285,000 | 383,333 | 381,667 | 530,000 |
| **Ending Fund Balance** | | **68,333** | **186,667** | **285,000** | **383,333** | **381,667** | **530,000** | **570,000** |
| Restricted/Committed/Assigned | | 68,333 | 186,667 | 285,000 | 383,333 | 381,667 | 530,000 | 570,000 |
| **Unassigned Ending Balance** | | - | - | - | - | - | - | - |
| **Internal Service Funds Total** | | | | | | | | |
| Total Revenues & Transfers in | | 1,092,563 | 776,383 | 927,386 | 927,389 | 927,392 | 927,396 | 919,065 |
| Total Expenditures & Transfers Out | | (1,742,140) | (418,080) | (834,950) | (456,000) | (580,000) | (371,000) | (463,000) |
| **NET R&TI Over(Under) E&TO** | | **(649,577)** | **358,303** | **92,436** | **471,389** | **347,392** | **556,396** | **456,065** |
| Beginning Fund Balance | | 1,160,553 | 510,977 | 869,280 | 961,716 | 1,433,106 | 1,780,498 | 2,336,894 |
| Ending Fund Balance | | 510,977 | 869,280 | 961,716 | 1,433,106 | 1,780,498 | 2,336,894 | 2,792,959 |
| Restricted/Committed/Assigned | | 510,977 | 869,280 | 961,716 | 1,433,106 | 1,780,498 | 2,336,894 | 2,792,959 |
| **Unassigned Ending Balance** | | - | - | - | - | - | - | - |

| DESCRIPTION | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL PROJECTS FUND** | | | | | | | | |
| FM1938 Streetscape/Wayfinding Contribution | | 380,000 | - | - | - | - | - | - |
| Interest Income | | 3,633 | 16,644 | 2,310 | 2,166 | 4,560 | 4,121 | - |
| Fire Station Complex - Bond Proceeds | | - | 8,456,145 | - | - | - | - | - |
| Streets - Bond Proceeds | | - | - | - | - | 2,379,129 | - | - |
| Transfer in from UF (1/3 Municipal Bldg) | | - | 600,000 | 316,667 | - | - | - | |
| Transfer in from GF (regular) | linked | 577,150 | 93,000 | - | - | - | - | - |
| Transfer in from GF (Addl permits Granada) | linked | 572,850 | 580,515 | 585,210 | 301,995 | 201,330 | 201,330 | 201,330 |
| **Total Revenues & Transfers In** | | **1,533,633** | **9,746,304** | **904,187** | **304,161** | **2,585,019** | **205,451** | **201,330** |
| Trail and Parks Improvements | | (100,000) | - | - | - | - | - | - |
| Waterline & Well Improvements | NEW | (63,000) | - | - | - | - | - | - |
| Outdoor Warning System | | (99,000) | - | - | - | - | - | - |
| FIRE STATION COMPLEX | NEW | (20,000) | (2,815,000) | (5,200,000) | (421,145) | - | - | - |
| MAINTENANCE & STORAGE FACILITY | NEW | - | - | (40,000) | - | - | - | - |
| MUNICIPAL TOWN HALL BUILDING | NEW | - | (1,800,000) | (950,000) | - | - | - | - |
| FM 1938/Dove Road Signalization | NEW | - | (260,000) | - | - | - | - | - |
| FM 1938 Streetscaping (Cash) | | (42,053) | - | - | - | - | - | - |
| FM 1938 Streetscaping(Bonds) | | (408,733) | - | - | - | - | - | - |
| FM 1938 Streetscaping (Contribution) | | (380,000) | - | - | - | - | - | - |
| S. Roanoke Road Reconstruction & Drainage | | - | - | (453,000) | - | - | - | - |
| Sam School Road Reconstruction & Drainage | | - | - | - | (281,960) | - | - | - |
| E. Dove Road Reconstruction & Drainage (Vaq - TB) | | - | (366,000) | - | - | (343,857) | (56,228) | - |
| Pearson Lane Recon/Drain | One Project | - | - | - | - | (404,125) | - | - |
| Trail - Dove/Pearson/Aspen | | - | - | - | - | (290,016) | - | - |
| Ottinger Road Recon/Drain | One Project | - | - | - | - | - | (983,954) | - |
| Trail - WA to Cemetery | | - | - | - | - | - | (300,949) | - |
| **Total Expenditures & Transfers Out** | | **(1,112,786)** | **(5,241,000)** | **(6,643,000)** | **(703,105)** | **(1,037,998)** | **(1,341,131)** | **-** |
| **NET R&TI Over(Under) E&TO** | | **420,847** | **4,505,304** | **(5,738,813)** | **(398,944)** | **1,547,021** | **(1,135,680)** | **201,330** |
| Beginning Fund Balance | | 1,313,092 | 1,733,939 | 6,239,243 | 500,430 | 101,486 | 1,648,507 | 512,827 |
| **Ending Fund Balance** | | **1,733,939** | **6,239,243** | **500,430** | **101,486** | **1,648,507** | **512,827** | **714,157** |
| Restricted/Committed/Assigned | | 1,733,939 | 6,239,243 | 500,430 | 101,486 | 1,648,507 | 512,827 | 714,157 |
| **Unassigned Ending Balance** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **WESTLAKE ACADEMY EXPANSION** | | | | | | | | |
| Interest Earned | | 875 | 500 | 501 | 502 | 503 | 504 | 505 |
| Interest Earned Bonds | | 220 | - | - | - | - | - | - |
| Transfer in from GF 100 | | 54,328 | - | - | - | - | - | - |
| Transfer in from CP 410 | | - | - | | - | - | - | - |
| Transfer in from ED 200 | ıda/Entrada $10K/lot | 410,000 | 450,000 | 540,000 | 450,000 | 300,000 | 300,000 | 300,000 |
| **Total Revenues & Transfers In** | | **465,423** | **450,500** | **540,501** | **450,502** | **300,503** | **300,504** | **300,505** |
| Expenditures | | (450,000) | - | - | - | - | - | - |
| Transfers Out | | - | - | - | - | - | - | - |
| **Total Expenditures & Transfers Out** | | **(450,000)** | **-** | **-** | **-** | **-** | **-** | **-** |
| **NET R&TI Over(Under) E&TO** | | **15,423** | **450,500** | **540,501** | **450,502** | **300,503** | **300,504** | **300,505** |
| Beginning Fund Balance | | 424,694 | 440,117 | 890,617 | 1,431,118 | 1,881,620 | 2,182,123 | 2,482,627 |
| **Ending Fund Balance** | | **440,117** | **890,617** | **1,431,118** | **1,881,620** | **2,182,123** | **2,482,627** | **2,783,132** |
| Restricted Funds | | 440,117 | 890,617 | 1,431,118 | 1,881,620 | 2,182,123 | 2,482,627 | 2,783,132 |
| **Unassigned Ending Balance (projected)** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **PUBLIC IMPROVEMENT DISTRICT** | | | | | | | | |
| Revenues | 3.0% | 611,841 | 730,700 | 157,541 | - | - | - | - |
| Expenditures | 3.0% | (257,551) | (124,000) | (157,541) | (372,844) | (372,844) | (372,844) | - |
| **NET R&TI Over(Under) E&TO** | | **354,290** | **606,700** | **-** | **(372,844)** | **(372,844)** | **(372,844)** | **-** |
| Beginning Fund Balance | | - | 354,290 | 960,990 | 960,990 | 588,146 | 215,302 | (157,542) |
| **Ending Fund Balance** | | **354,290** | **960,990** | **960,990** | **588,146** | **215,302** | **(157,542)** | **(157,542)** |
| Restricted/Committed/Assigned | | 354,290 | 960,990 | 960,990 | 588,146 | 215,302 | (157,542) | (157,542) |
| **Unassigned Ending Balance** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Project Funds Total** | | | | | | | | |
| Total Revenues & Transfers in | | 2,610,897 | 10,927,504 | 1,602,229 | 754,663 | 2,885,522 | 505,955 | 501,835 |
| Total Expenditures & Transfers Out | | (1,820,337) | (5,365,000) | (6,800,541) | (1,075,949) | (1,410,842) | (1,713,975) | - |
| **NET R&TI Over(Under) E&TO** | | **790,560** | **5,562,504** | **(5,198,312)** | **(321,286)** | **1,474,680** | **(1,208,020)** | **501,835** |
| Beginning Fund Balance | | 1,737,785 | 2,174,055 | 7,129,859 | 1,931,547 | 1,983,105 | 3,830,629 | 2,995,454 |
| **Ending Fund Balance** | | **2,528,345** | **8,090,849** | **2,892,537** | **2,571,251** | **4,045,931** | **2,837,912** | **3,339,747** |
| Restricted/Committed/Assigned | | 2,174,055 | 7,129,859 | 1,931,547 | 1,983,105 | 3,830,629 | 2,995,454 | 3,497,289 |
| **Unassigned Ending Balance** | | **354,290** | **960,990** | **960,990** | **588,146** | **215,302** | **(157,542)** | **(157,542)** |

| DESCRIPTION | | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|---|
| **4B ECONOMIC DEVELOPMENT FUND** | | | | | | | | | |
| Sales tax (on-going) | | linked | 1,200,000 | 1,225,000 | 1,311,750 | 1,349,603 | 1,388,591 | 1,428,748 | 1,470,111 |
| Sales tax (one-time) | | fixed | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Interest | | fixed | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| **Total Revenues & Transfers In** | | | **1,225,500** | **1,275,500** | **1,362,250** | **1,400,103** | **1,439,091** | **1,479,248** | **1,520,611** |
| Expenditures | | | - | - | - | - | - | - | - |
| Transfer Out - DS 300 | | | (1,225,500) | (1,275,500) | (1,362,250) | (1,400,103) | (1,439,091) | (1,479,248) | (1,520,611) |
| **Total Expenditures & Transfers Out** | | | **(1,225,500)** | **(1,275,500)** | **(1,362,250)** | **(1,400,103)** | **(1,439,091)** | **(1,479,248)** | **(1,520,611)** |
| **NET R&TI Over(Under) E&TO** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Beginning Fund Balance | | | - | - | - | - | - | - | - |
| **Ending Fund Balance** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Restricted/Committed/Assigned | | | - | - | - | - | - | - | - |
| **Unassigned Ending Balance** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **ECONOMIC DEVELOPMENT FUND** | | | | | | | | | |
| General Sales Tax | | 2.0% | 100,000 | 102,000 | 105,060 | 108,212 | 111,458 | 114,802 | 118,246 |
| Hotel/Motel Tax | | 2.0% | 85,000 | 85,000 | 86,700 | 88,434 | 90,203 | 92,007 | 93,847 |
| Economic Development for WA | 10K/Lot | | 410,000 | 450,000 | 540,000 | 450,000 | 300,000 | 300,000 | 300,000 |
| Transfers In | End FY2016 | | 35,758 | 35,758 | - | - | - | - | - |
| **Total Revenues & Transfers In** | | | **630,758** | **672,758** | **731,760** | **646,646** | **501,661** | **506,809** | **512,093** |
| ED Principal - Fidelity 1 | | | (5,522) | (30,237) | - | - | - | - | - |
| ED Interest - Fidelity 1 | | | (30,237) | (5,522) | - | - | - | - | - |
| ED - Deloitte Sales Tax | | | (100,000) | (102,000) | (105,060) | (108,212) | (111,458) | (114,802) | (118,246) |
| ED - Deloitte Hotel Tax | | | (85,000) | (85,000) | (86,700) | (88,434) | (90,203) | (92,007) | (93,847) |
| Transfer Out to WA Expansion | | | (410,000) | (450,000) | (540,000) | (450,000) | (300,000) | (300,000) | (300,000) |
| **Total Expenditures & Transfers Out** | | | **(630,758)** | **(672,758)** | **(731,760)** | **(646,646)** | **(501,661)** | **(506,809)** | **(512,093)** |
| **NET R&TI Over(Under) E&TO** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Beginning Fund Balance | | | - | - | - | - | - | - | - |
| **Ending Fund Balance** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Restricted/Committed/Assigned | | | - | - | - | - | - | - | - |
| **Unassigned Ending Balance** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **LONE STAR FUND** | | | | | | | | | |
| Revenues | | 3.0% | 45 | 25 | 25 | 25 | 25 | 25 | 25 |
| **Total Revenues & Transfers In** | | | **45** | **25** | **25** | **25** | **25** | **25** | **25** |
| Expenditures | | 3.0% | - | - | - | - | - | - | - |
| **Total Expenditures & Transfers Out** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **NET R&TI Over(Under) E&TO** | | | **45** | **25** | **25** | **25** | **25** | **25** | **25** |
| Beginning Fund Balance | | | 13,620 | 13,665 | 13,690 | 13,715 | 13,740 | 13,765 | 13,790 |
| **Ending Fund Balance** | | | **13,665** | **13,690** | **13,715** | **13,740** | **13,765** | **13,790** | **13,815** |
| Restricted/Committed/Assigned | | | 13,665 | 13,690 | 13,715 | 13,740 | 13,765 | 13,790 | 13,815 |
| **Unassigned Ending Balance** | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **VISITORS ASSOCIATION FUND** | | | | | | | | | |
| Hotel Tax (Marriott & Deloitte) | | 2.0% | 805,000 | 825,000 | 841,500 | 858,330 | 875,497 | 893,007 | 910,867 |
| Hotel Tax (Entrada) (50% occupancy) | | | | | | 400,000 | 400,000 | 400,000 | 400,000 |
| Interest | | | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 |
| Misc Income | | | 20,600 | 21,900 | 21,900 | 21,900 | 21,900 | 21,900 | 21,900 |
| Transfers In - GF 100 | Debt Service | | - | - | - | - | - | - | - |
| **Total Revenues & Transfers In** | | | **828,500** | **849,800** | **866,300** | **1,283,130** | **1,300,297** | **1,317,807** | **1,335,667** |
| Office Rent (15% of total $242,860) | | 3.0% | (30,675) | (30,675) | (31,595) | (32,543) | (33,519) | (34,525) | (35,561) |
| Additional needed for proposed RENT | | | | | (4,834) | (3,886) | (2,910) | (1,904) | (868) |
| Electric Service (15% of $4071) | | 3.0% | (3,560) | (3,560) | (3,667) | (3,777) | (3,890) | (4,007) | (4,127) |
| Additional needed for proposed UTILITIES | | | - | | 3,056 | 3,166 | 3,279 | 3,396 | 3,516 |
| Telephone Service | | 3.0% | (1,000) | (1,000) | (1,030) | (1,061) | (1,093) | (1,126) | (1,159) |
| Internet Service | | 3.0% | (1,200) | (1,200) | (1,236) | (1,273) | (1,311) | (1,351) | (1,391) |
| PR Transfer Out | | 3.0% | (412,519) | (490,920) | (505,648) | (520,818) | (536,442) | (552,535) | (569,111) |
| Service | | 3.0% | (213,694) | (244,580) | (251,917) | (259,475) | (267,259) | (275,277) | (283,535) |
| Supplies | | 3.0% | (4,156) | (3,906) | (4,023) | (4,144) | (4,268) | (4,396) | (4,528) |
| Transfer Out - GF 100 Dept 22 exp | | linked | (13,220) | (13,300) | (13,699) | (14,110) | (14,533) | (14,969) | (15,418) |
| Transfer Out - DS 300 | | Schedule | (164,450) | (142,250) | (169,950) | (162,400) | (169,463) | (171,025) | (172,463) |
| **Total Expenditures & Transfers Out** | | | **(844,474)** | **(931,391)** | **(984,544)** | **(1,000,320)** | **(1,031,409)** | **(1,057,719)** | **(1,084,646)** |
| **NET R&TI Over(Under) E&TO** | | | **(15,974)** | **(81,591)** | **(118,244)** | **282,810** | **268,887** | **260,088** | **251,021** |
| Beginning Fund Balance | | | 1,110,338 | 1,094,364 | 1,012,772 | 894,528 | 1,177,338 | 1,446,226 | 1,706,313 |
| **Ending Fund Balance** | | | **1,094,364** | **1,012,772** | **894,528** | **1,177,338** | **1,446,226** | **1,706,313** | **1,957,334** |
| Restricted/Committed/Assigned | | | 151,700 | 142,250 | 169,950 | 162,400 | 169,463 | 171,025 | 172,463 |
| **Unassigned Ending Balance** | | | **942,664** | **870,522** | **724,578** | **1,014,938** | **1,276,763** | **1,535,288** | **1,784,871** |
| **Special Revenue Funds Total** | | | | | | | | | |
| Total Revenues & Transfers in | | | 2,684,803 | 2,798,083 | 2,960,335 | 3,329,903 | 3,241,073 | 3,303,888 | 3,368,395 |
| Total Expenditures & Transfers Out | | | (2,700,732) | (2,879,650) | (3,078,554) | (3,047,069) | (2,972,161) | (3,043,776) | (3,117,350) |
| **NET R&TI Over(Under) E&TO** | | | **(15,929)** | **(81,566)** | **(118,219)** | **282,835** | **268,912** | **260,113** | **251,046** |
| Beginning Fund Balance | | | 1,123,958 | 1,108,029 | 1,026,462 | 908,244 | 1,191,078 | 1,459,991 | 1,720,103 |
| Ending Fund Balance | | | 1,108,029 | 1,026,462 | 908,244 | 1,191,078 | 1,459,991 | 1,720,103 | 1,971,149 |
| Restricted/Committed/Assigned | | | 165,365 | 155,940 | 183,665 | 176,140 | 183,228 | 184,815 | 186,278 |
| **Unassigned Ending Balance** | | | **942,664** | **870,522** | **724,578** | **1,014,938** | **1,276,763** | **1,535,288** | **1,784,871** |

| DESCRIPTION | | ESTIMATED FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|
| **DEBT SERVICE FUND** | | | | | | | | |
| Property Tax | 0.05% | 176,500 | 133,507 | 133,574 | 133,641 | 133,707 | 133,774 | 133,841 |
| Transfer in - GF 100- including 5-year CIP | | 469,324 | (7,537) | 380,349 | 350,775 | 303,665 | 428,381 | 387,322 |
| Transfer in - GF 100 - Phase I | | - | 447,798 | 448,732 | 445,172 | 446,018 | 451,180 | 446,875 |
| Transfer In - VA 220 | linked | 164,450 | 142,250 | 169,950 | 162,400 | 169,463 | 171,025 | 172,463 |
| Transfer In - 4B 200 | linked | 1,225,500 | 1,275,000 | 1,362,250 | 1,400,103 | 1,439,091 | 1,479,248 | 1,520,611 |
| **Total Revenues & Transfers In** | | **2,035,774** | **1,991,018** | **2,494,855** | **2,492,090** | **2,491,944** | **2,663,608** | **2,661,111** |
| DS Principal - Issue 2007 GORB | Refunding | (35,000) | (410,000) | (425,000) | (40,000) | (40,000) | (45,000) | (50,000) |
| DS Interest - Issue 2007 GORB | | (293,295) | (291,983) | (276,608) | (259,608) | (258,008) | (256,408) | (254,608) |
| Bank Charge - 2007 GORB | | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| DS Principal - Issue 2011 GORB | Refunding | (440,000) | (100,000) | (275,000) | (700,000) | (715,000) | (730,000) | (750,000) |
| DS Interest - Issue 2011 GORB | | (217,800) | (212,400) | (207,275) | (192,650) | (171,425) | (149,750) | (127,550) |
| Bank Charge - 2011 GORB | | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| Bond Issuance Cost 2011 GORB | | - | - | - | - | - | - | - |
| Pymt to Escrow - 2011 GORB | | - | - | - | - | - | - | - |
| DS Principal - Issue 2011 CO | Taxes | (97,000) | (100,000) | (75,000) | (79,000) | (83,000) | (87,000) | (91,000) |
| DS Interest - Issue 2011 CO | | (57,704) | (54,503) | (79,475) | (75,625) | (71,575) | (67,325) | (62,875) |
| Bank Charge - 2011 CO | | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| DS Principal - Issue 2013 CO | WA | (173,550) | (173,550) | (178,000) | (178,000) | (182,450) | (191,350) | (191,350) |
| DS Interest - Issue 2013 CO | Expansion | (277,719) | (274,248) | (270,732) | (267,172) | (263,568) | (259,830) | (255,525) |
| Bank Charge - 2013 CO | | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| DS Principal - Issue 2013 GORB | Ref 2008 | (120,000) | (100,000) | (130,000) | (125,000) | (135,000) | (140,000) | (145,000) |
| DS Interest - Issue 2013 GORB | A&S | (44,450) | (42,250) | (39,950) | (37,400) | (34,463) | (31,025) | (27,463) |
| Bank Charge - 2013 GORB | | (400) | (400) | (400) | (400) | (400) | (400) | (400) |
| Bond Issue Cost 2013 GORB | | - | - | - | - | - | - | - |
| DS Principal - Issue 2014 GORB | Ref 2003 | (185,000) | (185,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| DS Interest - Issue 2014 GORB | | (70,860) | (67,160) | (65,220) | (65,040) | (64,860) | (64,680) | (64,500) |
| Bank Charge - 2014 GORB | | - | (400) | - | - | - | - | - |
| 2015-16 CO (FS Land/Bldg) ($60K per $1M) (30yr)($8.4M) | | | - | (465,595) | (465,595) | (465,595) | (465,595) | (465,595) |
| 2019-20 CO (Roads) $2.379,129 | | | - | - | - | - | (168,645) | (168,645) |
| **Total Expenditures & Transfers Out** | | **(2,014,378)** | **(2,013,494)** | **(2,494,855)** | **(2,492,090)** | **(2,491,944)** | **(2,663,608)** | **(2,661,111)** |
| **NET R&TI Over(Under) E&TO** | | **21,396** | **(22,476)** | **-** | **-** | **-** | **-** | **-** |
| Beginning Fund Balance | | 1,080 | 22,476 | 0 | 0 | 0 | 0 | 0 |
| **Ending Fund Balance** | | **22,476** | **0** | **0** | **0** | **0** | **0** | **0** |
| Restricted/Committed/Assigned | | 22,476 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Unassigned Ending Balance** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Debt Service Fund Total** | | | | | | | | |
| Total Revenues & Transfers in | | 2,035,774 | 1,991,018 | 2,494,855 | 2,492,090 | 2,491,944 | 2,663,608 | 2,661,111 |
| Total Expenditures & Transfers Out | | (2,014,378) | (2,013,494) | (2,494,855) | (2,492,090) | (2,491,944) | (2,663,608) | (2,661,111) |
| **NET R&TI Over(Under) E&TO** | | **21,396** | **(22,476)** | **-** | **-** | **-** | **-** | **-** |
| Beginning Fund Balance | | 1,080 | 22,476 | 0 | 0 | 0 | 0 | 0 |
| **Ending Fund Balance** | | **22,476** | **0** | **0** | **0** | **0** | **0** | **0** |
| Restricted/Committed/Assigned | | 22,476 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Unassigned Ending Balance** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Academic Services Fund Total** | | | | | | | | |
| Total Revenues | 2.00% | 7,699,024 | 7,941,626 | 7,942,058 | 7,950,784 | 7,955,332 | 7,959,984 | 8,119,184 |
| Total Expenditures | 2.00% | (7,570,239) | (7,851,666) | (7,910,415) | (7,879,949) | (7,949,669) | (8,020,088) | (8,180,489) |
| **NET R&TI Over(Under) E&TO** | | **128,785** | **89,960** | **31,643** | **70,836** | **5,663** | **(60,103)** | **(61,305)** |
| Beginning Fund Balance | | 1,024,517 | 1,153,302 | 1,243,262 | 1,274,905 | 1,345,741 | 1,351,404 | 1,291,300 |
| **Ending Fund Balance** | | **1,153,302** | **1,243,262** | **1,274,905** | **1,345,741** | **1,351,404** | **1,291,300** | **1,229,995** |
| Restricted/Committed/Assigned | | 136,350 | 136,350 | 136,350 | 136,350 | 136,350 | 136,350 | 136,350 |
| **Unassigned Ending Balance** | | **1,016,952** | **1,106,912** | **1,138,555** | **1,209,391** | **1,215,054** | **1,154,950** | **1,093,645** |
| **GRAND TOTAL ALL FUNDS** | | | | | | | | |
| Total Revenues & Transfers in | | $ 27,891,642 | $ 36,603,008 | $ 28,991,588 | $ 27,556,202 | $ 29,990,537 | $ 29,227,241 | $ 28,663,958 |
| Total Expenditures & Transfers Out | | (28,941,705) | (30,912,424) | (33,749,175) | (28,396,059) | (27,967,403) | (28,849,639) | (27,646,585) |
| **NET R&TI Over(Under) E&TO** | | **(1,178,848)** | **5,600,624** | **(4,789,230)** | **(910,693)** | **2,017,470** | **437,706** | **1,078,678** |
| Beginning Fund Balance | | 17,299,257 | 15,894,904 | 20,978,788 | 16,221,201 | 15,754,188 | 18,150,165 | 18,900,611 |
| **Ending Fund Balance** | | **16,249,194** | **21,939,778** | **17,182,191** | **16,342,334** | **18,365,467** | **18,743,069** | **19,760,442** |
| Restricted/Committed/Assigned | | 4,713,359 | 10,001,962 | 3,924,977 | 5,442,899 | 6,647,973 | 6,375,924 | 7,215,253 |
| **Unassigned Ending Balance** | | **$ 10,518,883** | **$ 10,830,904** | **$ 12,118,659** | **$ 9,690,043** | **$ 10,502,440** | **$ 11,212,195** | **$ 11,451,544** |

# Section 3
# General Fund

Forging Westlake

*This page is intentionally blank*

# General Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax On-going | $ 3,093,368 | $ 3,276,250 | $ 3,475,000 | $ 3,623,000 | $ 148,000 | 4.3% |
| General Sales Tax One-time | 377,976 | 100,000 | 100,000 | 100,000 | - | 0.0% |
| Property Tax | 1,198,373 | 1,209,094 | 1,248,094 | 1,280,258 | 32,164 | 2.6% |
| Hotel Tax | - | - | - | - | - | 0.0% |
| Charge for Services | - | - | - | - | - | 0.0% |
| Donations | - | - | - | - | - | 0.0% |
| Beverage Tax | 51,601 | 50,500 | 50,500 | 53,025 | 2,525 | 5.0% |
| Franchise Fees | 795,322 | 795,383 | 809,270 | 849,733 | 40,463 | 5.0% |
| Permits & Fees | 1,171,075 | 1,458,500 | 1,486,050 | 1,571,086 | 85,036 | 5.7% |
| Fines & Forfeitures | 730,442 | 670,000 | 690,000 | 710,000 | 20,000 | 2.9% |
| Investment Earnings | 8,433 | 8,670 | 8,670 | 8,870 | 200 | 2.3% |
| Contributions | - | - | 10,000 | 10,000 | - | 0.0% |
| Misc Income | 70,328 | 60,094 | 73,344 | 32,750 | (40,594) | -55.3% |
| **Total Revenues** | **7,496,918** | **7,628,491** | **7,950,927** | **8,238,722** | **287,794** | **3.6%** |
| Transfers In | 56,419 | 306,965 | 306,965 | 307,045 | 80 | 0.0% |
| Other Sources | - | - | - | - | - | 0.0% |
| **Total Other Sources** | **56,419** | **306,965** | **306,965** | **307,045** | **287,874** | **93.8%** |
| **TOTAL REVENUES & OTHER SOURCES** | **7,553,337** | **7,935,456** | **8,257,892** | **8,545,767** | **287,874** | **3.5%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | 2,256,210 | 2,862,360 | 2,719,210 | 3,017,646 | 298,436 | 11.0% |
| Payroll Transfers In from UF & VF | (607,660) | (809,308) | (764,717) | (895,415) | (130,698) | 17.1% |
| Payroll Insurance | 314,296 | 456,028 | 413,616 | 459,648 | 46,032 | 11.1% |
| Payroll Taxes | 194,757 | 226,713 | 234,261 | 267,606 | 33,345 | 14.2% |
| Payroll Retirement | 202,719 | 283,131 | 291,041 | 371,055 | 80,015 | 27.5% |
| **Total Payroll and Related** | **2,360,322** | **3,018,925** | **2,893,411** | **3,220,541** | **327,130** | **11.3%** |
| Supplies | 200,468 | 213,041 | 222,166 | 208,116 | (14,050) | -6.3% |
| Services | 1,813,609 | 2,572,259 | 2,524,006 | 2,505,434 | (18,572) | -0.7% |
| Insurance | 30,626 | 31,614 | 33,229 | 33,229 | - | 0.0% |
| Repair & Maintenance | 110,836 | 159,060 | 159,145 | 167,445 | 8,300 | 5.2% |
| Rent & Utilities | 319,399 | 299,842 | 300,647 | 339,893 | 39,246 | 13.1% |
| Interfund Advance | - | - | - | - | - | 0.0% |
| Debt | 36,558 | 18,339 | 36,678 | 36,678 | - | 100.0% |
| **Total Operations & Maintenance** | **2,511,495** | **3,294,154** | **3,275,870** | **3,290,794** | **14,924** | **0.5%** |
| **TOTAL OPERATING EXPENDITURES** | **4,871,817** | **6,313,079** | **6,169,281** | **6,511,335** | **342,054** | **5.7%** |
| Capital Outlay | 15,741 | 16,280 | 24,410 | 25,910 | 1,500 | 6.1% |
| **Total Capital** | **15,741** | **16,280** | **24,410** | **25,910** | **1,500** | **6.1%** |
| Transfers Out - Operating (DS/ED/GMR) | 867,398 | 1,126,612 | 780,082 | 936,019 | 155,937 | 20.0% |
| Transfers Out - Non Operating (CP/UF/WAE) | 822,000 | 1,150,000 | 1,264,328 | 673,515 | (590,813) | -46.7% |
| **Total Other Uses** | **1,689,398** | **2,276,612** | **2,044,410** | **1,609,534** | **(434,876)** | **-21.3%** |
| **TOTAL EXPENDITURES & OTHER USES** | **6,576,955** | **8,605,971** | **8,238,101** | **8,146,779** | **(91,322)** | **-1.1%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **976,382** | **(670,515)** | **19,791** | **398,987** | **379,196** | **-1916.0%** |
| **FUND BALANCE, BEGINNING** | **5,812,583** | **6,788,964** | **6,788,964** | **6,808,755** | **19,791** | **0.3%** |
| **FUND BALANCE, ENDING** | **6,788,964** | **6,118,448** | **6,808,755** | **7,207,742** | **398,987** | **5.9%** |
| Restricted/Assigned/Committed Funds | 273,524 | 197,800 | 295,886 | 306,659 | 10,772 | 3.6% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ 6,515,440** | **$ 5,920,648** | **$ 6,512,869** | **$ 6,901,084** | **$ 388,215** | **6.0%** |
| # Days Operating (without non-operating transfers) | 413 | 290 | 341 | 337 | (4) | -1.1% |
| Daily Operating Expense | $ 15,767 | $ 20,427 | $ 19,106 | $ 20,475 | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| C Court Technology 100 10112 00 000 | $ 74,414 | $ 66,000 | $ 92,446 | $ 97,068 | $ 4,622 | 5.0% |
| C Court Security 100 10113 00 000 | 110,975 | 89,000 | 114,536 | 120,263 | 5,727 | 5.0% |
| C Court Efficiency 100 10116 00 000 | 7,693 | 2,800 | 8,463 | 8,886 | 423 | 5.0% |
| R Reforestation 100 10110 00 101 | 51,294 | 16,000 | 51,294 | 51,294 | - | 0.0% |
| R Street Escrow (TB/RA) 100 10110 00 102 | 29,147 | 24,000 | 29,147 | 29,147 | - | 0.0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 273,524** | **$ 197,800** | **$ 295,886** | **$ 306,659** | **$ 10,772** | **3.6%** |

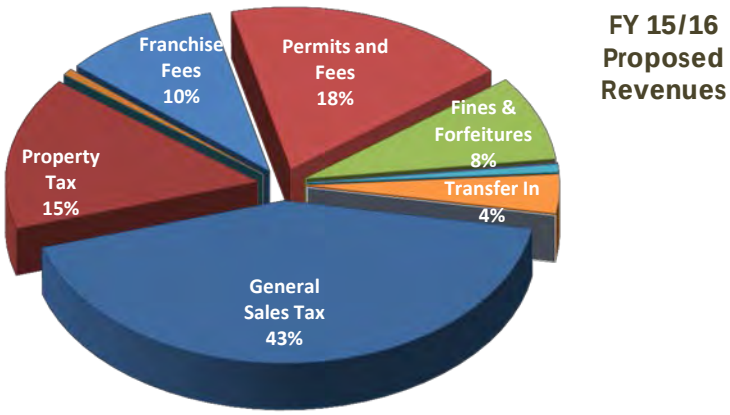
# GENERAL FUND

## Revenues and Transfers In

Total General Fund revenues and transfers in for FY 2015/16 are budgeted to be $8,545,767, a 3.5% increase of $287,874 from FY 14/15 estimated revenues and transfers in of $8,257,892.

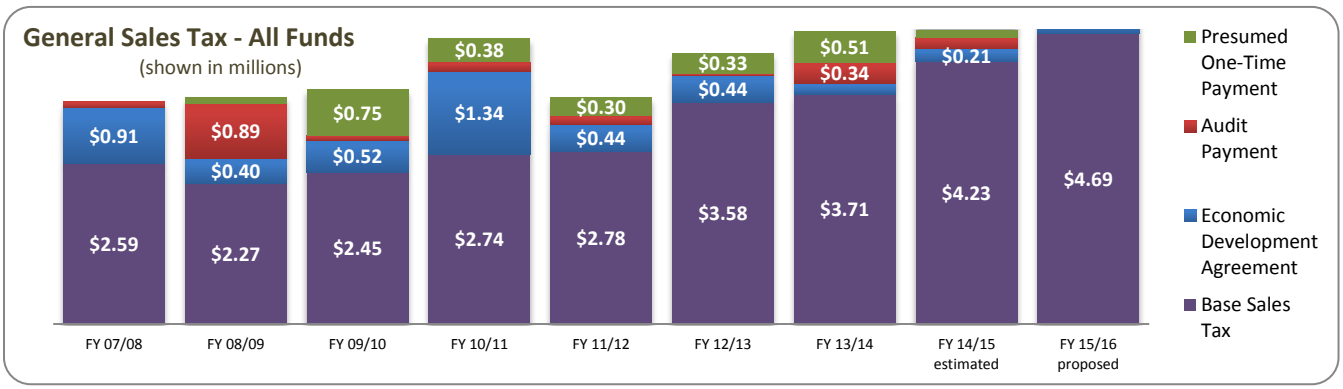
Revenue increases are attributable to:

- General Sales Tax – $148,000
- Property Tax – $32,164
- Beverage Tax – $2,525
- Franchise Fees – $40,463
- Permits and Fees – $85,036
- Fines and Forfeitures – $20,000
- Franchise Fees – $40,463




### General Sales Tax

- Sales tax receipts comprise 43% of FY 2015/16 General Fund revenues.
- Sales tax monies allocated to the General Fund are budgeted to increase by $148,000.
  - Total sales tax receipts (all funds) are anticipated to increase by $200,000 based on current year trend and analysis.
- Sales taxes are collected on the sale of goods and services within the Town as authorized by the State of Texas.
- The maximum sales tax allowed in the State of Texas is 8.25% per dollar on all taxable goods and services. 6.25% per dollar is kept by the State; municipalities receive a maximum of 2%. Funds are collected by the Texas Comptroller of Public Accounts and remitted to the Town on a monthly basis.
- An amount equal to 1.50% of taxable sales is appropriated to the Town's General Fund. This total includes .50% that is received for property tax reduction.
- The Town also receives an additional .50% sales tax that is recorded in the 4B Economic Development Corporation Fund.

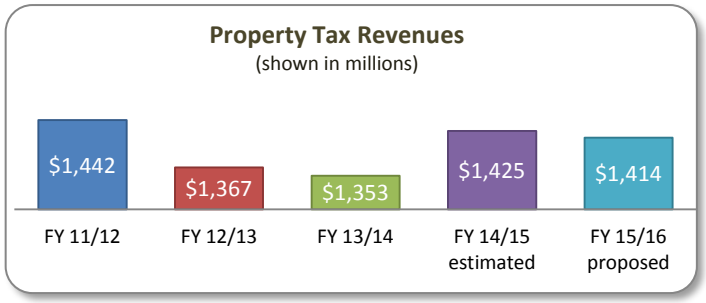


## Beverage Tax

- The Town collects a 14% gross receipt tax on mixed beverages.
- Of this percentage, 10.7% of gross liquor receipts are remitted to the Town, and the remaining 3.3% is retained by the State of Texas.
- A $2,525 increase is budgeted for FY 15/16.

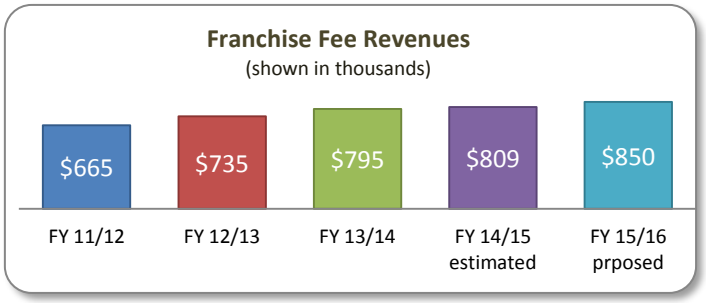
## Property Tax

- Property tax receipts comprise 15% of General Fund revenues.
- The total tax rate of $.15634 remains the same as FY 14/15.



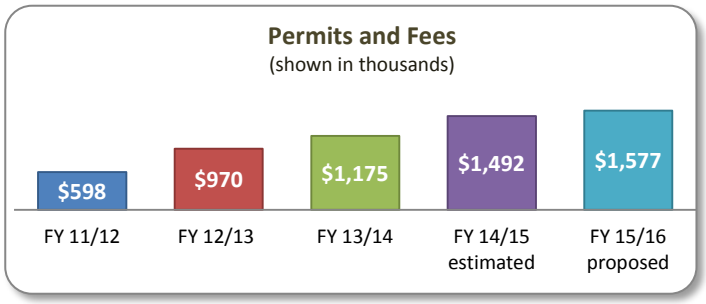

## Franchise Taxes

- Franchise fees comprise 10% of General Fund revenues.
- Fees are collected from utilities and telecommunications companies that use Town right-of-way.
- A flat rate is charged to both telephone operators (adjusted annually) and Tri-County Electric based on the number of access lines and services rendered, respectively.
- Franchise fee revenue is projected to increase by 5% ($40,463) in FY 2015/16.




## Permits and Fees

- Permits and Fees comprise 18% of General Fund revenues.
- Revenues for FY 15/16 are anticipated to be $1,571,086 based on continuing growth in residential construction.
- License and permit revenues include fees charged by the Town for certain types of operator licenses, as well as permits for construction and other items regulated by Town ordinances.
- Increased permits and fees are projected for residential development in the Entrada subdivision.




## Municipal Court Revenue

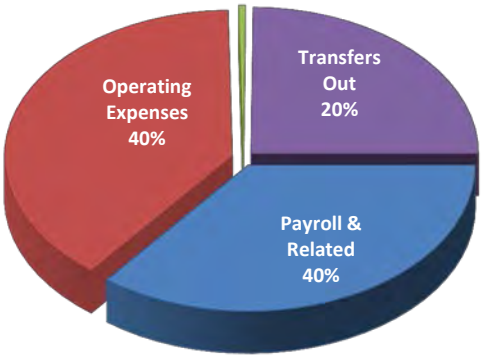
- Fines and Forfeitures comprise 8% of General Fund revenues.
- Revenue generated from the Municipal Court is based on citations and warrants issued.
- The Keller Police Department will continue to provide police services for Westlake in FY 15/16.

**Transfers In**

- Transfers In account for 3% of General Fund revenues, including:
  - Transfer In from the Visitor Association Fund of $13,300
    - This transfer in will be used to offset the operating expenditures for Department 22, Communications & Community Affairs.
  - Transfer In from Utility Fund of $293,745
    - $256,245 for Utility Fund loan repayment for construction of Ground Storage Tank in FY13/14. This is the second of two total payments.
    - $37,500 for the collection of Fort Worth Impact Fees, which are collected with initial water deposits and tap fees on new water meters. These funds are collected by the Utility Fund and transferred to the General Fund due to an agreement with the City of Fort Worth. When the transferred total reaches $2,000,000 (remaining balance is $1.226M) the accumulated funds will be paid to the City of Fort Worth in compliance with the wholesale water customer agreement.

## Expenditures and Transfers Out

Total General Fund expenditures and transfers out for FY 2015/16 are budgeted to be $8,146,779, a 1.1% decrease of $91,822 from the FY 14/15 estimated expenditures and transfers out of $8,238,601.




As in recent years, Town staff continues to operate conservatively by controlling costs while maintaining the highest possible levels of service. These goals are only possible through continued strategic planning and the innovative use of available resources.

Our overall budget philosophy focuses on meeting stated goals and objectives and maintaining a 90 day operating fund balance.

**Payroll & Related – Base Salaries, Taxes, Insurance and Retirement**

- Payroll related expenses comprise 40% of General Fund expenditures with a total of $3,220,541.
- This amount represents an 11.3% increase of $327,130 from FY 14/15 estimated payroll expenditures of $2,893,411.

| TYPE | MAINTAIN | MARKET | NEW | TOTAL |
|---|---|---|---|---|
| Base Salaries | 30,167 | 208,761 | 59,509 | **298,436** |
| Insurance | 24,687 | - | 21,345 | **46,032** |
| Taxes | 9,432 | 18,242 | 5,670 | **33,345** |
| Retirement | 50,163 | 24,070 | 5,782 | **80,015** |
| Transfers In | (54,800) | (75,898 | - | **(130,698)** |
| GRAND TOTAL | **$ 59,648** | **$ 175,175** | **$ 92,306** | **$ 327,130** |

- This includes the following
  - An increase of $59,648 to maintain our current staffing levels.
  - An increase of $175,175 in market pay adjustments (inclusive of taxes and insurance) for work force retention and attraction.
  - Personnel additions totaling $92,306:
    - Full time firefighter/paramedic; start date of January 1, 2016.
    - Part time clerk for Town Secretary; start date no earlier than April 1, 2016.
    - Part time clerk for facilities/parks; start date no earlier than April 1, 2016.
- All payroll and related expenditures are paid via the General Fund. Portions of these expenditures are subsidized by the Utility Fund and the Visitors Association Fund.
  - Total payroll transfers in are $895,414
  - Utility Fund $404,494
  - Visitors Association Fund $490,920

**Operations and Maintenance**

- Operations and Maintenance account for 40% of General Fund expenditures.
- Projected expenditures are $3,290,794, an increase of $14,924 from FY14/15 estimated expenditures of $3,275,870.

**Transfers Out**

- Transfers Out comprises 20% of General Fund expenditures.
- Projected Transfers Out are $1,609,534, a decrease of $435,376 from FY 14/15 estimated expenditures of $2,044,910. Transfers Out include:
  - Debt Service Fund – $440,261
    - Supplements debt service payments associated with Westlake Academy facilities and various street projects
  - Economic Development Fund – $35,758
    - Sales tax refunded to Fidelity Investments as part of an economic development agreement (final payment)
  - General Maintenance and Replacement Fund – $350,000
    - Planned transfer to cover future capital repair and replacement costs
  - Capital Projects Fund –$673,515
    - Transfer primarily due to Dove Road reconstruction and drainage project and FM1938/Dove Road signalization project
  - Vehicle Maintenance and Repair Fund – $110,000
    - Planned transfer to cover future vehicle repair and replacement costs

## Fund Balance

- The audited beginning fund balance as of October 1, 2014 was $6,788,964.

- **FY 2014/15 Adopted Budget**
  - Projected an excess of expenditures and other financing uses over revenues and other financing sources by $670,515.
  - This would have resulted in a budgeted fund balance of $6,118,448.

- **FY 2014/15 Estimated Budget**
  - Projects an excess of revenues and other financing sources over expenditures and other financing uses by $19,791.
  - This amount represents an increase in estimated over adopted fund balance of $690,306

  - Increase in fund balance is primarily due to:
    - $199K increase in sales tax revenues
    - $39K increase in property tax
    - $14K increase in franchise fee revenues
    - $28K increase in building permits and inspection/plan review revenues
    - $20K increase in fines and forfeitures
    - $18K decrease in operations and maintenance expenditures
    - $126K decrease in payroll and related expenses
    - $231K decrease in transfers out

  - The ending fund balance as of September 30, 2015 is estimated at $6,808,755.
  - The undesignated balance of $6,901,084 represents coverage for 337 operating days.

- **FY 2015/16 Proposed Budget**
  - Projects an excess of revenues and other financing uses over expenditures and other financing sources by $398,987.
  - Results in a budgeted ending fund balance of $7,207,742
  - The unassigned balance of $6,901,084 represents coverage for 337 operating days.

**Fund 100 General Fund**
**Dept. No. 10**
**General Services**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| There is no staffing for this Department | - | - | - | - | 0.0% | - |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | **-** | **-** | **-** | **-** | **0.0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ 3,471,344 | $ 3,376,250 | $ 3,575,000 | $ 3,723,000 | 4.1% | $ 148,000 |
| Property Tax | 1,198,373 | 1,209,094 | 1,248,094 | 1,280,258 | 2.6% | 32,164 |
| Donation | - | - | - | - | 0.0% | - |
| Charges for Services | - | - | - | - | 0.0% | - |
| Contributions | - | - | - | - | 0.0% | - |
| Beverage Tax | 51,601 | 50,500 | 50,500 | 53,025 | 5.0% | 2,525 |
| Franchise Fees | 795,322 | 795,383 | 809,270 | 849,733 | 5.0% | 40,463 |
| Permits & Fees | 1,525 | 3,710 | 4,760 | 4,760 | 0.0% | - |
| Fines & Forfeitures | - | - | - | - | 0.0% | - |
| Investment Earnings | 8,052 | 7,200 | 7,200 | 7,400 | 2.8% | 200 |
| Misc Income | 23,155 | 15,050 | 28,050 | 28,050 | 0.0% | - |
| **Total** | **5,549,372** | **5,457,187** | **5,722,874** | **5,946,226** | **3.9%** | **223,352** |
| | - | | | | | |
| **Expenditures** | | | | | | |
| Payroll Wages | - | - | - | - | 100.0% | - |
| Payroll Insurance | - | - | - | - | 100.0% | - |
| Payroll Taxes | - | - | - | - | 100.0% | - |
| Payroll Retirement | - | - | - | - | 100.0% | - |
| Payroll Transfers In | - | - | - | - | 100.0% | - |
| Debt | 18,339 | 18,339 | 36,678 | 36,678 | 0.0% | - |
| Supplies | 32,737 | 35,822 | 38,927 | 26,727 | -31.3% | (12,200) |
| Services | 193,736 | 723,615 | 718,257 | 666,535 | -7.2% | (51,722) |
| Insurance | 22,749 | 22,978 | 23,613 | 23,613 | 0.0% | - |
| Maintenance | 7 | - | - | - | 0.0% | - |
| Rent & Utilities | 153,645 | 173,600 | 173,620 | 177,076 | 2.0% | 3,456 |
| E/D Incentives | - | - | - | - | 0.0% | - |
| Capital Outlay | - | - | - | - | 0.0% | - |
| **Total** | **421,213** | **974,354** | **991,095** | **930,629** | **-6.1%** | **(60,466)** |
| **Net** | **$ 5,128,159** | **$ 4,482,833** | **$ 4,731,779** | **$ 5,015,597** | **6.0%** | **$ 283,818** |

# General Services

## Strategic Theme & Objective(s)

- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Increase Financial Capacity & Reserves

## Program Description

- The General Service Program is comprised of costs in the budget that may not be specifically identifiable to any operational budget. The activity is administered by the Finance Department and funds various charges that are not defined or directly related to any specific department or activity of the Town.
- Examples of cost include, electricity, insurance, professional services, contingencies, etc. These types of expenditures affect all budgets and are generally not prorated.

**Fund 100 General Fund**
**Dept. No. 11**
**Town Manager's Office**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Town Manager | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% | - |
| Assistant Town Manager | 0.75 | 0.90 | 0.90 | 1.00 | 11.1% | 0.10 |
| Part Time Intern (1) | 0.50 | 0.50 | 0.50 | 0.50 | 0.0% | - |
| Part Time Intern (2) | - | - | - | - | 0.0% | - |
| Administrative Assistant | 0.25 | - | - | - | 0.0% | - |
| **Total** | **2.50** | **2.40** | **2.40** | **2.50** | **4.2%** | **0.10** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0.0% | - |
| Property Tax | - | - | - | - | 0.0% | - |
| Hotel Tax | - | - | - | - | 0.0% | - |
| Charges for Services | - | - | - | - | 0.0% | - |
| Contributions | - | - | - | - | 0.0% | - |
| Beverage Tax | - | - | - | - | 0.0% | - |
| Franchise Fees | - | - | - | - | 0.0% | - |
| Permits & Fees | - | - | - | - | 0.0% | - |
| Fines & Forfeitures | - | - | - | - | 0.0% | - |
| Investment Earnings | - | - | - | - | 0.0% | - |
| Misc Income | 33 | - | - | - | 0.0% | - |
| **Total** | **33** | **-** | **-** | **-** | **0.0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 269,536 | 296,611 | 289,436 | 345,380 | 19.3% | 55,944 |
| Payroll Insurance | 28,592 | 36,272 | 36,272 | 40,895 | 12.7% | 4,623 |
| Payroll Taxes | 18,122 | 23,632 | 23,632 | 27,599 | 16.8% | 3,967 |
| Payroll Retirement | 62,149 | 54,462 | 54,462 | 64,022 | 17.6% | 9,561 |
| Payroll Transfes In | (102,708) | (123,293) | (123,293) | (139,755) | 13.4% | (16,462) |
| Supplies | 2,464 | 3,825 | 4,200 | 4,200 | 0.0% | - |
| Services | 29,974 | 32,018 | 32,018 | 32,018 | 0.0% | - |
| Insurance | - | - | - | - | 0.0% | - |
| Maintenance | - | - | - | - | 0.0% | - |
| Rent & Utilities | (12.00) | - | - | - | 0.0% | - |
| E/D Incentives | - | - | - | - | 0.0% | - |
| Capital Outlay | 2,355 | - | - | - | 0.0% | - |
| **Total** | **310,472** | **323,527** | **316,727** | **374,360** | **18.2%** | **57,633** |
| **Net** | **$ (310,439)** | **$ (323,527)** | **$ (316,727)** | **$ (374,360)** | **18.2%** | **$ (57,633)** |

# Town Manager

## Strategic Theme(s) & Objective(s)

- Themes – Natural Oasis; Exemplary Service & Governance; Exemplary Education – Westlake Academy; High Quality Planning, Design, & Development
- Objective(s) – Increase Citizen, Student, Stakeholder Satisfaction; Preserve Desirability & Quality of Life

## Program Description

- The Administration Department coordinates and manages all facets of the Town's operations.
- The Town Manager, reporting to the Town Council, serves as the chief executive officer for all Town operations including serving as Superintendent for Westlake Academy. His duties include implementation of the goals and objectives established by the Town Council, preparation and submission of an annual municipal budget for Board review and adoption, as well as the implementation and oversight of the adopted budget throughout its effective fiscal year.
- The Town Manager guides, coordinates, and facilitates recommendations to the Council on strategic planning initiatives and policies as well as their implementation.
- Responsible for attracting, retaining, and developing a municipal/educational work force for delivering top quality municipal and academic services.

## Trends

- Current residential growth remains comparable with the previous year's permit requests and is expected to trend higher in the coming fiscal years.
- The Town recently approved, Granada, a Centurion American residential development consisting of 84 new homes at the corner of Solana Blvd. and Davis Blvd. (FM 1938); Phase 1 is well underway with 11 homes having received their permit and Phase 2 will be reviewed for a final plat in the coming fiscal year.
- Centurion American is also developing an 85 acre tract on Hwy 114 as a mixed-use development site; construction for this project is also in progress with the preparation of the infrastructure prior to the commercial/residential components.
- Facility related Capital Improvement Projects (CIP) have been approved by the Council for the coming fiscal year; with $4.9 million in projects for the beginning of the Fire Station Complex, Dove Road Reconstruction/Drainage, TRA Assumption of N-1 Sewer Line, meter reading equipment.
- Major roadway and mobility related Capital Improvement Projects (CIP) are in the final stages of completion with our FM 1938 / Davis Blvd. project in Phase 3 of the landscaping work. This is a major north/south thoroughfare for our community and is viewed as a showpiece project. Enrollment requests and lottery applications at Westlake Academy continue to remain at an all-time high, with over 2,400 students on the current waiting list.

# Town Manager

- Westlake is entering the sixth year of our assessment of an ad-valorem property tax. Although the calculated effective tax rate was $.15677 per $100 of assessed valuation, the tax rate is proposed to be the same as FY 14/15 at $.15634.

## *Program Broad Goals*

- Assure all growth is compliant with Westlake development standards.
- Maintain and develop a competent and competitive municipal/Academy work force.
- Analyze and report new revenue generating ventures as well as analyze and report new ways to partner with public and private sector service providers to control cost and improve services.
- Monitor the municipal and academic budgets and oversee all finances of the Town so as to apprise the Town Council of the Town's financial condition and future needs in a timely manner.
- Assist the Board of Trustees/Town Council with the growth and development of Westlake Academy.
- Provide support for Council appointed advisory committees and commissions.
- The Town Manager's Office participates in the following specific programs of service:
    - Municipal governance
    - Academic governance
    - Comprehensive Planning and Economic Development
    - Financial Development
    - Municipal Administration
    - Academic Administration
    - Citizen Engagement and Communication

**DID YOU KNOW**

Westlake owns and operates the only public charter school in the state of Texas.
As such, we are also the only municipality in which the town manager also serves in their official capacity as the superintendent of a public school.~

## *2014-2015 Highlights*

- Development related activities continued to progress over this fiscal year with the realization and mobilization of construction crews in both the new residential project, *Granada*, and the mixed-use development, *Entrada*.
- All 42 home sites have been sold in Phase I of the *Granada* project and 11 homes are currently under construction.
- Graduated our sixth class of seniors from Westlake Academy with each student being accepted into at least one 4-year college;
    - projected enrollment for 2015/2016 school year is expected to be 832 students (K-12);
    - opened the latest expansion project on the campus with over 39K square feet of new educational space for the students.
- FM 1938 (Precinct Line Rd) streetscaping Phase 3 is in its final round of completion; delays were experienced due to the contractor delays, and weather related issues. The new shade structures and sidewalks are complete and they are being used by both residents and visitors

# Town Manager

to the community. This type of project helps us achieve our outcome objective of creating a *Sense of Place* and *Preserving Desirability & Quality of Life* within Westlake for our residents and stakeholders.

- Completed the update to the Town's Comprehensive Plan, which had last been updated in 1992. Plans are now underway to align our ordinances with the information and vision set by the community.
- The Town Council and staff team completed the third iteration of our Balanced Scorecard strategic planning system along with a corresponding organization-wide Tier One strategy map. Performance measures were developed and reported out for each outcome objective to help provide our community, staff and Council with an overview of our progress.
- We also cascaded the Tier One Strategy Map to the Academy through the development of A Tier Two Departmental Strategy Map specific to their operations. This will provide them with a communication tool and road map to help reach our mission and vision for the department.

## *2015-2016 Goals and Objectives*

- Continue integration of the Municipal and Academy operations into a cohesive, unified organization.
- Strengthen Academy management and internal support systems.
- Facilitate the Academy and Town's approved strategic plans along with the approved Balanced Scorecard structure and the corresponding strategy map objectives; update the academic strategic planning document and link to the Academy budget process.
- Develop applicable performance measures for the academic service team and report out on our progress to the Board of Trustees.
- Strengthen the municipal performance measures through additional refinement and professional development for staff.
- Institute the concepts conveyed through SEI and LEAD to further develop high performance teams and department directors for both the Academy and Town staff.
- Further advancement of the vision, mission, and values created by the elected officials for both municipal and academic services.

## *Efficiency/Effectiveness Measures*

| | Objective | Actual FY 13/14 | Adopted FY 14/5 | Estimated FY 14/15 | Adopted FY 15/16 |
|---|---|---|---|---|---|
| 1. | Produce monthly update for Town Council | 100% | 100% | 100% | 100% |
| 2. | Complete program of services within adopted or amended budget | 100% | 100% | 100% | 100% |
| 3. | Maintain annual 90 day balance in General Fund | 413 days | 290 days | 324 days | 313 days |

**Fund 100 General Fund**
**Dept. No. 12**
**Planning & Development**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% | - |
| Sr. Administrative Assistant | - | - | - | - | 0.0% | - |
| Customer Service Coordinator | 0.25 | 0.33 | 0.33 | 0.33 | 0.0% | - |
| Customer Service Representative | 0.33 | 0.33 | 0.33 | 0.33 | 0.0% | - |
| Building Inspector (part-time temp) | | | | 0.50 | 100.0% | 0.50 |
| **Total** | **1.58** | **1.66** | **1.66** | **2.16** | **30.1%** | **0.50** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0.0% | $ - |
| Property Tax | - | - | - | - | 0.0% | - |
| Hotel Tax | - | - | - | - | 0.0% | - |
| Charges for Services | - | - | - | - | 0.0% | - |
| Contributions | - | - | - | - | 0.0% | - |
| Beverage Tax | - | - | - | - | 0.0% | - |
| Franchise Fees | - | - | - | - | 0.0% | - |
| Permits & Fees | 1,039,770 | 1,309,990 | 1,326,990 | 1,404,851 | 5.9% | 77,861 |
| Fines & Forfeitures | - | - | - | - | 0.0% | - |
| Investment Earnings | - | - | - | - | 0.0% | - |
| Misc Income | 200 | - | 250 | 250 | 0.0% | - |
| **Total** | **$ 1,039,970** | **$ 1,309,990** | **$ 1,327,240** | **$ 1,405,101** | **5.9%** | **77,861** |
| **Expenditures** | | | | | | |
| Payroll Wages | 129,687 | 144,158 | 141,241 | 156,758 | 11.0% | 15,517 |
| Payroll Insurance | 20,029 | 29,062 | 29,062 | 31,567 | 8.6% | 2,505 |
| Payroll Taxes | 10,119 | 11,932 | 11,942 | 12,962 | 8.5% | 1,021 |
| Payroll Retirement | 10,084 | 14,708 | 14,708 | 18,074 | 22.9% | 3,367 |
| Payroll Transfers In | - | - | - | - | 0.0% | - |
| Supplies | 2,750 | 27,600 | 29,150 | 28,600 | -1.9% | (550) |
| Services | 369,288 | 452,455 | 455,105 | 395,895 | -13.0% | (59,210) |
| Insurance | 422 | 489 | 489 | 489 | 0.0% | - |
| Maintenance | 72 | - | - | - | 0.0% | - |
| Rent & Utilities | - | - | - | - | 0.0% | - |
| E/D Incentives | - | - | - | - | 0.0% | - |
| Capital Outlay | - | - | 1,385 | 1,385 | 0.0% | - |
| **Total** | **$ 542,451** | **$ 680,403** | **$ 683,081** | **$ 645,730** | **-5.5%** | **(37,351)** |
| **Net** | **$ 497,518** | **$ 629,587** | **$ 644,159** | **$ 759,371** | **17.9%** | **$ 115,212** |

# Planning & Development

## Strategic Theme & Objective(s)

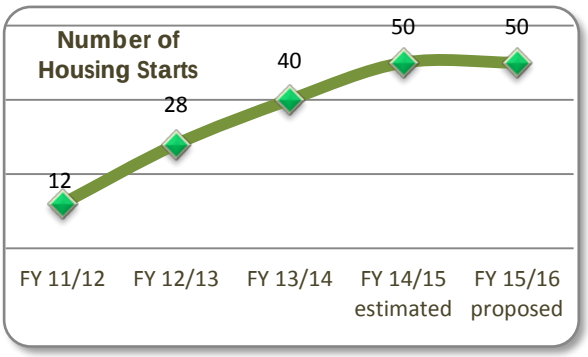
- *Theme* ~ High Quality Planning, Design, & Development
- *Objective(s)* ~ Encourage Westlake's Unique Sense of Place
  Optimize Planning & Development Capabilities

## Program Description

- The Planning and Development Department is responsible for processing platting and zoning requests and ensuring that proposed development will conform to the Town of Westlake's comprehensive plans.
- This also requires the continuous updating and amending of ordinances to address ever-changing development concerns.
- The Building and Code Compliance Division is responsible for the administration and enforcement of the Town's adopted building codes and ordinances to assure that development is executed and maintained in compliance with ordinances and approved development plans.

## Trends

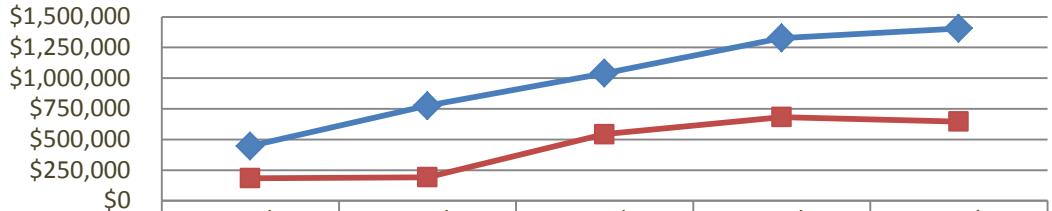
- **Permanent Population Growth:** Residential and mixed-use developments have the potential to significantly increase our permanent population.
- Over the past year, our community has had the opportunity to invest in our growth through the approval of a new Comprehensive Plan.
- The second phase of the Granada residential subdivision, at the corner of Solana Blvd. and FM 1938/Davis Blvd., should be completed in this budget year.
- The adopted Entrada mixed-use development, along SH 114, is planned to be constructed over the next several years. It will include both commercial and residential components and feature a Spanish village theme.
- **Housing Start Increases:** Westlake is expecting continued single family residential construction as a result of Granada. This is depicted in the side-chart – prerecession starts were at 38 per year and we are estimating 50 for the coming fiscal year.



# Planning & Development

- **Management of Development:** As the economy and the surrounding cities in the Metroplex experience commercial development and the influx of individuals continues to make the North Texas Region their home, we will need to manage our distinctive housing developments to ensure we maintain our community as an 'oasis of natural beauty' as contained in our Vision statement.

- Percentage of expenditures in comparison to revenues generated




| | FY 11/12 actual | FY 12/13 actual | FY 13/14 actual | FY 14/15 estimated | FY 15/16 proposed |
|---|---|---|---|---|---|
| Revenue | $446,172 | $775,488 | $1,039,970 | $1,327,240 | $1,405,101 |
| Expenditure | $183,480 | $191,698 | $542,451 | $683,081 | $645,730 |
| % Comparison | 41% | 25% | 52% | 51% | 46% |

## *Program Broad Goals*

- Prepare ordinances to amend existing ordinances as necessary to efficiently and logically guide development within the Town of Westlake.
- Provide the administrative, technical, and clerical services necessary to professionally regulate the codes and ordinances related to the construction and use of Commercial and Residential structures and properties within the community.
- Insure code and ordinance compliance through effective communication, accurate records management, and by taking appropriate action when necessary to obtain compliance.

## *2014-2015 Highlights*

- Provided Maximum 10 day turn-around time for SFR plans review submittal to permit issued.
- Established a system for the annual renewal processes for Gas Well Pad Sites and Gas Wells, including the monitoring of compliance requirements unique to each site.
- Process all applications for platting, zoning, and site plans within prescribed deadlines.
- Completed the Comprehensive Plan Update process. Held Public Input meeting and formed Stakeholder Steering Committee which met on numerous occasions to guide the update process. The Comprehensive Plan Update included updating the following Master Plans:
  - Land Use
  - Master Thoroughfare

# Planning & Development

- Open space / Trails
- Water and Sewer
- Streetscape / Landscape

## *2015-2016 Goals and Objectives*

- Implementation of the Comprehensive Plan – The next step towards implementation of the Comprehensive Plan is to adopt ordinances supporting the recommendations and guidelines contained within the Comprehensive Plan. This will include the update of the applicable ordinance documents that will help guide our future developments and all the corresponding plan elements.
- Update all departmental information on the town web site.
- Continue to update and revise the forms used for processing permits and tracking inspections.
- Develop a system for regulating the Entrada Development and build-out process by tracking the Site Plans, Developer's Agreements, and amendments to the PD 1-2 Zoning and Development Plan.

## *Efficiency/Effectiveness Measures*

| | Objective | Actual FY12/13 | Actual FY13/14 | Estimated FY14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | % Single-family residential plans reviewed within 10 days of submittal. | 100% | 100% | 100% | 100% |
| 2. | % Commercial plans reviewed within 30 days of submittal. | 95% | 95% | 95% | 95% |
| 3. | % Building inspections made within 24 hours of request. | 90% | 95% | 95% | 95% |

**Fund 100 General Fund**
**Dept. No. 13**
**Town Secretary's Office**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Town Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Clerk - part time | | | | 0.50 | 100% | 0.50 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | **1.00** | **1.00** | **1.00** | **1.50** | **50%** | **0.50** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | 36,459 | 40,594 | 40,594 | - | -100% | (40,594) |
| **Total** | **$ 36,459** | **$ 40,594** | **$ 40,594** | **$ -** | **-100%** | **(40,594)** |
| **Expenditures** | | | | | | |
| Payroll Wages | 82,339 | 87,680 | 85,930 | 97,665 | 14% | 11,735 |
| Payroll Insurance | 10,196 | 12,327 | 8,327 | 8,180 | -2% | (147) |
| Payroll Taxes | 6,669 | 7,031 | 7,031 | 7,923 | 13% | 892 |
| Payroll Retirement | 6,474 | 8,946 | 8,946 | 10,182 | 14% | 1,236 |
| Payroll Transfers In | - | - | - | - | 0% | - |
| Supplies | 4,161 | 3,773 | 3,773 | 3,773 | 0% | - |
| Services | 21,811 | 31,797 | 31,987 | 31,987 | 0% | - |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | - | - | - | - | 0% | - |
| Rent & Utilities | - | - | - | - | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | - | - | - | 0% | - |
| **Total** | **131,649** | **151,553** | **145,993** | **159,709** | **9%** | **13,716** |
| **Net** | **$ (95,191)** | **$ (110,959)** | **$ (105,399)** | **$ (159,709)** | **52%** | **$ (54,310)** |

# Town Secretary

## Strategic Theme & Objective(s)

- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Increase Transparency, Accessibility, & Communications
  Encourage Westlake's Unique Sense of Place
  Maximize Efficiencies & Effectiveness

## Program Description

- Perform tasks outlined in the Texas Municipal Law and Procedure for General Law Type A Cities.
  - Coordinating municipal elections
  - Providing support of the Town Council, Board of Trustees, Planning and Zoning Commission, and the Zoning Board of Adjustments.
  - Oversight of the Town's (municipal and academic) records management programs.
- The Town Secretary is also responsible for the communicating meeting information to the community.

## Trends

- The duties and responsibilities of the department indicate an increase in the number of activities/functions that impact the workload of this office.
  - Additional agenda postings for boards and commission meetings.
  - An increase in meeting notifications spurred by development.
  - Assisting departments with the implementation of individual department records management storage within Laserfiche.
  - Assisting multiple departments with the design concept and implementation of workflows to streamline and automate records management within Laserfiche.

- Continue increasing the number of documents departments scan and import into the Laserfiche Records Management software which provides staff with the ease of locating electronic records and should decrease the time for departments to locate responsive documents for public information requests.

**Town of Westlake**

- Meetings continue to be scheduled once a month for the Town Council, Board of Trustees and Planning and Zoning Commission. Planning and Zoning meetings may continue increase due to the recent approval of zoning changes allowing for a new subdivision and mixed use development.
- Time required on pre and post meeting activities are impacted by the actual number of meetings per year and the information generated for each meeting packet. The amount of time will fluctuate year to year based on the total number of meetings.

# Town Secretary

Agenda preparation includes:

- Electronic packet preparation
- Posting requirements
- Distribution of meeting notifications
- Preparation of minutes
- Legal advertisements
- Maintaining records associated with each meeting
- Facility preparation for meeting

**DID YOU KNOW**

Since the law was enacted in 1995 the Town has been able to cancel 10 out of 24 Town Council elections.

## *Program Broad Goals*

- A commitment to leadership that ensures quality public service based on honesty, dependability, integrity, consistency, respectfulness, and fairness.
- Maintain accurate records that are available to the public, Boards, and staff through a user-friendly records management program in compliance with state law and our ordinances.
- Conduct elections accurately, efficiently, and in accordance with state law.
- Ensure the Code of Ordinances is updated as additions and revisions are approved by the Town Council.
- Maintain the majority of records in digital form.

## *2014-2015 Highlights*

- Continued a separate meeting email notification for residents through Constant Contact.
- Prepared agendas, electronic packets and minutes for approval in a timely manner.
- Continued the implementation of Laserfiche Records Management software for Town records by Department.
- Completed Graduate Institute and Election Law training to maintain the Municipal Clerks certification.
- Continued an inventory of records, encouraged all departments to continue adding records to Laserfiche and completed two destructions of records (Town, TSH and WA) reducing file storage space on and off-site.
- Completed an electronic records inventory and paper destruction of Texas Student Housing Authority Records.
- Increased transparency by adding additional records, Town and Academy resolutions, to the public information searchable archive on the website.

- Laserfiche department accomplishments include:
  - Academy - scanning 3 grades of student records and the Class of 2014
  - Communications - Importing the Westlake Wire and Black Cow
  - Utility Billing – scanning all current and original applications
  - Texas Student Housing – scanning all budgets and audits

- Design and oversee the implementation of the Laserfiche workflow for Personnel and Student records.

# Town Secretary

- Increased transparency by redesign the Building Inspection webpage to include a monthly building report reducing monthly request for information. Added a link providing access to Food Inspection Scores as provided by Tarrant County Health Department.

## 2015-2016 Goals and Objectives

- Continue with the implementation of Laserfiche workflow automating the process for Finance Accounts Payables.
- Collaborate with departments to begin Laserfiche Forms.
- Attend Municipal Clerks training as necessary to maintain the Texas Municipal Clerk's certification.
- Continue destruction of paper records further reducing on and off-site storage.
- Electronic records inventory of the Town's Secretary's Office, encourage all departments to upload additional records into Laserfiche and complete an electronic destruction for records which have met retention requirements.
- Implement workflows for Personnel and Student records automating the records management process of documents.
- Continue to increase transparency by uploading Planning and Zoning, Zoning Board of Adjustments, Public Arts Society and Historical Society minutes to Laserfiche Weblink searchable database.

## Efficiency/Effectiveness Measures

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated 14/15 | Adopted FY 15/16 |
|---|---|---|---|---|---|
| 1. | Post all Board meeting agendas to website at least 72-hours prior to the meeting date and time. | 100% | 100% | 100% | 100% |
| 2. | Complete Minutes of regularly scheduled meetings and workshops within five (5) business days. | 98% | 99% | 99% | 99% |
| 3. | Respond to all open records request within 10 business days. | 100% | 100% | 100% | 100% |

**Fund 100 General Fund**
**Dept. No. 14**
**Emergency Services**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Firefighter/Paramedics (Lt.) | 3.00 | 3.00 | 3.00 | 3.00 | 0% | - |
| Fire Marshal part-time | 0.75 | 0.75 | 0.75 | 0.75 | 0% | - |
| Firefighter/Paramedics full time | 6.00 | 7.00 | 7.00 | 8.00 | 14% | 1.00 |
| Firefighter/Paramedics part-time | 1.50 | 1.50 | 1.50 | 1.50 | 0% | - |
| Deputy Fire Chief part-time | - | - | - | 0.62 | 100% | 0.62 |
| **Total** | **12.25** | **13.25** | **13.25** | **14.87** | **12%** | **1.62** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | 10,000 | 10,000 | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | 119,653 | 136,000 | 145,500 | 152,675 | 5% | 7,175 |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **119,653** | **136,000** | **155,500** | **162,675** | **5%** | **7,175** |
| **Expenditures** | | | | | | |
| Payroll Wages | 813,961 | 1,007,506 | 988,256 | 1,076,956 | 9% | 88,701 |
| Payroll Insurance | 100,970 | 169,595 | 129,595 | 160,886 | 24% | 31,291 |
| Payroll Taxes | 78,610 | 89,237 | 90,627 | 103,627 | 14% | 13,000 |
| Payroll Retirement | 51,182 | 94,656 | 94,656 | 124,173 | 31% | 29,517 |
| Payroll Transfers In | - | - | - | - | 0% | - |
| Supplies | 118,125 | 76,883 | 79,168 | 82,168 | 4% | 3,000 |
| Services | 72,997 | 73,906 | 75,646 | 75,646 | 0% | - |
| Insurance | 7,046 | 7,425 | 8,395 | 8,395 | 0% | - |
| Maintenance | 48,453 | 45,345 | 45,345 | 45,345 | 0% | - |
| Rent & Utilities | 16,722 | 13,525 | 13,525 | 13,525 | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | 12,769 | 10,480 | 15,900 | 15,900 | 0% | - |
| **Total** | **1,320,835** | **1,588,558** | **1,541,113** | **1,706,622** | **11%** | **165,509** |
| **Net** | **$ (1,201,182)** | **$ (1,452,558)** | **$ (1,385,613)** | **$ (1,543,947)** | **11%** | **$ (158,334)** |

# FIRE – EMS Department

## Strategic Vision Points

- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Preserve Desirability & Quality of Life
  Maximize Efficiencies & Effectiveness
  Increase Citizen, Student, & Stakeholder Satisfaction

## Program Description

- The Fire - EMS Department provides for the public safety needs of the Town via a variety of programs and services.
- The majority of these services are Fire and Emergency Medical Services (EMS) related but also includes hazardous materials mitigation, fire prevention and public education.
- Many civic organizations also benefit from these types of services through the training activities and inspection/prevention programs that the Department provides.
- The Department will continue to provide the most efficient method of delivering the traditional services – Fire Protection, Emergency Medical Services, Fire Inspections and Public Education while continuing to seek further avenues of outreach into the community.

## Trends

- The level of activity historically trends into four main areas: Emergency Operations, Training, Routine Activities and Public Orientated Activities.
- Personnel continue to take advantage of joint training exercises and contracts, which reduces cost and increases familiarity with personnel and equipment of our mutual aid agencies.
- Specialized training targets firefighter development that enhances our current services through state certification levels.
- Ongoing efforts to increase public involvement through education, relationship development, and services.

- Daily activities and work details are the most time consuming activities due to their nature. These activities are necessary to maintain the proper condition and operation of the equipment.

# FIRE – EMS Department

## Program Broad Goals

- Provide safe, efficient, and professional emergency services to the Town.
- Broaden the foundation of the department to initiate superior programs and interact with the citizens.
- Work towards achieving the Texas Fire Chief's Best Practices.
- Develop the Department using the Center for Public Safety Excellence (CFAI) model.
- Continue efforts in professional development for personnel through multi-faceted avenues.
- Improve prevention and public education programs by providing a variety of all hazard safety and prevention classes for residents and corporate offices.
- Continue the advancement of prevention and inspection programs.
- Continue relationship building with the corporate business network group.

## 2014-2015 Highlights

- Implemented programs and policies in compliance with the Texas Fire Chief's Best Practices.
- Conducted numerous CPR, AED, and fire extinguisher classes.
- Completed the installation of three outdoor warning sirens, which will enhance our Early Warning Notification System.
- Purchased a new fire engine, which will enhance our service level capabilities.
- Began the process of acquiring the necessary property for a new fire station

## 2015-2016 Goals and Objectives

- Continue training the public in the use of CPR and AEDs (Automatic External Defibrillators).
- Continue training the public in the use of fire extinguishers.
- Implementing programs and policies to improve the Insurance Service Office (ISO) rating.
- Conduct a Community Risk Analysis.
- Develop a Standard's of Cover (SOC).

# FIRE – EMS Department

- Continue performing emergency drills for local business as they relate to fire and severe weather.
- Continue training for all personnel in all disciplines of certification and career development.
- Enhance our public education and prevention programs within Westlake Academy. Target subjects include home safety principles, health and medical awareness programs such as weather related safety programs, CPR and AED training, babysitting safety tips, and general operational and maintenance of home sprinkler systems.

## DID YOU KNOW

"Each year more than 2,500 people die and 12,600 are injured in home fires in the United States. In just two minutes, a fire could kill you. In five minutes, a house could be swallowed in flames."

Retrieved from http://www.ready.gov

### *Performance Measures*

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | Emergency incidents with a response time of 6 minutes or less | 56.8% | 48.2% | 41.3% | 55% |
| 2. | Fire incidents with a turn-out time of 80 seconds or less | 76.8% | 59.3% | 67.5% | 75% |
| 3. | EMS incidents with a turn-out time of 60 seconds or less | 57.0% | 39.7% | 43.1% | 75% |

- *Turn-out time (reaction time) is the time frame that a call is dispatched to the time that units respond.*
- *NR = Not Reported.*

**Fund 100 General Fund**
**Dept. No. 15**
**Municipal Court**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Administrator | 0.25 | 0.10 | 0.10 | - | -100% | (0.100) |
| Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Deputy Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Judge | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Marshal | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Part Time Clerk (two x .50 each) | 0.50 | 1.00 | 1.00 | 1.00 | 0% | - |
| **Total** | **4.75** | **5.10** | **5.10** | **5.00** | **-2%** | **(0.100)** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | 10,128 | 8,800 | 8,800 | 8,800 | 0% | - |
| Fines & Forfeitures | 730,442 | 670,000 | 690,000 | 710,000 | 3% | 20,000 |
| Investment Earnings | 380 | 1,470 | 1,470 | 1,470 | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **740,950** | **680,270** | **700,270** | **720,270** | **3%** | **20,000** |
| **Expenditures** | | | | | | |
| Payroll Wages | 208,739 | 233,564 | 228,139 | 234,921 | 3% | 6,782 |
| Payroll Insurance | 45,919 | 56,526 | 56,526 | 55,064 | -3% | (1,463) |
| Payroll Taxes | 16,963 | 18,825 | 18,940 | 20,575 | 9% | 1,634 |
| Payroll Retirement | 15,133 | 21,831 | 21,831 | 27,086 | 24% | 5,256 |
| Payroll Transfers In | - | - | - | - | 0% | - |
| Supplies | 9,789 | 10,796 | 10,826 | 10,826 | 0% | - |
| Services | 90,950 | 117,413 | 117,413 | 117,413 | 0% | - |
| Insurance | 408 | 480 | 490 | 490 | 0% | - |
| Maintenance | 818 | 2,600 | 2,600 | 2,600 | 0% | - |
| Rent & Utilities | - | 2,737 | 2,737 | 2,737 | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | 1,000 | 2,325 | 2,325 | 100% | - |
| **Total** | **388,719** | **465,772** | **461,827** | **474,037** | **3%** | **12,210** |
| **Net** | **$ 352,230** | **$ 214,497** | **$ 238,442** | **$ 246,232** | **3%** | **$ 7,790** |

# Municipal Court

### *Strategic Theme & Objective(s)*

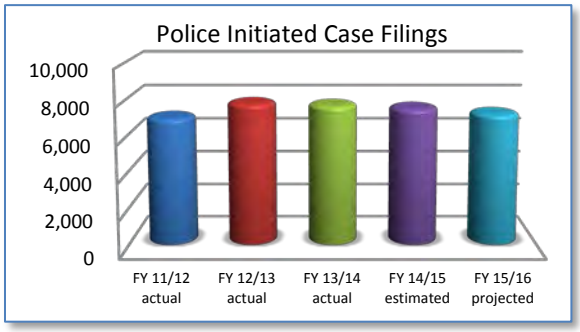
- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Maximize Efficiency & Effectiveness
  Increase Financial Capacity / Reserves

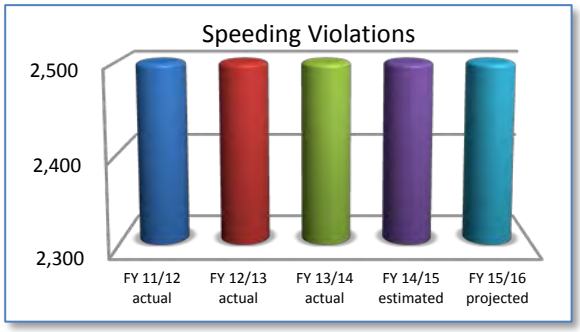
### *Program Description*

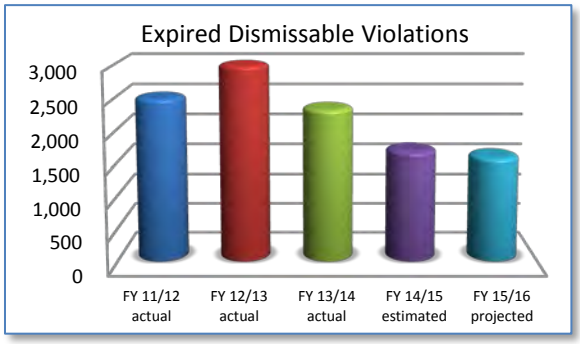
- The Municipal Court performs the duties necessary to support municipal judicial functions, assist the public and manage court operations. The program will uphold the integrity of the Court and build public trust by providing unbiased quality service and accurate information delivered in an efficient and professional manner.

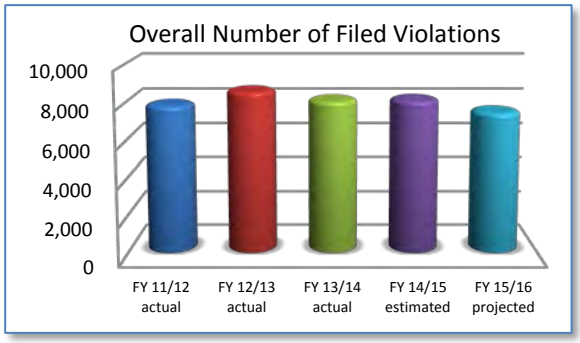
## *Trends*

- Processes consistent workload of approximately 7,000 new case filings annually.
- The issuance levels in the speeding citations show a projected increase of 09% for the current fiscal year, due to targeted enforcement within the community.
- The equipment, insurance, and driver license related violations (expired registration, expired license, failure to maintain financial resp., etc.) show a continued decrease of 28% this year. The legislature eliminated the violation for an expired inspection, which contributes to the decrease.
- Staff continues to participate in the State-wide Warrant Round-up (seventh year) with the following results; approximate decrease of 14% (252 vs. 291) of cases cleared and a 59% decrease in cash collections ($34,950 vs. $84,300) in comparison to last year's program. This was hampered by several weather related events, which resulted in office closures.

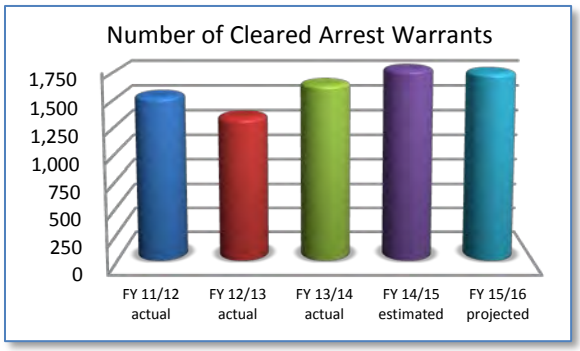


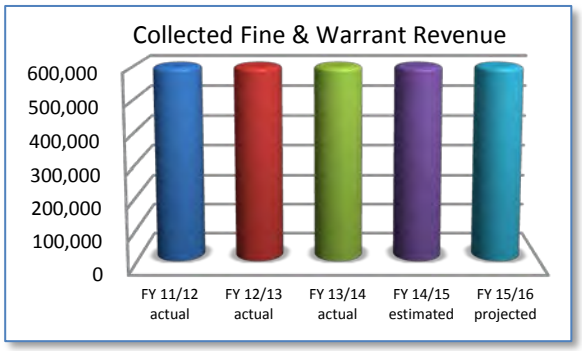



# Municipal Court




## *Program Broad Goals*

- Court staff will provide prompt assistance in a courteous manner. This includes telephone service, mail service and customers who appear in person.
- Court staff will work to enter citations in a timely manner and complete daily court deposits.
- The Court will conduct hearings and trials in a professional and dignified manner in order to provide an impartial setting for cases to be adjudicated by the Municipal Court Judge.
- Court staff will continue to work in conjunction with the collection agency and other involved agencies to reduce the number of outstanding arrest warrants. The collection efforts will be monitored and updates reported to the Department Director.
- Court staff will work in partnership with the Texas Department of Public Safety to operate the driver's license suspension program for defendants who have outstanding or delinquent fines in the Court.

**DID YOU KNOW**

**An epidemic**
is sweeping across America?
The epidemic causes drivers everywhere to black out for 5 seconds at a time!
It's called:
*TEXTING & DRIVING.*

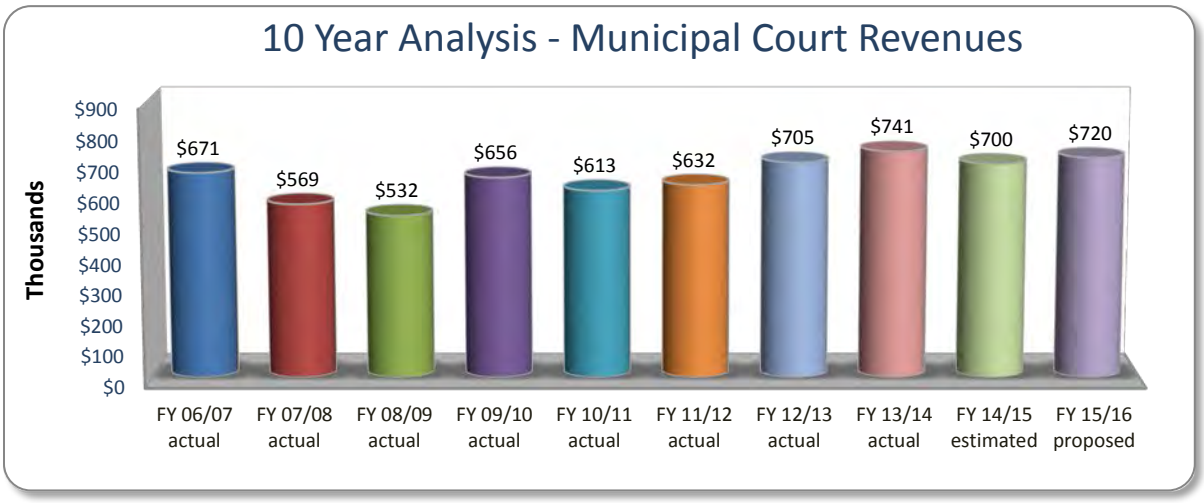
## *2014-2015 Highlights*

- State-wide Warrant Round-up participation; 1,544 warrants issued; 252 cleared = 17% clearance rate
- Leading, Educating, and Developing (LEAD) training opportunities were extended to court staff this year. The department now has more than 50% of the staff trained as "LEAD"ers.
- Integration that allows our court software to talk to Laserfiche is finally completed, allowing us to move forward to a paper-lite system.
- A new reporting system has been developed for the court. This tool will allow us to track our progress on a monthly basis helping us to achieve our goals.
- The court welcomed a new part-time employee this year. We will now be able to process our cases to closure much quicker and work on reducing the backlog of outstanding warrants.

# Municipal Court

## 2015-2016 Goals and Objectives

- Institute additional "Rules of the Court" to guide staff in routine issues per the Judges direction and utilize as basis for policy and procedures manual for front office.
- Begin court observation process for court supervisor to obtain Level III certification; work toward Level I certification for deputy court clerk.
- Expand jail transfers for individuals arrested on Westlake warrants in partnership with the Keller Police Department.
- Facilitate marshal field service of arrest warrants a minimum of two (2) days per week
- Establish monthly team meetings for the department.




## Efficiency/Effectiveness Measures

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | Violations entered within 3 business days of receipt | 95% | 95% | 100% | 100% |
| 2. | Collections of warrant division in both cash and non-cash clearances. Benchmark is equal to $35,000 per month | 15% above benchmark | 4% above benchmark | 20% above benchmark | At benchmark |
| 3. | Issue arrest warrants at 45 day delinquency | 80% | 90% | 100% | 100% |

**Fund 100 General Fund**
**Dept. No. 16**
**Public Works**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Technician | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Clerk | - | - | - | - | 0% | - |
| Customer Service Coordinator | 0.25 | 0.33 | 0.33 | 0.33 | 0% | - |
| Customer Service Representative | 0.33 | 0.33 | 0.33 | 0.33 | 0% | - |
| **Total** | **2.58** | **2.66** | **2.66** | **2.66** | **0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **-** | **-** | **-** | **-** | **0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 154,044 | 179,456 | 174,790 | 203,538 | 16% | 28,748 |
| Payroll Insurance | 25,309 | 32,515 | 28,515 | 26,392 | -7% | (2,123) |
| Payroll Taxes | 15,289 | 18,315 | 18,445 | 20,797 | 13% | 2,351 |
| Payroll Retirement | 12,112 | 18,309 | 18,309 | 23,468 | 28% | 5,159 |
| Payroll Transfers In | (171,113) | (198,748) | (198,748) | (217,745) | 10% | (18,997) |
| Supplies | 5,249 | 3,041 | 3,716 | 4,216 | 13% | 500 |
| Services | 102,504 | 60,500 | 60,835 | 98,500 | 62% | 37,665 |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | 34,437 | 25,000 | 25,000 | 29,000 | 16% | 4,000 |
| Rent & Utilities | 141,319 | 100,700 | 100,910 | 136,700 | 35% | 35,790 |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | 617 | 500 | 500 | 500 | 0% | - |
| **Total** | **319,768** | **239,590** | **232,273** | **325,366** | **40%** | **93,094** |
| **Total** | **$ (319,768)** | **$ (239,590)** | **$ (232,273)** | **$ (325,366)** | **40%** | **$ (93,094)** |

# Public Works

## Strategic Theme & Objective(s)

- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Improve Technology, Facilities, & Equipment
  Maximize Efficiencies & Effectiveness

## Program Description

- The Public Works Department is responsible for: the operation, maintenance, repair, and installation of the Town's traffic signs, signals, roadway markings, and approximately 10 miles of street pavement and storm drainage; maintaining public records and regulatory requirements;
- Public Works also assists other departments, the Academy, and volunteer groups as needed:
  - Setting up for community events
  - Providing traffic control devices for DPS use
  - Supervision of community service workers
  - Provide back-up coordinating/inspecting work for facility maintenance

## Trends

- The Town's population continues to increase (see Planning & Development Section), which also generates a significant increase in the demand for Public Works services.
- With the continued influx of new residents we experience a demand for services that rivals surrounding municipalities as many are accustomed to receiving a broad base of public services. Staff manages these expectations and provides an accessible department that values the personal relationship with our residents.
- The Entrada and Granada developments as well as additional development projects will require staff attention as our community continues to expand within the DFW Metroplex.

## Program Broad Goals

- Maintain streets and shoulders in safe travelable condition.
- Maintain water and waste water infrastructure to provide safe and reliable potable water to Town customers.
- Maintain accurate inventory of streets and their current condition.
- Manage all Public Works capital projects to be on schedule and within budget.

# Public Works

## 2014-2015 Highlights

- Implemented the new cellular based meter upgrade program to be completed over two fiscal years.
- Worked with TxDOT to complete the FM 1938 Median Landscape enhancements after the contractor abandoned the project.
- Completed the FM 1938 Phase 3 Landscape enhancements and transferred maintenance responsibilities to adjacent developments.
- Completed the SCADA system upgrades to improve reliability and infrastructure management as the system was 10 years old and had reached the end of its anticipated life span. The new system enhances our ability to monitor and control the system.

**DID YOU KNOW**

Westlake and Keller have a shared elevated storage tank that is a "tank inside of a tank" design. It is the only one known in existence.~

## 2015-2016 Goals and Objectives

- Continue to work with Streetscape consultant for enhancement of FM 1938 and SH114/170 projects.
- Continue to pursue transfer of N-1 sewer line to TRA.
- Continue to work with the Entrada and Granada developer to ensure adherence to our approved plans, Town standards, and the developer agreements.

## Efficiency/Effectiveness Measures

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | LF of Drainage Ditch and Culvert Repair/Maintenance | 2,500 LF | 300 LF | 250 LF | 200 LF |
| 2. | LF of street reconstruction | 10,000 LF | 0 LF | 100 LF | 100 LF |

*This page is intentionally blank*

**Fund 100 General Fund**
**Dept. No. 17**
**Facilities Maintenance**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | 0.50 | 0.50 | 0.50 | 0.50 | 0% | - |
| Administrative Assistant part-time | - | - | - | 0.625 | 100% | 0.625 |
| Part-Time Technicians (two x .125 each) | 0.25 | 0.25 | 0.25 | 0.25 | 0% | - |
| Customer Service Coordinator | 0.125 | 0.167 | 0.167 | 0.167 | 0% | - |
| Customer Service Representative | 0.167 | 0.167 | 0.167 | 0.167 | 0% | - |
| **Total** | **1.04** | **1.08** | **1.08** | **1.71** | **58%** | **0.625** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | 10,482 | 4,450 | 4,450 | 4,450 | 0% | - |
| **Total** | **10,482** | **4,450** | **4,450** | **4,450** | **0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 67,354 | 75,999 | 74,541 | 90,966 | 22% | 16,425 |
| Payroll Insurance | 11,069 | 19,728 | 13,228 | 13,156 | -1% | (72) |
| Payroll Taxes | 5,940 | 7,350 | 7,350 | 8,777 | 19% | 1,427 |
| Payroll Retirement | 4,918 | 7,754 | 7,754 | 10,488 | 35% | 2,735 |
| Payroll Transfers In | (24,629) | (55,416) | (55,416) | (60,175) | 9% | (4,759) |
| Supplies | 7,188 | 13,043 | 13,368 | 16,968 | 27% | 3,600 |
| Services | 7,040 | 22,633 | 22,678 | 22,568 | 0% | (110) |
| Insurance | - | 242 | 242 | 242 | 0% | - |
| Maintenance | 10,718 | 23,615 | 23,700 | 31,000 | 31% | 7,300 |
| Rent & Utilities | 510 | 500 | 500 | 500 | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | - | - | 1,500 | 100% | 1,500 |
| **Total** | **90,109** | **115,448** | **107,945** | **135,991** | **26%** | **28,046** |
| **Net** | **$ (79,628)** | **$ (110,998)** | **$ (103,495)** | **$ (131,541)** | **27%** | **$ (28,046)** |

# Facilities Maintenance

## Strategic Theme & Objective(s)

- *Theme* ~ Natural Oasis
- *Objective(s)* ~ Improve Technology, Facilities, & Equipment

## Program Description

- The Town of Westlake will plan for and provide facilities to enhance present and future community and educational programs and endeavors.
- Long-range plans include: maintenance, renovation, construction of facilities as related to civic use and educational programs – efficient facilities meeting program needs.
- Westlake Civic Campus facilities are generally available to the community. The Town will continue to develop cooperative projects with the community and agencies.

## Trends

- Continued maintenance and oversight of the various capital assets for the community, including the facilitation of any expansion planning and construction along with temporary rental units.
  - Arts and Sciences Center parking lot expansion which added 128 paking spaces to the campus.
  - Replacement of the temporary fire station, from a 14' X 60' mobile home, with a pre-owned 40' X 60' mobile home that was donated in January 2011 by WB Texas Resort Communities, LP.
  - Oversight of the rented facilities for municipal administration at the Solana office complex.
  - Acquisition and maintenance of the Parchman property and the IOOF cemetery.
  - Installation of three (3) temporary classroom buildings to the west of the Sam & Margaret Lee Arts and Sciences Center for an additional 4,680 sq. ft. of classroom space and restrooms.

- A facility master plan was drafted for our Westlake Academy campus in the spring of 2011 and updated by an additional architect firm.
  - Staff continues to oversee the evolution of the master plan with updates and evaluation according to building construction and student enrollment.
- Westlake Academy increased the student population to approximately 812 in FY 2014-15.

# Facilities Maintenance

- Security remains a priority on campus, with a full security audit completed in April 2013 including the interviewing of staff, accessing security systems, written plans, and threat assessment. As a result the front office was remolded to improve how visitors check in and out of the school.
- Jacob Engineering completed a second traffic study for the pick-up and drop-off flow for both MYP and PYP due to an increase in stunent enrollment in the fall 2014 and input from the D.O.G parent group.
- Westlake Academy phase one expansion project was completed in the fall of 2014 which brings the campus to a total of 108,000 sq. ft.
- Repairs on the spillway location on the east side of the park were completed in August 2015. Two powers rack in the park were also updated.
- Completed fire station location study in the summer 2015.

## *Program Broad Goals*

- Ensure the Town has an effective long-range plan for facilities development and maintenance.
- Facilities planning process will be communicated in a clear and concise format, including input from residents, Academy and Town staff.
- Town facilities will be operated in a cost efficient and energy efficient manner.

## *2014-2015 Highlights*

- Staff is conducting bi-monthly table exercise with the emergency response and Westlake Academy staff.
- The Secondary building was completed in August 2014 followed by the Sam & Margaret Lee Fieldhouse in October 2014.
- Completed irrigation project for the cemetery in September 2015.
- Completed the extension of the temporary fire station metal building to provide living quarters after the mobile home burned in December of 2014.

# Facilities Maintenance

- Completed the northwest parking lot improvement at the Westlake Academy for the 2014 - 2015 school year.

## *2015-2016 Goals and Objectives*

- Facilities Plan will be developed, including an annual maintenance, periodic maintenance, and facilities use plan.
- The Westlake Academy facility master plan will be reviewed.
- Ensure the Christmas Lighting, Arbor Day and Decoration Day events have a quality setting.
- Create a safe working and learning environment for teachers, administration staff, students and visitors, by maintaining a quarterly and monthly maintenance agreement for the Academy, Solana, Fire Station and Municipal Campus for the following systems:
  - Cleaning service – Daily and semi-annual, window, carpet and tile floors
  - HVAC and heating – Quarterly
  - Electrical systems – Quarterly
  - Security systems – Semi-annual
  - Fire sprinkler and alarm systems – Annual
  - Maintain the campus landscaping:
    36 mowings, fertilizations, weed control
- Athletic Field Maintenance:
  - Athletic Field - 2 field mowings around athletic field
  - Athletic Field – 36 mowings by staff
- Parchman house maintenance
- Cemetery maintenance
- Fire station maintenance
- Serve as back-up for the Public Works department

## *Efficiency/Effectiveness Measures*

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | 100% compliant with fire sprinkler and alarm inspection schedule | 100% | 100% | 100% | 100% |
| 2. | Projects completed on time (Remodeling, A & S, Water Well, Camera update, etc.) | 100% | 100% | 100% | 100% |
| 3. | Maintain the campus and park contract services | Yes | Yes | Yes | Yes |

**Fund 100 General Fund**
**Dept. No. 18**
**Finance Office**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% | - |
| Supervisior | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% | - |
| Accounting Technician 1 | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% | - |
| Accounting Technician 2 | - | 1.00 | 1.00 | 1.00 | 0.0% | - |
| Customer Service Coordinator | 0.25 | - | - | - | | - |
| **Total** | **3.25** | **4.00** | **4.00** | **4.00** | **0.0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0.0% | $ - |
| Property Tax | - | - | - | - | 0.0% | - |
| Hotel Tax | - | - | - | - | 0.0% | - |
| Charges for Services | - | - | - | - | 0.0% | - |
| Contributions | - | - | - | - | 0.0% | - |
| Beverage Tax | - | - | - | - | 0.0% | - |
| Franchise Fees | - | - | - | - | 0.0% | - |
| Permits & Fees | - | - | - | - | 0.0% | - |
| Fines & Forfeitures | - | - | - | - | 0.0% | - |
| Investment Earnings | - | - | - | - | 0.0% | - |
| Misc Income | - | - | - | - | 0.0% | - |
| **Total** | **-** | **-** | **-** | **-** | **0.0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 238,251 | 329,023 | 322,023 | 319,489 | -0.8% | (2,535) |
| Payroll Insurance | 31,686 | 37,911 | 53,221 | 63,898 | 20.1% | 10,677 |
| Payroll Taxes | 19,082 | 20,894 | 21,021 | 25,656 | 22.1% | 4,635 |
| Payroll Retirement | 18,727 | 26,580 | 26,580 | 36,837 | 38.6% | 10,257 |
| Payroll Transfers In | (172,465) | (172,952) | (172,952) | (222,940) | 28.9% | (49,987) |
| Supplies | 3,961 | 5,675 | 5,350 | 6,340 | 18.5% | 990 |
| Services | 21,000 | 38,341 | 39,581 | 38,591 | -2.5% | (990) |
| Insurance | - | - | - | - | 0.0% | - |
| Maintenance | - | - | - | - | 0.0% | - |
| Rent & Utilities | - | - | - | - | 0.0% | - |
| E/D Incentives | - | - | - | - | 0.0% | - |
| Capital Outlay | - | 2,800 | 2,800 | 2,800 | 100.0% | - |
| **Total** | **160,242** | **288,272** | **297,624** | **270,671** | **-9.1%** | **(26,953)** |
| **Net** | **$ (160,242)** | **$ (288,272)** | **$ (297,624)** | **$ (270,671)** | **-9.1%** | **$ 26,953** |

# Finance

## Strategic Theme & Objective(s)

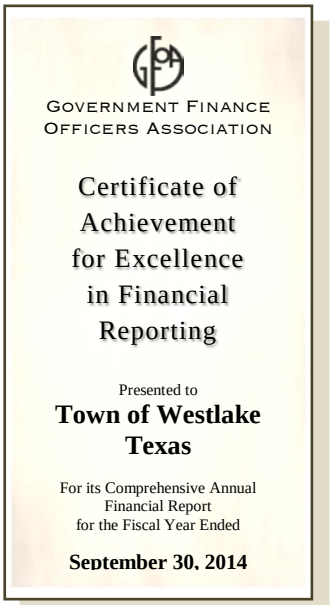
- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Increase Financial Capacity / Reserves
  Increase Revenue Streams

## Program Description

- The Finance Department is responsible for collecting, recording, summarizing, and reporting the results of all financial transactions of the following entities in a timely manner and in accordance with generally accepted accounting principles while ensuring compliance with applicable state and federal statutes, bond covenants and grant contracts by reviewing financial data and reporting such in a timely manner.
  - Town of Westlake
  - Westlake Academy
  - Westlake Academy Foundation

- **Accounts Payable -** The Accounts Payable Section of the Finance Department is responsible for reviewing all invoices for making payments of all legally incurred and property authorized obligations. Payments will be issued in a manner to maintain the credit worthiness of Westlake Academy and to take advantage of all available discounts.

- **Payroll Processing -** The Finance Department is responsible for the payment of salaries and wages according to established procedures on specified days according to the adopted payroll calendar. The Town of Westlake operates two payroll systems concurrently; one for employees who are on a normal 40-hour work week, and another cycle for DPS employees who work 24-hour shifts. This dual system is commonplace in cities to accommodate FLSA requirements.




- **Cash Collections -** The establishment of strong internal controls for cash collections is necessary to prevent mishandling of funds and to safeguard against loss. In addition, strong internal controls are designed to protect employees from inappropriate charges of mishandling funds by defining employee responsibilities in the cash handling process. Cash is considered to include coin, currency, checks, money orders, and credit card transactions.

- **Audits -** In conjunction with maintaining financial records, the Department is responsible for the preparation for and coordination of the annual external financial audits for the Town of Westlake, Westlake Academy and Westlake Academy Foundation.

# Finance

- **Budgets –** The Town's annual budget is prepared in the context of a five (5-8) year financial forecast. The proposed budget is submitted to the Council approximately thirty to forty-five days prior to the beginning of the fiscal year for their consideration. The Town's budget is allocated by fund and is designed to provide a clear picture of the Town's spending, allocation of financial resources, and priorities as well as how they are set to carry out the policy direction of the Council.

- **Westlake Academy -** The Department works with the Education Service Center (Region XI) to maintain Westlake Academy's financial system and fiscal controls, i.e. general ledger, payroll, accounts payable, accounts receivable and cash management.

- **Fraud -** The Town of Westlake is committed to protecting its revenue, property, information and other assets from any attempt, either by members of the public, contractors, agents, intermediaries or its own employees, to gain by deceit, financial or other benefits. It is Westlake's intent to fully investigate any suspected acts of fraud, misappropriation or other similar irregularity.

## DID YOU KNOW

- If you could stack 14.5 million dollars, in $1 notes; that pile of currency would reach a mile high.
- In 1861, when the U.S. issued its first major issue of paper currency, each note had to be signed **by hand** by representatives of the Register of the Treasury of the Treasurer.

## *Trends*

- Finance and accounting are core functions that often expand in direct correlation with an organization that continues to expand
- Increases in the number of Academy employees, the number of utility customers, and the number of necessary fiduciary processes over past five years
- Plans for continued future expansion at Westlake Academy combined with residential population increases and economic development will continue to challenge the Finance Department's ability to maintain the highest levels of service and quality with existing staffing.

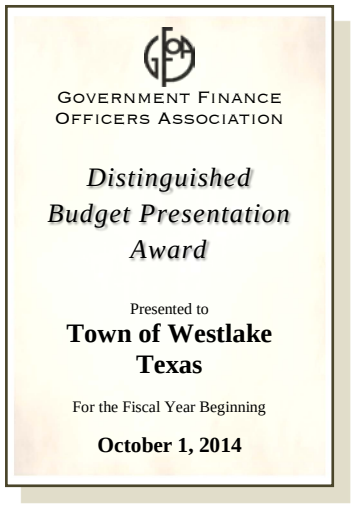
## *Program Broad Goals*

- Provide Town Council, management, departments and citizens with accurate and timely financial records and reports in the most efficient manner.
- Maintain the accounting and financial reporting systems in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), standards of the

# Finance

Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

- Provide sound and conservative fiscal management in compliance with all state and federal regulations.
- Adhere to policies established by the Public Funds Investment Act, applicable bond covenants, and the Town's adopted investment policy and ensure proper collateralization of bank deposits.




## 2014-2015 Highlights

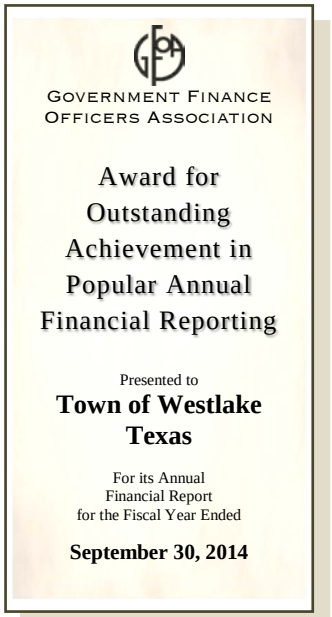
- Prepared, submitted and received the Town's
  - Distinguished Budget Presentation Award for recognition from the Government Finance Officers Association. Awards received for 2007 thru 2014
  - Comprehensive Annual Financial Report for recognition from the Government Finance Officers Association. Awards received for 2007 thru 2014
  - Popular Annual Financial Reporting Award for recognition from the Government Finance Officers Association. Awards received for 2011 thru 2014

- Prepared, submitted and received Westlake Academy's
  - Distinguished Budget Presentation Award for recognition from the Government Finance Officers Association. Awards received for 2009 thru 2014
  - International Award for Budget Excellence for recognition from the Association of School Business Officials International. Awards.
  - received for 2009 thru 2014

- Received an unqualified audit opinion on the 09/30/2014 Comprehensive Annual Financial Report.

- Documents are continuing to be scanned and available to be retrieved by not only the finance department but all departments which has completely eliminated the need to contact the department for research.

- Efficiencies were gained during the current year with the implementation of several improvements to the payroll process. The benefits accrual, which was hand prepared previously, is now being



# Finance

tracked with the software. Additionally, check stub copies are now electronically e-mailed to each employee. They now have access to review a portal with all prior payroll information available and the access to make changes to exemptions and addresses.

## 2015-2016 Goals and Objectives

- Prepare and submit the budget for a Distinguished Budget Presentation Award for recognition from Government Finance Officers Association for the Town of Westlake and Westlake Academy.
- Prepare and submit the Town's Comprehensive Annual Financial Report (CAFR) for recognition from the Government Finance Officers Association recognition.
- Prepare and submit the Town's Popular Annual Financial Report (PAFR) for recognition from the Government Finance Officers Association.
- Receive an unqualified audit opinion on the Comprehensive Annual Financial Report.
- Streamline the accounts payable process using Workflow through Laserfiche. Invoices will be scanned and forwarded to each department for coding and approval; alleviating the down-time between receiving the invoice in Finance and routing to each Department Head for approval. Once the approval and coding is complete, the invoice can be paid and the system will automatically match the check and the invoice and file in Laserfiche, saving both time and effort.

## Efficiency/Effectiveness Measures

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | Auditor prepared audit adjustments not to exceed 5 | 4 | 2 | 5 | 5 |
| 2. | Prepare five year budget forecast for subsequent year | May | May | May | May |
| 3. | Annual CIP update | May | May | May | May |

*This page is intentionally blank*

**Fund 100 General Fund**
**Dept. No. 19**
**Parks and Recreation**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | 0.50 | 0.50 | 0.50 | 0.50 | 0% | - |
| Administrative Assistant | - | - | - | - | 0% | - |
| Customer Service Coordinator | 0.125 | 0.167 | 0.167 | 0.167 | 0% | - |
| Customer Service Representative | 0.167 | 0.167 | 0.167 | 0.167 | 0% | - |
| | | | | | | |
| **Total** | **0.79** | **0.83** | **0.83** | **0.83** | **0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **-** | **-** | **-** | **-** | **0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 63,249 | 73,500 | 72,042 | 79,367 | 10% | 7,325 |
| Payroll Insurance | 11,079 | 19,181 | 12,831 | 13,156 | 3% | 325 |
| Payroll Taxes | 5,626 | 7,099 | 7,100 | 6,573 | -7% | (527) |
| Payroll Retirement | 4,918 | 7,499 | 7,499 | 9,151 | 22% | 1,652 |
| Payroll Transfers In | (24,538) | (53,639) | (53,639) | (54,124) | 1% | (484) |
| Supplies | 288 | 8,933 | 8,978 | 8,978 | 0% | - |
| Services | 35,844 | 49,250 | 49,250 | 52,250 | 6% | 3,000 |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | 16,330 | 62,500 | 62,500 | 59,500 | -5% | (3,000) |
| Rent & Utilities | 10,744 | 8,780 | 9,355 | 9,355 | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | 1,500 | 1,500 | 1,500 | 100% | - |
| **Total** | **123,540** | **184,602** | **177,415** | **185,707** | **5%** | **8,292** |
| **Net** | **$ (123,540)** | **$ (184,602)** | **$ (177,415)** | **$ (185,707)** | **5%** | **$ (8,292)** |

# Parks & Recreation

## Strategic Theme & Objective(s)

- *Theme* ~ Natural Oasis
- *Objective(s)* ~ Encourage Westlake's Unique Sense of Place
  Preserve Desirability & Quality of Life

## Program Description

- The Park and Recreation Department maintains a 39.5 acre park and open spaces, which includes Glenwyck Farms, Terra Bella sub-division and Parchman property.
- The trees along roadways and the cemetery are also maintained to ensure the safety of drivers and pedestrians.
- Trails and pedestrian underpasses run throughout the community.
- Westlake Academy, IOOF cemetery, and the town owned park, located in Glenwyck Farms, provide the facilities and space for recreational use to the public. These locations also host sporting events, facility rentals, Arbor Day, Bandana Bonanza, Christmas Tree Lighting and Decoration Day.

## Trends

- The population growth, both permanent and daytime population, has increased the use of the park and trail system.
- The Town partnered with TD Financial to plant 10 trees in the Town's open space on Roanoke Road for the 2014 annual Arbor Day event. In April, 2014, the Town received its fifteenth (15th) Tree City USA award from the National Arbor Day Foundation. Due to the wet weather the 2015 Arbor Day event was canceled. Staff and students planted six trees on the WA campus and educated student on how to plant and prune trees and received our sixteenth (16th) Tree City USA award.

- The Town prides itself on offering community stewardship opportunities to those within Westlake - to the benefit of our residents and those serving the surrounding communities. Such as those listed below:

# Parks & Recreation

- Community Storehouse continues to lease the Academy buildings for three weeks in July to provide a reading camp for 1st and 2nd grade students of the surrounding communities. We are in our fifth year of this partnership.
- Ongoing opportunities are provided for Eagle Scout projects
- Boy Scout Troop 170 continues to partner with the Town through the establishment of a wood lot adjacent to the Parchman property in exchange for cleaning up the cemetery and parks.

- In tandem with our CIP and partnership projects that include roadways, we are expanding our trail systems to promote 'walk-ability' and fulfill our strategic outcome objective of *"Encourage Westlake's Unique Sense of Place"* by connecting these systems for our residents and visitors. This trend is anticipated to be a priority for the future.

## Program Broad Goals

- Provide park and common open spaces adequate in size and condition to serve our citizens.
- Use the park system to preserve and protect environmentally significant areas for public enjoyment and education.
- Maintain, secure and manage parks in a manner which encourages their appropriate use.
- Maximize public/private partnerships to assist in all aspects of parks and recreation planning and development.

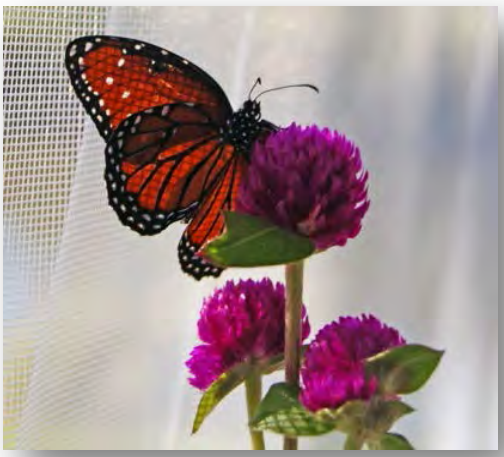
## 2014-2015 Highlights

- Three Eagle Scout projects were completed in the cemetery.
- Received 15th annual Tree City USA award.
- Completed trail from Capital Parkway to Dove Rd. on the west side of FM 1938.
- The Town's comprehensive plan was adopted in February 2015 which included elements that contain the parks and trail systems.
- Added irrigation system to the cemetery for watering purposes.
- Parking improvement which included lighting in Glenwyck Park, repair to the pond on the east side of the park and updating the electrical panels.
- New playground equipment was installed in August 2015 at the Westlake Academy campus.
- Updated the Dove Rd median to the west of FM 1938 and the Dove Rd. Randol Mill triangle.

# Parks & Recreation

## 2015-2016 Goals and Objectives

- Work with Planning and Development to coordinate park land acquisition with long range growth and development planning.
- Enhance and expand the linear park system along creeks and roadways.
- Limit usage within environmentally sensitive areas to passive recreation.
- Continue updating existing parks & facilities standards and guidelines.
- Recognize and promote the concept that parks and recreation needs evolve over time with changes in the population.
- Design parks and open spaces that are durable, easily maintained and are not detrimental to surrounding uses.
- Utilize partnerships, wherever appropriate, to help develop, manage and maintain parks and recreation facilities.
- Accelerate park system improvements.
- Develop marketing strategies for the Westlake I.O.O.F. Cemetery which will increase sales.



## Efficiency/Effectiveness Measures

| | Objective | Actual FY12/13 | Actual FY13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | Dove Road – 30 medians mowed, fertilized and weed controlled | 100% | 100% | 100% | 100% |
| 2. | Park – 5 field mows and 36 mows around walkways and open spaces | 100% | 100% | 100% | 100% |
| 3. | Other – annual tree trimming for road ways and park area | 100% | 100% | 100% | 100% |

**Fund 100 General Fund**
**Dept. No. 20**
**Information Technololgy**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | - | 1.00 | 1.00 | 1.00 | 0% | - |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | **-** | **1.00** | **1.00** | **1.00** | **0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **-** | **-** | **-** | **-** | **0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 29,861 | 120,860 | 77,997 | 102,922 | 32% | 24,925 |
| Payroll Insurance | 2,605 | - | 11,628 | 10,763 | -7% | (865) |
| Payroll Taxes | 2,410 | - | 5,878 | 8,235 | 40% | 2,358 |
| Payroll Retirement | 2,146 | - | 7,910 | 11,867 | 50% | 3,957 |
| Payroll Transfers In | - | - | - | - | 0% | - |
| Supplies | 9,357 | 14,250 | 14,250 | 5,850 | -59% | (8,400) |
| Services | 27,335 | 81,250 | 30,000 | 52,200 | 74% | 22,200 |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | - | - | - | - | 0% | - |
| Rent & Utilities | - | - | - | - | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | - | - | - | 0% | - |
| **Total** | **73,715** | **216,360** | **147,663** | **191,837** | **30%** | **44,174** |
| **Total** | **$ (73,715)** | **$ (216,360)** | **$ (147,663)** | **$ (191,837)** | **30%** | **$ (44,174)** |

# Information Technology

## Strategic Theme & Objective(s)

- *Theme* ~ Exemplary Service & Governance
  Exemplary Education ~ Westlake Academy
- *Objective(s)* ~ Improve Technology, Facilities, & Equipment

## Program Description

- Information Technology works with the Town Manager to establish IT policy, evaluate and recommend technology solutions for specific departmental needs and provide administrative support to network infrastructure, systems, and staff.

## Trends

- Information Technology is in a state of perpetual change, and policies, strategies, and system implementation must accommodate these realities.
- Network/system security requires ongoing analysis and adjustments to meet emerging threats.
- Equipment must be updated to remain reliable and secure.
- Data communication links between locations require evaluation of alternate information storage and backup process to ensure optimal performance.
- Service demands of internal and external customers continue to increase exponentially each year. The number of devices and staff the IT department supports has increased more than 1000% in the past five years (from approximately 300 devices total in 2009 to over 3000 devices in 2015) while the number of IT staff has increased 33.3% (from 1.5 in 2009 to 2 in 2012). The number of overall FTE (does not include part-time/temporary positions) staff supported by the IT Department has also increased over 50% in the past five years (from 89 employees in 2009 to 133 employees in 2015).

## Program Broad Goals

- Provide support to all Town departments (both municipal and academic) through the design, deployment, and maintenance of systems to support departmental objectives.
- Provide systems administration by maintaining IT systems with prudent provisions for security, data archiving, and disaster recovery.

# Information Technology

## *2014-2015 Highlights*

**Overall:**

- Reduced costs by keeping outsourced technical services to a minimum.
- Successful and timely resolutions to over 700 IT-related incidents and requests reported through our SchoolDude tracking system since May 2014.

**Academy:**

- Successfully opened three new buildings on campus incorporating additional network devices into our existing network.
- Installed 20 additional wireless access points across campus to support increased number of devices on network and our 1-to-1 initiative.
- Successfully implemented 1-to-1 iPad mini's which includes 874 iPad Mini's and 40 AppleTV's (for wireless projection) for Staff and Grades 1 through 12.
- Installed 15 SMART Boards the new Secondary School and 12 SMART LCDs in the PYP buildings and Portable Buildings.

**Town Hall / Municipal Court:**

- Replaced large format printer with current model
- Upgraded to newer version of Laserfiche including setting up another server dedicated to hosting the Laserfiche SQL database

**Fire Department:**

- Computer and laptop upgrades

**DID YOU KNOW**

**Computers are user-friendly; unfortunately they are very selective about who their friends are.**

* * *

## *2015-2016 Goals and Objectives*

- Implement enhanced backup and disaster recovery solutions
- Perform on-going security assessments to validate the efficacy of existing measures and to evaluate and deploy solutions for new threats.
- Identify and implement additional information technologies to improve the efficiency and/or security of business processes.
- Identify and implement additional information technologies to improve transparency to our citizens, stakeholders, and students.
- Continue to reduce costs through the use of internal staff and third-party vendors.
- Continue to simplify our network where possible while maintaining the highest levels of security, reliability, and functionality for system users.

# Information Technology

- Expand the effective use of technology in the classroom to maximize each child's learning potential.
- Explore and implement additional systems to enhance services provided to external customers.

## *Efficiency/Effectiveness Measures*

| | Objective | Actual FY12/13 | Actual FY 13/14 | Estimated FY14/15 | Proposed FY15/16 |
|---|---|---|---|---|---|
| 1. | Network connectivity and telephone functionality at or above 99.5% | 99.7% | 99.8% | 99.8% | 99.8% |
| 2. | Response to all service requests with 24 hours at or above 99% | 99.5% | 99.5% | 99.5% | 99.5% |

**Fund 100 General Fund**
**Dept. No. 21**
**Human Resources**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Administrative Assistant | - | - | - | - | 0% | - |
| Part Time Clerk | - | - | - | - | 0% | - |
| HR Generalist | 1.00 | 1.00 | 1.00 | 1.00 | 100% | - |
| | | | | | | |
| **Total** | **2.00** | **2.00** | **2.00** | **2.00** | **0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **-** | **-** | **-** | **-** | **0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | 108,540 | 156,356 | 154,656 | 167,146 | 8% | 12,489 |
| Payroll Insurance | 15,705 | 28,225 | 16,725 | 16,259 | -3% | (466) |
| Payroll Taxes | 8,877 | 12,560 | 12,560 | 13,413 | 7% | 852 |
| Payroll Retirement | 8,435 | 15,952 | 15,952 | 19,272 | 21% | 3,320 |
| Payroll Transfers In | (7,740) | (10,655) | (10,655) | (10,804) | 1% | (150) |
| Supplies | 2,741 | 4,900 | 4,970 | 4,970 | 0% | - |
| Services | 7,247 | 11,400 | 14,545 | 14,545 | 0% | - |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | - | - | - | - | 0% | - |
| Rent & Utilities | - | - | - | - | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | - | - | - | 0% | - |
| **Total** | **143,805** | **218,740** | **208,755** | **224,800** | **8%** | **16,045** |
| **Net** | **$ (143,805)** | **$ (218,740)** | **$ (208,755)** | **$ (224,800)** | **8%** | **$ (16,045)** |

# Human Resources & Administrative Services

## Strategic Theme & Objective(s)

- *Theme ~ People, Facilities & Technology*
- *Objective(s) ~ Attract, Recruit, Retain and Develop the Highest Quality Workforce*

## Program Description

- The HR & Administrative Services Department provides a diverse array of services to internal and external customers, as well as providing support to the organization's general operations.
- These services include all HR functions, including General Administrative Services, Recruiting & Hiring, Payroll Processing, Benefits Administration, Organizational Training & Development, Policy Compliance, and Risk Management. Support is offered in partnership with other departments for bidding & purchasing, strategic planning, policy development, general administration, and finance.
- In addition to providing these services to the Town of Westlake, the department continues to successfully support Westlake Academy through our shared services model.
- The Department also provides support services to all other Town Departments, including the Westlake Academy Foundation, Westlake Historical Preservation Society, and the Westlake Public Art Committee.

## Trends

- Continued growth of Town and Academy staff, resulting in higher annual administrative service demands, as well as expanded responsibilities in the areas of Human Resources, Risk Management, and Benefits Administration.
- Increases in cost, administration, and legal compliance of employee benefits.
- Volatile economic conditions combined with the unpredictability of state school funding continue to create challenges in maintaining competitive employee compensation packages.
- New federal and state laws result in ongoing compliance challenges, resulting in constant change of Human Resources best practices.

## Program Broad Goals

- Continually monitor the external business environment for trends and issues related to compensation and benefits and make recommendations to maintain competitive and motivated work force.
- Administer guidance and support for policy compliance to all Departments.
- Continually research, recommend and implement strategic organizational improvements.

# Human Resources & Administrative Services

- Develop and implement effective policies, procedures, and guidelines in support of the organization's stated mission, vision, values, goals, and objectives.
- Ensure compliance with pertinent laws and best practices through continual and proactive monitoring of the organization's work processes and procedures.
- Reduce exposure to liability and property losses through identification of potential vulnerabilities, employee training, and implementation of policies and procedures to reflect best practices.
- Maintain affordable and competitive insurance policies through a comprehensive bidding process.
- Recruit and retain the highest quality employees to sustain excellent customer service reflective of a High-Performance Organization (HPO).

## *2014-2015 Highlights*

- Processed all payroll, benefit transactions, and regulatory filings in a timely manner In partnership with the Finance Department.
- Facilitated all tasks and procedures pertaining to Risk Management, in response to the organization's required service demands.
- Completed updates to the Town and Academy's personnel manuals with additional and amended policies.
- Facilitated the recruiting and/or onboarding process of 67 full-time and part-time employees for the Town and Westlake Academy.
- Completed comprehensive municipal and academic salary surveys to ensure competitive employee compensation.
- Began development of a new web-based employee evaluation system.
- Was elected as a voting member of the Region XI Benefits Cooperative Board for 2015-2016.
- Implemented a web portal for access to attendance and payroll data for municipal employees.
- Completed SHRM-SCP certification.

**DID YOU KNOW?**

The Town of Westlake HR Department receives over 1,200 job applications each year; more than Westlake's residential population.

## *2015-2016 Goals and Objectives*

- Implement a comprehensive municipal employee compensation plan in cooperation with the Leadership Team and independent consulting firm.
- Implement a new employee performance evaluation instrument and establish completion timeframes to enhance employee performance and development.
- Complete an annual risk assessment of all areas affected by potential property, liability, or worker's compensation losses.
- Complete the implementation of an electronic employee absence request and attendance tracking system for municipal employees.

# Human Resources & Administrative Services

- Develop a performance pay component to complement the current teacher compensation system, including analysis of and improvements of current stipend and extra-duty payment practices in cooperation with the Westlake Academy LEAD Team.

## *Efficiency/Effectiveness Measures*

| | Objective | Actual FY12/13 | Actual FY 13/14 | Estimated FY14/15 | Proposed FY15/16 |
|---|---|---|---|---|---|
| 1. | Review need for policy amendments, additions, and deletions | Semi-Annually | Semi-Annually | Semi-Annually | Semi-Annually |
| 2. | Development and implementation of a comprehensive compensation plan for the Town of Westlake | N/A | N/A | N/A | March 2016 |
| 3. | Research and development of a performance pay component for Westlake Academy teachers. | N/A | N/A | N/A | April 2016 |
| 4. | Average time to fill vacant positions is 45 days or less | N/A | N/A | 43 days | 40 days |
| 5. | All positions analyzed by actual job duty and review of position descriptions | N/A | N/A | Annually | Annually |
| 6. | Full Implementation a web-based performance evaluation system for municipal employees | N/A | N/A | N/A | December 2015 |

**Fund 100 General Fund**
**Dept. No. 22**
**Communications & Community Affairs**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Communications Director | 1.00 | 1.00 | 1.00 | 1.00 | 0% | - |
| Communications Specialist | 0.25 | 1.00 | 1.00 | 1.00 | 0% | - |
| | - | - | - | - | | |
| | - | - | - | - | | |
| | - | - | - | - | | |
| **Total** | **1.25** | **2.00** | **2.00** | **2.00** | **0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** | **$ -** |
| **Expenditures** | | | | | | |
| Payroll Wages | 90,649 | 157,647 | 110,159 | 142,537 | 29% | 32,378 |
| Payroll Insurance | 11,139 | 14,684 | 17,684 | 19,432 | 10% | 1,747 |
| Payroll Taxes | 7,049 | 9,837 | 9,734 | 11,469 | 18% | 1,734 |
| Payroll Retirement | 6,440 | 12,436 | 12,436 | 16,435 | 32% | 3,998 |
| Payroll Transfers In | (104,467) | (194,605) | (150,014) | (189,872) | 27% | (39,858) |
| Supplies | 1,656 | 4,500 | 4,500 | 4,500 | 0% | - |
| Services | 8,134 | 9,520 | 9,520 | 8,800 | -8% | (720) |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | - | - | - | - | 0% | - |
| Rent & Utilities | - | - | - | - | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | - | - | - | 0% | - |
| **Total** | **20,600** | **14,020** | **14,020** | **13,300** | **-5%** | **(720)** |
| **Net** | **$ (20,600)** | **$ (14,020)** | **$ (14,020)** | **$ (13,300)** | **-5%** | **$ 720** |

# Communications & Community Affairs

## Strategic Theme & Objectives(s)

- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Increase Transparency, Accessibility, & Communications

## Program Description

- The department of Communications & Community Affairs is responsible for leadership and representation on matters related to Town (both municipal and academic) services' communications, promotion, and citizen/parent engagement.
- The Director position has senior level management duties and reports to the Town Manager. The position coordinates facilitation of neighborhood and WA parent meetings, publication of our email blasts, advertising, web site development, various community events and gatherings, social media, serves/supports our local chambers of commerce at meetings and events, assists in various economic development efforts for the Town, and serves/supports the Westlake Historical Preservation Society as Town liaison.
- The Communications Specialist/Administrative Assistant position reports to the director of communications and provides overall assistance as requested/expected with department responsibilities. This position is responsible for all aspects of the town's social media platforms; and also executes main duties of website updates and maintenance, town meeting summary notes, photography and video work, department's records management with laser fiche, and heavily assists with media relations and coordination regarding press releases, events, and also with the WHPS board as needed.

## Trends

- Over the past two years, *DirectionFinders* Survey results show an approximate approval rate average of 74% for overall satisfaction concerning the Town's communication effectiveness.
- Survey results taken from the bi-annual Westlake Academy Parents demonstrated an approximate approval rate of 78% regarding the quality of communication received from the Academy; a 20% increase over the last two years.
- Benchmarks are now set with the implementation of the Balanced Score Card for the communications department regarding the municipality's website, social media platform, and citizen engagement; areas will be monitored for growth and exposure of our organization on a monthly basis, reporting to Council on a quarterly basis.
- Advertising and events in major local and social publications/websites on state level and in DFW publications regularly occur throughout the year in order to maintain awareness and knowledge about Town of Westlake and Westlake Academy on a local level. This process was also implemented on the international level during the 2014-15 FY, and now we will work to raise and/or maintain our awareness and knowledge on this additional level each year.

# Communications & Community Affairs

## *Program Broad Goals*

- Continue to develop key relationships with community affairs and public information strategies and programs designed to inform and engage residents, parents, all Town/Academy employees, media contacts and members of the business community in order to increase awareness and promotion of both Town and Academy.
- Increase the review, consistency, & transparency of information on the municipal and academic websites for relevant data and work with respective department directors as it relates to content development; All communication department personnel are to serve as primary contact for municipal website updates.
- Continually review internal procedures for Westlake Academy employees to include and submit information to the department in order to improve visibility and promote awareness of accomplishments and events; including regular meetings with Academy personnel to share student and staff achievements.
- Develop, implement, and collaborate on strategic plans, programs, tactics and initiatives related to all Town and Academy communication, promotion, public information and citizen/parent engagement to build sense of community and community-mindedness with multiple target audiences, including, but not limited to, Town residents, Academy parents, Town/Academy employees, students, alumni, area businesses, development interests, and other support groups; including consistent efforts to streamline communication processes for all stakeholders
- Communication department personnel serve as primary contact/Town representative to local chambers of commerce and provide support including attendance at meetings, events, etc. to increase knowledge of Westlake community while building relationships and assistance in economic development efforts.
- Communication department personnel serve as liaison to the Westlake Historical Preservation Society; attend board meetings and provide support when possible, and help organize related community events and promotion.

**DID YOU KNOW…**

The industry standard for open rates of governmental agency's emails per Constant Contact is 34%; and, our Town's open rate for the Westlake Wire consistently averages 51%, indicating our communication & citizen engagement efforts are working?

## *2014-2015 Highlights*

- Increased Facebook Likes to 283 and Twitter Followers to 375 in first 1 1 /2 years of municipal Facebook and Twitter social media sites' existence
- Set effective benchmarks per Balanced Score Card and completed first quarterly report to Council.
- Hosted and coordinated our 6th annual graduation ceremony for Westlake Academy at the Southlake Hilton Town Square hotel with a 2016 U.S. presidential candidate as guest speaker and over 750 people in attendance.

# Communications & Community Affairs

- Added full-time position of a Communication Specialist/Administrative Assistant to the department of communications and community affairs.
- Received many positive comments via email and during Neighborhood Town Meetings regarding success of department's efforts to strengthen relationship with police personnel thus providing more timely and effective communications for residents with burglary/crime incidents, safety programs, and services.
- Department personnel attended first national social media conference, learning best practices to increase Town's exposure to citizens, increase resident satisfaction with social media communication, and with community relations and engagement, as a whole.
- Completed Laserfiche initiative for increased transparency and municipal records' availability in department for all Westlake Wires, press releases, and WA Black Cow issues.
- Proactively implemented and completed Westlake communication campaign regarding Ebola crisis, thus eliminating any negative problems and garnering positive comments regarding our efforts to inform and educate all stakeholders
- Successfully completed citizen engagement campaign for completed Comp Plan regarding citizen input and accessibility of final product via numerous media efforts; e.g. Westlake Wire, website, meetings, press releases, community magazine, and mailings.
- Increased attendance at MasterWorks spring concerts with an average of 50+ in attendance, possibly as a result of providing fewer numbers of concerts with better known bands, and good weather!
- Partnered with IT department regarding new Academy website and formed stakeholder input committee from WA to help staff successfully complete implementation of new website for the 2015-16 school year.
- Began production of new promotional video for Westlake Academy via vendor selection, planning and process meetings, and partial filming of student/alumni interviews for completion next fiscal year.
- Department director completed TCU post graduate course to become a Certified Public Communicator, completing 96 hour program and a detailed outline for Town's first communication plan.

## *2015-2016 Goals and Objectives*

- Continue/consistent monitoring of benchmarks now set for new municipal social media and on-going academic social media; review growth and engagement efforts; review new survey results; report these results at least quarterly to Council and/or Town Manager.
- Complete WA video to be used over next several years for awareness and promotion; Also begin work for production of new municipal video to be used for economic development and promotional purposes.
- Continue and complete records management with laser fiche for remaining department items such as advertisements, resident mail outs, meeting notes, event flyers and programs.
- Perform in-depth review of department's operations to streamline processes for better efficiency since addition of Communications Specialist.
- Continue and seek ways to improve and/or keep fresh the annual resident and school-parent meetings to help increase citizen/parent engagement, support, and open/transparent lines of communication; Similar in relation to events, volunteer

# Communications & Community Affairs

opportunities, and citizen's knowledge of both municipal and academic operations and amenities through our various communication efforts.

- Continue to attend at least two related professional development organizational conferences and/or training seminars; share information with other staff members to improve internal and external communication at All Staff Q2 Sessions.
- Continue work on organizational communication plan from outline completed during Certified Public Communicator course at TCU.

## *Efficiency/Effectiveness Measures*

| | Performance Measure | Actual FY12/13 | Actual FY13/14 | Estimated FY14/15 | Proposed FY15/16 |
|---|---|---|---|---|---|
| 1. | Update all printed publications for the Town on an annual basis | 100% | 100% | 80% | 100% |
| 2. | Coordinate and schedule four neighborhood meetings, new resident and new parent meetings, and one extended boundary parent meeting | 100% | 100% | 100% | 100% |
| 3. | Draft and distribute a minimum of 12 resident email blasts per year and one electronic *Westlake* | 100% | 100% | 100% | 100% |

*This page is intentionally blank*

**Fund 100 General Fund**
**Dept No. 23**
**Police Services**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| Police Staff is outsourced by the City of Keller | - | - | - | - | 0% | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | **-** | **-** | **-** | **-** | **0.0%** | **-** |
| **Revenues** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | 0% | $ - |
| Property Tax | - | - | - | - | 0% | - |
| Hotel Tax | - | - | - | - | 0% | - |
| Charges for Services | - | - | - | - | 0% | - |
| Contributions | - | - | - | - | 0% | - |
| Beverage Tax | - | - | - | - | 0% | - |
| Franchise Fees | - | - | - | - | 0% | - |
| Permits & Fees | - | - | - | - | 0% | - |
| Fines & Forfeitures | - | - | - | - | 0% | - |
| Investment Earnings | - | - | - | - | 0% | - |
| Misc Income | - | - | - | - | 0% | - |
| **Total** | **-** | **-** | **-** | **-** | **0%** | **-** |
| **Expenditures** | | | | | | |
| Payroll Wages | - | - | - | - | 0% | - |
| Payroll Insurance | - | - | - | - | 0% | - |
| Payroll Taxes | - | - | - | - | 0% | - |
| Payroll Retirement | - | - | - | - | 0% | - |
| Payroll Transfers In | - | - | - | - | 0% | - |
| Supplies | - | - | - | - | 0% | - |
| Services | 825,748 | 868,161 | 868,161 | 898,486 | 3% | 30,325 |
| Insurance | - | - | - | - | 0% | - |
| Maintenance | - | - | - | - | 0% | - |
| Rent & Utilities | - | - | - | - | 0% | - |
| E/D Incentives | - | - | - | - | 0% | - |
| Capital Outlay | - | - | - | - | 0% | - |
| **Total** | **825,748** | **868,161** | **868,161** | **898,486** | **3%** | **30,325** |
| **Net** | **$ (825,748)** | **$ (868,161)** | **$ (868,161)** | **$ (898,486)** | **3%** | **$ (30,325)** |

# Police Services

## Strategic Theme & Objective(s)

- *Theme* ~ Exemplary Service & Governance
- *Objective(s)* ~ Preserve Desirability & Quality of Life

## Program Description

- The Keller Police Department provides law enforcement services for the Town of Westlake. In June of 2002, the communities entered into an interlocal agreement, which would benefit both organizations through the provision of police related services for the Westlake citizens and bring additional staff resources via the contract commitments for the City of Keller.
- The police department was accredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA) in July of 2006 and in March of 2015 completed the CALEA Gold Standard Assessment. Only 2% of police departments in the United States achieve this recognition. The police department also received Texas Law Enforcement Best Practices Recognition in 2013 making it the only municipal police agency in Texas that is dual accredited.
- Jail, Emergency Communications, and Animal Services are provided through a regional configuration – serving the communities, of Westlake, Keller, Roanoke, Southlake and Colleyville.

## Trends

- Westlake experienced 34, Part 1 Crimes in 2014, a third of the reported Part 1 Crimes occurred during a single episode in September where the perpetrator was apprehended.
- The frequency and severity of motor vehicle collisions on the streets within the Town remains a priority for the police department and they continue to monitor traffic enforcement and direct patrols to maintain the lowest possible number of injuries and accidents.
- Over the course of our service provision arrangement and as the community has continued to grow, we noted the following:
    - Citizen calls for service decreased approximately 16% from 2013 (3,000 in 2013 to 2,528 in 2014)
    - Animal control calls have decreased approximately 34% from 2013 (114 in 2013 to 75 in 2014)
- School security and the safety of the students at Westlake Academy also remains a high priority and the department has been working with Academy staff to take steps to improve school security.

# Police Services

## Program Broad Goals

- Deliver the highest quality of police services to the Town of Westlake with a fully staffed and equipped nationally and state accredited agency.
- Continue to develop and maintain personal relationships with our partners – including, residents/stakeholders within the community, Westlake staff members, and surrounding municipalities.

## 2014-2015 Highlights

- The Campus Patrol Program increased police presence at the school on a daily basis.
- Continued to utilize social media to improve traffic safety.
- Attended several neighborhood meetings with staff.
- Provided K-9 drug prevention services to corporate campuses.

**DID YOU KNOW**

The Keller Police Department recently increased their transparency efforts by 'tweeting' their daily traffic enforcement efforts for both the Westlake and Keller communities?

## 2015-2016 Goals and Objectives

- Continue an emphasis on school security and safety with the Campus Patrol Program.
- Attend neighborhood meetings with elected officials and staff.
- Assess and monitor traffic safety on the newly improved roadways.
- Work with developers to prevent thefts at construction sites.
- Continue to provide Crime Prevention material through the Director of Communication and Community Affairs.
- Continue to be proactive and highly responsive to the corporate campuses in Westlake.

## Efficiency/Effectiveness Measures

| | Objective | Actual FY 12/13 | Actual FY 13/14 | Estimated FY 14/15 | Proposed FY 15/16 |
|---|---|---|---|---|---|
| 1. | Traffic Enforcement Stops | 11,861 | 9,562 | 9,700 | 10,600 |
| 2. | Respond to Citizen Calls for Service | 2,880 | 2,557 | 2,718 | 3,000 |
| 3. | Part 1 Reported Crime | 9 | 34 | 24 | 20 |
| 4. | Fire/EMS Calls Dispatched | 445 | 403 | 450 | 500 |

**Fund 100 General Fund**
**Department 88/99 Transfers**
**Fiscal Year 2015/2016**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **Employee Staffing** | | | | | | |
| no employees for this department | - | - | - | - | 0% | - |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | **-** | **-** | **-** | **-** | **0%** | **-** |
| **Revenues** | | | | | | |
| Transfer in from WA | $ - | $ - | $ - | $ - | 0% | $ - |
| Transfer in from GMR | - | - | - | - | 0% | - |
| Transfer in from ED | - | - | - | - | 0% | - |
| Transfer in from WAE 412 | - | - | - | - | 0% | - |
| Transfer in from CP | - | - | - | - | 0% | - |
| Transfer in from VA 220 | 13,020 | 13,220 | 13,220 | 13,300 | 1% | 80 |
| Transfer in from UF 500 | 43,399 | 293,745 | 293,745 | 293,745 | 0% | - |
| Transfer in from 4B | - | - | - | - | 0% | - |
| Transfer in from PTR | - | - | - | - | 0% | - |
| **Total** | **$ 56,419** | **$ 306,965** | **$ 306,965** | **$ 307,045** | **0%** | **80** |
| **Expenditures** | | | | | | |
| Transfer Out to CF | - | - | - | - | 0% | - |
| Transfer Out to WA | 192,000 | - | - | - | 0% | - |
| Transfer Out to VA | - | - | - | - | 0% | - |
| Transfer Out to 4B | - | - | - | - | 0% | - |
| Transfer Out to UMR | - | - | - | - | 0% | - |
| Transfer Out to ED 210 | 47,741 | 35,758 | 35,758 | 35,758 | 0% | - |
| Transfer Out to VMR 605 | - | - | 60,000 | 110,000 | 83% | 50,000 |
| Transfer Out to DS 300 | 544,656 | 815,854 | 469,824 | 440,261 | -6% | (29,563) |
| Transfer Out to WAE 412 | 630,000 | - | 54,328 | - | 100% | (54,328) |
| Transfer Out to CP 410 | - | 1,150,000 | 1,150,000 | 673,515 | 100% | (476,485) |
| Transfer Out to GMR 600 | 275,000 | 275,000 | 275,000 | 350,000 | 27% | 75,000 |
| Transfer Out to SRF | - | - | - | - | 0% | - |
| **Total** | **$ 1,689,398** | **$ 2,276,612** | **$ 2,044,910** | **$ 1,609,534** | **-21%** | **(435,376)** |
| **Net** | **$ (1,632,979)** | **$ (1,969,647)** | **$ (1,737,945)** | **$ (1,302,489)** | **-25%** | **$ 435,456** |

# Section 4
# Enterprise Funds

Forging Westlake

*This page is intentionally blank*

# ENTERPRISE FUNDS
## Combined Program Summary
## Fiscal Year 2015/2016

**Cemetery Fund - Utlity Fund**

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax On-going | $ - | $ - | $ - | $ - | $ - | 0% |
| General Sales Tax One-time | - | - | - | - | - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charge for Services | 3,037,689 | 3,278,520 | 3,287,434 | 3,411,772 | 124,338 | 4% |
| Donations | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 7,107 | 6,100 | 6,100 | 6,100 | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | 405,062 | 192,004 | 217,154 | 204,754 | (12,400) | -6% |
| **Total Revenues** | **3,449,858** | **3,476,624** | **3,510,688** | **3,622,626** | **111,938** | **3%** |
| Transfers In | 32,102 | - | - | - | - | 0% |
| Other Sources | - | - | - | - | - | 0% |
| **Total Other Sources** | **32,102** | **-** | **-** | **-** | **111,938** | **100%** |
| **TOTAL REVENUES & OTHER SOURCES** | **3,481,960** | **3,476,624** | **3,510,688** | **3,622,626** | **111,938** | **3%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | 7,389 | - | - | - | - | 0% |
| Payroll Transfer Out | 321,554 | 352,198 | 352,198 | 404,494 | 52,296 | 15% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **328,943** | **352,198** | **352,198** | **404,494** | **52,296** | **15%** |
| Supplies | 5,745 | 8,600 | 8,475 | 8,700 | 225 | 3% |
| Services | 580,764 | 569,489 | 1,604,894 | 1,628,360 | 23,466 | 1% |
| Insurance | 5,437 | 4,790 | 7,100 | 7,100 | - | 0% |
| Repair & Maintenance | 149,397 | 155,615 | 157,630 | 156,215 | (1,415) | -1% |
| Rent & Utilities | 97,255 | 132,535 | 132,535 | 135,313 | 2,778 | 2% |
| Economic Development | - | - | - | - | - | 0% |
| Water Purchases | 1,048,218 | 1,280,600 | 1,280,600 | 1,280,600 | - | 0% |
| Debt | 769,070 | 246,987 | 246,987 | 266,679 | 19,692 | 8% |
| **Total Operations & Maintenance** | **2,655,886** | **2,398,616** | **3,438,221** | **3,482,967** | **44,746** | **1%** |
| **TOTAL OPERATING EXPENDITURES** | **2,984,829** | **2,750,814** | **3,790,419** | **3,887,461** | **97,042** | **3%** |
| Capital Outlay | 25,488 | 20,000 | 24,780 | 24,780 | - | 0% |
| Capital Projects | (139,495) | 288,500 | 288,500 | 173,435 | (115,065) | -40% |
| **Total Capital** | **(114,007)** | **308,500** | **313,280** | **198,215** | **(115,065)** | **-37%** |
| Transfers Out | 245,150 | 743,745 | 752,078 | 1,202,078 | 450,000 | 60% |
| Other Uses | - | - | - | - | - | 0% |
| **Total Other Uses** | **245,150** | **743,745** | **752,078** | **1,202,078** | **450,000** | **60%** |
| **TOTAL EXPENDITURES & OTHER USES** | **3,115,971** | **3,803,059** | **4,855,777** | **5,287,754** | **431,977** | **9%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **365,989** | **(326,435)** | **(1,345,089)** | **(1,665,128)** | **(320,039)** | **-24%** |
| **FUND BALANCE, BEGINNING** | **12,389,793** | **5,462,400** | **5,462,400** | **4,117,310** | **(1,345,089)** | **-25%** |
| **FUND BALANCE, ENDING** | **$ 12,755,782** | **$ 5,135,965** | **$ 4,117,310** | **$ 2,452,182** | **$ (1,665,128)** | **-40%** |

## ENTERPRISE FUNDS
## COMBINING REVENUES, EXPENSES AND FUND BALANCE
## FISCAL YEAR 2015/2016

| | Cemetery Fund | Utility Fund | Enterprise Funds |
|---|---|---|---|
| **REVENUES AND OTHER SOURCES** | 0% | 10% | 10% of total revenue |
| General Sales Tax | $ - | $ - | $ - |
| Property Tax | - | - | - |
| Beverage Tax | - | - | - |
| Franchise Fees | - | - | - |
| Permits and Fees | - | - | - |
| Fines & Forfeitures | - | - | - |
| Interest | 100 | 6,000 | 6,100 |
| Misc Income | 350 | 204,404 | 204,754 |
| Charge for Service | 6,950 | 3,404,822 | 3,411,772 |
| Contributions | - | - | - |
| Hotel Tax | - | - | - |
| **Total Revenues** | **7,400** | **3,615,226** | **3,622,626** |
| Transfers In | - | - | - |
| Other Sources | - | - | - |
| **Total Other Sources** | **-** | **-** | **-** |
| Academic Revenues | - | - | - |
| Academic Others Sources | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** |
| | | | |
| **TOTAL REVENUES AND OTHER SOURCES** | **7,400** | **3,615,226** | **3,622,626** |

| | | | |
|---|---|---|---|
| **EXPENSES AND OTHER USES** | 0% | 4% | 4% of total revenue |
| Payroll Salaries | - | - | - |
| Payroll Transfers | - | 404,494 | 404,494 |
| Insurance | - | - | - |
| Taxes | - | - | - |
| Retirement | - | - | - |
| **Total Payroll & Related** | **-** | **404,494** | **404,494** |
| Supplies | 500 | 8,200 | 8,700 |
| Services | 6,225 | 1,622,135 | 1,628,360 |
| Insurance | - | 7,100 | 7,100 |
| Repair and Maintenance | 7,215 | 149,000 | 156,215 |
| Rent & Utilities | - | 135,313 | 135,313 |
| Economic Development | - | - | - |
| Debt | - | 266,679 | 266,679 |
| Water Purchases | - | 1,280,600 | 1,280,600 |
| **Total Operations & Maintenance** | **13,940** | **3,469,027** | **3,482,967** |
| **TOTAL OPERATING EXPENSES** | **13,940** | **3,873,521** | **3,887,461** |
| | | | |
| Capital Outlay | - | 24,780 | 24,780 |
| Capital Projects | - | 173,435 | 173,435 |
| **Total Capital** | **-** | **198,215** | **198,215** |
| Transfers Out | - | 1,202,078 | 1,202,078 |
| Other Uses | - | - | - |
| **Total Other Uses** | **-** | **1,202,078** | **1,202,078** |
| GF Academic Expenditures | - | - | - |
| GF Academic Other Uses | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** |
| **TOTAL NON-OPERATING EXPENSES** | **-** | **1,400,293** | **1,400,293** |
| | | | |
| **TOTAL EXPENDITURES AND OTHER USES** | **13,940** | **5,273,814** | **5,287,754** |
| | | | |
| **EXCESS REVENUES OVER (UNDER) EXPENDITURES** | **(6,540)** | **(1,658,588)** | **(1,665,128)** |
| | | | |
| **BEGINNING FUND BALANCE** | **141,789** | **3,975,522** | **4,117,310** |
| | | | |
| **ENDING FUND BALANCE** | **$ 135,249** | **$ 2,316,934** | **$ 2,452,182** |

# Cemetery Fund

## Writing The Next Chapter

# Cemetery Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 14/15 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | 7,750 | 5,960 | 6,950 | 6,950 | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 79 | 100 | 100 | 100 | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | - | - | 350 | 350 | - | 0% |
| **Total Revenues** | **7,829** | **6,060** | **7,400** | **7,400** | **-** | **0%** |
| Transfers In | - | - | - | - | - | 0% |
| **Total Other Sources** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL REVENUES & OTHER SOURCES** | **7,829** | **6,060** | **7,400** | **7,400** | **-** | **0%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | 0 | 500 | 500 | 500 | - | 100% |
| Services | 596 | 6,225 | 6,225 | 6,225 | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | 6,525 | 7,215 | 7,215 | 7,215 | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **7,122** | **13,940** | **13,940** | **13,940** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **7,122** | **13,940** | **13,940** | **13,940** | **-** | **0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | - | - | - | - | - | 0% |
| **Total Other Uses** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **7,122** | **13,940** | **13,940** | **13,940** | **-** | **0%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **707** | **(7,880)** | **(6,540)** | **(6,540)** | **-** | **0%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **147,621** | **148,329** | **148,329** | **141,789** | **-** | **0%** |
| **FUND BALANCE, ENDING** | **148,329** | **140,449** | **141,789** | **135,249** | **-** | **0%** |
| Restricted/Assigned/Committed Funds | 148,328 | 140,448 | 147,399 | 135,249 | - | 0% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ 0** | **$ 0** | **$ (5,610)** | **$ (0)** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 255 10110 00 000 | $ 50,198 | $ 44,062 | $ 58,267 | $ 42,574 | $ (15,693) | -27% |
| Cemetery Lot Inventory | 98,130 | 96,386 | 89,132 | 92,675 | 3,543 | 4% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 148,328** | **$ 140,448** | **$ 147,399** | **$ 135,249** | **$ (12,150)** | **-8%** |

# CEMETERY FUND

The Cemetery Fund includes all operations associated with the 5.5 acre cemetery located on J.T. Ottinger Road. Program activities include interment, lot sales, record keeping, and all maintenance associated with the grounds, fences, trees and flower beds. The cemetery was donated and conveyed by deed to the Town during FY 2008/09.

**Revenues**

- Total proposed revenues for FY 2015/16 are $7,400
- Revenue will remain flat compared to FY 2014/15 estimated revenues

**Expenditures**

- Total proposed expenditures for FY 2015/16 are $13,940
- Expenditures will remain flat compared to FY 2014/15 estimated expenditures

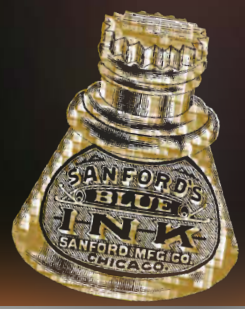
**Fund Balance**

- Projected ending fund balance for FY 2015/16 is $135,249
    - $42,574 Operating Cash
    - $92,675 Open Cemetery Lots

*This page is intentionally blank*

# Utility Fund

## Forging Westlake



## Writing The Next Chapter

# Utility Fund
# Program Summary
## Fiscal Year 2015/2016

| | | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | | |
| Charges for Services | Water | 2,091,489 | 2,510,544 | 2,510,544 | 2,607,326 | 96,782 | 3.9% |
| Charges for Services | Sewer | 851,196 | 696,216 | 696,216 | 724,065 | 27,849 | 4.0% |
| Charges for Services | Trash | 5,432 | 5,050 | 5,050 | 5,252 | 202 | 4.0% |
| Charges for Services | Other | 81,822 | 60,750 | 68,674 | 68,180 | (494) | -0.7% |
| Franchise Fees | | - | - | - | - | - | 0.0% |
| Permits & Fees | | - | - | - | - | - | 0.0% |
| Fines & Forfeitures | | - | - | - | - | - | 0.0% |
| Investment Earnings | | 7,028 | 6,000 | 6,000 | 6,000 | - | 0.0% |
| Contributions | | - | - | - | - | - | 0.0% |
| Misc Income | | 405,062 | 192,004 | 216,804 | 204,404 | (12,400) | -5.7% |
| **Total Revenues** | | **3,442,029** | **3,470,564** | **3,503,288** | **3,615,226** | **111,938** | **3.2%** |
| Transfers In | | 32,102 | - | - | - | - | 0.0% |
| Other Sources | | - | - | - | - | - | 0.0% |
| **Total Other Sources** | | **32,102** | **-** | **-** | **-** | **-** | **0.0%** |
| **TOTAL REVENUES & OTHER SOURCES** | | **3,474,131** | **3,470,564** | **3,503,288** | **3,615,226** | **111,938** | **3.2%** |
| **EXPENDITURES & OTHER USES** | | | | | | | |
| Payroll Salaries | | 5,410 | - | - | - | - | 0.0% |
| Payroll Insurance | | - | - | - | - | - | 0.0% |
| Payroll Taxes | | - | - | - | - | - | 0.0% |
| Payroll Retirement | | - | - | - | - | - | 0.0% |
| Payroll Transfers | | 323,533 | 352,198 | 352,198 | 404,494 | 52,296 | 14.8% |
| **Total Payroll and Related** | | **328,943** | **352,198** | **352,198** | **404,494** | **52,296** | **14.8%** |
| Supplies | | 5,745 | 8,100 | 7,975 | 8,200 | 225 | 2.8% |
| Services | | 580,168 | 563,264 | 1,598,669 | 1,622,135 | 23,466 | 1.5% |
| Insurance | | 5,437 | 4,790 | 7,100 | 7,100 | - | 0.0% |
| Repair & Maintenance | | 142,872 | 148,400 | 150,415 | 149,000 | (1,415) | -0.9% |
| Rent & Utilities | | 97,255 | 132,535 | 132,535 | 135,313 | 2,778 | 2.1% |
| Debt | | 769,070 | 246,987 | 246,987 | 266,679 | 19,692 | 8.0% |
| Water Purchases | | 1,048,218 | 1,280,600 | 1,280,600 | 1,280,600 | - | 0.0% |
| **Total Operating Expenses** | | **2,648,764** | **2,384,676** | **3,424,281** | **3,469,027** | **44,746** | **1.3%** |
| **TOTAL EXPENSES** | | **2,977,707** | **2,736,874** | **3,776,479** | **3,873,521** | **97,042** | **2.6%** |
| Capital Projects | | (139,495) | 288,500 | 288,500 | 173,435 | (115,065) | -39.9% |
| Capital Outlay | | 25,488 | 20,000 | 24,780 | 24,780 | - | 0.0% |
| **Total Capital** | | **(114,007)** | **308,500** | **313,280** | **198,215** | **(115,065)** | **-36.7%** |
| Transfers Out | | 245,150 | 743,745 | 752,078 | 1,202,078 | 450,000 | 59.8% |
| **Total Other Uses** | | **245,150** | **743,745** | **752,078** | **1,202,078** | **450,000** | **59.8%** |
| **TOTAL EXPENSES & OTHER USES** | | **3,108,849** | **3,789,119** | **4,841,837** | **5,273,814** | **431,977** | **8.9%** |
| **EXCESS REVENUES OVER(UNDER) EXPENSES** | | **365,282** | **(318,555)** | **(1,338,549)** | **(1,658,588)** | **(320,039)** | **23.9%** |
| **FUND BALANCE, BEGINNING** | | **5,550,572** | **5,314,071** | **5,314,071** | **3,975,522** | **(1,338,549)** | **-25.2%** |
| **FUND BALANCE, ENDING** | | **5,915,854** | **4,995,516** | **3,975,522** | **2,316,934** | **(1,658,588)** | **-41.7%** |
| Restricted/Assigned/Committed Funds | | 194,710 | 197,465 | 1,266,960 | 1,269,130 | 2,170 | 0.2% |
| **UNASSIGNED FUND BALANCE, ENDING** | | **$ 5,721,144** | **$ 4,798,051** | **$ 2,708,562** | **$ 1,047,804** | **$ (1,660,758)** | **-61.3%** |
| Operating Expenditures | | $ 3,003,195 | $ 2,756,874 | $ 3,801,259 | $ 3,898,301 | $ 97,042 | 2.6% |
| # Operating Days | | 695 | 635 | 260 | 98 | (162) | -62.3% |
| **Restricted/Assigned/Committed Funds** | | | | | | | |
| R Water/Sewer Deposits | 10112 | $ 194,710 | $ 216,960 | $ 216,960 | $ 219,130 | $ 2,170 | 1.0% |
| A Fort Worth Water Payment | | - | - | 1,050,000 | 1,050,000 | - | 0.0% |
| | | - | - | - | - | - | 0.0% |
| | | - | - | - | - | - | 0.0% |
| | | - | - | - | - | - | 0.0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | | **$ 194,710** | **$ 216,960** | **$ 1,266,960** | **$ 1,269,130** | **$ 2,170** | **0.2%** |

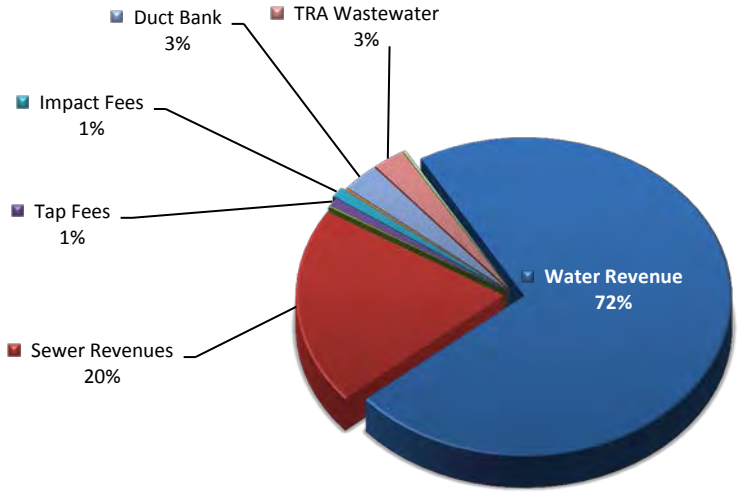
# UTILITY FUND

The Utility Fund is responsible for water, wastewater, and ductbank services. All activities related to the provision of these services are accounted for in the fund, including administration, operations, maintenance, financing and related debt service, billing, and collection. Capital and operating costs associated with Town utility services are financed primarily through user charges. The Town continues to use advanced automated technologies to control storage facility inflows and minimize annual peak payment charges from the City of Fort Worth.

## Revenues and Other Resources

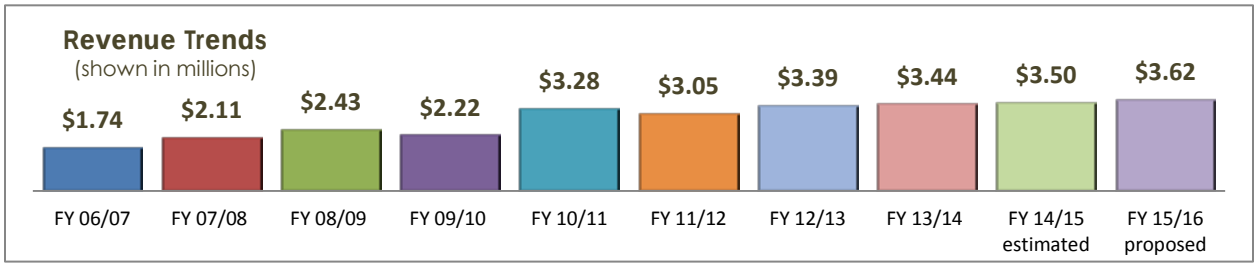
- Total proposed revenues for FY 2015/16 are budgeted to be $3,615,226, which is a 3% increase of $111,938 from FY 2014/15 estimated revenues of $3,503,288.
- Utility Fund revenue is primarily comprised of fees for water and wastewater services.
- The fund also receives a small portion of its revenue through tap fees and interest income, and currently serves as a mechanism for collecting and distributing debt service and impact fees.

FY15/16 Proposed Revenues




## Water Revenue

- Water revenues comprise 72% of FY 2015/16 Utility Fund revenues.
  - The Utility Fund is the recipient of all revenue generated from water sales in the Town.
  - As Westlake's customer base continues to expand, additional demands will be placed on the utility system, requiring incremental expansion and maintenance of infrastructure.



**Wastewater Revenue**

- Wastewater revenues comprise 20% of FY 2015/16 Utility Fund revenues.
  - Wastewater revenue is the second largest component of the Utility Fund.
  - Revenue is expected to grow proportionate to future non-irrigation water demands.

**Ductbank Permit Fees**

- Ductbank permit fees and lease revenues comprise 3% of FY 2015/16 Utility Fund revenues.
  - The ductbank is a series of Town owned conduit that houses underground telecommunication infrastructure in portions of Westlake.
  - Revenues are contingent upon utility companies leasing out portions of the ductbank.
  - The Town continues to anticipate growth in new ductbank leases with telecommunications companies.

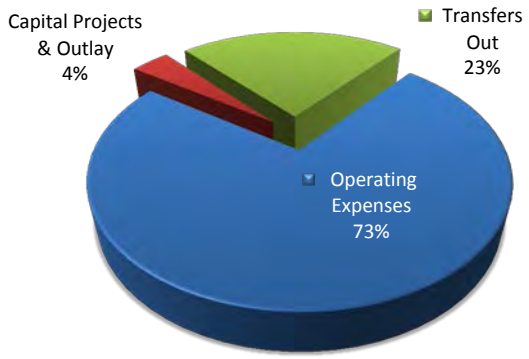
**Waste Management**

- Solid waste revenues account for less than 1% of total Utility Fund Revenues
  - The Town receives a 12% fee from its franchisee.
  - The current rate for solid waste and recycling service remains unchanged since 2008.

**Expenses and Other Uses**

- Total adopted expenses for FY 2015/16 are $5,273,814, a 9% increase of $431,977 from FY 14/15 estimated expenses.
- This increase is primarily due to a $600,000 transfer from the Utility Fund to the Capital Projects Fund for the allocated use of the future municipal building.

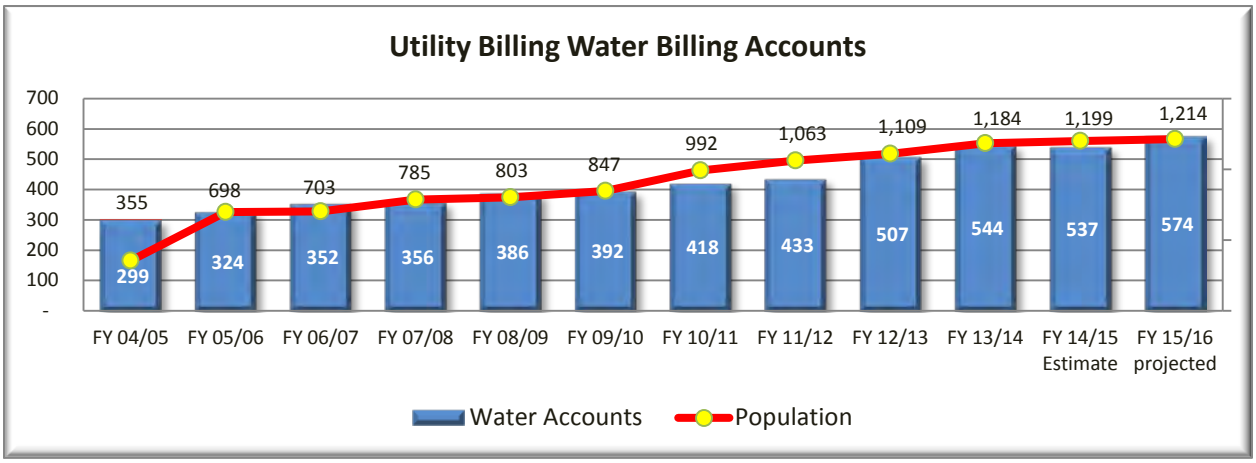
FY15/16 Proposed Expenses




**Water and Wastewater Rates**

The Utility Fund budget is designed to fully recover all system costs as well as provide for capital improvements and maintenance of Westlake's water and wastewater infrastructure. Water and wastewater rates are based on a rate study conducted in FY 10-11 and a "pass-through" rate adjustment ordinance that provides for an automatic adjustment to rates based on unit volume costs from the Town's wholesale providers.

Staff is committed to maintaining an up to date utility rate analysis to maintain the integrity of the fund. To that end the Town has commissioned a rate study to be completed in FY 15-16 which will help guide future rate policy.




**Long-Term Obligations**

The Utility Fund is burdened with three outstanding long-term obligations. The first is the proportionate buyout of infrastructure owned by the Hunt Trust which sold the Circle T Ranch to Hillwood. The Town agreed with Hillwood that in exchange for the dissolution of existing Municipal Utility Districts (MUDs), the Utility Fund will reimburse Hillwood the share of purchased MUD infrastructure for each development based upon the acres removed from the MUDs. Hillwood, in turn, must deposit these funds into an escrow account owned by the Hunt Trust.

The second long term liability is the loan from Hillwood to the Town to construct 16" and 20" transmission water lines and the US 377 Pump Station. The Town is contractually obligated to pay for this infrastructure through a surcharge on water rates. The Town is divided into two service areas, one being the Circle T Ranch, and the remaining areas within the Town's limits which constitute the "Town" service area. The Town pays Hillwood $.25 cents per 1,000 gallons of water distributed to consumers in these two service areas. Each service area pays its respective portion of the overall debt based on the volume of water used. The contract clearly stipulates that this debt is not a general obligation of the Town. It is, however, required to be paid back through this assessment being attached to the water rate. The rate would have to be significantly increased to pay this debt off in the twenty years contemplated under the agreement. Hillwood has stated that once the Town and Hillwood agree on proportionate future infrastructure funding, this liability will be erased. Nevertheless, the obligation does exist and water rates should always be reviewed with this obligation in mind.

The third long term liability is the joint Westlake/Keller water tower that was constructed to provide necessary water storage and pressures within Westlake.

*This page is intentionally blank*

# Section 5
# Internal Service Funds

Forging Westlake

*This page is intentionally blank*

# INTERNAL SERVICE FUNDS

## UMR FUND - GMR FUND - VMR FUND

## Combined Program Summary

## Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax On-going | $ - | $ - | $ - | $ - | $ - | 0% |
| General Sales Tax One-time | | | | | - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charge for Services | - | - | - | - | - | 0% |
| Donations | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | 2,000 | 6,000 | 6,000 | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 2,078 | 1,875 | 2,225 | 2,050 | (175) | -8% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | - | - | 206,000 | - | (206,000) | -100% |
| **Total Revenues** | **2,078** | **3,875** | **214,225** | **8,050** | **(206,175)** | **-96%** |
| Transfers In | 476,751 | 725,000 | 793,333 | 768,333 | (25,000) | -3% |
| Other Sources | 34,710 | - | 85,005 | - | (85,005) | -100% |
| **Total Other Sources** | **511,460** | **725,000** | **878,338** | **768,333** | **(316,180)** | **-36%** |
| **TOTAL REVENUES & OTHER SOURCES** | **513,538** | **728,875** | **1,092,563** | **776,383** | **(316,180)** | **-29%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | - | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Economic Development | - | - | - | - | - | 0% |
| Water Purchases | - | - | - | - | - | 0% |
| Debt | 11,681 | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **11,681** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **11,681** | **-** | **-** | **-** | **-** | **0.0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | 609,548 | 1,467,000 | 1,742,140 | 418,080 | (1,324,060) | -76% |
| **Total Capital** | **609,548** | **1,467,000** | **1,742,140** | **418,080** | **(1,324,060)** | **-76%** |
| Transfers Out | 32,102 | - | - | - | - | 0% |
| Other Uses | - | - | - | - | - | 0% |
| **Total Other Uses** | **32,102** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **653,331** | **1,467,000** | **1,742,140** | **418,080** | **(1,324,060)** | **-76%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(139,793)** | **(738,125)** | **(649,577)** | **358,303** | **1,007,880** | **155%** |
| **FUND BALANCE, BEGINNING** | **1,300,346** | **1,160,553** | **1,160,553** | **510,977** | **(649,577)** | **-56%** |
| **FUND BALANCE, ENDING** | **$ 1,160,553** | **$ 422,428** | **$ 510,977** | **$ 869,280** | **$ 358,303** | **70%** |
| Restricted/Assigned/Committed Funds | - | 422,428 | 510,977 | 749,280 | 238,303 | 47% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A UMR 510 10110 00 000 | $ - | $ 247,125 | $ 231,135 | $ 486,435 | $ 255,300 | 110% |
| A GMR 600 10110 00 000 | 1,160,553 | 175,303 | 189,508 | 124,178 | (65,330) | -34% |
| A GMR (EMS) 600 10110 14 101 | - | - | 22,000 | 22,000 | - | 0% |
| A Cash 605 10110 00 000 | - | - | 68,333 | 116,667 | 48,333 | 71% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 1,160,553** | **$ 422,428** | **$ 510,977** | **$ 749,280** | **$ 238,303** | **47%** |

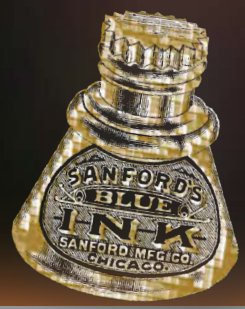
## INTERNAL SERVICE FUNDS
## COMBINING REVENUES, EXPENDITURES AND FUND BALANCE
## FISCAL YEAR 2015/2016

| | Utility Maintenance & Replacement | General Maintenance & Replacement | Vehicle Maintenance & Replacement | Internal Service Funds |
|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES** | 1% | 1% | 0% | 2% of total revenue |
| General Sales Tax | $ - | $ - | $ - | $ - |
| Property Tax | - | - | - | - |
| Beverage Tax | - | - | - | - |
| Franchise Fees | - | - | - | - |
| Permits/Fees | - | 6,000 | - | 6,000 |
| Fines/Forfeits | - | - | - | - |
| Interest | 300 | 1,750 | - | 2,050 |
| Misc Income | - | - | - | - |
| Charge for Services | - | - | - | - |
| Contributions | - | - | - | - |
| Hotel Tax | - | - | - | - |
| **Total Revenues** | **300** | **7,750** | **-** | **8,050** |
| Transfers In | 300,000 | 350,000 | 118,333 | 768,333 |
| Other Sources | - | - | - | - |
| **Total Other Sources** | **300,000** | **350,000** | **118,333** | **768,333** |
| WA Revenues | - | - | - | - |
| WA Others Sources | - | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** | **-** |
| | | | | |
| **TOTAL REVENUES AND OTHER SOURCES** | **300,300** | **357,750** | **118,333** | **776,383** |

| | | | | |
|---|---|---|---|---|
| **EXPENDITURES AND OTHER USES** | 0% | 1% | 0% | 1% of total exp |
| Payroll Salaries | - | - | - | - |
| Payroll Transfers | - | - | - | - |
| Insurance | - | - | - | - |
| Taxes | - | - | - | - |
| Retirement | - | - | - | - |
| **Total Payroll & Related** | **-** | **-** | **-** | **-** |
| Supplies | - | - | - | - |
| Services | - | - | - | - |
| Insurance | - | - | - | - |
| Maintenance | - | - | - | - |
| Rent & Utilities | - | - | - | - |
| Interfund Advance | - | - | - | - |
| Debt | - | - | - | - |
| Water Purchases | - | - | - | - |
| **Total Operations & Maintenance** | **-** | **-** | **-** | **-** |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **-** | **-** |
| Capital Outlay | - | - | - | - |
| Capital Projects | 45,000 | 373,080 | - | 418,080 |
| **Total Capital** | **45,000** | **373,080** | **-** | **418,080** |
| Transfers Out | - | - | - | - |
| Other Uses | - | - | - | - |
| **Total Other Uses** | **-** | **-** | **-** | **-** |
| GF Academic Expenditures | - | - | - | - |
| GF Acadeic Other Uses | - | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** | **-** |
| **TOTAL NON-OPERATING EXPENDITURES** | **45,000** | **373,080** | **-** | **418,080** |
| **TOTAL EXPENDITURES AND OTHER USES** | **45,000** | **373,080** | **-** | **418,080** |
| **EXCESS REVENUES OVER (UNDER) EXPENDITURES** | **255,300** | **(15,330)** | **118,333** | **358,303** |
| **BEGINNING FUND BALANCE** | **231,135** | **211,508** | **68,333** | **510,977** |
| **ENDING FUND BALANCE** | **$ 486,435** | **$ 196,178** | **$ 186,667** | **$ 869,280** |

# Utility Maintenance & Replacement Fund

## Forging Westlake



## Writing The Next Chapter

# Utility Maintenance & Replacement Fund
## Program Summary
## Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | - | - | - | - | - | 0.0% |
| Property Tax | - | - | - | - | - | 0.0% |
| Hotel Tax | - | - | - | - | - | 0.0% |
| Charges for Services | - | - | - | - | - | 0.0% |
| Beverage Tax | - | - | - | - | - | 0.0% |
| Franchise Fees | - | - | - | - | - | 0.0% |
| Permits & Fees | - | - | - | - | - | 0.0% |
| Fines & Forfeitures | - | - | - | - | - | 0.0% |
| Investment Earnings | 7 | 125 | 475 | 300 | (175) | -36.8% |
| Contributions | - | - | - | - | - | 0.0% |
| Misc Income | - | - | - | - | - | 0.0% |
| **Total Revenues** | **7** | **125** | **475** | **300** | **(175)** | **-36.8%** |
| Transfers In | 201,751 | 450,000 | 450,000 | 300,000 | (150,000) | -33.3% |
| **Total Other Sources** | **201,751** | **450,000** | **450,000** | **300,000** | **(150,000)** | **-33.3%** |
| **TOTAL REVENUES & OTHER SOURCES** | **201,758** | **450,125** | **450,475** | **300,300** | **(150,175)** | **-33.3%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | - | **0.0%** |
| Payroll Salaries | - | - | - | - | - | 0.0% |
| Payroll Insurance | - | - | - | - | - | 0.0% |
| Payroll Taxes | - | - | - | - | - | 0.0% |
| Payroll Retirement | - | - | - | - | - | 0.0% |
| Payroll Transfers | - | - | - | - | - | 0.0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0.0%** |
| Supplies | - | - | - | - | - | 0.0% |
| Services | - | - | - | - | - | 0.0% |
| Insurance | - | - | - | - | - | 0.0% |
| Repair & Maintenance | - | - | - | - | - | 0.0% |
| Rent & Utilities | - | - | - | - | - | 0.0% |
| Interfund Advances | - | - | - | - | - | 0.0% |
| Debt | - | - | - | - | - | 0.0% |
| **Total Operations & Maintenance** | **-** | **-** | **-** | **-** | **-** | **0.0%** |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **0.0%** |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Capital Projects | 230,954 | 203,000 | 219,340 | 45,000 | (174,340) | -79.5% |
| **Total Capital** | **230,954** | **203,000** | **219,340** | **45,000** | **(174,340)** | -79.5% |
| Transfers Out | 32,102 | - | - | - | - | 0.0% |
| **Total Other Uses** | **32,102** | **-** | **-** | **-** | **-** | **0.0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **263,056** | **203,000** | **219,340** | **45,000** | **(174,340)** | **-79.5%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(61,298)** | **247,125** | **231,135** | **255,300** | **24,165** | **10.5%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **61,298** | **-** | **-** | **231,135** | **231,135** | **100.0%** |
| **FUND BALANCE, ENDING** | **-** | **247,125** | **231,135** | **486,435** | **255,300** | **110.5%** |
| Restricted/Assigned/Committed Funds | - | 247,125 | 231,135 | 486,435 | 255,300 | 110.5% |
| **UNASSIGNED FUND BALANCE, ENDING** | **-** | **-** | **-** | **-** | **-** | |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 510 10110 00 000 | 0 | 247,125 | 231,135 | 486,435 | 255,300 | 110.5% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **0** | **247,125** | **231,135** | **486,435** | **255,300** | **110.5%** |

# Utility Maintenance and Replacement Fund
# 5 Year Projection

| Description | Account Number | Estimated FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES** | | | | | | | | |
| Interest Income | 510-36110-00-00 | 475 | 300 | 125 | 125 | 125 | 125 | 125 |
| Transfer in from UF | 510-52550-88-00 | 450,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| **TOTAL REVENUES AND OTHER SOURCES** | | **450,475** | **300,300** | **300,125** | **300,125** | **300,125** | **300,125** | **300,125** |
| **UTILITY MAINTENANCE/REPLACEMENT PROJECTS** | | | | | | | | |
| Water Main R&M | 510-44112-16-00 | 30,000 | - | - | - | - | - | - |
| Pump Station Equipment | 510-44123-16-00-000005 | 80,000 | - | 87,500 | - | - | - | - |
| SCADA Replacement | 510-44123-16-00-000006 | 40,000 | - | - | - | - | - | - |
| Chevy Utility Truck | 510-47410-16-00-000007 | 45,000 | - | - | - | - | - | - |
| Lift Station Pump Repairs | 510-44117-16-00-000010 | 20,000 | - | - | - | - | - | - |
| 114 Lift Station Discharge | 510-44114-00-00-000012 | - | - | - | - | - | - | - |
| FM 1938 Ped Underpass R&M | 510-44303-16-00-000013 | 4,340 | - | - | - | - | - | - |
| Sewer Easement Cleaning Machine | 510-44114-16-00-000014 | - | 45,000 | - | - | - | - | - |
| Repaint Ground Storage Tank | 510-44119-16-00-000015 | - | - | 100,000 | - | - | - | - |
| Transfer Out to UF | 510-62540-99-00 | - | - | - | - | - | - | - |
| **GRAND TOTAL PROJECTS** | | **219,340** | **45,000** | **187,500** | **-** | **0.00** | **0.00** | **0.00** |
| **NET REVENUES OVER (UNDER) PROJECTS** | | **$ 231,135** | **$ 255,300** | **$ 112,625** | **$ 300,125** | **$ 300,125** | **$ 300,125** | **$ 300,125** |
| | **BEGINNING FUND BALANCE** | - | 231,135 | 486,435 | 599,060 | 899,185 | 1,199,310 | 1,199,310 |
| | **ENDINGFUND BALANCE** | 231,135 | 486,435 | 599,060 | 899,185 | 1,199,310 | 1,499,435 | 1,499,435 |

# UTILITY- MAINTENANCE & REPLACEMENT FUND

The Utility Maintenance & Replacement Fund (UMR) was created to provide a mechanism for repair and replacement of existing capital assets such as pump stations, lift stations, elevated and ground storage facilities, water and sewer lines, etc.

This fund receives planned revenue transfers from the Utility Fund that are intended to cover the cost of future capital repair and replacement. Similar to the General Maintenance and Replacement Fund, the UMR was created to help avoid future bond programs and encourage a conservative pattern of spending that minimizes reliance on elastic revenue streams.

Projects are included each year from a long-range maintenance schedule which incorporates routine scheduled maintenance, recommended replacement guidelines and evaluations, and upgrades of lines and permanent capital assets.

## Revenues and Transfers In

- FY 2015/2016 proposed revenues are $300,300, which represents a 33% decrease of $150,475 from the FY 14/15 estimated revenues of $450,475.
    - Transfers in from the Utility fund decreased $150K due to capital project funding needs that have constrained the amount of monies available for transfer to the UMR.
    - Additional funds will be transferred from the Utility Fund when available.

## Expenditures

- FY 2015/2016 expenditures are projected to be $45,000, which represents a 79% decrease of $174,340 from FY 14/15 estimated expenses of $219,340.
    - $30,000 decrease – Water Main Repair and Maintenance
    - $20,000 decrease – Lift Station Pump Repairs
    - $80,000 decrease – Pump Station Equipment
    - $40,000 decrease – SCADA Replacement
    - $45,000 decrease – Utility Truck
    - $45,000 increase – Sewer Easement Cleaning Machine
- Decreases are due to one-time expenditures that will not carry over into this fiscal year.
- Increases are due to the purchase of a sanitary sewer easement cleaning machine that will clear lines in remote areas (such as creeks or behind houses) that would be difficult or impossible to clean with conventional equipment.

## Fund Balance

- Fund balance at FY 15/16 year-end is projected to be $486,435.

# General Maintenance & Replacement Fund

## Forging Westlake

## Writing The Next Chapter

# General Maintenance & Replacement Fund
## Program Summary
## Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | 2,000 | 6,000 | 6,000 | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 2,071 | 1,750 | 1,750 | 1,750 | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | - | - | - | - | - | 0% |
| **Total Revenues** | **2,071** | **3,750** | **7,750** | **7,750** | **-** | **0%** |
| Transfers In | 275,000 | 275,000 | 275,000 | 350,000 | 75,000 | 27% |
| Other Sources | 34,710 | - | 291,005 | - | (291,005) | 0% |
| **Total Other Sources** | **309,710** | **275,000** | **566,005** | **350,000** | **(216,005)** | **-38%** |
| **TOTAL REVENUES & OTHER SOURCES** | **311,781** | **278,750** | **573,755** | **357,750** | **(216,005)** | **-38%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll / Salaries | - | - | - | - | - | 0% |
| Payroll Related & Benefits | - | - | - | - | - | 0% |
| Payroll Transfers In | - | - | - | - | - | 0% |
| Payroll Transfers Out | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | - | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | 11,681 | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **11,681** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **11,681** | **-** | **-** | **-** | **-** | |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | 378,594 | 1,264,000 | 1,522,800 | 373,080 | (1,149,720) | -76% |
| **Total Capital** | **378,594** | **1,264,000** | **1,522,800** | **373,080** | **(1,149,720)** | **-76%** |
| Transfers Out | - | - | - | - | - | 0% |
| **Total Other Uses** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **390,275** | **1,264,000** | **1,522,800** | **373,080** | **(1,149,720)** | **-76%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(78,495)** | **(985,250)** | **(949,045)** | **(15,330)** | **933,715** | **-98%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **1,239,048** | **1,160,553** | **1,160,553** | **211,508** | **(949,045)** | **-82%** |
| **FUND BALANCE, ENDING** | **1,160,553** | **175,303** | **211,508** | **196,178** | **(15,330)** | **-7%** |
| Restricted/Assigned/Committed Funds | 1,160,553 | 175,303 | 211,508 | 196,178 | (15,330) | -7% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | | |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 600 10110 00 000 | $ 1,160,553 | $ 175,303 | $ 189,508 | $ 174,178 | $ (15,330) | -8% |
| A Cash EMS 600 10110 14 101 | - | - | 22,000 | 22,000 | - | 0% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 1,160,553** | **$ 175,303** | **$ 211,508** | **$ 196,178** | **$ (15,330)** | **-7%** |

# General - Maintenance and Replacement Fund
# 5 Year Projection

| Description | Account Number | Actuals FY 13-14 | Estimated FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES** | | | | | | | | | |
| Firefighter Equipment Fees | 600-34008-14-000 | - | 6,000 | 6,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Other Resources | 600-75000-14-001-000044-03 | - | 85,005 | - | - | - | - | - | - |
| Insurance Proceeds | 600-39100-14-001-000044-01 | - | 206,000 | - | - | - | - | - | - |
| Interest Income | 600-36110-00-000 | 2,071 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Transfer in from GF | 600-52510-88-000 | 275,000 | 275,000 | 350,000 | 475,000 | 475,000 | 475,000 | 475,000 | 475,000 |
| **TOTAL REVENUES AND OTHER SOURCES** | | $ 311,781 | $ 573,755 | $ 357,750 | $ 478,750 | $ 478,750 | $ 478,750 | $ 478,750 | $ 478,750 |
| **GENERAL MAINTENANCE/REPLACEMENT PROJECTS** | | | | | | | | | |
| Engine/Pumper | 600-47410-14-000-000034 | - | 700,000 | - | - | - | - | - | - |
| Fire Dept Building Addition | 600-45909-14-000-000042 | - | 30,000 | - | - | - | - | - | - |
| Fire Dept Building Replacement | 600-00000-14-000-000044 | - | 206,000 | - | - | - | - | - | - |
| **Dept 14 - Total Fire/EMS** | | - | 936,000 | - | - | - | - | - | - |
| Illuminated Street Signs | 600-44304-16-000-000035 | 6,650 | 38,000 | - | 70,000 | - | - | - | - |
| Solana Pavement Repair | 600-45909-16-000-000046 | - | - | 60,000 | - | - | 60,000 | - | - |
| Wyck Hill Pavement Resurface | 600-44303-16-000-000041 | - | - | - | 54,450 | - | - | - | - |
| FM 1938 Enhanced Pavement Repairs | 600-44303-16-000-000047 | - | - | - | - | 80,000 | - | - | - |
| SH 114 Repainting | 600-44303-16-000-000048 | - | - | - | 100,000 | - | - | - | - |
| **Dept 16 - Total Public Works** | | 6,650 | 38,000 | 60,000 | 224,450 | 80,000 | 60,000 | - | - |
| WA-Irrigation System | 600-43340-17-000-000007 | 19,353 | 15,000 | 17,000 | 15,000 | 10,000 | 5,000 | 15,000 | 5,000 |
| WA-Carpet/VCT Flooring | 600-45908-17-000-000008 | 20,875 | 15,000 | 12,750 | 25,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| WA-Ext Environmental Improvements Irrig | 600-44306-17-000-000009 | 2,038 | 10,000 | 8,500 | 7,000 | - | 10,000 | - | 12,000 |
| WA-Envrnmt Bldg UG light/water | 600-45908-17-000-000010 | 506 | 10,000 | 63,750 | - | 5,000 | 10,000 | - | 5,000 |
| WA-Exterior Paint & Wood R&M | 600-45909-17-000-000011 | 13,140 | 11,000 | 9,350 | 8,000 | 8,000 | 4,000 | 4,000 | 8,000 |
| WA-Painting/Cloth Wall R&M | 600-44220-17-000-000012 | 5,538 | 15,000 | 12,750 | 8,000 | 10,000 | 8,000 | 10,000 | 8,000 |
| WA-Roof Repairs | 600-45909-17-000-000013 | 9,120 | 10,000 | 8,500 | 10,000 | 5,000 | 9,000 | 15,000 | 5,000 |
| WA-Parking Lot | 600-44306-17-000-000015 | - | 28,000 | - | - | - | 25,000 | - | - |
| WA-Refurbish Classrooms | 600-45908-17-000-000017 | 26,389 | 17,800 | 34,680 | 30,000 | 25,000 | 30,000 | 35,000 | 25,000 |
| WA-Update Security System | 600-43354-17-000-000018 | 13,792 | 5,000 | 4,250 | 5,000 | 5,000 | 25,000 | 5,000 | 8,000 |
| WA-Update Security Cameras | 600-43354-17-000-000019 | 735 | 5,000 | 4,250 | 6,000 | 10,000 | - | 2,000 | 12,000 |
| Interior Building R&M | 600-45908-17-000-000023 | 164 | 10,000 | 14,450 | 12,000 | 8,000 | 15,000 | 10,000 | 15,000 |
| WA-15 Ton Split HVAC System | 600-43347-17-000-000024 | 2,966 | 15,000 | 12,750 | 12,000 | - | 15,000 | 10,000 | 25,000 |
| WA-2 Ton Roof Top Units | 600-43347-17-000-000025 | 28,845 | 30,000 | 15,000 | 5,000 | 10,000 | 5,000 | 15,000 | 10,000 |
| WA-AC ton/7.5 ton server room | 600-43347-17-000-000026 | - | - | - | 15,000 | - | 5,000 | - | 20,000 |
| WA-Heater Boilers | 600-44219-17-000-000029 | 20,922 | 10,000 | - | 7,000 | 5,000 | 5,000 | - | 25,000 |
| WA-HVAC System Replacement | 600-43347-17-000-000032 | 2,606 | 5,000 | 4,250 | 13,000 | - | 10,000 | - | 5,000 |
| WA-Plumbing Repair/Replacement | 600-45904-17-000-000036 | 12,176 | 5,000 | 5,100 | 5,000 | 5,000 | 9,000 | 15,000 | 5,000 |
| Contribution Exp to WA - Facilities | 600-47899-17-000-000037 | 40,000 | - | - | - | - | - | - | - |
| Contribution Exp to WA - Technology | 600-47899-17-000-000038 | 50,000 | - | - | - | - | - | - | - |
| Facilities Maintenance Vehicle/Equipment | 600-47410-17-000-000039 | 40,962 | 12,000 | - | 5,000 | - | - | 15,000 | - |
| WA Playground Equipment | 600-44311-17-000-000040 | - | 145,000 | - | - | - | - | - | - |
| Park R&M | 600-45911-19-000-000043 | - | 25,000 | 10,000 | 30,000 | - | 10,000 | - | - |
| Town Furniture/Interior Bldg | 600-47415-17-000-000045 | - | 20,000 | 34,000 | 40,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| **Dept 17 - Total Facilities & Grounds Maintenance** | | 310,126 | 418,800 | 271,330 | 258,000 | 131,000 | 225,000 | 176,000 | 218,000 |
| Trail Repairs | 600-43343-19-000-000014 | - | 15,000 | 12,000 | 10,000 | 10,000 | 10,000 | 15,000 | 10,000 |
| **Dept 19 - Total Parks and Recreation** | | - | 15,000 | 12,000 | 10,000 | 10,000 | 10,000 | 15,000 | 10,000 |
| Network Equipment/Fiber Optic upgrade | 600-43405-20-000-000027 | 41,031 | 20,000 | 14,000 | 70,000 | 70,000 | 20,000 | 20,000 | 20,000 |
| Network Printers/Peripheal Dev | 600-43405-20-000-000021 | 4,643 | 5,000 | 3,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Phone System/Peripheal Devices | 600-45305-20-000-000028 | 11,147 | 5,000 | 5,250 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Server Replacements | 600-43405-20-000-000033 | - | 85,000 | 7,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| **Dept 20 - Total Information Technology** | | 73,500 | 115,000 | 29,750 | 105,000 | 95,000 | 45,000 | 45,000 | 45,000 |
| **GRAND TOTAL PROJECTS** | | 390,275 | 1,522,800 | 373,080 | 597,450 | 316,000 | 340,000 | 236,000 | 273,000 |
| **NET REVENUES OVER (UNDER) PROJECTS** | | (78,495) | (949,045) | (15,330) | (118,700) | 162,750 | 138,750 | 242,750 | 205,750 |
| **BEGINNING FUND BALANCE** | | 1,239,048 | 1,160,553 | 211,508 | 196,178 | 77,478 | 240,228 | 378,978 | 621,728 |
| **ENDING FUND BALANCE** | | $ 1,160,553 | $ 211,508 | $ 196,178 | $ 77,478 | $ 240,228 | $ 378,978 | $ 621,728 | $ 827,478 |

# GENERAL MAINTENANCE & REPLACEMENT FUND

The General Maintenance & Replacement Fund (GMR) was created to provide a mechanism for the long term repair and replacement of large capital assets such as HVAC, walls, floors and ceilings, plumbing, electric, roadways, etc.

This fund receives planned revenue transfers from each operating fund that owns and maintains capital assets. Accumulated funds are intended to cover the cost of future capital repair and replacement. The GMR is designed to (1) avoid future bond programs, (2) encourage a conservative pattern of spending, (3) minimize reliance on revenue streams that are vulnerable to fluctuations in the economy, such as the sales tax, and (4) prevent excessive maintenance and repair costs via the timely replacement of capital assets.

Project lists are developed annually from a long-range facility maintenance schedule and incorporated into a routine schedule for maintenance and replacement of major facility equipment, infrastructure and permanent capital assets.

**Revenues and Transfers In**

- FY15/16 projected revenues are $307,750, a 46% decrease of $266,005 from the FY 14/15 estimated budget of $573,755.

**Expenditures/Projects**

- FY15/16 expenditures are $373,080, a 75% decrease of $1,149,720 from the FY 14/15 estimated budget of $1,522,800. The majority of the decrease is due to one-time capital purchases in FY 14-15 such as a fire engine/pumper, a building addition to the fire station, and WA playground equipment that will not carry over into the 15/16 fiscal year.
- Project highlights include:
    - Solana Blvd. pavement repair ($60,000)
    - WA Environmental Building upgrades ($63,750)
    - WA classroom refurbishes ($34,680)
    - Municipal furniture/interior building ($34,000)

**Fund Balance**

- Fund balance at FY 15/16 year-end is projected to be $146,178.

# Vehicle Maintenance & Replacement Fund

## Writing The Next Chapter

# Vehicle Maintenance & Replacement Fund
## Program Summary
## Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | - | - | - | - | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | - | - | - | - | - | 0% |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers In | - | - | 68,333 | 118,333 | 50,000 | 73% |
| Other Sources | - | - | - | - | - | 0% |
| **Total Other Sources** | **-** | **-** | **68,333** | **118,333** | **50,000** | **73%** |
| **TOTAL REVENUES & OTHER SOURCES** | **-** | **-** | **68,333** | **118,333** | **50,000** | **73%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll / Salaries | - | - | - | - | - | 0% |
| Payroll Related & Benefits | - | - | - | - | - | 0% |
| Payroll Transfers In | - | - | - | - | - | 0% |
| Payroll Transfers Out | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | - | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | - | - | - | - | - | 0% |
| **Total Other Uses** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **-** | **-** | **68,333** | **118,333** | **50,000** | **73%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **-** | **-** | **-** | **68,333** | **68,333** | **0%** |
| **FUND BALANCE, ENDING** | **-** | **-** | **68,333** | **186,667** | **118,333** | **173%** |
| Restricted/Assigned/Committed Funds | - | - | 68,333 | 186,667 | 118,333 | 173% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 605 10110 00 000 | $ - | $ - | $ 68,333 | $ 186,667 | $ 118,333 | 173% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ -** | **$ -** | **$ 68,333** | **$ 186,667** | **$ 118,333** | **173%** |

# Vehicle - Maintenance and Replacement Fund
# 5 Year Projection

| Description | Estimated Cost | Proj # | Account Number | Estimated FY 14-15 | Proposed FY 15-16 | 1 FY 16-17 | 2 FY 17-18 | 3 FY 18-19 | 4 FY 19-20 | 5 FY 20-21 |
|---|---|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | | | | |
| Transfer In from General Fund | | 10 | 605-52510-88-00 | $ 60,000 | $ 110,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| Fire Marshal Vehicle | $ 50,000 | 14 | 605-47410-14-00 | - | - | (50,000) | - | - | - | - |
| Ambulance M&R | $ 150,000 | 14 | 605-47410-14-00 | - | - | - | - | (150,000) | - | - |
| Ladder Truck | $ 1,400,000 | 14 | 605-47410-14-00 | - | - | - | - | - | - | - |
| Municipal Court | $ 50,000 | 15 | 605-47410-15-00 | - | - | - | (50,000) | - | - | - |
| Facilities Maintenance | $ 50,000 | 17 | 605-47410-17-00 | - | - | - | - | - | - | (50,000) |
| **TOTAL** | | | | **60,000** | **110,000** | **(10,000)** | **(10,000)** | **(110,000)** | **40,000** | **(10,000)** |
| **FUND BALANCE - General Fund Projects** | | | | **60,000** | **170,000** | **160,000** | **150,000** | **40,000** | **80,000** | **70,000** |
| **UTILITY FUND** | | | | | | | | | | |
| Transfer in from Utility Fund | | n/a | 605-52550-88-00 | $ 8,333 | $ 8,333 | $ 8,333 | $ 8,333 | $ 8,333 | $ 8,333 | $ - |
| Public Works | $ 50,000 | 16 | 605-47410-16-00 | - | - | - | - | - | - | (50,000) |
| **TOTAL** | | | | **8,333** | **8,333** | **8,333** | **8,333** | **8,333** | **8,333** | **(50,000)** |
| **FUND BALANCE - Utility Fund Projects** | | | | **8,333** | **16,667** | **25,000** | **33,333** | **41,667** | **50,000** | **(0)** |
| **GRAND TOTAL - ALL PROJECTS** | | | | **68,333** | **118,333** | **(1,667)** | **(1,667)** | **(101,667)** | **48,333** | **(60,000)** |
| **BEGINNING FUND BALANCE** | | | | **-** | **68,333** | **186,667** | **185,000** | **183,333** | **81,667** | **130,000** |
| **ENDING FUND BALANCE** | | | | **$ 68,333** | **$ 186,667** | **$ 185,000** | **$ 183,333** | **$ 81,667** | **$ 130,000** | **$ 70,000** |

# VEHICLE MAINTENANCE & REPLACEMENT FUND

The Vehicle Maintenance & Replacement Fund (VMR) was created to provide a mechanism for the long term repair and replacement of Town vehicles.

This fund receives planned revenue transfers from each operating fund that owns and maintains vehicles. Accumulated funds are intended to cover the cost of future vehicle repair and replacement. The VMR is designed to avoid future bond programs and encourage a more conservative pattern of spending that minimizes reliance on elastic revenue streams.

Vehicles are designated for replacement based on a long-range depreciation schedule, periodic evaluations of repair versus replacement costs, and recommended replacement guidelines. Routine scheduled maintenance is also factored into VMR funding calculations.

**Revenues and Transfers In**

- FY15/16 revenues are $48,333, a 29% decrease of $20,000 from the FY 14/15 estimated budget of $68,333.

**Expenditures/Projects**

- There are no expenditures budgeted for the 15/16 fiscal year.

**Fund Balance**

- Fund balance at FY 15/16 year-end is projected to be $116,667.

# Section 6
# Special Revenue Funds

Forging Westlake

*This page is intentionally blank*

# SPECIAL REVENUE FUNDS
## Combined Program Summary
## Fiscal Year 2015/2016

VISITOR FUND - 4B FUND - ED FUND - LONE STAR FUND

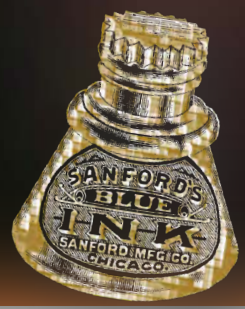
| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax On-going | $ 1,254,500 | $ 1,258,750 | $ 1,325,000 | $ 1,377,000 | $ 52,000 | 4% |
| General Sales Tax One-time | - | - | - | - | - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | 796,480 | 777,000 | 890,000 | 910,000 | 20,000 | 2% |
| Charge for Services | - | - | - | - | - | 0% |
| Donations | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 1,864 | 3,445 | 3,445 | 3,425 | (20) | -1% |
| Contributions | - | 440,000 | 410,000 | 450,000 | 40,000 | 10% |
| Misc Income | 6,072 | 18,650 | 20,600 | 21,900 | 1,300 | 6% |
| **Total Revenues** | **2,058,916** | **2,497,845** | **2,649,045** | **2,762,325** | **113,280** | **4%** |
| Transfers In | 47,741 | 35,758 | 35,758 | 35,758 | - | 0% |
| Other Sources | - | - | - | - | - | 0% |
| **Total Other Sources** | **47,741** | **35,758** | **35,758** | **35,758** | **113,280** | **317%** |
| **TOTAL REVENUES & OTHER SOURCES** | **2,106,658** | **2,533,603** | **2,684,803** | **2,798,083** | **113,280** | **4%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| PR Transfer Out | 286,107 | 457,110 | 412,519 | 490,920 | 78,401 | 19% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **286,107** | **457,110** | **412,519** | **490,920** | **78,401** | **19%** |
| Supplies | 3,917 | 4,155 | 4,156 | 3,906 | (250) | -6% |
| Services | 168,815 | 209,224 | 213,694 | 244,580 | 30,886 | 14% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | 34,246 | 36,435 | 36,435 | 36,435 | - | 0% |
| Economic Development | 147,680 | 170,000 | 185,000 | 187,000 | 2,000 | 1% |
| Water Purchases | - | - | - | - | - | 0% |
| Debt | 35,758 | 35,758 | 35,758 | 35,758 | - | 0% |
| **Total Operations & Maintenace** | **390,416** | **455,572** | **475,043** | **507,679** | **32,636** | **7%** |
| **TOTAL OPERATING EXPENDITURES** | **676,523** | **912,682** | **887,562** | **998,600** | **111,037** | **12.5%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | 1,346,415 | 1,776,920 | 1,813,170 | 1,881,050 | 67,880 | 4% |
| Other Uses | - | - | - | - | - | 0% |
| **Total Other Uses** | **1,346,415** | **1,776,920** | **1,813,170** | **1,881,050** | **67,880** | **4%** |
| **TOTAL EXPENDITURES & OTHER USES** | **2,022,938** | **2,689,602** | **2,700,732** | **2,879,650** | **178,917** | **7%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **83,720** | **(155,999)** | **(15,929)** | **(81,566)** | **(65,637)** | **-412%** |
| **FUND BALANCE, BEGINNING** | **1,040,238** | **1,123,958** | **1,123,958** | **1,108,029** | **(15,929)** | **-1%** |
| **FUND BALANCE, ENDING** | **1,123,958** | **967,959** | **1,108,029** | **1,026,462** | **(81,566)** | **-7%** |
| Restricted/Assigned/Committed Funds | 165,320 | 178,115 | 165,365 | 155,940 | (9,425) | -6% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ 958,638** | **$ 789,844** | **$ 942,664** | **$ 870,522** | **(72,141)** | **-8%** |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Debt Service Payments VA | $ 151,700 | $ 164,450 | $ 151,700 | $ 142,250 | $ (9,450) | -6% |
| A Cash LS 10110 00 000 | 13,620 | 13,665 | 13,665 | 13,690 | 25 | 0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 165,320** | **$ 178,115** | **$ 165,365** | **$ 155,940** | **$ (9,425)** | **-6%** |

## SPECIAL REVENUE FUNDS
## COMBINING REVENUES, EXPENDITURES AND FUND BALANCE
## FISCAL YEAR 2015/2016

| | Visitors Association | 4B Economic Development | Economic Development | Lone Star | Special Revenue Funds |
|---|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES** | 2% | 3% | 2% | 0% | 8% of total revenue |
| General Sales Tax | $ - | $ 1,275,000 | $ 102,000 | $ - | $ 1,377,000 |
| Property Tax | - | - | - | - | - |
| Beverage Tax | - | - | - | - | - |
| Franchise Fees | - | - | - | - | - |
| Permits and Fees | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - |
| Interest | 2,900 | 500 | - | 25 | 3,425 |
| Miscellaneous Income | 21,900 | - | - | - | 21,900 |
| Charge for Services | - | - | - | - | - |
| Contributions | - | - | 450,000 | - | 450,000 |
| Hotel Tax | 825,000 | - | 85,000 | - | 910,000 |
| **Total Revenues** | **849,800** | **1,275,500** | **637,000** | **25** | **2,762,325** |
| Transfers In | - | - | 35,758 | - | 35,758 |
| Other Sources | - | - | - | - | - |
| **Total Other Sources** | **-** | **-** | **35,758** | **-** | **35,758** |
| WA Revenues | - | - | - | - | - |
| WA Others Sources | - | - | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** | **-** | **-** |
| | | | | | |
| **TOTAL REVENUES AND OTHER SOURCES** | **849,800** | **1,275,500** | **672,758** | **25** | **2,798,083** |
| **EXPENDITURES AND OTHER USES** | 3% | 4% | 2% | 0% | 9% of total expenses |
| Payroll Salaries | - | - | - | - | - |
| Payroll Transfers | 490,920 | - | - | - | 490,920 |
| Insurance | - | - | - | - | - |
| Taxes | - | - | - | - | - |
| Retirement | - | - | - | - | - |
| **Total Payroll & Related** | **490,920** | **-** | **-** | **-** | **490,920** |
| Supplies | 3,906 | - | - | - | 3,906 |
| Services | 244,580 | - | - | - | 244,580 |
| Insurance | - | - | - | - | - |
| Repair and Maintenance | - | - | - | - | - |
| Rent & Utilities | 36,435 | - | - | - | 36,435 |
| Economic Development | - | - | 187,000 | - | 187,000 |
| Debt | - | - | 35,758 | - | 35,758 |
| Water Purchases | - | - | - | - | - |
| **Total Operations & Maintenance** | **284,921** | **-** | **222,758** | **-** | **507,679** |
| **TOTAL OPERATING EXPENDITURES** | **775,841** | **-** | **222,758** | **-** | **998,600** |
| Capital Outlay | - | - | - | - | - |
| Capital Projects | - | - | - | - | - |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** |
| Transfers Out | 155,550 | 1,275,500 | 450,000 | - | 1,881,050 |
| Other Uses | - | - | - | - | - |
| **Total Other Uses** | **155,550** | **1,275,500** | **450,000** | **-** | **1,881,050** |
| WA Expenses | - | - | - | - | - |
| WA Others Uses | - | - | - | - | - |
| **Total Westlake Academy** | **-** | **-** | **-** | **-** | **-** |
| **TOTAL OTHER USES** | **155,550** | **1,275,500** | **450,000** | **-** | **1,881,050** |
| **TOTAL EXPENDITURES AND OTHER USES** | **931,391** | **1,275,500** | **672,758** | **-** | **2,879,650** |
| **EXCESS REVENUES OVER (UNDER) EXPENDITURES** | **(81,591)** | **-** | **-** | **25** | **(81,566)** |
| **BEGINNING FUND BALANCE** | **1,094,364** | **-** | **-** | **13,665** | **1,108,029** |
| | | | | | |
| **ENDING FUND BALANCE** | **$ 1,012,772** | **$ -** | **$ -** | **$ 13,690** | **$ 1,026,462** |

# Visitor Association Fund

## Forging Westlake



## Writing The Next Chapter

# Visitors Association Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | 733,823 | 707,000 | 805,000 | 825,000 | 20,000 | 2% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 1,605 | 2,900 | 2,900 | 2,900 | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income arbor whps wpas | 6,072 | 18,650 | 20,600 | 21,900 | 1,300 | 6% |
| **Total Revenues** | **741,499** | **728,550** | **828,500** | **849,800** | **21,300** | **3%** |
| Transfers In | - | - | - | - | - | 0% |
| **Total Other Sources** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL REVENUES & OTHER SOURCES** | **741,499** | **728,550** | **828,500** | **849,800** | **21,300** | **3%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | 286,107 | 457,110 | 412,519 | 490,920 | 78,401 | 19% |
| **Total Payroll and Related** | **286,107** | **457,110** | **412,519** | **490,920** | **78,401** | **19%** |
| Supplies | 3,916.50 | 4,155 | 4,156 | 3,906 | (250) | -6% |
| Services | 168,810 | 209,224 | 213,694 | 244,580 | 30,886 | 14% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | 34,246 | 36,435 | 36,435 | 36,435 | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **206,973** | **249,814** | **254,285** | **284,921** | **30,636** | **12%** |
| **TOTAL OPERATING EXPENDITURES** | **493,080** | **706,924** | **666,804** | **775,841** | **109,037** | **16.35%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | 164,720 | 177,670 | 177,670 | 155,550 | (22,120) | -12% |
| **Total Other Uses** | **164,720** | **177,670** | **177,670** | **155,550** | **(22,120)** | **-12%** |
| **TOTAL EXPENDITURS & OTHER USES** | **657,800** | **884,594** | **844,474** | **931,391** | **86,917** | **10.29%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **83,700** | **(156,044)** | **(15,974)** | **(81,591)** | **(65,617)** | **410.77%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **1,026,639** | **1,110,338** | **1,110,338** | **1,094,364** | **(15,974)** | **-1%** |
| **FUND BALANCE, ENDING** | **1,110,338** | **954,294** | **1,094,364** | **1,012,772** | **(81,591)** | **-7%** |
| Restricted/Assigned/Committed Funds | 151,700 | 164,450 | 151,700 | 142,250 | (9,450) | -6% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ 958,638** | **$ 789,844** | **$ 942,664** | **$ 870,522** | **$ (72,141)** | **-8%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Debt Service Payments | $ 151,700 | $ 164,450 | $ 151,700 | $ 142,250 | $ (9,450) | -6% |
| | | | | | - | - |
| | | | | | | |
| | | | | | - | - |
| | | | | | - | - |
| | | | | | - | - |
| **TOTAL RESTRICTED/ASSIGNED/COMMITED FUNDS** | **$ 151,700.0** | **$ 164,450.0** | **$ 151,700.0** | **$ 142,250.0** | **$ (9,450.0)** | **-6%** |

# VISITOR'S ASSOCIATION FUND

The Visitor's Association Fund was established in late FY 1999-2000 and collects a Hotel Occupancy Tax from the Marriott Solana, Deloitte, and any future Westlake hotels. A 7% tax is levied on the cost of nightly room rentals, the maximum allowable under State law.

Funds generated by the occupancy tax are generally restricted to uses that directly promote tourism and the convention and hotel industry. However, Westlake has broader statutory authority under State law than most cities, and may spend hotel/motel occupancy tax funds for any municipal purpose. The Town has used these funds to cover various operational costs and capital projects (for example, a payment of a portion of the debt service for Westlake Academy related bonds).

Since FY 2004/05, the Town has used Visitor's Association Fund revenues to sponsor a shuttle service and a "Group Business Incentive Program" in partnership with the Marriott Solana that have drawn additional visitors to Westlake.

The Visitor's Fund also accounts for activities related to the Westlake Historical Board, public art, and Westlake's annual Arbor Day celebration.

**Revenues**

- Total revenues for FY 2015/16 are budgeted to be $849,800
- Hotel Occupancy Tax revenues are projected to increase 2%, or $20,000, when compared to FY 2014/15 estimated revenues

**Expenditures and Transfers Out**

- Total expenditures and transfers out for FY 2015/16 are budgeted to be $931,391.
- This represents a 10% increase of $86,917 from FY 2014/15 estimated expenditures of $844,474.
    - Transfers Out to the Debt Service Fund decreased by $22,200 to $142,250. Transferred funds are used for debt service payments on Series 2013 General Obligation Refunding Bonds related to the construction of the Westlake Academy Arts and Sciences Center.
    - Payroll transfers out to the General Fund increased $78,401 from the FY 2014/15 estimated budget due to a planned payroll market adjustment and the transitioning of a part-time Communication Specialist to full time with 100% of the salary being paid from the Visitors Association Fund.

**Fund Balance**

- FY 2015-16 ending fund balance is projected to be $1,012,772.

*This page is intentionally blank*

# 4B Economic Development Fund

## Forging Westlake

## Writing The Next Chapter

# 4B Economic Development Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ 1,181,461 | $ 1,158,750 | $ 1,225,000 | $ 1,275,000 | $ 50,000 | 4% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Donations | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 239 | 500 | 500 | 500 | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | - | - | - | - | - | 0% |
| **Total Revenues** | **1,181,700** | **1,159,250** | **1,225,500** | **1,275,500** | **50,000** | **4%** |
| Transfers In | - | - | - | - | - | 0% |
| Other Sources | - | - | - | - | - | 0% |
| **Total Other Sources** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL REVENUES & OTHER SOURCES** | **1,181,700** | **1,159,250** | **1,225,500** | **1,275,500** | **50,000** | **4%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | 5 | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **5** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **5** | **-** | **-** | **-** | **-** | **0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | 1,181,695 | 1,159,250 | 1,225,500 | 1,275,500 | 50,000 | 4% |
| **Total Other Uses** | **1,181,695** | **1,159,250** | **1,225,500** | **1,275,500** | **50,000** | **4%** |
| **TOTAL EXPENDITURES & OTHER USES** | **1,181,700** | **1,159,250** | **1,225,500** | **1,275,500** | **50,000** | **4%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **FUND BALANCE, ENDING** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Restricted/Assigned/Committed Funds | - | - | - | - | - | 0% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 200 10110 00 000 | $ - | $ - | $ - | $ - | $ - | 0% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |

# 4B ECONOMIC DEVELOPMENT FUND

The 4B Economic Development Fund collects a half-cent sales tax to be allocated to qualified development projects. Since FY 2006 the 4B Fund has been committed to the repayment of the debt incurred for the Town's Civic Campus project.

**Revenues**

- FY 15/16 revenues are budgeted to be $1,275,500
  - This amount represents a 4% increase of $50,000 from the FY 14/15 estimated budget of $1,225,500.

**Expenditures and Other Uses**

- Transfers out to the Debt Service Fund for FY 15/16 are budgeted to be $1,275,500, representing 100% of revenues.

*This page is intentionally blank*

# Economic Development Fund

## Forging Westlake

## Writing The Next Chapter

# Economic Development Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ 73,039 | $ 100,000 | $ 100,000 | $ 102,000 | 2,000 | 2% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | 62,658 | 70,000 | 85,000 | 85,000 | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | - | - | - | - | - | 0% |
| Contributions | - | 440,000 | 410,000 | 450,000 | 40,000 | 100% |
| Misc Income | - | - | - | - | - | 0% |
| **Total Revenues** | **135,697** | **610,000** | **595,000** | **637,000** | **42,000** | **7%** |
| Transfers In | 47,741 | 35,758 | 35,758 | 35,758 | - | 0% |
| **Total Other Sources** | **47,741** | **35,758** | **35,758** | **35,758** | **-** | **0%** |
| **TOTAL REVENUES & OTHER SOURCES** | **183,438** | **645,758** | **630,758** | **672,758** | **42,000** | **7%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | - | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | 35,758 | 35,758 | 35,758 | 35,758 | - | 0% |
| Economic Development Incentives | 147,680 | 170,000 | 185,000 | 187,000 | 2,000 | 1% |
| **Total Operations & Maintenance** | **183,438** | **205,758** | **220,758** | **222,758** | **2,000** | **1%** |
| **TOTAL OPERATING EXPENDITURES** | **183,438** | **205,758** | **220,758** | **222,758** | **2,000** | **1%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | - | 440,000 | 410,000 | 450,000 | 40,000 | 100% |
| **Total Other Uses** | **-** | **440,000** | **410,000** | **450,000** | **40,000** | **100%** |
| **TOTAL EXPENDITURES & OTHER USES** | **183,438** | **645,758** | **630,758** | **672,758** | **42,000** | **101%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **FUND BALANCE, ENDING** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Restricted/Assigned/Committed Funds | - | - | - | - | - | 0% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 210 10110 00 000 | | | | | $ - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |

# ECONOMIC DEVELOPMENT FUND

The Economic Development Fund was created to transparently account for all receipts and disbursements related to economic development agreements. Currently, revenues and transfers in are used to (1) fulfill incentive obligations negotiated with Fidelity Investments and Deloitte University as part of their relocation to Westlake or (2) are transferred to the Westlake Academy Expansion Fund as part of the development agreement between the Town and Maguire Partners-Solana Land L.P., developer of the Granada subdivision.

- The Town is obligated to refund $35,758 of sales tax receipts generated by Fidelity Investments annually through fiscal year 15/16.
- The economic development agreement with Deloitte University includes a 50% reimbursement of the 1% general sales tax receipts and 50% of the hotel/motel tax receipts generated through business activities in Westlake.
- The agreement with Maguire Partners-Solana Land LP includes a $10,000 per lot contribution for the benefit of Westlake Academy from the final platting of lots in the Granada residential subdivision.

**Revenues and Transfers In**

- Total revenues for FY 2015/16 are anticipated to be $672,758.
    - $102,000 in sales tax from Deloitte University
    - $ 85,000 in hotel/motel tax from Deloitte University
    - $ 35,758 transfer in from the General Fund for the payment to Fidelity (Phase I)
    - $450,000 contribution from Maguire Partners-Solana LP for the expected final platting of 45 lots (Phase 2) of Granada residential subdivision

**Expenditures and Transfers Out**

- Total expenditures for FY 2015/16 are anticipated to be $672,758.
    - Transfers out to Westlake Academy Expansion Fund of $450,000
    - $222,758 in development agreement payments to Fidelity Investments and Deloitte University

*This page is intentionally blank*

# Lone Star Association Fund

## Forging Westlake

## Writing The Next Chapter

# Lone Star Public Fund
# Program Summary
# Fiscal Year 2015/2016

| | | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|---|
| 1 | **REVENUES & OTHER SOURCES** | | | | | | |
| 2 | General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| 3 | Property Tax | - | - | - | - | - | 0% |
| 4 | Hotel Tax | - | - | - | - | - | 0% |
| 5 | Charges for Services | - | - | - | - | - | 0% |
| 6 | Donations | - | - | - | - | - | 0% |
| 7 | Beverage Tax | - | - | - | - | - | 0% |
| 8 | Franchise Fees | - | - | - | - | - | 0% |
| 9 | Permits & Fees | - | - | - | - | - | 0% |
| 10 | Fines & Forfeitures | - | - | - | - | - | 0% |
| 11 | Investment Earnings | 21 | 45 | 45 | 25 | (20) | -44% |
| 12 | Contributions | - | - | - | - | - | 0% |
| 13 | Misc Income | - | - | - | - | - | 0% |
| 14 | **Total Revenues** | **21** | **45** | **45** | **25** | **(20)** | **-44%** |
| 15 | Transfers In | - | - | - | - | - | 0% |
| 16 | **Total Other Sources** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 17 | **TOTAL REVENUES & OTHER SOURCES** | **21** | **45** | **45** | **25** | **(20)** | **-44%** |
| 20 | | | | | | | |
| 21 | **EXPENDITURES & OTHER USES** | | | | | | |
| 22 | Payroll Salaries | - | - | - | - | - | 0% |
| 23 | Payroll Insurance | - | - | - | - | - | 0% |
| 24 | Payroll Taxes | - | - | - | - | - | 0% |
| 25 | Payroll Retirement | - | - | - | - | - | 0% |
| 26 | Payroll Transfers | - | - | - | - | - | 0% |
| 27 | **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 28 | Supplies | - | - | - | - | - | 0% |
| 29 | Services | - | - | - | - | - | 0% |
| 30 | Insurance | - | - | - | - | - | 0% |
| 31 | Repair & Maintenance | - | - | - | - | - | 0% |
| 32 | Rent & Utilities | - | - | - | - | - | 0% |
| 33 | Interfund Advances | - | - | - | - | - | 0% |
| 34 | Debt | - | - | - | - | - | 0% |
| 35 | **Total Operationds & Maintenance** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 36 | **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 37 | Capital Outlay | - | - | - | - | - | 0% |
| 38 | Capital Projects | - | - | - | - | - | 0% |
| 39 | **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 40 | Transfers Out | - | - | - | - | - | 0% |
| 41 | **Total Other Uses** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 42 | **TOTAL EXPENDITURES & OTHER USES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| 45 | | | | | | | |
| 46 | **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **21** | **45** | **45** | **25** | **(20)** | **-44%** |
| 47 | | | | | | | |
| 48 | **FUND BALANCE, BEGINNING** | **13,599** | **13,620** | **13,620** | **13,665** | **45** | **0%** |
| 49 | **FUND BALANCE, ENDING** | **13,620** | **13,665** | **13,665** | **13,690** | **25** | **0%** |
| 50 | Restricted/Assigned/Committed Funds | 13,620 | 13,665 | 13,665 | 13,690 | 25 | 0% |
| 51 | **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| 52 | | | | | | | |
| 53 | | | | | | | |
| 54 | **Restricted/Assigned/Committed Funds** | | | | | | |
| 55 | A Cash 418 10110 00 000 | $ 13,620 | $ 13,665 | $ 13,665 | $ 13,690 | $ 25 | 0% |
| 56 | | | | | | | |
| 57 | | | | | | | |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 | **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 13,620** | **$ 13,665** | **$ 13,665** | **$ 13,690** | **$ 25** | **0%** |

# LONE STAR PUBLIC FACILITIES FUND

In 1996, the Westlake Board of Aldermen authorized the creation of the Lone Star Public Facilities Corporation, a nonprofit corporation designed to "assist the Town of Westlake, Texas in financing, refinancing, or providing public facilities." It was anticipated that the Corporation would issue bonds to finance the purchase or construction of public facilities, and then lease those facilities to qualifying tenants. The Lone Star Public Facilities Fund was created to account for the financial activities of the Corporation.

No bonds were ever issued. The fund is earning interest annually. Existing fund balance is largely due to corporate donations that were received shortly after the Fund was created.

**Revenues**

- Total revenues for FY 2015-16 are $25 in interest earnings.

**Expenditures**

- There have been no fund expenditures since inception.

**Fund Balance**

- Fund balance at FY 15/16 year-end is projected to be $13,690

*This page is intentionally blank*

# Section 7
# Debt Service Fund

Forging Westlake

*This page is intentionally blank*

# Debt Service Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | 154,982 | 166,969 | 176,500 | 133,507 | (42,993) | -24% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | - | - | - | - | - | 0% |
| Contributions | - | - | - | - | - | 0% |
| Misc Income | 0 | - | - | - | - | 0% |
| **Total Revenues** | **154,982** | **166,969** | **176,500** | **133,507** | **(42,993)** | **-24%** |
| Transfers In GF/4B/VA | 1,878,051 | 2,139,554 | 1,859,274 | 1,857,511 | (1,763) | 0% |
| Other Sources | 1,994,598 | - | - | - | - | 0% |
| **Total Other Sources** | **3,872,649** | **2,139,554** | **1,859,274** | **1,857,511** | **(1,763)** | **0%** |
| **TOTAL REVENUES & OTHER SOURCES** | **4,027,631** | **2,306,523** | **2,035,774** | **1,991,018** | **(44,756)** | **-2%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Tranfsers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | 70,883 | 2,000 | 2,000 | 2,400 | 400 | 20% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | 2,031,834 | 2,292,658 | 2,012,378 | 2,011,094 | (1,284) | 0% |
| **Total Operations & Maintenance** | **2,102,717** | **2,294,658** | **2,014,378** | **2,013,494** | **(884)** | **0%** |
| **TOTAL EXPENDITURES** | **2,102,717** | **2,294,658** | **2,014,378** | **2,013,494** | **(884)** | **0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | - | - | - | - | - | 0% |
| Other Uses Bond Refunding | 1,925,315 | - | - | - | - | 0% |
| **Total Other Uses** | **1,925,315** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **4,028,032** | **2,294,658** | **2,014,378** | **2,013,494** | **(884)** | **0%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(401)** | **11,865** | **21,396** | **(22,476)** | **(43,872)** | **-205%** |
| **FUND BALANCE, BEGINNING** | **1,481** | **1,080** | **1,080.40** | **22,476** | **21,396** | **1980%** |
| **FUND BALANCE, ENDING** | **1,080** | **12,945** | **22,476** | **0** | **(22,476)** | **0%** |
| Restricted/Assigned/Committed Funds | 1,080 | 12,945 | 22,476 | 0 | (22,476) | 0% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | - | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| | $ - | $ - | $ - | $ - | $ - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |

# DEBT SERVICE FUND

The Debt Service Fund is used to manage payments on all general government related debt. Required by Texas law, the Debt Service Fund is linked to the Interest and Sinking (I&S) component of the ad valorem (property) tax rate. In most Texas municipalities, the I&S levy funds the majority of annual debt service payments.

In Westlake, Interest and Sinking revenues are only a subsidiary element of total Debt Service revenues. Transfers from the 4B Economic Development Fund, General Fund and the Visitors Association Fund comprise the bulk (93%) of Debt Service Fund revenues.

Currently the Debt Service Fund is used to manage debt service payments associated with the construction of Westlake Academy facilities and various street projects. Any future debt issuances will also be paid from this Fund. Town Council and staff are dedicated to a conservative pattern of debt issuance that ensures property tax rates remain among the lowest in the region and attractive to prospective businesses and residents.

## Revenues

- Total ad valorem property tax revenue for FY 2015/16 is budgeted to be $133,507.
- This amount represents a 24% decrease of $42,993 from the FY14/15 estimated revenues of $176,500 due to an additional $22K in receipts which reduced the tax rate needed to cover the debt for various street projects.

## Transfers In

- Total Transfers In for FY 2015/16 are budgeted to be $1,857,511, a less than 1% decrease of $1,763 from FY14/15 estimated transfers in of $1,859,274.
    - Transfers in from 4B Economic Development Fund account for $1,275,000
    - Transfers in from General Fund account for $440,261.
    - Transfers in from Visitors Association Fund account for $142,250.

## Expenditures

- FY 2015/16 debt service expenditures are projected to be $2,013,494
- This is a less than 1% increase of $884 compared to FY 2014/15 estimated expenditures of $2,014,378.

## FY 15/16 Debt Service Payment Breakdown

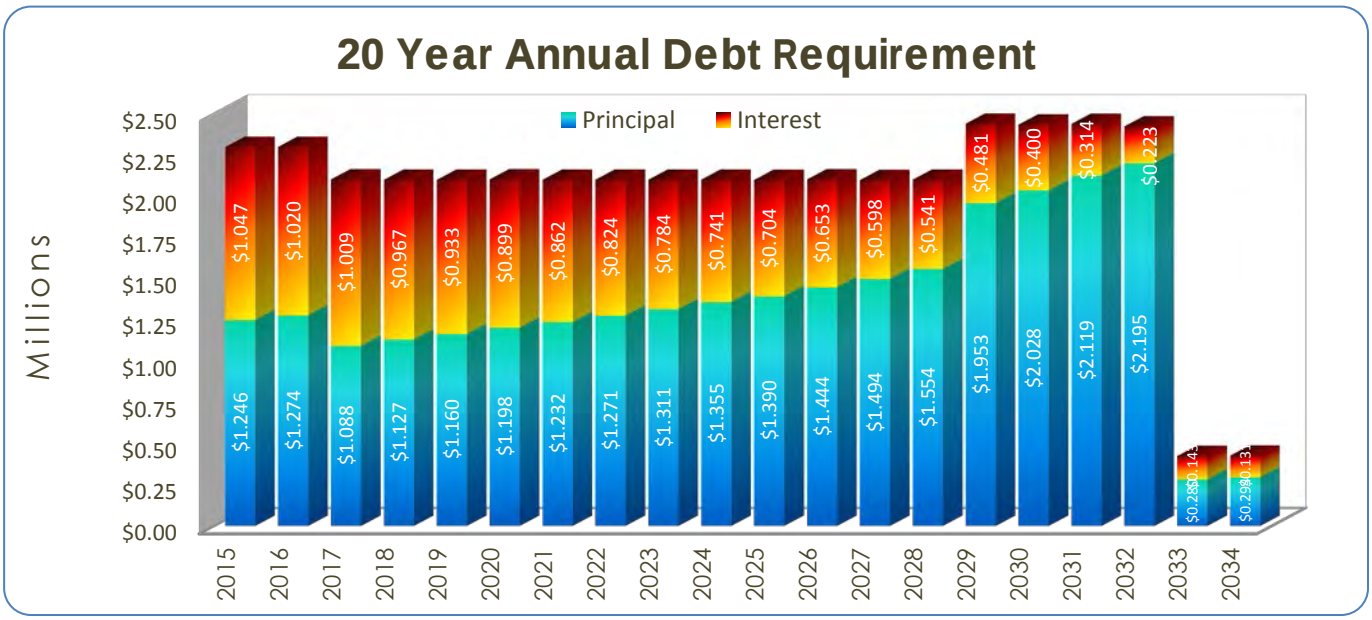
- Payments related to street infrastructure projects:
    - $154,903 on Series 2011 Certificates of Obligation

- Payments related to the construction of Westlake Academy facilities:
  - $702,383 on Series 2007 General Obligation Refunding Bonds
  - $312,800 on Series 2011 General Obligation Refunding Bonds
  - $448,198 on Series 2013 Certificates of Obligation
  - $142,650 on Series 2013 General Obligation Refunding Bonds
  - $252,560 on Series 2014 General Obligation Refunding Bonds

**Historical Bond Issuances**

- Issuances related to street infrastructure projects:
  - $ 2,095,000 Series 2011 Certificates of Obligation
- Issuances related to the construction of Westlake Academy facilities:
  - $12,400,000 Series 2002 Certificates of Obligation (refunded)
    - Westlake Academy Phase 1
  - $6,410,000 Series 2003 Certificates of Obligation (refunded)
    - Westlake Academy Phase 2
  - $7,465,000 Series 2007 General Obligation Refunding Bonds
    - Partial refinance of Series 2002 Certificates of Obligation
  - $2,500,000 Series 2008 General Obligation Bonds
    - Westlake Academy Arts & Sciences Building
  - $7,375,000 Series 2011 General Obligation Refunding Bonds
    - Partial refinance of Series 2002 and 2003 Certificates of Obligation
  - $2,200,000 Series 2013 General Obligation Refunding Bonds
    - Refinance of Series 2008 General Obligation Bonds
  - $ 8,500,000 Series 2013 Certificates of Obligation
    - Westlake Academy Expansion
  - $ 1,980,000 Series 2014 General Obligation Refunding Bonds
    - Partial refinance of 2003 Certificates of Obligation

*Municipalities frequently refinance debt issuances to take advantage of changes in bond market interest rates.



**Debt Limitations**

Westlake's legal debt capacity is limited by state rules which specify that the Town must be able to fulfill debt service payments on all outstanding general obligation debt from a maximum combined property tax rate of $1.50 per $100 of assessed valuation. There are no debt limitations defined by local ordinance. Since Town Council and staff are committed to keeping the property tax rate at its current level, additional debt capacity must come from growth in the tax base.

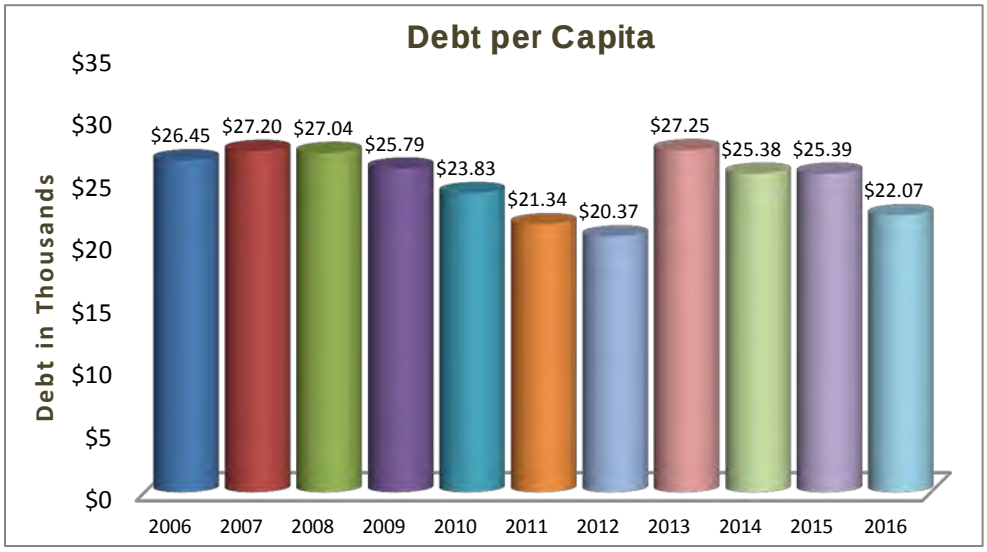
**Did You Know?**

Westlake holds a AA+/stable bond rating from Standard & Poor's. Their assessment reflects the Town's historically strong finances and management, fund reserves in excess of 50% of General Fund expenditures, and Westlake's participation in the Dallas - Fort Worth metro area economy. A strong rating allows Westlake to keep borrowing costs low.

**Debt per Capita**

In order to make apples-to-apples comparisons of debt levels between different municipalities, analysts often use measures like debt per capita, or the amount of governmental debt outstanding for each resident. Direct debt includes all long-term obligations directly supported by general revenues and taxes. It does not include interest expense.

**Westlake's debt per capita for FY15/16 is calculated at $22,070 and represents a 13% decrease of $3K from the previous year.**




**Debt Management Practices**

Debt management policies are written guidelines and restrictions that affect the amount and type of debt issued by a state or local government, the issuance process, and the management of a debt portfolio. A debt management policy improves the quality of decisions, provides justification for the structure of debt issuance, identifies policy goals, and demonstrates a commitment to long-term financial planning, including a multi-year capital plan. Adherence to a debt management policy signals to rating agencies and the capital markets that a government is well managed and should meet its obligations in a timely manner.

Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. An effective debt management policy provides guidelines for a government to manage its debt program in line with those resources. The Town of Westlake debt management policies are reviewed annually and revised as necessary and address the following:

- ✓ Direct Debt - debt payable from ad valorem I&S tax, and other available fund of the Town.
- ✓ Interfund Borrowing – loans for short-term cash flow needs.

1. **Debt Limits** - defines specific limits or acceptable ranges for each type of debt. Limits are generally set for legal, public policy, and financial reasons. For the Town of Westlake there is no legal limit to debt except by way of a tax rate limit.

   a. *Legal limits* are determined by:
      - o State constitution and/or law which limit the Town's ad valorem rate.
      - o Local charter, by-laws, resolution or ordinance, or covenant.

   b. *Public Policy* limits include:
      - o Purposes for which debt proceeds may be used or prohibited,
      - o Types of debt that may be issued or prohibited,
      - o Relationship to and integration with the Capital Improvement Program,
      - o Policy goals related to economic development, capital improvement financings, tax increment financing, and public-private partnerships.

   c. *Financial limits* generally reflect policy or other financial resource constraints. Appropriate debt limits can positively impact bond ratings, if the government demonstrates adherence to such policies over time. Financial limits are often expressed as ratios customarily used by credit analysts. Different criteria for determining credit worthiness i.e. credit rating). Direct Debt can be measured or limited by the following ratios
      - o Debt per capita,
      - o Debt to personal income,
      - o Debt to taxable property value
      - o Debt service payments as a percentage of general fund revenues or expenditures.

2. **Debt Structuring Practices.** Includes specific policies regarding the debt structuring practices for each type of bond, including:
   a. Maximum term (often stated in absolute terms or based on the useful life of the asset),
   b. Average maturity,
   c. Debt service pattern such as equal payments or equal principal amortization,
   d. Use of optional redemption features that reflect market conditions and/or needs of the government,
   e. Use of variable or fixed-rate debt, credit enhancements, and short-term debt, and limitations as to when each can be used, and
   f. Other structuring practices should be considered such as capitalized interest, deferral of principal and/or other internal credit support, including general obligation pledges.

3. **Debt Issuance Practices.** Provides guidance regarding the issuance process, which may differ for each type of debt. These practices include:
   a. Criteria for determining the sale method (competitive, negotiated, placement) and investment of proceeds,
   b. Criteria for issuance of advance refunding and current refunding bonds,
   c. Selection and use of professional service providers,
   d. Use of comparative bond pricing services or market indices as a benchmark in negotiated transactions, as well as to evaluate final bond pricing results, and
   e. Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.

4. **Debt Management Practices.** Provides guidance for ongoing administrative activities including:
   a. Investment of bond proceeds,
   b. Primary and secondary market disclosure practices, including annual reporting as required,
   c. Arbitrage rebate monitoring and filing,
   d. Federal and state law compliance practices, and
   e. Market and investor relations efforts.

# Debt Service Fund
# Long-Term Debt Summary

| | | SERIES 2014 GO - Refunding | | | SERIES 2013 GO-Refunding | | | SERIES 2013 CO (Bldgs Only) | | | SERIES 2011 CO | | | SERIES 2011 GO-Refunding | | | SERIES 2007 GO-Refunding | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *refunding of 2003 | | | *partial refunding of 2003/2008 | | | Certificates of Obligation | | | Certificates of Obligation | | | *partial refunding of 2002/2003 | | | *partial refunding of 2002 | | | | | |
| | | funded by 4B Fund/General Fund | | | funded by 4B Fund/General Fund | | | funded by 4B Fund/General Fund | | | funded by DS 300 Property Tax | | | funded by 4B Fund/General Fund | | | funded by 4B Fund/General Fund | | | | | |
| Pymt | Fiscal | 300.48840.00.13 | 300.48850.00.13 | TOTAL | 300.48840.00.13 | 300.48850.00.13 | TOTAL | 300.48840.00.12 | 300.48850.00.12 | TOTAL | 300.48840.00.11 | 300.48850.00.11 | TOTAL | 300.48840.00.10 | 300.48850.00.10 | TOTAL | 300.48840.00.07 | 300.48850.00.07 | TOTAL | GRAND TOTAL | | |
| No. | Year | Principal | Interest | | Principal | Interest | | Principal | Interest | | Principal | Interest | | Principal | Interest | | Principal | Interest | | Principal | Interest | Total Debt |
| **1** | **2016** | **185,000** | **67,160** | **252,160** | **100,000** | **42,250** | **142,250** | **173,550** | **274,248** | **447,798** | **100,000** | **54,503** | **154,503** | **100,000** | **212,400** | **312,400** | **410,000** | **291,983** | **701,983** | **1,068,550** | **942,543** | **2,011,093** |
| 2 | 2017 | 5,000 | 65,220 | 70,220 | 130,000 | 39,950 | 169,950 | 178,000 | 270,732 | 448,732 | 75,000 | 79,475 | 154,475 | 275,000 | 207,275 | 482,275 | 425,000 | 276,608 | 701,608 | 1,088,000 | 939,260 | 2,027,260 |
| 3 | 2018 | 5,000 | 65,040 | 70,040 | 125,000 | 37,400 | 162,400 | 178,000 | 267,172 | 445,172 | 79,000 | 75,625 | 154,625 | 700,000 | 192,650 | 892,650 | 40,000 | 259,608 | 299,608 | 1,127,000 | 897,495 | 2,024,495 |
| 4 | 2019 | 5,000 | 64,860 | 69,860 | 135,000 | 34,463 | 169,463 | 182,450 | 263,568 | 446,018 | 83,000 | 71,575 | 154,575 | 715,000 | 171,425 | 886,425 | 40,000 | 258,008 | 298,008 | 1,160,450 | 863,898 | 2,024,348 |
| 5 | 2020 | 5,000 | 64,680 | 69,680 | 140,000 | 31,025 | 171,025 | 191,350 | 259,830 | 451,180 | 87,000 | 67,325 | 154,325 | 730,000 | 149,750 | 879,750 | 45,000 | 256,408 | 301,408 | 1,198,350 | 829,017 | 2,027,367 |
| 6 | 2021 | 5,000 | 64,500 | 69,500 | 145,000 | 27,463 | 172,463 | 191,350 | 255,525 | 446,875 | 91,000 | 62,875 | 153,875 | 750,000 | 127,550 | 877,550 | 50,000 | 254,608 | 304,608 | 1,232,350 | 792,520 | 2,024,870 |
| 7 | 2022 | 5,000 | 64,320 | 69,320 | 145,000 | 23,838 | 168,838 | 200,250 | 250,630 | 450,880 | 96,000 | 58,200 | 154,200 | 770,000 | 104,750 | 874,750 | 55,000 | 252,608 | 307,608 | 1,271,250 | 754,345 | 2,025,595 |
| 8 | 2023 | 5,000 | 64,140 | 69,140 | 150,000 | 20,375 | 170,375 | 204,700 | 245,056 | 449,756 | 101,000 | 53,275 | 154,275 | 790,000 | 81,350 | 871,350 | 60,000 | 250,408 | 310,408 | 1,310,700 | 714,603 | 2,025,303 |
| 9 | 2024 | 5,000 | 63,960 | 68,960 | 145,000 | 17,130 | 162,130 | 213,600 | 238,781 | 452,381 | 106,000 | 48,100 | 154,100 | 820,000 | 55,150 | 875,150 | 65,000 | 248,008 | 313,008 | 1,354,600 | 671,129 | 2,025,729 |
| 10 | 2025 | 5,000 | 63,780 | 68,780 | 155,000 | 13,830 | 168,830 | 213,600 | 232,373 | 445,973 | 111,000 | 42,675 | 153,675 | 260,000 | 36,250 | 296,250 | 645,000 | 245,408 | 890,408 | 1,389,600 | 634,316 | 2,023,916 |
| 11 | 2026 | 5,000 | 63,600 | 68,600 | 165,000 | 10,063 | 175,063 | 226,950 | 225,765 | 452,715 | 117,000 | 36,975 | 153,975 | 260,000 | 27,150 | 287,150 | 670,000 | 219,608 | 889,608 | 1,443,950 | 583,160 | 2,027,110 |
| 12 | 2027 | 5,000 | 63,420 | 68,420 | 160,000 | 6,000 | 166,000 | 231,400 | 218,601 | 450,001 | 123,000 | 30,975 | 153,975 | 275,000 | 17,100 | 292,100 | 700,000 | 192,808 | 892,808 | 1,494,400 | 528,903 | 2,023,303 |
| 13 | 2028 | 5,000 | 63,240 | 68,240 | 160,000 | 2,000 | 162,000 | 240,300 | 210,936 | 451,236 | 129,000 | 24,675 | 153,675 | 290,000 | 5,800 | 295,800 | 730,000 | 164,808 | 894,808 | 1,554,300 | 471,458 | 2,025,758 |
| 14 | 2029 | 350,000 | 56,150 | 406,150 | - | - | - | 347,100 | 200,956 | 548,056 | 136,000 | 18,050 | 154,050 | - | - | - | 760,000 | 134,695 | 894,695 | 1,593,100 | 409,851 | 2,002,951 |
| 15 | 2030 | 360,000 | 41,950 | 401,950 | - | - | - | 360,450 | 188,574 | 549,024 | 143,000 | 11,075 | 154,075 | - | - | - | 790,000 | 103,345 | 893,345 | 1,653,450 | 344,944 | 1,998,394 |
| 16 | 2031 | 375,000 | 27,250 | 402,250 | - | - | - | 369,350 | 175,803 | 545,153 | 150,000 | 3,750 | 153,750 | - | - | - | 825,000 | 70,560 | 895,560 | 1,719,350 | 277,363 | 1,996,713 |
| 17 | 2032 | 395,000 | 9,874 | 404,874 | - | - | - | 529,550 | 158,748 | 688,298 | - | - | - | - | - | - | 855,000 | 35,910 | 890,910 | 1,779,550 | 204,532 | 1,984,082 |
| 18 | 2033 | - | - | - | - | - | - | 280,350 | 142,550 | 422,900 | - | - | - | - | - | - | - | - | - | 280,350 | 142,550 | 422,900 |
| 19 | 2034 | - | - | - | - | - | - | 293,700 | 131,069 | 424,769 | - | - | - | - | - | - | - | - | - | 293,700 | 131,069 | 424,769 |
| 20 | 2035 | - | - | - | - | - | - | 307,050 | 119,054 | 426,104 | - | - | - | - | - | - | - | - | - | 307,050 | 119,054 | 426,104 |
| 21 | 2036 | - | - | - | - | - | - | 320,400 | 106,505 | 426,905 | - | - | - | - | - | - | - | - | - | 320,400 | 106,505 | 426,905 |
| 22 | 2037 | - | - | - | - | - | - | 329,300 | 94,129 | 423,429 | - | - | - | - | - | - | - | - | - | 329,300 | 94,129 | 423,429 |
| 23 | 2038 | - | - | - | - | - | - | 342,650 | 81,950 | 424,600 | - | - | - | - | - | - | - | - | - | 342,650 | 81,950 | 424,600 |
| 24 | 2039 | - | - | - | - | - | - | 356,000 | 69,287 | 425,287 | - | - | - | - | - | - | - | - | - | 356,000 | 69,287 | 425,287 |
| 25 | 2040 | - | - | - | - | - | - | 369,350 | 55,447 | 424,797 | - | - | - | - | - | - | - | - | - | 369,350 | 55,447 | 424,797 |
| 26 | 2041 | - | - | - | - | - | - | 382,700 | 40,406 | 423,106 | - | - | - | - | - | - | - | - | - | 382,700 | 40,406 | 423,106 |
| 27 | 2042 | - | - | - | - | - | - | 400,500 | 24,742 | 425,242 | - | - | - | - | - | - | - | - | - | 400,500 | 24,742 | 425,242 |
| 30 | 2043 | - | - | - | - | - | - | 418,300 | 8,366 | 426,666 | | | | | | | | | | 418,300 | 8,366 | 426,666 |
| | **TOTAL** | **$1,725,000** | **$973,144** | **$2,698,144** | **$1,855,000** | **$305,785** | **$2,160,785** | **$8,032,250** | **$4,810,803** | **$12,843,053** | **$1,727,000** | **$739,128** | **$2,466,128** | **$6,735,000** | **$1,388,600** | **$8,123,600** | **$7,165,000** | **$3,515,383** | **$10,680,383** | **$27,239,250** | **$11,732,842** | **$38,972,092** |
| Original Issue: | | $1,910,000 | | | $2,200,000 | | | $8,500,000 | | | $2,095,000 | | | $7,375,000 | | | $7,465,000 | | | | | |
| Issue Date: | | January 7, 2014 | | | April 2013 | | | April 2013 | | | March 29, 2011 | | | December 29, 2011 | | | March 15, 2007 | | | | | |
| Rate: | | 3.47% | | | 2.23% | | | 3.42% | | | 4.12% | | | 2.58% | | | 4.19% | | | | | |
| Use: | | Refunding of 2003 | | | Refunding of 2008 (A&S Building) | | | WA Expansion / Ground Storage Tank | | | Various street projects | | | Partial refunding of 2002 & 2003 | | | Partial refunding of Series 2002 | | | | | |
| Issued By: | | US Bank | | | US Bank | | | US Bank | | | Independent Bank | | | US Bank | | | US Bank | | | | | |

*This page is intentionally blank*

# Section 8
# Westlake Academy

Forging Westlake

*This page is intentionally blank*

# Westlake Academy
# Program Summary - General Fund
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| Local Revenues | $ 1,369,832 | $ 1,663,805 | $ 1,628,365 | $ 1,648,720 | $ 20,355 | 1% |
| TEA - Available School Funds | 167,900 | 172,854 | 172,854 | 222,779 | 49,925 | 29% |
| TEA - FSP Funds | 4,697,314 | 5,280,952 | 5,532,180 | 5,671,950 | 139,770 | 3% |
| TEA - IB Training (15 Teachers) | - | - | - | 6,750 | 6,750 | 100% |
| TRS On-behalf/Medicare Part B | 325,094 | 328,286 | 365,625 | 391,427 | 25,802 | 7% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| **Total Revenues** | **6,560,140** | **7,445,897** | **7,699,024** | **7,941,626** | **242,602** | **3%** |
| Other Sources | 239,009 | 45,000 | 45,000 | 45,000 | - | 0% |
| **Total Other Sources** | **239,009** | **45,000** | **45,000** | **45,000** | **-** | **0%** |
| **TOTAL REVENUES & OTHER SOURCES** | **6,799,149** | **7,490,897** | **7,744,024** | **7,986,626** | **242,602** | **3%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| 61 Payroll Related & Benefits | 4,911,121 | 5,431,205 | 5,523,798 | 5,912,800 | 389,003 | 7% |
| 62 Professional & Contracted Services | 910,036 | 1,032,369 | 1,093,539 | 940,445 | (153,094) | -14% |
| 63 Supplies and Materials | 621,114 | 645,390 | 429,779 | 483,115 | 53,336 | 12% |
| 64 Other Operating Costs | 287,869 | 361,468 | 432,559 | 424,741 | (7,818) | -2% |
| 65 Debt Service | 3,733 | 84,186 | 90,565 | 90,565 | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| | - | - | - | - | - | 0% |
| **Total Expenditures** | **6,733,873** | **7,554,617** | **7,570,239** | **7,851,666** | **281,427** | **4%** |
| Other Uses | - | 45,000 | 45,000 | 45,000 | - | 0% |
| **Total Other Uses** | **-** | **45,000** | **45,000** | **45,000** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **6,733,873** | **7,599,617** | **7,615,239** | **7,896,666** | **281,427** | **4%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **65,277** | **(108,720)** | **128,785** | **89,960** | **(38,825)** | **-30%** |
| **FUND BALANCE, BEGINNING** | **959,240** | **1,024,516** | **1,024,516** | **1,153,303** | **128,787** | **13%** |
| **FUND BALANCE, ENDING** | **1,024,516** | **915,796** | **1,153,303** | **1,243,263** | **89,960** | **8%** |
| Restricted/Assigned/Committed Funds | - | 130,000 | 136,350 | 136,350 | - | 0% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ 1,024,516** | **$ 785,796** | **$ 1,016,953** | **$ 1,106,913** | **$ 89,960** | **9%** |
| # of Operating Days | 55.5 | 38.0 | 49.0 | 51.5 | 2.43 | 5% |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Technology/FFE | $ - | $ 125,000 | $ 125,000 | $ 125,000 | $ - | 0% |
| A Uniform/Equipment Replacement | - | 5,000 | 11,350 | 11,350 | - | 0% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ -** | **$ 130,000** | **$ 136,350** | **$ 136,350** | **$ -** | **0%** |

# WESTLAKE ACADEMY FUND

Founded in 2003, Westlake Academy is an open enrollment charter school that is owned and operated by the Town of Westlake. The Academy is the Town's largest operating department, and is required under state law to publish a separate budget document. The Westlake Academy Fund was incorporated into the Town's budget structure in FY2010/11 in order to capture the total cost of municipal programs and services in a single document.

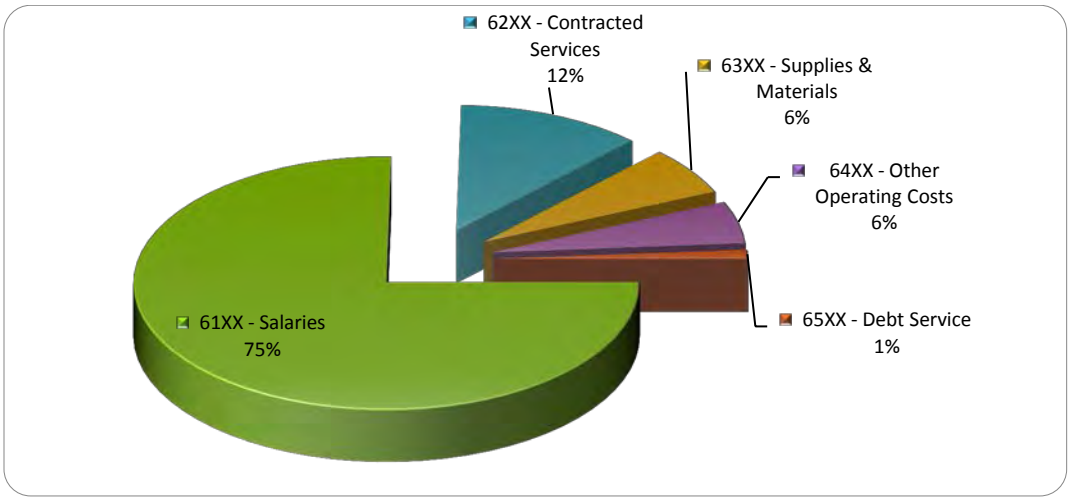
Note that revenues and expenditures are aligned with the school fiscal year, which begins on September 1 and ends on August 31.

## Revenues and Other Sources

- General Fund FY 2015/16 adopted revenues and other sources are $7,986,626.

## Expenditures and Other Uses

- General Fund FY 2015/16 adopted expenditures and other uses total $7,896,666.




## Fund Balance

- FY 2015/16 ending fund balance is projected to be $1,246,263.

For detailed information concerning Academy revenues and expenditures, see Westlake Academy's 2015/16 operating budget, available online at www.westlakeacademy.org.

# EXECUTIVE SUMMARY

August 10, 2015

**Transmittal of FY 2015/16 Westlake Academy Budget**
**"Dream…Create…Achieve: Building a Collective Legacy of Excellence"**

As Superintendent of Westlake Academy, and in tandem with the administrative teams for both municipal and academic services, I am submitting for your consideration the Budget for FY 2015/16. Westlake Academy has faced a number of challenges over the last several years; decreased state funding, increased rigor in state assessments, recruitment and retention of legacy teachers, facility expansion, and unprecedented growth. The students, staff, and faculty have shown an enormous amount of resiliency and determination to continually hold to our vision and rise to any challenge we have faced. It is with this in mind that we present this year's budget theme, **"Dream…Create…Achieve: Building a Collective Legacy of Excellence."**

This Budget for the Academy encompasses all teaching and extra-curricular operating expenditures as well as State public school funding and private donations used to support the daily school operations of Westlake Academy. The FY 2015/16 General Fund's Budget totals $7,851,677 representing a 4% increase from the prior year primarily due to growth in staffing and instructional supplies and materials.

Even with the proposed 4% rise in expenditures, this year's budget increases fund balance by $89,960 for an ending balance of $1,106,911 which includes assigned funds to Technology and Uniform/Equipment Replacement. The daily operation of the Academy is made possible through our partnerships with the Town, Westlake Academy Foundation, and our affiliate groups. With their assistance, the Academy will be able to balance the budget beyond the five-year forecast.

As mentioned above, one of the challenges we have recently faced is a reduction in state allocated funding for student education. We are pleased to report that we anticipate state public education funding will increase slightly over the levels of 2014/15, by approximately $60 per student.

## GENERAL FUND BUDGET SUMMARY

| GENERAL FUND | Estimated FY 2014/15 | | Proposed FY 2015/16 | $ Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|---|
| Revenues | $ 7,699,024 | | $ 7,941,626 | $ 242,602 | 3% |
| Expenditures | (7,570,239) | | (7,851,666) | (281,427) | 4% |
| Other Resources | 45,000 | | 45,000 | - | 0% |
| Other Uses | (45,000) | | (45,000) | - | 0% |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **128,785** | | **89,960** | **(38,825)** | **-30%** |
| FUND BALANCE BEGINNING | 1,024,517 | | 1,153,302 | 128,785 | 13% |
| FUND BALANCE ENDING | 1,153,301 | | 1,243,262 | 89,960 | 8% |
| Assigned | (113,650) | | (113,650) | - | 0% |
| **FUND BALANCE ENDING (Unassigned)** | **$ 1,016,952** | | **$ 1,106,912** | **$ 89,960** | **9%** |
| # Days Operating (Based on 365) | 49 | | 51 | 2 | 5% |
| Daily Operating Expenditure | $20,740 | | $21,511 | $771 | 4% |
| | | | | | |
| TEA Funding per Student | $7,026 | | $7,085 | $59 | 1% |
| Operating Cost per Student | $9,323 | | $9,437 | $114 | 1% |
| Employee Staffing | 91.80 | | 95.56 | 3.76 | 4% |
| **Student Teacher Ratio** | 8.85 | | 8.79 | (0.05) | -1% |

# I. BUDGET PRESENTATION

I welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. The goal of the budget document is to provide timely information concerning the past, current, and projected financial status of the Academy, along with our academic progress. The budget is a holistic document used in concert with our strategic plan to facilitate decisions that support the educational goals and strategic objectives of the department. Discussion of the information contained in both the strategic plan and our budget document, consistently leads to operational and educational improvements which become available to the students and parents of Westlake Academy.

The development, review, and consideration of the 2015/16 Governmental Fund Budgets (the General Fund, and Special Revenue Funds) were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the Academy's Vision, Mission and Values statements, strategic planning efforts, and Board Policy. The Board of Trustees provides the governance and policy direction, while the Superintendent, finance department and campus and administrative staff teams developed the budget document for the Board's review. Staff then reviewed each existing expenditure request and the proposed allocations for the coming school year and asked "is this the best use of our public funds?"

The budget document and the year-end annual audit are the primary vehicles to present the financial plan, along with an overview of the strategic plan, for the Academy. The budget document is organized into the following sections:

- **Introductory Section** – Introduces the reader to the document as a whole. It highlights important information contained in the budget. Users rely on this section to get an overview – a snapshot of what they can expect to find in the rest of the document.

- **Organizational Section** – Provides the context and framework within which the budget is developed and managed. The context for the budget is substantially predicated on the type and level of service to be provided the students of the Academy. The framework also includes the Academy's organizational and financial structure as well as the controls that direct and regulate the development and administration of the budget.

- **Financial Section** – Presents the heart of the Academy's budget document. The budget financial schedules present the adopted budget for the Academy compared with the results of past budget plans and with future projections.

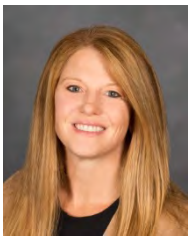
- **Informational Section** – Contains information on past and future budgets and factors influencing the adopted budget. It puts the adopted budget into context and it explains past budget decisions.

# II. BOARD MEMBERS AND ADMINISTRATION

The Westlake Academy Board of Trustees consists of five trustees and the Board President. Each member of the Board serves a two year term with two members and the president being elected on alternate years.

Several members of the Westlake Academy Leadership Team operate under a shared service agreement with the Town of Westlake and serve dual roles.

## BOARD OF TRUSTEES



**Laura Wheat**
Board President

**Alesa Belvedere**

**Michael Barrett**

**Rick Rennhack**

**Carol Langdon**

**Wayne Stoltenberg**

~~~~~~~~~~~~~~~~~~~~~~~~~~~~Board of Trustees~~~~~~~~~~~~~~~~~~~~~~~~~~~~

## WESTLAKE ACADEMY LEADERSHIP TEAM

| | |
|---|---|
| *Thomas E. Brymer<br>**Superintendent of Schools** | Dr. Mechelle Bryson<br>**Executive Principal** |
| *Amanda DeGan<br>**Assistant Town Manager** | Alan Burt<br>**Assistant Principal and Director of Athletics** |
| *Debbie Piper<br>**Director of Finance** | Stacy Stoyanoff<br>**DP Principal** |
| *Troy Meyer<br>**Director of Facilities** | Dr. Andra Barton<br>**Middle Years Principal** |
| *Jason Power<br>**Director of Information Technology** | Terri Watson<br>**MYP Coordinator** |
| *Ginger Awtry<br>**Director of Communications & Community Affairs** | Rod Harding<br>**Primary Years Principal** |
| *Todd Wood<br>**Director of Human Resources and Admin Services** | Alison Schneider<br>**PYP Coordinator** |
| ***Asterisk denotes shared services personnel between the academic and municipal service teams of the Town of Westlake.*** | Jennifer Furnish<br>**Student Services Administrator** |
| | Dr. Shelly Myers<br>**Executive Director of the WAF & Director of Development** |
| | |
~~~~~~~~~~~~~~~~~~~~~~~~~~~~

# III. WESTLAKE ACADEMY MISSION, VISION & VALUES

Westlake Academy is a public charter school offering the International Baccalaureate (IB) curriculum. Founded in 2003, with a mission to achieve academic excellence and develop life-long learners who become well-balanced, responsible global citizens, Westlake Academy is the first and only municipally-owned school in the state to receive a charter designation. Westlake Academy is the fifth school of only ten in the United States, and the only public school, to offer the full IB curriculum for grades K-12.

During this year's budget retreat great care and consideration was given to the mission and vision of the Academy and the impact that these have on both the long-term goals of the Academy and its day-to-day operation. The vision and mission statements represent the outcome of this discussion and evidence the Board's continued dedication to academic excellence and personal achievement. The values statements are currently being reviewed by the Board and are listed here for reference only.

## MISSION

*"Westlake Academy is an IB World School whose mission is to provide students with an internationally minded education of the highest quality, so they are well-balanced and respectful life-long learners."*

## VISION

*"Westlake Academy inspires college bound students to achieve their highest individual potential in a nurturing environment that fosters the traits found in the IB learner profile."*

*~ Inquirers, Knowledgeable, Thinkers, Communicators, Principled, Open-minded, Caring, Risk-takers, Balanced, and Reflective~*

## VALUES

*Maximizing Personal Development*
*Academic Excellence*
*Respect for Self and Others*
*Personal Responsibility*
*Compassion and Understanding*

The following desired outcomes summarize the goals and objectives established by the Board of Trustees and leadership staff at the Academy.

## DESIRED OUTCOMES

*High Student Achievement*
*Strong Parent & Community Connections*
*Financial Stewardship & Sustainability*
*Student Engagement-Extracurricular Activities*
*Effective Educators & Staff*

# IV. BUDGET FRAMEWORK

## GOVERNING AND MANAGING FOR OUTCOMES

The budget document is but one part of a system designed to link together critical governance and management decision making tools. This system is called **"Governing and Managing for Outcomes"** and is designed to integrate:

- Strategic planning
- Five (5) year financial forecasting, budgeting, and performance measurement linked to priorities, objectives, and outcomes
- Reporting to monitor progress in outcome achievement and accountability for results
- Aligning resources to prioritized outcomes
- Long term approach to ensure financial sustainability
- Working within Board adopted financial policies for the Academy
- Maintaining core services

## BUDGET PROCESS

Projecting the budget allocations of the Academy is a continual process that responds to the changing needs of the Academy students and staff as well as variations in the fiscal environment such as the reduced State funding from FY 2009/10. The development of the Academy budget for fiscal year 2015/16 began with the Westlake Board of Trustees meeting that was held in May of 2015.

Following is a summary of the main steps taken in preparation of the adopted budget.

- ***Board of Trustee Budget Review -*** The Board of Trustees regularly receives quarterly budget updates, some of which are detailed in the trend analysis and the five-year financial forecast discussed later in this document. Upon receipt of the adopted annual budget, the Board holds budget workshops to review adopted changes, their associated outcomes for the next fiscal year, as well as their impact in a five (5) year financial forecast.
- ***Budget Adoption -*** The Board of Trustees conducts the required public meeting and adopts the budget in August prior to beginning the fiscal year which runs from September 1st to August 31st.

- ***Budget Amendments -*** The Final Amended Budget for the Year Ending August 31, 2015, will be submitted at the August 2015 Board meeting. It will reflect all amendments previously approved by the Board of Trustees plus any final amendments. Often, these amendments influence the shaping of the current budget as actual trends in revenues and expenditures are realized and accounted for at that time.
- ***Academy Approach -*** The Academy approach to balancing the combination of fast student growth in a restricted funding environment along with increasing academic standards requires that the budget process be instructionally driven and guided by the Academy's Strategic Plan. During the budget development process the staff reviewed all revenues and expenditures and focused on aligning the allocation of resources, both personnel and financial, with the accomplishment of established goals and outcome objectives contained in our Strategy Map.
- ***Budget Calendar -*** The Budget Process covers the financial cycle starting with budget planning and ending with the audited annual financial report.

| Timeline | Description of Activities |
|---|---|
| October - December | Strategic Plan preparation process occurs |
| December | Westlake Academy Instructional Leadership Team (ILT) begins planning FY 15/16 Budget |
| January | ILT meets with WA affiliates for joint planning for FY 2015/16 |
| January - March | Develop CIP, Five Year Projection & Personnel Cost Estimates |
| April | Develop improvement plans for each grade level/dept. |
| May | Strategic Plan preparation process occurs, preliminary budgets developed |
| May | BOT Budget Retreat |
| June | Current Budget Review |
| August 10th | BOT consideration/adoption of Westlake Academy FY 2015/16 Budget |
| September - August | Budget Amendments for FY 2014/15 |
| Fall 2015 | Begin strategic plan update/review process for FY 2016/17 |
| January 2014 | Annual Financial Report for FY 2014/15 |

# V. SUMMARY OF MAJOR BUDGET COMPONENTS

## REVENUES

The revenues received by Westlake Academy are classified into one of three broad categories: State, Federal and Local.

- **State funding** is the Academy's largest revenue source making up over 79% of revenues from all funds. Staff estimates that the average level of total aid paid through the state's Foundation School Program (FSP) in FY 2015/16 will be approximately $7,085 per student; this represents a small increase from FY 2014/15. As an open-enrollment charter school, Westlake Academy has the ability to establish specific class sizes and set limitations on secondary boundary enrollment. Enrollment for FY 15/16 is projected at 832 students in accordance with the current plan to attempt to maintain eighteen (18) students per class in kindergarten through grade five, and twenty-five (25) students in grades six through 12.

- **Local funding** consists of two major sources, the Town and Westlake Academy Foundation (WAF). The Municipal budget for the Town of Westlake services the applicable bonds for the facilities on campus. Detail is contained in the "Organization Section" of this document. The Foundation is an independent non-profit organization that raises funds through donations and various fund raising efforts; the FY 2015/16 forecast is $1,100,000. As mentioned, the WAF conducts several annual fundraising activities: the Blacksmith Campaign is an annual fund drive, which started as a way to close the funding gap between what charter schools receive in state allocations in comparison to local ISDs. It mainly focuses the fund raising efforts toward the parents of Academy students and tries to leverage these donations with the employers who have matching programs for individuals that contribute time or money to non-profits. The Blacksmith Campaign is held each year in the month of October and each family is asked to contribute $2,500 per student to help cover the gap between the state public education funding and what the Academy actually spends on each student.

- **Federal funding** is received through grants that support special education and accounts for approximately one percent (1%) of revenues for all funds.

## EXPENDITURES

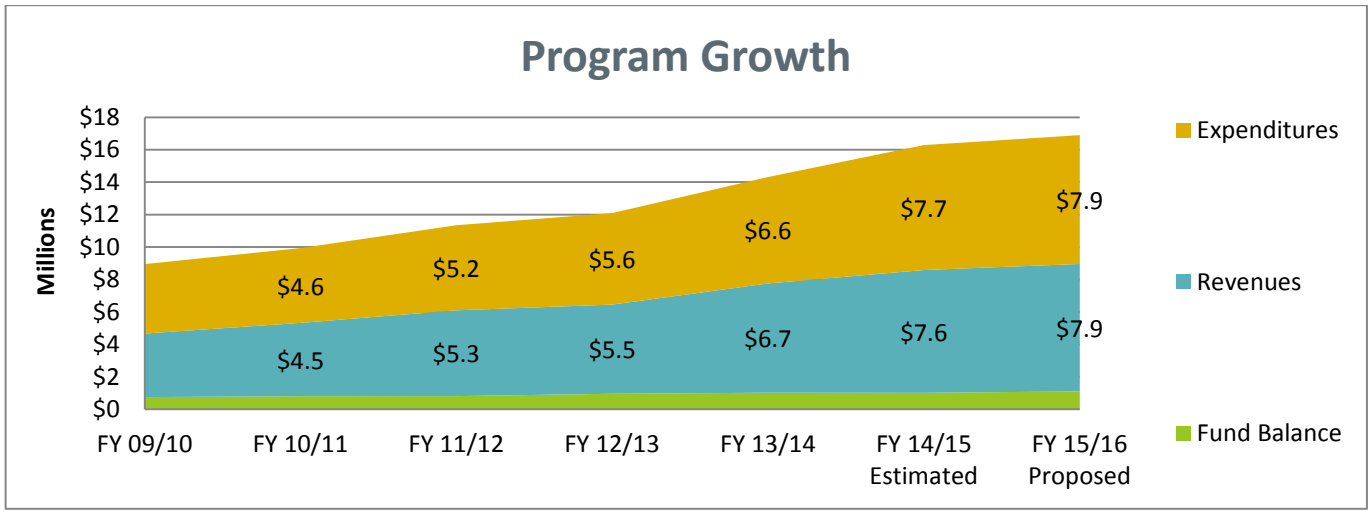
Compensation and benefits are the largest operating cost for Westlake Academy. Board Policy states a desire to maintain the median salary within three percent (3%) of the districts surveyed for market comparison purposes. In FY 14/15, salaries were adjusted by two percent (2%). In FY 15/16, staff is recommending a realignment of the salary scale, making each step equally comparable to the surrounding market. This realignment would result in an average salary increase of 3.9% from FY 14/15, and would be 3.5% below the estimated median average. Steps furthest from the estimated market median would be increased by up to 5.52%. Realignment of the scale will be a valuable tool in our recruiting and retention effort. The pay steps furthest from the market median are primarily in years 0-7, and require larger adjustments to obtain our desired market position. The associated increase equals approximately $130,500 with an additional $12,500 in insurance premiums.

The shared services model that the Academy operates under with the umbrella of the Town of Westlake provides for our administrative services. These costs were previously booked to the Westlake Academy operating budget, but were removed from the operating budget in the FY 2012/13 school year. The following table illustrates the indirect operating costs of operating the Academy which are booked to the Town of Westlake's General Fund and Debt Service Fund.

| | Estimated FY 2014/15 | Proposed FY 2015/16 | $ Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|
| Operating Expenditures | $ 7,255,239 | $ 7,536,666 | $ 281,427 | 3.88% |
| Municipal-Transfer to WA Operating Budget | 315,000 | 315,000 | - | 0.00% |
| **Total Academic Costs** | **7,570,239** | **7,851,666** | **281,427** | **3.72%** |
| Annual Debt Service (Municipal budget) | 1,857,674 | 1,856,591 | (1,083) | -0.06% |
| Major Maintenance and Replacement | 393,800 | 271,330 | (122,470) | -31.10% |
| In-direct Operating Costs | 579,537 | 579,492 | (45) | -0.01% |
| **Total Municipal Costs** | **2,831,011** | **2,707,413** | **(123,598)** | **-4.37%** |
| **TOTAL EXPENDITURE COSTS** | **$ 10,401,250** | **$ 10,559,079** | **$ 157,829** | **1.52%** |
| Number of Students | 812 | 832 | 20 | 2.46% |
| Expenditure Cost per Student | $ 12,809 | $ 12,691 | $ (118) | -0.92% |

## Multi-Year Financial Forecast

Due to increased student enrollment, slight increases in State of Texas public education funding, additional support from the Westlake Academy Foundation and the Town of Westlake, the Academy anticipates that our General Fund's fund balance will remain above the TEA's recommended 45 days. As mentioned previously, the proposed budget will increase fund balance by $89,960.




Historically, revenues and expenditures have increased at relatively the same rate which has dictated the need for a higher fund balance in order to sustain the 45-day minimum requirement established by Board policy.

## Programs & Facilities

The Academy was originally designed and built to serve approximately 675 students. With the addition of almost 150 students, the facilities at the school are projected to reach full capacity this year. Over the last several fiscal years, we have also increased course offerings in a number of areas, including, foreign languages, technology, and science. The expansion of services has been driven by the enrollment numbers, academic needs of the students, and the IB curriculum; all of which place a unique demand on staff and resources. The growth of programs and facilities was primarily funded through student expansion in the secondary programme. The increased offerings necessitated additional facilities in the form of three portable classroom buildings and expanded to include three new permanent structures that were opened in the fall of 2014. The growth is directed by the Board of Trustees Facility Master Plan, which was adopted and developed to provide a clear understanding of future growth needs at the Academy. The Facility Master Plan can be viewed on the Academy's or the Town of Westlake's website. Phase 1 of the expansion plan included a three story secondary classroom building, a multi-purpose hall, and a field house. These additional facilities allow the Academy to accommodate additional students as our community grows and new enrollment occurs.

# VI. FINANCIAL SUMMARY

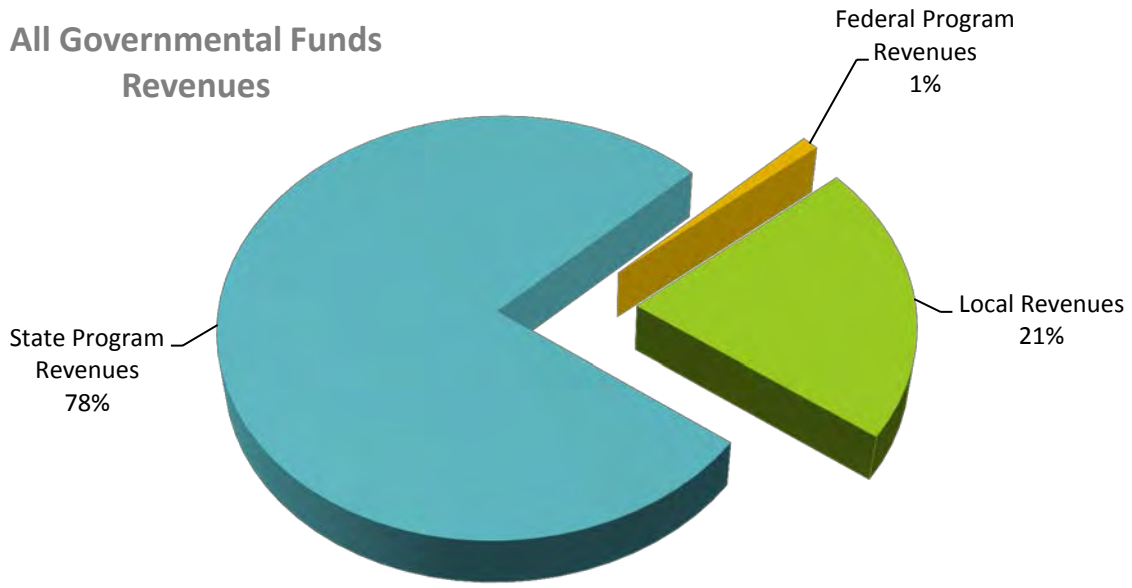
The budget is developed within the guidelines predicated by the Texas Education Agency and is organized into a series of accounts called funds. The total revenue for **all** funds of the Academy is estimated to be $8,279,913 and total expenditure appropriations amount to $8,288.953.

The following schedules present a comparison of revenues and expenditures for all Governmental Funds in the Academy's Budget. Budgets for the General Fund, the Food Service Fund (a Special revenue Fund) and the Debt Service Fund must be included in the official budget. The Academy does not maintain a Food Service Fund or a Debt Service Fund; therefore, the only fund legally adopted will be the General Fund. For informational purposes only, budgets for Special Revenue Funds are included throughout the presentation.

## REVENUE SUMMARY- ALL GOVERNMENTAL FUNDS

The largest revenue source for Westlake Academy is State Foundation School Program funding which makes up approximately three-quarters of All Governmental fund revenues.

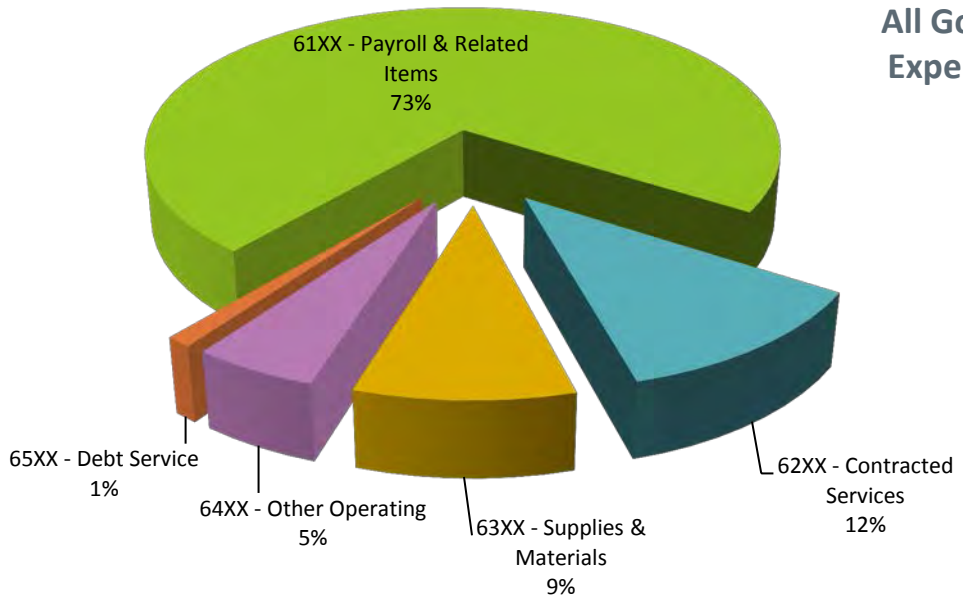
| | Audited | Audited | Audited | Adopted Budget | Estimated Budget | Proposed Budget |
|---|---|---|---|---|---|---|
| | **FY 11/12** | **FY 12/13** | **FY 13/14** | **FY 14/15** | **FY 14/15** | **FY 15/16** |
| **Local Revenues** | $ 1,237,004 | $ 1,158,045 | $ 1,636,975 | $ 1,711,305 | $ 2,132,698 | $ 1,754,220 |
| **State Revenues** | 4,362,921 | 4,696,540 | 5,269,641 | 5,782,092 | 6,104,248 | 6,435,693 |
| **Federal Revenues** | 152,351 | 81,958 | 80,103 | 73,896 | 162,270 | 90,000 |
| | **$ 5,752,276** | **$ 5,936,543** | **$ 6,986,719** | **$ 7,567,293** | **$ 8,399,215** | **$ 8,279,913** |



## EXPENDITURES BY FUNCTION - ALL GOVERNMENTAL FUNDS

*The largest expenditure category is Payroll & Related items which makes up approximately three-quarters of all Governmental fund expenditures.*

| | Audited FY 11/12 | Audited FY 12/13 | Audited FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 |
|---|---|---|---|---|---|---|
| | | | | | | |
| 11 - Instructional | $3,170,372 | $3,458,116 | $4,264,664 | $4,621,940 | $4,725,156 | $4,906,188 |
| 12 - Resources & Media | 89,129 | 57,784 | 57,884 | 66,252 | 68,452 | 74,801 |
| 13 - Staff Development | 74,656 | 130,442 | 148,356 | 129,589 | 220,260 | 197,590 |
| 21 - Instructional Leadership | 135,962 | 93,964 | 165,116 | 237,967 | 260,737 | 264,259 |
| 23 - School Leadership | 347,515 | 341,039 | 597,075 | 660,620 | 724,498 | 801,866 |
| 31 - Guidance & Counseling | 232,419 | 244,900 | 282,334 | 246,539 | 280,169 | 205,230 |
| 33 - Health Services | 60,917 | 58,208 | 61,890 | 68,711 | 69,585 | 66,617 |
| 35 - Food Services | 11,517 | - | - | 500 | - | - |
| 36 - Co Curricular/ Extra. Activities | 131,972 | 125,139 | 152,261 | 171,255 | 164,461 | 171,774 |
| 41 - Administrative | 675,763 | 363,548 | 389,673 | 343,835 | 353,992 | 306,986 |
| 51 - Maintenance & Operations | 596,913 | 614,042 | 733,367 | 956,091 | 950,567 | 915,068 |
| 52 - Security & Monitoring Services | | - | | | 700 | 5,695 |
| 53 - Data Processing | 173,587 | 160,695 | 177,063 | 105,015 | 111,015 | 169,678 |
| 61 - Community Services | 76,880 | 86,845 | 113,995 | 110,824 | 110,024 | 112,638 |
| 71 - Debt Service | - | - | 3,733 | 84,186 | 90,565 | 90,565 |
| 81 - Facility Acquisition/Construction | 15,960 | 27,930 | - | - | - | - |
| | **$5,793,561** | **$5,762,652** | **$7,147,411** | **$7,803,324** | **$8,130,180** | **$8,288,953** |



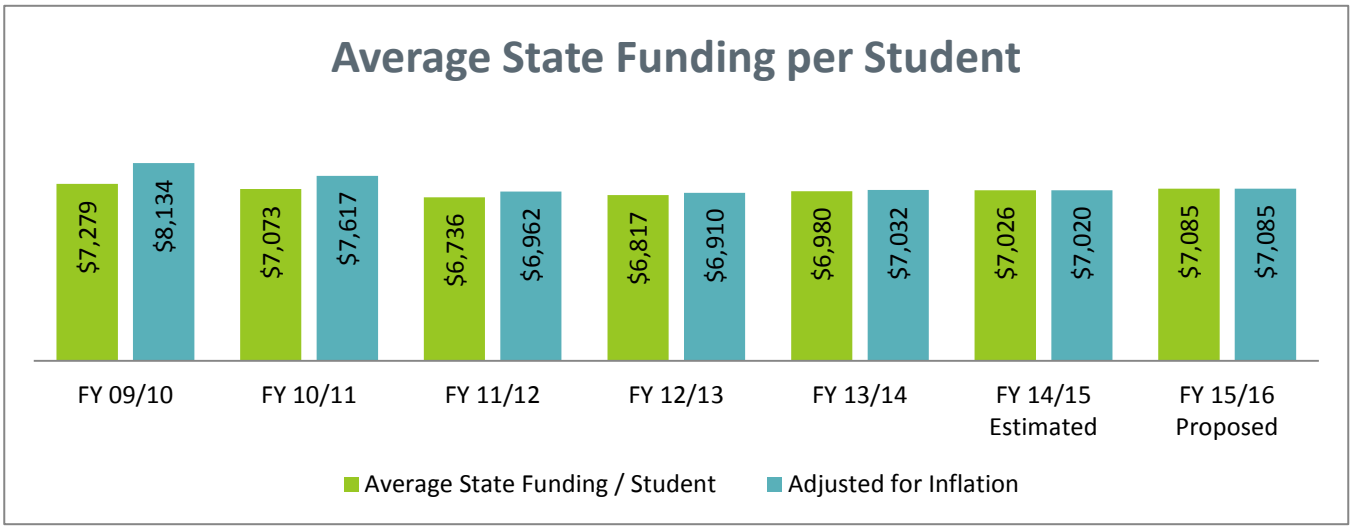

**All Governmental Funds Expenditures by Object**

# VII. BUDGET TRENDS

## GENERAL FUND - STATE FUNDING

Despite a 4% historical average annual growth rate, the State of Texas continues to lag behind the national average for per pupil funding, providing $1,000 to $1,500 less per pupil than the national average. Due to its Charter status, Westlake Academy receives even less State funding per student than other non-charter public schools because public charter schools in the State of Texas do not receive facility funding. The Academy's State funding per pupil peaked in FY 09/10 with cuts in the following two years due to state budget short-falls. The state increased funding by approximately four percent (4%) in 2013. In FY 2015/16, the Academy anticipates that state funding will increase slightly from FY 2014/15.

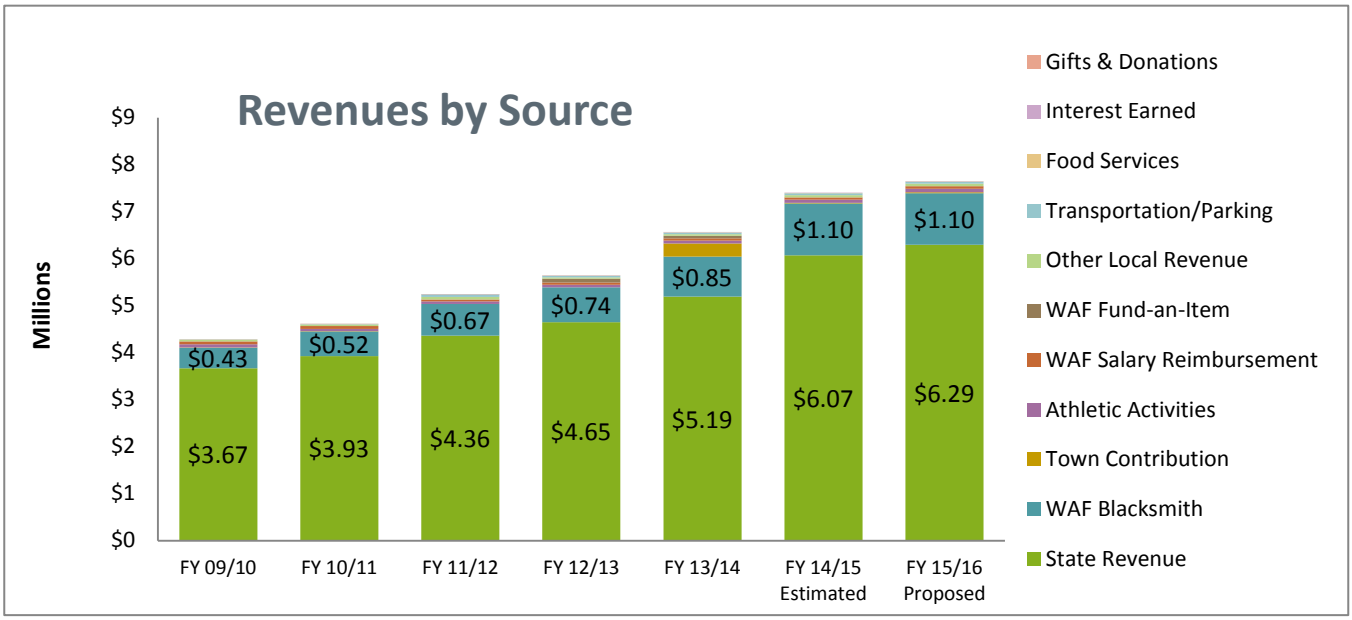
Westlake Academy receives minimal federal funding (IDEA B – Special Education Funds) depending primarily upon state education funds and private donations to cover operating costs. The 2013 legislative session increased public education funding by approximately four percent (4%). An additional slight increase in the 2015 legislative session was seen but the overall impact is less than one percent (1%).




The difference between the amount of Texas State funding and Westlake Academy is the amount dedicated to facilities funding. Public charter schools in Texas do not receive facility funding.

Due to prior state funding reductions, the Academy has become more dependent upon private donations for operating costs and further financial support from the Town of Westlake. Funding ongoing operating costs with one-time dollars raised through private donations places the Academy in a potentially tenuous situation. If private donations do not meet the levels necessary to offset public education reductions, then the Town of Westlake must increase financial support or consider reducing the associated service levels.

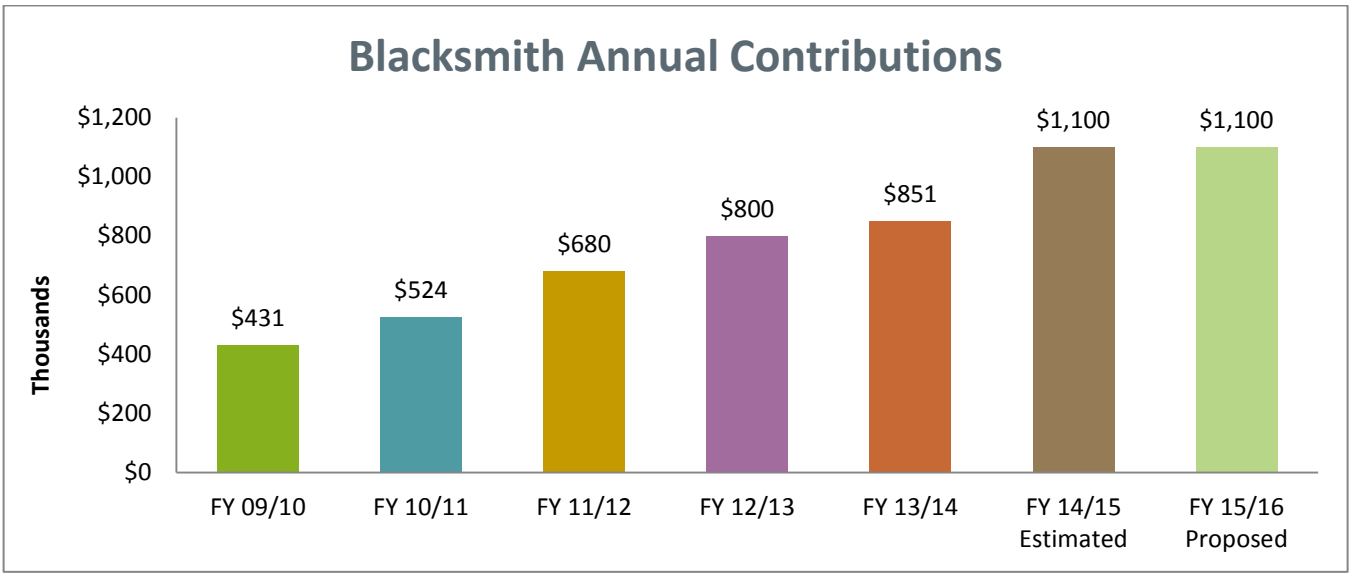
The largest funding sources for Westlake Academy continue to be State funding and the Westlake Academy Foundation. State funding was 86% of General Fund revenues in FY 09/10 and are currently approximately 79%, for FY 15/16. Westlake Academy Foundation contributions have climbed from less than 10% to approximately 14% of the Academy's total General Fund Revenues in FY 2015/16.




## General Fund - Local Funding

The WAF Annual Program contributions have increased each year since FY 06/07. The average contribution per student has increased sharply in response to the public education funding decreases. WAF contributions are anticipated to reach $1.1 million in FY 2015/16.

The FY 2015/16 WAF Annual Program contribution of $1.1 million is based upon prior years giving.



# VIII. SERVICE LEVEL ADJUSTMENTS

This budget makes use of Service Level Adjustments (SLA's) to track any cost changes. These cost changes will fall into one of four categories: first, increased operating costs to maintain current levels of service; second, increased operating costs due to expanded levels of service; third, increased costs due to the development of new services, and fourth, cost savings. Cost savings may occur for any number of reasons, but primarily arise due to increased efficiency, service level reductions, or not expending the budgeted resources.

Generally speaking, Service Level Adjustments (SLA's) in this budget fall into the category of increased operating costs for existing programs. Some SLA's are due to existing program expansion, such as increasing the number of staff and facilities. SLA's involving new expenditure areas to target for recommendation to the Board for FY 2015/16, staff recommended several areas for adjustments:

## Salary Related Expenditures — Total: $389,003

Balanced Scorecard Perspective: People, Facilities, & Technology

Outcome Objective: Attract, Recruit, Retain, & Develop the Highest Quality Workforce

- In FY 2015/16 we will have 94.62 full-time equivalent employees (FTE's), an increase of 2.82 FTE's. The increase in expenditures is the result of a combination of adding new positions, the years of experience of our new teachers, an increase in unemployment insurance and other employer contributions, as well as the increased cost associated with staffing.

## Professional & Contracted Services — Total: $(153,094)

Balanced Scorecard Perspective: Academic Operations

Outcome Objective: Improve the Efficiencies of Operational Systems

- Professional and contracted services rendered to the Academy by firms, individuals, and other organizations. These represent the approximate services that are rendered for the Academy. For this fiscal year, it was determined to be more cost effective to hire a full time employee as opposed to utilizing contracted services. In addition, a decrease was realized due to completion of Phase I of the expansion plan.

## Supplies & Materials — Total: $53,336

Balanced Scorecard Perspective: Academic Operations

Outcome Objective: Optimize Student Potential

- Supplies and materials costs are associated with consumables that are used in the classroom, maintenance of the campus, books, iPads, testing materials, furniture, and classroom supplies.

## Other Operating Costs — Total: $(7,818)

Balanced Scorecard Perspective: People, Facilities, & Technology

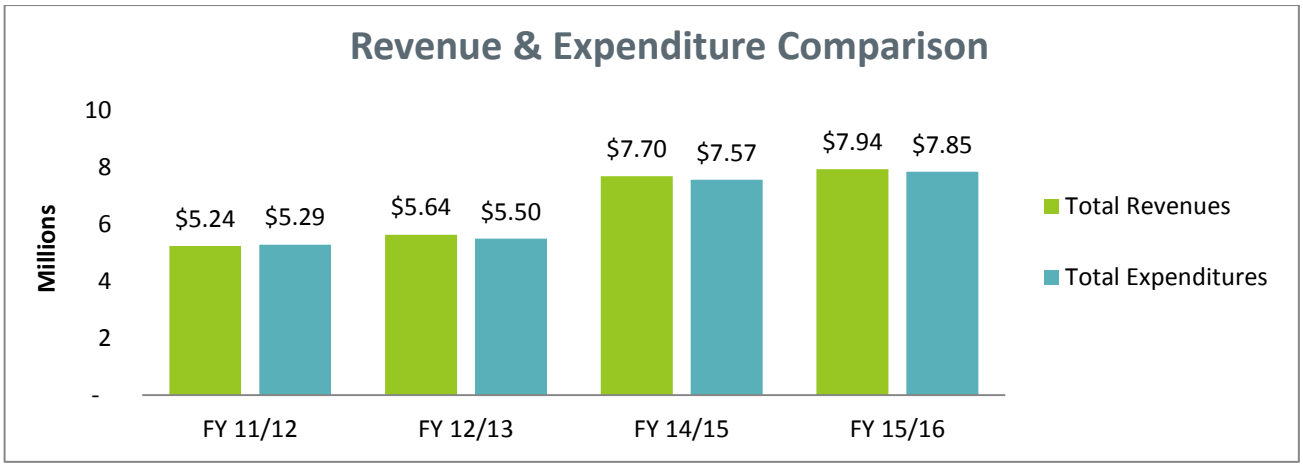
Outcome Objective: Increase the Capacity of Teachers & Staff

- Other operating costs are associated with insurance, professional development, travel, membership fees and dues, graduations expenses, and miscellaneous costs. Reallocated resources from other operating costs to supplies and materials.

# IX. INDIVIDUAL FUND SUMMARY

## GENERAL FUND

The *General Fund* is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources.




## SPECIAL REVENUE FUNDS

The *Special Revenue Funds* are the funds that account for local, state and federally financed programs or expenditures legally restricted for specified purposes or where unused balances are returned to the grantor at the close of a specified project period.

| | Estimated FY 14/15 | Proposed FY 15/16 | Variance Estimated to Proposed |
|---|---|---|---|
| **Federal Grants through TEA** | | | |
| Fund 224 - IDEA B | $ 162,270 | $ 90,000 | $ (72,270) |
| Sub-total Federal Grants | 162,270 | 90,000 | (72,270) |
| **State Grants through TEA** | | | |
| Fund 410 - Material Allotment Disbursement | 33,589 | 142,787 | 109,198 |
| Sub-total State Grants | 33,589 | 142,787 | 109,198 |
| **Local Activities** | | | |
| Fund 461 - Local Campus Activity | 26,000 | 26,000 | - |
| Fund 484 - Local Grants (HOC & WAF) | 18,000 | - | (18,000) |
| Fund 498 - International Mindedness Symposium | | 6,000 | 6,000 |
| Sub-total Local Activities | 44,000 | 32,000 | (12,000) |
| **Hudson Foundation Grants** | | | |
| Fund 481 - Hudson Foundation Curriculum Development | | (3,460) | (3,460) |
| Fund 485 - MYP Principal & Discretionary Funds | 100,000 | - | (100,000) |
| Fund 493 - Salary & Curriculum Support | 55,000 | - | (55,000) |
| Fund 496 - Hudson Foundation | 55,000 | 120,000 | 65,000 |
| Sub-total Hudson Foundation Grants | 213,460 | 120,000 | (93,460) |
| **Westlake Academy Foundation (WAF) Grants** | | | |
| Fund 494 - Science Department | 27,850 | - | (27,850) |
| Fund 495 - Fund an Item | 77,773 | 50,000 | (27,773) |
| Fund 497 - Financial Assistance | 1,000 | 2,500 | 1,500 |
| Sub-total Foundation Grants | 106,623 | 52,500 | (54,123) |
| **Grant Total - All Special Revenue Funds Expenditures** | **$ 559,941** | **$ 437,287** | **$ (122,654)** |

# X. INFORMATIONAL SUMMARY

## CHANGES IN DEBT

Debt service for the Academy's capital infrastructure is included in the Town of Westlake's municipal budget. $30M in debt has been issued to develop these facilities; this debt will be retired in 2043. The average annual debt service for Academy facilities paid by the Town of Westlake is approximately $1.856M

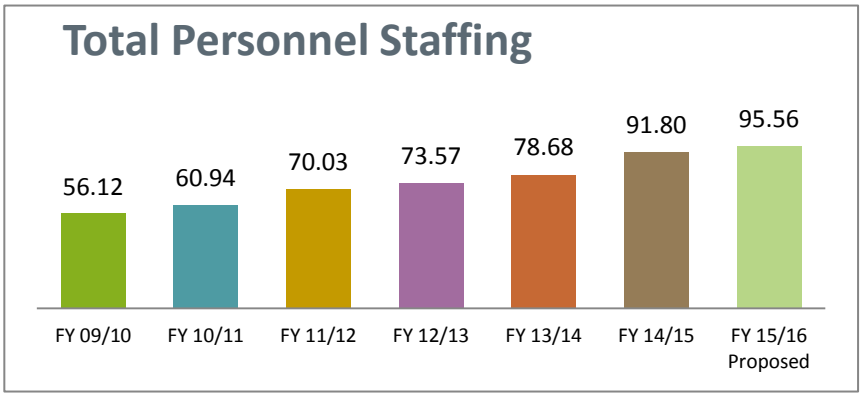
## FACILITIES

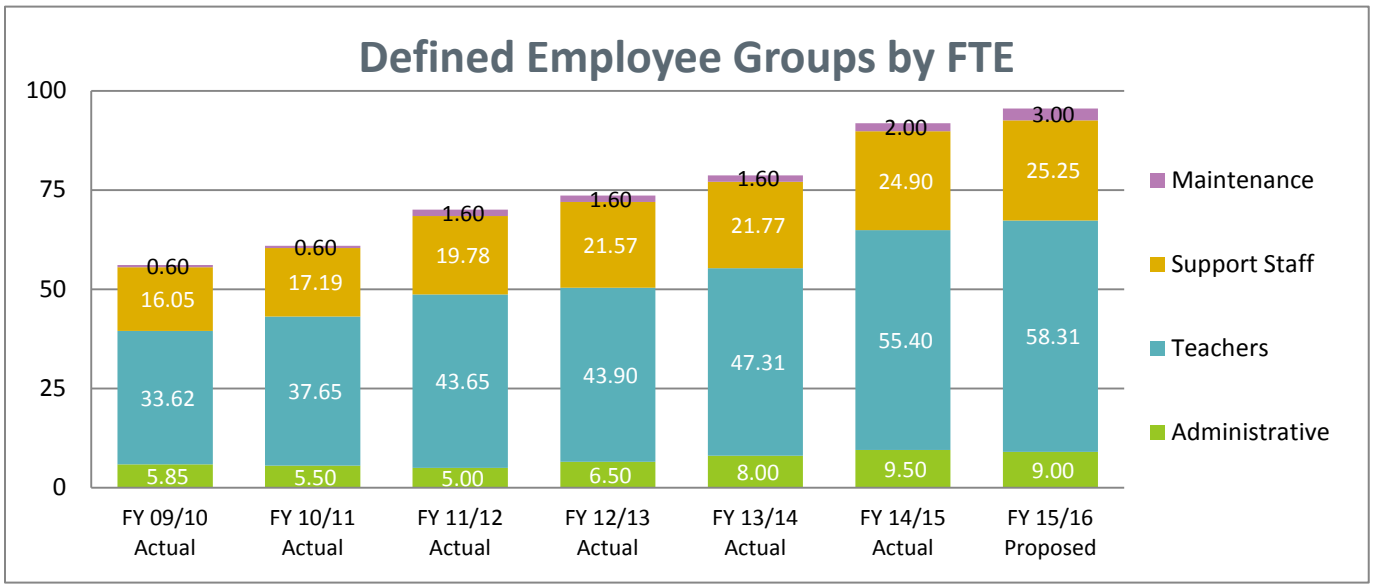
As mentioned previously, the Academy was originally designed and built to service approximately 675 students and is projected to be at full capacity with the beginning of the FY 2015/16 school year.

The Board approved Facility Master Plan will be updated over the coming months and reviewed in light of projected growth in Westlake. The remaining phases will be developed and planned with the end goal of accommodating approximately 1,400 students for which we have Charter authorization to enroll.

# XI. PERSONNEL TRENDS

The Academy has added personnel each year since its opening to support new grade levels and classes as well as curriculum expansion. In FY 2015/16 an additional 4.01 FTE positions have been added for a total of 95.56 FTE employees.

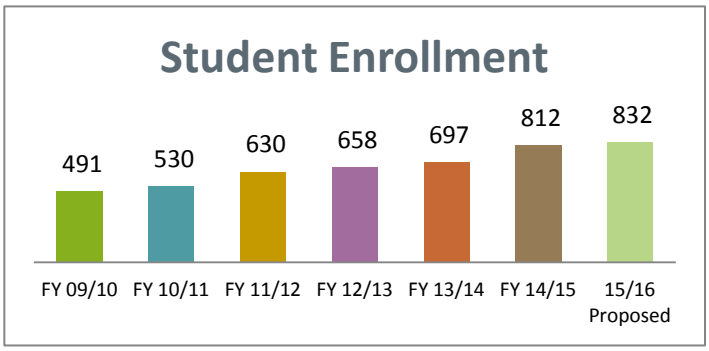


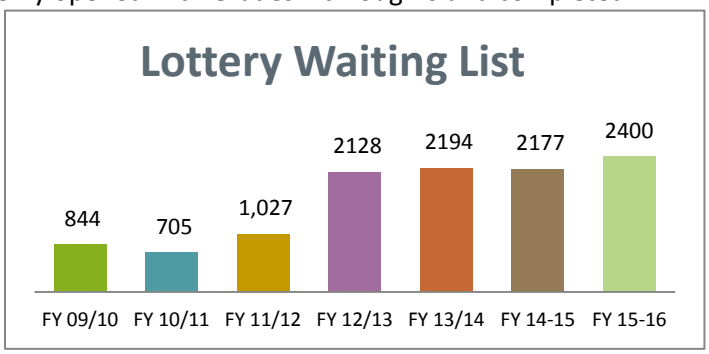
# XII. STUDENT ENROLLMENT TRENDS & DATA

## TRENDS

Westlake Academy's student enrollment is established by two sets of boundaries. The primary boundary encompasses the Town of Westlake and allows Westlake residents automatic entry into the Academy. The secondary boundaries are comprised of 31 of the surrounding school districts. While any school-age child from these districts is allowed to attend the Academy, demand for entrance has exceeded the Academy's capacity necessitating an annual lottery system that is carried out according to the standards and practices dictated by Federal law.



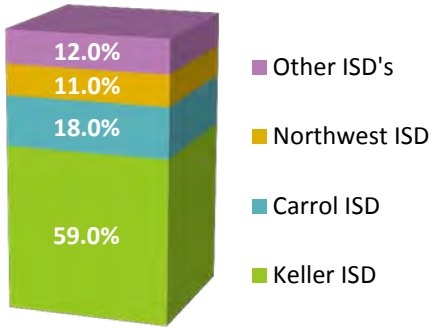

Since the inception of the school in the 03/04 school year, the Academy has added one new grade level each year – until we became a K-12 grade facility. The Academy opened with Grades 1 through 6 and completed adding grade levels in FY 09-10. In FY 1/12, we on boarded approximately 80 students due to the Board's decision to expand class sizes and increase our program offerings. We also increased the target class sizes of 20 pupils per class and the addition of a third section in the secondary programme.



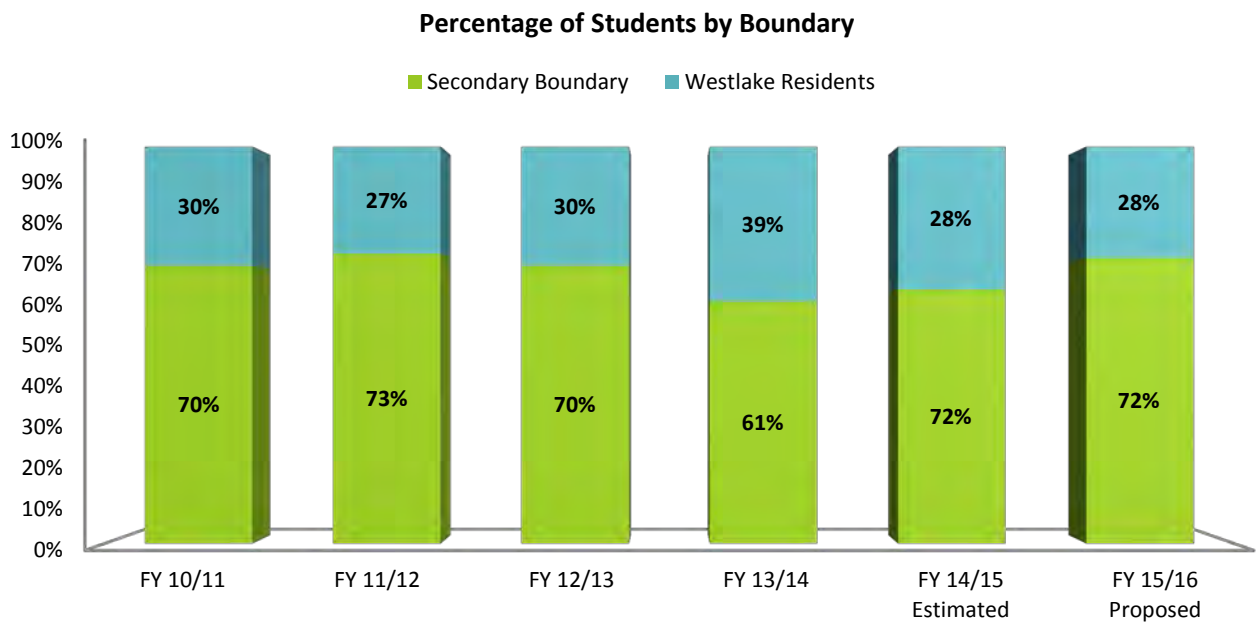

In FY 2015/16 the campus facilities at the Academy are expected to reach full capacity with the addition of approximately 20 students. We anticipate future enrollment numbers to remain flat (as approved by the Board of Trustees and the Town Council, per the Facility Master Plan (Phase 1), Resolution 12-37 dated 11-12-2012) or until funding for additional facilities becomes available.

As an open enrollment charter school, Westlake Academy has the ability to set and maintain enrollment numbers at levels determined by the Board of Trustees. The Academy currently has over 2,000 students on a waiting list spanning Kindergarten through grade eleven. The waiting list which is developed each year through a lottery process, allows the Academy to fill seats if student attrition occurs, maintaining a stable student population number and classroom size.

- Students residing within the boundaries of Keller ISD, which includes Vaquero, currently account for approximately 59% of the student population.
- Students residing in Carroll ISD's jurisdiction, which includes Glenwyck Farms and Terra Bella, account for 18%. These percentages have remained fairly consistent over time.



The number of students attending the Academy, who reside in Westlake, has increased since FY 10/11. Staff will continue to manage additional growth at the Academy through student attrition until it becomes necessary to implement Phase II of the Facility Master Plan.




## Working Lean

Given the new paradigm of decreasing State aid and increasing demand, Westlake Academy and the Town of Westlake is committed to providing for the long-term viability of its program by maintaining municipal financial support where needed if future budgets stop short, utilizing and bolstering donations made by the Blacksmith Campaign and the Westlake Academy Foundation, and continuing a focus on financial stewardship in the school's operations and expenditures. These initiatives combined with a thoughtfully crafted financial forecast will help to foresee future negative indicators of decreased funding and ensure that a quality, IB curriculum will continue to be offered to the students of the Academy for years to come.

## Performance Results & Benchmark data

In FY 2014/15, Westlake Academy was recognized by the Washington Post as one of the best public high schools in the country. This is the fourth year in which the Academy has been recognized by national ranking organizations due to rigorous and extraordinary academic performance.

The State of Texas is currently phasing in the use of the State of Texas Academic Achievement and Readiness (STAAR) test to assess students' attainment of reading, writing, math, science, and social studies skills required under Texas education standards. The State of Texas Assessments of Academic Readiness (STAAR) exam has increased rigor over the TAKS and complies with the requirements of the No Child Left Behind Act (NCLB). The charts below utilize TEA data to compare Westlake Academy's performance historically. The tables below show the Academy's performance on the state's standardized test for the last two years.

## READING

| Grade Level | Comparison Year | Level II Satisfactory Phase-In 1 | Level III Advanced | Level II Satisfactory Phase-In 2 (Effective 2015-16) |
|---|---|---|---|---|
| | 2013-2014 | 93% | 21% | N/A |
| 3 | 2014-2015 | 94% | 47% | 89.5% |
| | 2013-2014 | 91% | 36% | N/A |
| 4 | 2014-2015 | 98% | 38% | 98% |
| | 2013-2014 | 98% | 43% | N/A |
| 5 | 2014-2015 | 98% | 38% | 98% |
| | 2013-2014 | 98% | 38% | N/A |
| 6 | 2014-2015 | 100% | 54% | 96% |
| | 2013-2014 | 97% | 54% | N/A |
| 7 | 2014-2015 | 99% | 58% | 93% |
| | 2013-2014 | 95% | 61% | N/A |
| 8 | 2014-2015 | 100% | 65% | 100% |

## WRITING

| Grade Level | Comparison Year | Level II Satisfactory Phase-In 1 | Level III Advanced | Level II Satisfactory Phase-In 2 (Effective 2015-16) |
|---|---|---|---|---|
| | 2013-2014 | 93% | 11% | N/A |
| 4 | 2014-2015 | 93% | 20% | 83% |
| | 2013-2014 | 94% | 26% | N/A |
| 7 | 2014-2015 | 97% | 39% | 93% |

## ENGLISH – END OF COURSE

| Grade Level | Comparison Year | Level II Satisfactory Phase-In 1 | Level III Advanced | Level II Satisfactory Phase-In 2 (Effective 2015-16) |
|---|---|---|---|---|
| | 2013-2014 | 97% | 35% | N/A |
| 9 – English I | 2014-2015 | 100% | 60% | 100% |
| | 2013-2014 | 95% | 9% | N/A |
| 10 – English II | 2014-2015 | 99% | 24% | 99% |

## HUMANITIES

| Grade Level | Comparison Year | Level II Satisfactory Phase-In 1 | Level III Advanced | Level II Satisfactory Phase-In 2 (Effective 2015-16) |
|---|---|---|---|---|
| | 2013-2014 | 80% | 9% | N/A |
| 8 | 2014-2015 | 99% | 31% | 89.5% |
| 11 EOC | 2013-2014 | 98% | 22% | N/A |
| U.S. History | 2014-2015 | 100% | 62% | 100% |

## SCIENCE

| Grade Level | Comparison Year | Level II Satisfactory Phase-In 1 | Level III Advanced | Level II Satisfactory Phase-In 2 (Effective 2015-16) |
|---|---|---|---|---|
| | 2013-2014 | 94% | 13% | N/A |
| 5 | 2014-2015 | 87% | 20% | 83% |
| | 2013-2014 | 87% | 26% | N/A |
| 8 | 2014-2015 | 97% | 28% | 88% |
| 9 EOC | 2013-2014 | 100% | 34% | N/A |
| Biology | 2014-2015 | 99% | 38% | 88% |

## ALGEBRA 1 END OF COURSE

| Grade Level | Comparison Year | Level II Satisfactory Phase-In 1 | Level III Advanced | Level II Satisfactory Phase-In 2 (Effective 2015-16) |
|---|---|---|---|---|
| 8 EOC | 2013-2014 | 87% | 17% | N/A |
| Algebra | 2014-2015 | 100% | 52% | 97% |

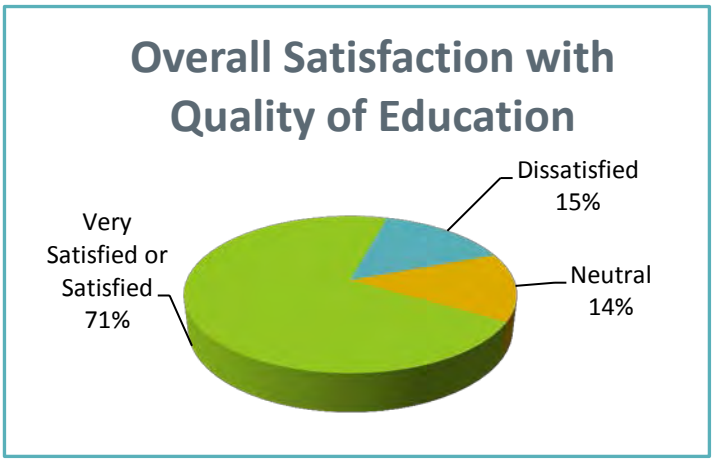
**2014 DISTRICT LISTINGS** Financial Allocation Study for Texas. **FAST**

| DISTRICT NAME | COUNTY | ENROLL-MENT | 2014 TEA ACCOUNTABILITY RATING | MATH PROGRESS PERCENTILE | READING PROGRESS PERCENTILE | FAST COMPONENTS: COMPOSITE PROGRESS PERCENTILE | + | SPENDING INDEX | = | *FAST RATING |
|---|---|---|---|---|---|---|---|---|---|---|
| WESLACO ISD | HIDALGO | 17,830 | MET STANDARD | 57 | 11 | 26 | + | AVERAGE | = | ★★½☆☆ |
| WEST HARDIN COUNTY CISD | HARDIN | 584 | MET STANDARD | 25 | 25 | 22 | + | LOW | = | ★★★½☆ |
| WEST HOUSTON CHARTER SCHOOL (C) | HARRIS | 320 | MET STANDARD | 2 | 43 | 8 | + | VERY LOW | = | ★★★½☆ |
| WEST ISD | MCLENNAN | 1,440 | MET STANDARD | ** | ** | ** | + | AVERAGE | = | ** |
| WEST ORANGE-COVE CISD | ORANGE | 2,349 | MET STANDARD | 15 | 31 | 20 | + | AVERAGE | = | ★★½☆☆ |
| WEST OSO ISD | NUECES | 2,030 | MET STANDARD | 44 | 33 | 36 | + | VERY HIGH | = | ★½☆☆☆ |
| WEST RUSK ISD | RUSK | 998 | MET STANDARD | 25 | 34 | 28 | + | AVERAGE | = | ★★½☆☆ |
| WEST SABINE ISD | SABINE | 649 | MET STANDARD | 53 | 19 | 32 | + | LOW | = | ★★★½☆ |
| WESTBROOK ISD | MITCHELL | 219 | MET STANDARD | 52 | 35 | 40 | + | VERY HIGH | = | ★★½☆☆ |
| WESTHOFF ISD | DEWITT | 69 | MET STANDARD | 7 | 23 | 11 | + | VERY HIGH | = | ★½☆☆☆ |
| WESTLAKE ACADEMY CHARTER SCHOOL (C) | TARRANT | 670 | MET STANDARD | 84 | 95 | 94 | + | LOW | = | ★★★★½ |
| WESTPHALIA ISD | FALLS | 155 | MET STANDARD | 98 | 74 | 95 | + | AVERAGE | = | ★★★★½ |

Westlake Academy has achieved a four and one-half star rating from the Texas State Comptroller's FAST School District Rating System for providing quality education at a reasonable cost per student. Future enrollment increases will further improve efficiencies and reduced the per student cost. Benchmarking against the surrounding local ISDs, Westlake Academy's expenditures are near the median when comparing expenditures per student excluding debt service and capital expenditures

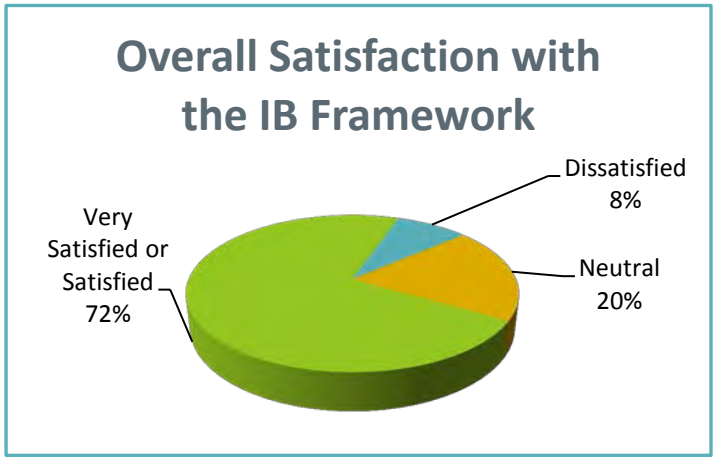
# XIII. PARENT SURVEY RESULTS

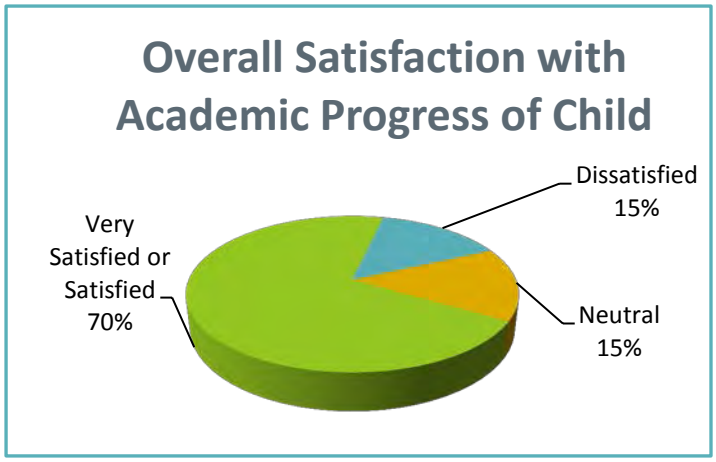
Westlake Academy is focused on delivering high quality educational services and depends upon input from our stakeholders. Westlake Academy routinely conducts an Annual Parent Survey to help identify any future needs and to prioritize resource allocation. The FY 2014/15 Westlake Academy Parent Survey was conducted in May of 2015 and we saw an overall decrease in the satisfaction rate of 10% with the quality of educational services that were provided.




71% of the parent's surveyed were very satisfied or satisfied with the overall quality of education Westlake Academy delivers to its students.

72% of our respondents were very satisfied or satisfied with the IB Curriculum / Framework




70% of the parent's surveyed were either very satisfied of satisfied with the academic progress of their child

## XIV. AWARDS

The Association of School Business Officials International (ASBO) has presented a Meritorious Budget Award to Westlake Academy for six consecutive years. Additionally, the Academy received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA); representing the sixth year the Academy has received this award.

These awards represent a significant achievement that reflect the dedication and commitment the Board of Trustees and staff have given to meeting the highest principles of governmental accounting. These awards are valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to ASBO and GFOA to determine its eligibility.

## XV. SUMMARY

Westlake Academy has faced challenges and exceeded expectations over the history of our organization. We have a tremendous group of talented teachers and staff members, supportive parents and dedicated students who help to make the Academy a model of educational excellence. It is with this in mind that we present the FY 2015/16 budget theme, "**Dream…Create…Achieve: Building a Collective Legacy of Excellence**."

Over the last year, many hours have been spent to further develop our vision of the future; determining the best opportunities that lay before us to help us accomplish our mission and truly become a "shining school on the hill." While we have many successes to celebrate, we are constantly striving to improve the Academy through multiple avenues, including: getting the right people on the bus, making sure that we are consistently taking measure of our course, and making adjustments as we move towards our goal; it is through our talented faculty, staff, students, and their supportive families, that we are able to unfailingly rise to the challenges, and hold to our vision.

On behalf of our entire learning community, I would like to thank the Board for their leadership, dedication to excellence, and their support in making Westlake Academy and the Town of Westlake, truly a shining example of what can be accomplished when people come together with a common purpose: great things can happen!

As with all good teams, it becomes necessary to draw attention to performers who go above and beyond to make sure we accomplish our goals. I would like to recognize the hard work of the Academic and Municipal Leadership Teams, and specifically Debbie Piper, Jaymi Ford, and Dr. Mechelle Bryson for their efforts in completing this award winning document. I know with the team we have in place, we will "build a collective legacy of excellence."

Thomas E. Brymer

Thomas E. Brymer
Town Manager/Superintendent Westlake Academy

*This page is intentionally blank*

# Section 9
# Capital Project Funds

Forging Westlake

*This page is intentionally blank*

# CAPITAL PROJECT FUNDS
## Combined Program Summary
## Fiscal Year 2015/2016

CAPITAL PROJECT FUND - WA EXPANSION FUND - PID FUND

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax On-going | $ - | $ - | $ - | $ - | $ - | 0% |
| General Sales Tax One-time | - | - | - | - | - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charge for Services | - | - | 69,300 | 730,700 | 661,400 | 954% |
| Donations | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 12,896 | 7,400 | 4,728 | 17,144 | 12,416 | 263% |
| Contributions | 80,473 | 320,000 | 537,541 | - | (537,541) | -100% |
| Misc Income | 233,500 | - | - | - | - | 0% |
| **Total Revenues** | **326,869** | **327,400** | **611,569** | **747,844** | **136,275** | **22%** |
| Transfers In | 830,000 | 1,590,000 | 1,614,328 | 1,723,515 | 109,187 | 7% |
| Other Sources | 366,774 | 1,125,000 | 385,000 | 8,456,145 | 8,071,145 | 100% |
| **Total Other Sources** | **1,196,774** | **2,715,000** | **1,999,328** | **10,179,660** | **8,316,607** | **416%** |
| **TOTAL REVENUES & OTHER SOURCES** | **1,523,643** | **3,042,400** | **2,610,897** | **10,927,504** | **8,316,607** | **319%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | 116 | - | 257,551 | 124,000 | (133,551) | -52% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Economic Development | - | - | - | - | - | 0% |
| Water Purchases | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **116** | **-** | **257,551** | **124,000** | **(133,551)** | **-52%** |
| **TOTAL OPERATING EXPENDITURES** | **116** | **-** | **257,551** | **124,000** | **(133,551)** | **-133.5%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | 9,943,057 | 4,203,805 | 1,562,786 | 5,241,000 | 3,678,214 | 235% |
| **Total Capital** | **9,943,057** | **4,203,805** | **1,562,786** | **5,241,000** | **3,678,214** | **235%** |
| Transfers Out | 200,000 | - | - | - | - | 0% |
| Other Uses | - | - | - | - | - | 0% |
| **Total Other Uses** | **200,000** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **10,143,173** | **4,203,805** | **1,820,337** | **5,365,000** | **3,544,663** | **195%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(8,619,530)** | **(1,161,405)** | **790,560** | **5,562,504** | **4,771,944** | **-604%** |
| **FUND BALANCE, BEGINNING** | **10,357,315** | **1,737,785** | **1,737,785** | **2,528,345** | **790,560** | **45%** |
| **FUND BALANCE, ENDING** | **$ 1,737,785** | **$ 576,380** | **$ 2,528,345** | **$ 8,090,849** | **$ 5,562,504** | **220%** |
| Restricted/Assigned/Committed Funds | 1,737,785 | 576,380 | 2,528,345 | 8,090,849 | 5,562,504 | 220% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| C Cash/CD's | $ 1,737,785 | $ 576,380 | $ 2,528,345 | $ 8,090,849 | $ 5,562,504 | 220% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 1,737,785** | **$ 576,380** | **$ 2,528,345** | **$ 8,090,849** | **$ 5,562,504** | **220%** |

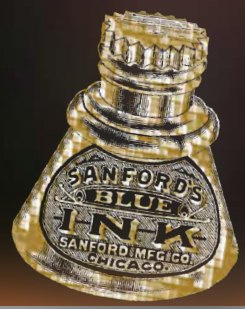
## CAPITAL PROJECTS FUNDS
## COMBINING REVENUES, EXPENDITURES AND FUND BALANCE
## FISCAL YEAR 2015/2016

| | Capital Projects | Westlake Academy Expansion | Public Improvement District | Capital Project Funds |
|---|---|---|---|---|
| **REVENUES AND OTHER SOURCES** | 26% CP | 1% EXP | 2% PID | 30% of total revenue |
| General Sales Tax | $ - | $ - | $ - | $ - |
| Property Tax | - | - | - | - |
| Beverage Tax | - | - | - | - |
| Franchise Fees | - | - | - | - |
| Permits/Fees | - | - | - | - |
| Fines/Forfeits | - | - | - | - |
| Interest | 16,644 | 500 | - | 17,144 |
| Misc Income | - | - | - | - |
| Charge for Services | - | - | 730,700 | 730,700 |
| Contributions | - | - | - | - |
| Hotel Tax | - | - | - | - |
| **Total Revenues** | **16,644** | **500** | **730,700** | **747,844** |
| Transfers In | 1,273,515 | 450,000 | - | 1,723,515 |
| Other Sources | 8,456,145 | - | - | 8,456,145 |
| **Total Other Sources** | **9,729,660** | **450,000** | **-** | **10,179,660** |
| WA Revenues | - | - | - | - |
| WA Others Sources | - | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** | **-** |
| | | | | |
| **TOTAL REVENUES AND OTHER SOURCES** | **9,746,304** | **450,500** | **730,700** | **10,927,504** |

| | | | | |
|---|---|---|---|---|
| **EXPENDITURES AND OTHER USES** | 16% CP | 0% EXP | 0% PID | 17% of total expenses |
| Payroll Salaries | - | - | - | - |
| Payroll Transfers | - | - | - | - |
| Insurance | - | - | - | - |
| Taxes | - | - | - | - |
| Retirement | - | - | - | - |
| **Total Payroll & Related** | **-** | **-** | **-** | **-** |
| Supplies | - | - | - | - |
| Services | - | - | 124,000 | 124,000 |
| Insurance | - | - | - | - |
| Maintenance | - | - | - | - |
| Rent & Utilities | - | - | - | - |
| Interfund Advance | - | - | - | - |
| Debt | - | - | - | - |
| Water Purchases | - | - | - | - |
| **Total Operations & Maintenance** | **-** | **-** | **124,000** | **124,000** |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **124,000** | **124,000** |
| | | | | |
| Capital Outlay | - | - | - | - |
| Capital Projects | 5,241,000 | - | - | 5,241,000 |
| **Total Capital** | **5,241,000** | **-** | **-** | **5,241,000** |
| Transfers Out | - | - | - | - |
| Other Uses | - | - | - | - |
| **Total Other Uses** | **-** | **-** | **-** | **-** |
| WA Expenses | - | - | - | - |
| WA Others Uses | - | - | - | - |
| **Westlake Academy** | **-** | **-** | **-** | **-** |
| **TOTAL EXPENDITURES AND OTHER USES** | **5,241,000** | **-** | **124,000** | **5,365,000** |
| | | | | |
| **EXCESS REVENUES OVER (UNDER) EXPENDITURES** | **4,505,304** | **450,500** | **606,700** | **5,562,504** |
| | | | | |
| **BEGINNING FUND BALANCE** | **1,733,939** | **440,117** | **354,290** | **2,528,345** |
| | | | | |
| **ENDING FUND BALANCE** | **$ 6,239,243** | **$ 890,617** | **$ 960,990** | **$ 8,090,849** |

# Capital Projects Fund

## Forging Westlake



## Writing The Next Chapter

# Capital Projects Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 3,544 | 7,400 | 3,633 | 16,644 | 13,011 | 358% |
| Contributions | - | 320,000 | 380,000 | - | (380,000) | -100% |
| Misc Income | - | - | - | - | - | 0% |
| **Total Revenues** | **3,544** | **327,400** | **383,633** | **16,644** | **(366,989)** | **-96%** |
| Transfers In | - | 1,150,000 | 1,150,000 | 1,273,515 | 123,515 | 100% |
| Other Sources Bond Proceeds | - | 1,125,000 | - | 8,456,145 | 8,456,145 | 100% |
| **Total Other Sources** | **-** | **2,275,000** | **1,150,000** | **9,729,660** | **8,579,660** | **100%** |
| **TOTAL REVENUES & OTHER SOURCES** | **3,544** | **2,602,400** | **1,533,633** | **9,746,304** | **8,212,671** | **536%** |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | - | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | 1,129,287 | 3,301,000 | 1,112,786 | 5,241,000 | 4,128,214 | 371% |
| **Total Capital** | **1,129,287** | **3,301,000** | **1,112,786** | **5,241,000** | **4,128,214** | **371%** |
| Transfer Out | 200,000 | - | - | - | - | 0% |
| **Total Other Uses** | **200,000** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **1,329,287** | **3,301,000** | **1,112,786** | **5,241,000** | **4,128,214** | **371%** |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(1,325,744)** | **(698,600)** | **420,847** | **4,505,304** | **4,084,457** | **971%** |
| **FUND BALANCE, BEGINNING** | **2,638,835** | **1,313,092** | **1,313,092** | **1,733,938** | **420,847** | **32%** |
| **FUND BALANCE, ENDING** | **1,313,092** | **614,492** | **1,733,939** | **6,239,242** | **4,505,304** | **260%** |
| Restricted/Assigned/Committed Funds | 1,313,092 | 614,492 | 1,733,939 | 6,239,242 | 4,505,304 | 260% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| C Cash/CD's 410 10110 00 | $ 1,313,092 | $ 614,492 | $ 1,733,939 | $ 6,239,242 | $ 4,505,304 | 260% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ 1,313,092** | **$ 614,492** | **$ 1,733,939** | **$ 6,239,242** | **$ 4,505,304** | **260%** |

# Capital Projects Fund
# 5 Year Projection

| Project No. | Description | Actuals FY 13-14 | Adopted FY 14-15 | Estimated FY 14-15 | Proposed FY 15-16 | Projection FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 |
|---|---|---|---|---|---|---|---|---|---|
| | REVENUES AND OTHER SOURCES | | | | | | | | |
| | Bond Proceeds (Road/Trail Projects) | - | - | - | - | - | - | 2,379,129 | - |
| 64 | Fire Station Complex | - | 1,125,000 | - | 8,456,145 | - | - | - | - |
| 20 | Town Improvements | - | 320,000 | 380,000 | - | - | - | - | - |
| | Interest Income | 3,544 | 7,400 | 3,633 | 16,644 | 2,310 | 2,166 | 4,560 | - |
| | Transfer in from GF 100 | - | 1,150,000 | 1,150,000 | 673,515 | 659,610 | 301,995 | 201,330 | 201,330 |
| | Transfer in from UF 500 | - | - | - | 600,000 | 316,667 | - | - | - |
| | TOTAL REVENUES AND OTHER SOURCES | $ 3,544 | $ 2,602,400 | $ 1,533,633 | $ 9,746,304 | $ 978,587 | $ 304,161 | $ 2,585,019 | $ 201,330 |
| | CAPITAL PROJECTS | | | | | | | | |
| 45 | Hillwood Misc Project Expense | 2,400 | - | - | - | - | - | - | - |
| n/a | Transfer out to WA Expansion | 200,000 | - | - | - | - | - | - | - |
| 20 | FM 1938 Streetscape/Wayfinding | 1,108,859 | 1,000,000 | 830,786 | - | - | - | - | - |
| 30 | SH 114/Hwy 170 Enhancements | 7,500 | - | - | - | - | - | - | - |
| 31 | Stagecoach Hills Street Recon & Drainage | 4,929 | - | - | - | - | - | - | - |
| 34 | S. Roanoke Road Recon & Drainage | - | 453,000 | - | - | 453,000 | - | - | - |
| 40 | Sam School Road Recon & Drainage | - | 266,000 | - | - | - | 281,960 | - | - |
| 41 | E. Dove Road Recon & Drainage (Vaq - TB) | - | 100,000 | - | 366,000 | - | - | 343,857 | 56,228 |
| 47 | Hwy 377 Westport Parkway Signal | 5,600 | - | - | - | - | - | - | - |
| 50 | Glenwyck Farms Park Improvemen | - | 195,000 | 100,000 | - | - | - | - | - |
| 52 | Trail - Westlake Academy to Cemetery | - | - | - | - | - | - | - | 300,949 |
| 53 | Trail - Dove/Pearson/Aspen | - | - | - | - | - | - | 290,016 | - |
| 55 | Outdoor Warning System | - | 99,000 | 99,000 | - | - | - | - | - |
| 58 | Ottinger Road Recon/Drainage | - | - | - | - | - | - | - | 983,954 |
| 60 | Pearson Lane Recon/Drainage | - | - | - | - | - | - | 404,125 | - |
| 62 | Water Line & Well Improvements | - | 63,000 | 63,000 | - | - | - | - | - |
| 63 | Municipal Building | - | - | - | 1,800,000 | 950,000 | - | - | - |
| 64 | Fire Station Complex | - | 1,125,000 | 20,000 | 2,815,000 | 5,200,000 | 421,145 | - | - |
| 65 | Maintenance & Storage Facility | - | - | - | - | 40,000 | - | - | - |
| | TOTAL CAPITAL PROJECT EXPENSE | $ 1,329,287 | $ 3,301,000 | $ 1,112,786 | $ 4,981,000 | $ 6,643,000 | $ 703,105 | $ 1,037,998 | $ 1,341,131 |
| | NET | $ (1,325,744) | $ (698,600) | $ 420,847 | $ 4,765,304 | $ (5,664,413) | $ (398,944) | $ 1,547,021 | $ (1,139,801) |

# CAPITAL PROJECTS FUND

The Capital Projects Fund tracks major equipment, land, and infrastructure projects of $25,000 or more financed with General Fund operating transfers, intergovernmental revenue, bond proceeds and Special Revenue Fund transfers. Project completion or procurement may extend across two or more fiscal years and reflect multiple expense categories such as engineering, design and construction.

Completed capital projects often have a continuing fiscal impact on the Town's operating funds due to routine maintenance, repair, and daily operating costs. When an ongoing operating impact has been identified, it is included on the project description sheet, and costs are projected for the next three years. Upon approval of the project, the ongoing fiscal impact is integrated into the operating budget.

For more detailed information about capital projects, see the "Capital Improvement Plan".

**Revenues and Other Sources**

- FY 2015/16 projected revenues are $9,746,304.
- This amount represents an increase of $8,212,671 from FY 2014/15 estimated revenues of $1,533,633. Increases are due to:
  - Anticipated bond proceeds of approximately $8,456,145 for land and construction costs related to the fire station complex
  - Transfers in of $1,273,515 for municipal building project

**Expenditures**

- FY 2015/16 expenditures total $5,241,000.

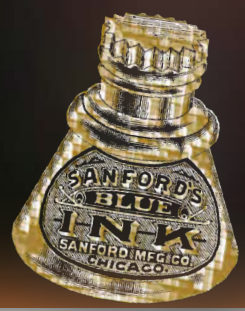
| Project Number | Description | |
|---|---|---|
| CP41 | E. Dove Road Recon & Drainage (Vaquero - Terra Bella) | $ 366,000 |
| CP63 | Municipal Building | 1,800,000 |
| CP64 | Fire Station Complex | 2,815,000 |
| CP68 | FM1938/Dove Road Signalization | 260,000 |
| | **TOTAL CAPITAL PROJECT EXPENSE** | **$ 5,241,000** |

**Fund Balance**

- FY 2015/16 ending fund balance is projected to be $6,239,249.

# Expansion Fund
# Westlake Academy

## Forging Westlake



## Writing The Next Chapter

# Westlake Academy Expansion Fund
# Program Summary
# Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | - | - | - | 0% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | 9,353 | - | 1,095 | 500 | (595) | -54% |
| Contributions | 80,473 | - | - | - | - | 0% |
| Misc Income | 233,500 | - | - | - | - | 0% |
| **Total Revenues** | **323,325** | **-** | **1,095** | **500** | **(595)** | **-54%** |
| Transfers In | 830,000 | 440,000 | 464,328 | 450,000 | (14,328) | 100% |
| Other Sources Bond Proceeds | 366,774 | - | - | - | - | 100% |
| **Total Other Sources** | **1,196,774** | **440,000** | **464,328** | **450,000** | **(14,328)** | **-3%** |
| **TOTAL REVENUES & OTHER SOURCES** | **1,520,099** | **440,000** | **465,423** | **450,500** | **(14,923)** | **-3%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | 116 | - | - | - | - | 0% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **116** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL OPERATING EXPENDITURES** | **116** | **-** | **-** | **-** | **-** | **0%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | 8,813,770 | 902,805 | 450,000 | - | (450,000) | -100% |
| **Total Capital** | **8,813,770** | **902,805** | **450,000** | **-** | **(450,000)** | **-100%** |
| Transfer Out | - | - | - | - | - | 0% |
| **Total Other Uses** | **-** | **-** | **-** | **-** | **-** | **0%** |
| **TOTAL EXPENDITURES & OTHER USES** | **8,813,885** | **902,805** | **450,000** | **-** | **(450,000)** | **-100%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **(7,293,786)** | **(462,805)** | **15,423** | **450,500** | **435,077** | **2821%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **7,718,480** | **424,694** | **424,694** | **440,117** | **15,423** | **100%** |
| **FUND BALANCE, ENDING** | **424,694** | **(38,111)** | **440,117** | **890,617** | **450,500** | **102%** |
| Restricted/Assigned/Committed Funds | 424,694 | (38,111) | 440,117 | 890,617 | 450,500 | 102% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| C Cash/CD's 410 10110 00 000 | $ 424,694 | $ - | $ 440,117 | $ 890,617 | $ 450,500 | 102% |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **424,694** | **-** | **440,117** | **890,617** | **450,500** | **102%** |

# WESTLAKE ACADEMY EXPANSION FUND

The WAE Fund tracks and accumulates resources intended to finance future Academy expansions.

In FY 2012/13, approximately 8.5 million dollars of bond proceeds were used to fund construction of three new buildings at Westlake Academy with the final expenditures continuing into FY 13/14:

- Cafetorium – includes stage, dressing area, storage and catering kitchen for dining and general purposes; approximately 9,600 sf.
- Three story Secondary School - includes 15 classrooms, flex and office space; designed to allow for future addition if needed; approximately18,900 sf.
- Field-house - houses locker rooms used for both athletics and PE, including a visiting team locker room; storage for equipment; offices and space to be used for the PE program; approximately 9,600 sf.

In February of 2013, an Economic Development Agreement was executed between the Town and Maguire Partners-Solana Land, L.P. that requires the developer to pay $10,000 for each residential lot associated with the Granada subdivision. In FY 14/15 the Town received $410,000 associated with the completion and acceptance of Granada Phase I infrastructure. The Town is anticipating 45 lots will be final platted during FY 15/16 as part of Phase II infrastructure completion, adding an additional $450,000 in revenues to the WAE Fund. Note that payments are recorded in the Economic Development Fund and transferred to the WAE Fund.

**Revenues and Transfers In**

- FY15/16 projected revenues are $450,500, including:
    - Transfers in from the Economic Development Fund totaling $450,000
    - $500 from WAE Fund investment earnings

**Expenditures**

- There are no projected expenditures for FY 15/16.

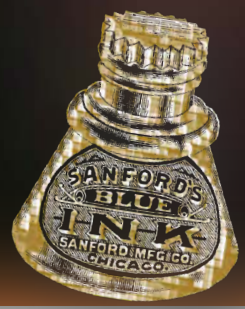
**Fund Balance**

- FY 15/16 ending fund balance is projected to be $890,617.

*This page is intentionally blank*

# Public Improvement District Fund

## Forging Westlake




## Writing The Next Chapter

# Public Improvement District Fund
# Program Summary
## Fiscal Year 2015/2016

| | Actual FY 13/14 | Adopted Budget FY 14/15 | Estimated Budget FY 14/15 | Proposed Budget FY 15/16 | FY 15/16 Proposed vs FY 14/15 Estimated | |
|---|---|---|---|---|---|---|
| **REVENUES & OTHER SOURCES** | | | | | | |
| General Sales Tax | $ - | $ - | $ - | $ - | $ - | 0% |
| Property Tax | - | - | - | - | - | 0% |
| Hotel Tax | - | - | - | - | - | 0% |
| Charges for Services | - | - | 69,300 | 730,700 | 661,400 | 954% |
| Beverage Tax | - | - | - | - | - | 0% |
| Franchise Fees | - | - | - | - | - | 0% |
| Permits & Fees | - | - | - | - | - | 0% |
| Fines & Forfeitures | - | - | - | - | - | 0% |
| Investment Earnings | - | - | - | - | - | 0% |
| Contributions | - | - | 157,541 | - | (157,541) | -100% |
| Misc Income | - | - | - | - | - | 0% |
| **Total Revenues** | **-** | **-** | **226,841** | **730,700** | **503,859** | **222%** |
| Other Sources | - | - | 385,000 | - | (385,000) | -100% |
| **Total Other Sources** | **-** | **-** | **385,000** | **-** | **(385,000)** | **-100%** |
| **TOTAL REVENUES & OTHER SOURCES** | **-** | **-** | **611,841** | **730,700** | **118,859** | **19%** |
| | | | | | | |
| **EXPENDITURES & OTHER USES** | | | | | | |
| Payroll Salaries | - | - | - | - | - | 0% |
| Payroll Insurance | - | - | - | - | - | 0% |
| Payroll Taxes | - | - | - | - | - | 0% |
| Payroll Retirement | - | - | - | - | - | 0% |
| Payroll Transfers | - | - | - | - | - | 0% |
| **Total Payroll and Related** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Supplies | - | - | - | - | - | 0% |
| Services | - | - | 257,551 | 124,000 | (133,551) | -52% |
| Insurance | - | - | - | - | - | 0% |
| Repair & Maintenance | - | - | - | - | - | 0% |
| Rent & Utilities | - | - | - | - | - | 0% |
| Interfund Advances | - | - | - | - | - | 0% |
| Debt | - | - | - | - | - | 0% |
| Economic Development Incentives | - | - | - | - | - | 0% |
| **Total Operations & Maintenance** | **-** | **-** | **257,551** | **124,000** | **(133,551)** | **-52%** |
| **TOTAL OPERATING EXPENDITURES** | **-** | **-** | **257,551** | **124,000** | **(133,551)** | **-52%** |
| Capital Outlay | - | - | - | - | - | 0% |
| Capital Projects | - | - | - | - | - | 0% |
| **Total Capital** | **-** | **-** | **-** | **-** | **-** | **0%** |
| Transfers Out | - | - | - | - | - | 100% |
| **Total Other Uses** | **-** | **-** | **-** | **-** | **-** | **100%** |
| **TOTAL EXPENDITURES & OTHER USES** | **-** | **-** | **257,551** | **124,000** | **(133,551)** | **-52%** |
| | | | | | | |
| **EXCESS REVENUES OVER(UNDER) EXPENDITURES** | **-** | **-** | **354,290** | **606,700** | **252,410** | **71%** |
| | | | | | | |
| **FUND BALANCE, BEGINNING** | **-** | **-** | **-** | **354,290** | **354,290** | **100%** |
| **FUND BALANCE, ENDING** | **-** | **-** | **354,290** | **960,990** | **606,700** | **171%** |
| Restricted/Assigned/Committed Funds | - | - | 354,290 | 960,990 | 606,700 | 171% |
| **UNASSIGNED FUND BALANCE, ENDING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| | | | | | | |
| **Restricted/Assigned/Committed Funds** | | | | | | |
| A Cash 215 10110 00 000 | $ - | $ - | $ 354,290 | $ 960,990 | $ 606,700 | 171% |
| | - | - | - | - | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| | | | | | - | 0% |
| **TOTAL RESTRICTED/ASSIGNED/COMMITTED FUNDS** | **$ -** | **$ -** | **$ 354,290** | **$ 960,990** | **$ 606,700** | **171%** |

# PUBLIC IMPROVEMENT DISTRICT FUND

The Public Improvement District (PID) Fund accounts for monies received from bond proceeds, inspection fees and payments related to the Solana Public Improvement District. The District was created by ordinance in February 2014 to finance the construction of public infrastructure (such as water lines and streets) in the Entrada subdivision. Revenues deposited into the PID Fund are used to cover engineering, consulting, legal, and advertising costs attributable to Entrada development and construction.

**Revenues and Transfers In**

- Revenues for FY 2015/16 are anticipated to be $730,700 from Entrada related inspection fees.

**Expenditures and Transfers Out**

- Total expenditures for FY 2015/16 are $124,000 to cover engineering, consulting, legal, and advertising costs

*This page is intentionally blank*

# Capital Improvement Plan (CIP)

## Writing The Next Chapter

# CAPITAL IMPROVEMENT PLAN

## Introduction

This document provides a comprehensive plan of capital improvements that are to be undertaken by the Town over the next five (5) years. Cost estimates and financing methods for the improvements are included and are referenced by individual project. The development of the Town's Capital Improvement Plan is one of the more complex and multi-faceted processes of the Town. Striking a balance between the needs and interests of the residents and the financial capacity of the Town is a challenging proposition.

For this community vision to have meaning, it must be accompanied by deliberate planning that leads the organization and community to its desired future. This requires clearly defined goals, proactive strategies, committed leadership, effective management and above all, the resources to carry out these plans and objectives.

## What is a CIP?

First, what it is not; a CIP (Capital Improvement Plan) is not a wish list, rather it is a realistic plan designed to fulfill the strategic goals and objectives necessary to achieve the mission and vision of the community.

A CIP is a multi-year document that summarizes the capital needs of a community over a specific time period. It outlines the individual capital projects, their strategic value and relationship to the community's long-term goals and objectives as well as the fiscal impact that they pose to the community.

## Why have a CIP?

- Informs the employees, departments, elected officials and the public of an entity's intent to invest in its infrastructure and community
- Represents a long-term financial plan and identifies resources or financing strategies that an entity plans to use to fund the plan
- Establishes priorities and serves as a planning document or blueprint for an organization's investment in capital infrastructure both short-term and long-term
- Provides a breakdown of major project costs and phasing as necessary
- DOES NOT appropriate money

## CIP Prioritization Strategy – Preserve * Protect * Plan

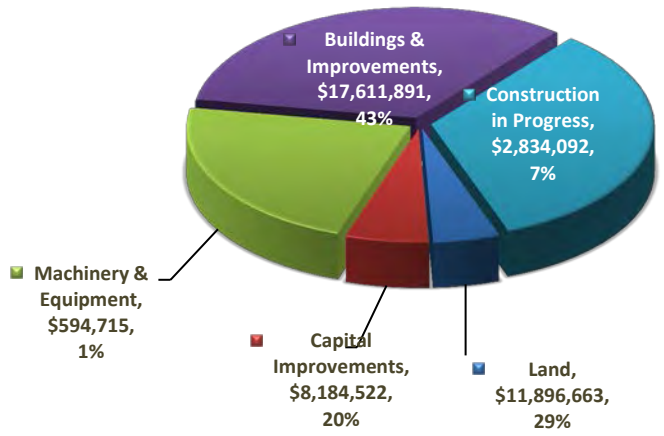
- Preserve the past by investing in the continued upgrade of town assets and infrastructure
- Protect the present with improvements and/or additions to facilities, roads, and capital investments
- Plan for the future of the organization

## What is a Capital Project?

Capital includes all long-lived infrastructures such as water facilities, sewers, streets, parks and buildings along with major equipment like fire trucks, radio systems, vehicles, computers and fixtures. Capital projects are the individual action plans that make up a Capital Improvement Plan. The capital projects in this CIP have been categorized into the following groups: Parks & Recreation, Facilities, Transportation, Vehicles and Utilities.

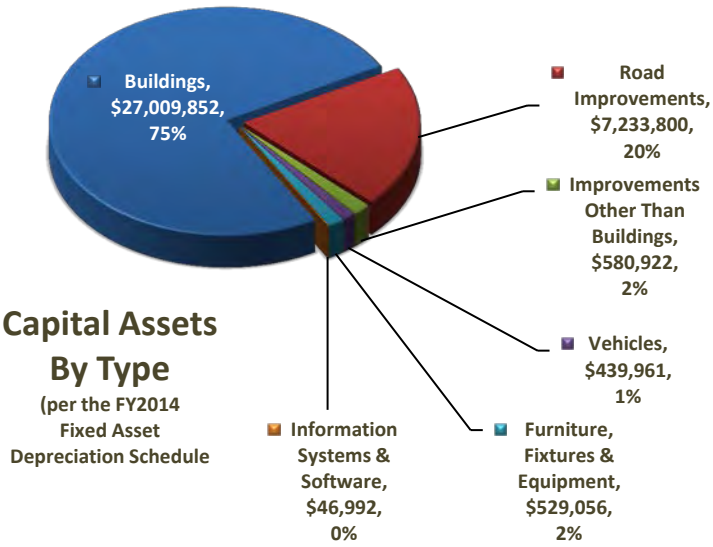
## Capital Assets by Category and Type

When most people think of the Town's capital assets, they automatically think of the Westlake Academy campus. While the campus is certainly a very important and visible asset owned by the Town, it is but one of many. Included in the assets of the Town are all of the Town's infrastructure such as its streets, water and sewer mains, vehicles and other equipment. In preparing this year's CIP, the staff utilized our annual audit to determine value of the Town's assets.




**Capital Assets By Major Category**
(per the FY2014 Comprehensive Annual Financial Report)

The chart to the right depicts the Town's capital assets from the Comprehensive Annual Financial Report (page 13) as of Fiscal Year Ended September 30, 2014.




**Capital Assets By Type**
(per the FY2014 Fixed Asset Depreciation Schedule

## Funding Considerations

In all communities the cost associated with capital projects far outweighs the available resources necessary to pay for them; in short there is not enough money. This requires prioritization of the projects based upon their perceived impact on the community. Due to the vast number of individual desires it is near impossible to satisfy everyone and requires a collaborative effort to create situations where the benefits are shared equitably with community stakeholders. In addition, dedicated revenues will, in most cases, determine which projects get funded. For example, the Utility Fund may only contribute towards capital projects that improve water and wastewater projects.

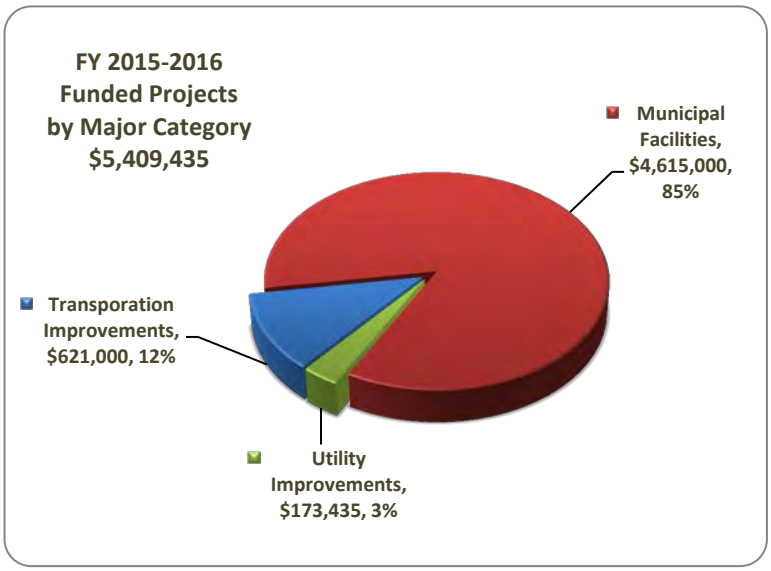
## Sources of Funding

There are four primary funding sources for capital improvements:

1. Cash Funding (revenue sources such as sales, hotel/motel and property taxes)
2. State/Federal funding (public grants)
3. Private Funding (developmental impact fees or charitable donations)
4. Bond Issuance

The proposed projects in this CIP rely on bond proceeds and other revenues in the Governmental and Enterprise Funds as well as contributions from corporate partners for funding. There are two types of bonds: General Obligation (GO) bonds which require voter approval and Certificates of Obligation (CO) bonds which do not require voter approval. The current CIP is funded primarily from four sources: Capital Projects & Utility funds (cash on hand), Contributions and CO bonds.

## How Inflation Impacts the CIP




Inflation is defined as a rise in the price of all goods and services over time. This implies that the purchasing power, or value, of currency will decline in the future relative to costs. Therefore, more money will be required to fund CIP related expenditures and must be accounted for. This data is important in calculating the Town's future liability; by utilizing inflation trends to calculate future capital replacement costs, we can determine how 'waiting' a year or more impacts the total project cost. Most are aware of the benefits of compounding when it comes to investing. Unfortunately, this same principle works in reverse as inflation causes costs to compound higher over time.

## Overview

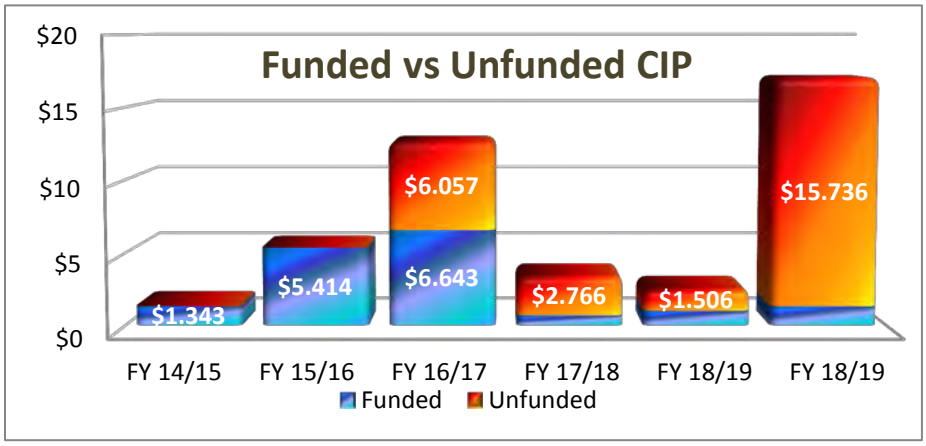
On September 22, 2014, the Town Council adopted the fourth annual plan (Fiscal years 2015-2019). These original projects as well as additional staff recommended projects are included in this plan. This Capital Improvement Plan presents the Town's plan for infrastructure development and improvements. The Capital Improvement Plan is evaluated annually by the Town leadership to determine the financial availability of resources for design, construction, operations, and maintenance. The following chart provides a graphical comparison of the previous capital improvement plans.

In prior years, the majority of capital improvements in Westlake have been unfunded. These projects represent capital needs that are subject to more discussion and are included to convey to the Town leaders and other interested parties the general parameters and breadth of those capital needs. These projects may be moved to the "Funded" section of this CIP in future years, depending on priorities, funding availability, and other considerations.

Several of these projects such as the permanent fire station and municipal complex are multi-million dollar projects that have been carried forward since the Academy Complex was established. Balancing these priorities, while at the same time being cognizant of the fiscal challenges of our Town, has become a difficult task.

## Funded vs Unfunded (Under Discussion) Capital Improvements

The following chart depicts the current adopted Capital Improvement Plan funded vs unfunded CIP. This multi-year capital plan will provide Council with a guide that communicates the program need or deficiency, as well as the funding requirements. It is important to note that projects which do not receive funding in a given year are moved out to the future years in order to communicate to those with decision making responsibility the need to provide necessary funding, or through evaluation, eliminate the project entirely.




## Funding of Previously Adopted and Current Proposed Projects

This Capital Improvement Plan anticipates additional revenues related to permits and fees and the use of two bond issuances to complete the Fire Station Complex and various road projects.

## Conclusions

Capital Improvement Plans play an integral role in helping a municipality reach its stated strategic objectives. Equally important to the capital project development process are funding and economic considerations. Prudent financial stewardship should be based on cost minimization and long-range strategic capital preservation. While there are many methods for funding capital projects, consideration to who benefits from the project, the life of the capital asset and the affordability of the funding method are all important factors to consider.

# ALL FUNDED AND ADOPTED CAPITAL PROJECTS
## FIVE YEAR PROJECTION

★ new project added or moved from unfunded (under consideration) this year

| Proj No. | Project Description | Totals Thru FY 13/14 | FY 14/15 Estimated | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | FIVE YEAR TOTAL | PROJECTS COST |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | - - - - - - - - - - - - Five Year Projection - - - - - - - - - - - | | | | | | |
| CP50 | Trail and Park Improvements | - | 100,000 | - | - | - | - | - | - | 100,000 |
| CP62 | Water line and Well improvements | - | 63,000 | - | - | - | - | - | - | 63,000 |
| **Sub-Total - Park/Cemetery** | | **-** | **163,000** | **-** | **-** | **-** | **-** | **-** | **-** | **163,000** |
| CP55 | Outdoor Warning System | - | 99,000 | - | - | - | - | - | - | 99,000 |
| CP64 | Fire Station Complex (bonds) | - | 20,000 | 2,815,000 | 5,200,000 | 421,145 | - | - | 8,436,145 | 8,456,145 |
| CP63 | Municipal Building (Cash) | - | - | 1,800,000 | 950,000 | - | - | - | 2,750,000 | 2,750,000 |
| CP65 | Maintenance & Storage Facility | - | - | - | 40,000 | - | - | - | 40,000 | 40,000 |
| **Sub-Total - Facilities Improvements** | | **-** | **119,000** | **4,615,000** | **6,190,000** | **421,145** | **-** | **-** | **11,226,145** | **11,345,145** |
| CP20 | FM1938 Streetscaping (cash) | 2,087,198 | 42,053 | - | - | - | - | - | - | 2,129,251 |
| CP20 | FM1938 Streetscaping (bonds) | - | 408,733 | - | - | - | - | - | - | 408,733 |
| CP20 | FM1938 Streetscaping (contribution) | 82,016 | 380,000 | - | - | - | - | - | - | 462,016 |
| CP30 | SH114/170 Enhancements (bonds) | 239,433 | - | - | - | - | - | - | - | 239,433 |
| CP34 | Roanoke Road Recon/Drain South | 2,900 | - | - | 453,000 | - | - | - | 453,000 | 455,900 |
| CP68 | FM 1938/Dove Road Signalization | - | - | 260,000 | - | - | - | - | 260,000 | 260,000 |
| CP40 | Sam School Rd Recon/Drainage | - | - | - | - | 281,960 | - | - | 281,960 | 281,960 |
| CP41 | Dove Rd Recon/Drain (Vaq/TB) | - | - | 366,000 | - | - | 343,857 | 56,228 | 766,085 | 766,085 |
| CP60 | Pearson Lane Recon/Drainage | - | - | - | - | - | 404,125 | - | 404,125 | 404,125 |
| CP53 | Trail - Dove/Pearson/Aspen | - | - | - | - | - | 290,016 | - | 290,016 | 290,016 |
| CP58 | Ottinger Road Recon/Drainage | - | - | - | - | - | - | 983,954 | 983,954 | 983,954 |
| CP52 | Trail - Academy to Cemetery | - | - | - | - | - | - | 300,949 | 300,949 | 300,949 |
| **Sub-Total - Road/Street/Trail Improvements** | | **2,411,547** | **830,786** | **626,000** | **453,000** | **281,960** | **1,037,998** | **1,341,131** | **3,740,089** | **6,982,422** |
| **TOTAL GOVERNMENTAL CAPITAL PROJECTS FUND** | | **2,411,547** | **1,112,786** | **5,241,000** | **6,643,000** | **703,105** | **1,037,998** | **1,341,131** | **14,966,234** | **18,490,567** |
| UF30 | TRA Assumption of N-1 Sewer Line | - | 153,565 | 96,435 | - | - | - | - | 96,435 | 250,000 |
| UF38 | Meter Reading & Equipment | - | 77,000 | 77,000 | - | - | - | - | 77,000 | 154,000 |
| **TOTAL UTILITY FUND PROJECTS** | | **-** | **230,565** | **173,435** | **-** | **-** | **-** | **-** | **173,435** | **404,000** |
| | | **$ 2,411,547** | **$ 1,343,351** | **$ 5,414,435** | **$ 6,643,000** | **$ 703,105** | **$ 1,037,998** | **$ 1,341,131** | **$ 15,139,669** | **$ 18,894,567** |

| | Totals Thru FY 13/14 | FY 14/15 Estimated | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | FIVE YEAR TOTAL | PROJECTS COST |
|---|---|---|---|---|---|---|---|---|---|
| | | | - - - - - - - - - - - - Five Year Projection - - - - - - - - - - - | | | | | | |
| Previously Adopted Projects - Cash | **2,087,198** | **534,618** | **2,599,435** | **1,443,000** | **281,960** | **-** | **-** | **4,324,395** | **6,946,211** |
| Contributions | **82,016** | **380,000** | **-** | **-** | **-** | **-** | **-** | **-** | **462,016** |
| FY 10/11 - $2.09M Bonds ( balance) | **242,333** | **408,733** | **-** | **-** | **-** | **-** | **-** | **-** | **651,066** |
| FY 15/16 Fire Station & Land - 30 yr Bonds | **-** | **20,000** | **2,815,000** | **5,200,000** | **421,145** | **-** | **-** | **8,436,145** | **8,456,145** |
| FY 18/19 Street/Trail - 20 yr Bonds | - | - | **-** | **-** | **-** | **1,037,998** | **1,341,131** | **2,379,129** | **2,379,129** |
| **GRAND TOTAL** | **$ 2,411,547** | **$ 1,343,351** | **$ 5,414,435** | **$ 6,643,000** | **$ 703,105** | **$ 1,037,998** | **$ 1,341,131** | **$ 15,139,669** | **$ 18,894,567** |

# ALL UNFUNDED (UNDER DISCUSSION) CAPITAL PROJECTS
# FIVE YEAR PROJECTION

★ new project added this year

| | Project Description | Totals Thru FY 13/14 | FY 14/15 Estimated | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | | | | - - - - - - - - - - - - - - Five Year Projection - - - - - - - - - - - - - | | | | | |
| | Cemetery Improvements | - | - | - | 78,023 | 63,654 | 65,564 | 67,531 | 274,772 |
| | 15-30 Acre Community Park | - | - | - | 4,253,900 | 2,702,308 | - | - | 6,956,208 |
| | Roanoke Road Open Space | - | - | - | - | - | 44,908 | 86,520 | 131,428 |
| | **Total Parks/Cemetery** | **-** | **-** | **-** | **4,331,923** | **2,765,962** | **110,472** | **154,051** | **7,362,408** |
| | WA Phase II - 15 Classroom Secondary Addition | - | - | - | - | - | - | 4,676,839 | 4,676,839 |
| | WA Phase II - 4 Classroom Kindergarten Addition | - | - | - | - | - | - | 2,515,775 | 2,515,775 |
| | WA Phase III - Art & Science Classrooms | - | - | - | - | - | - | 1,934,422 | 1,934,422 |
| | WA Phase III - Performing Arts Center | - | - | - | - | - | - | 5,391,638 | 5,391,638 |
| ★ | WA Sports Field Lighting | - | - | - | 285,000 | - | - | - | 285,000 |
| | **Total Facilities Improvements** | **-** | **-** | **-** | **285,000** | **-** | **-** | **14,518,674** | **14,803,674** |
| | SH114/170 Enhancements (Moved from Funded after 1st project completed) | - | - | - | - | - | - | 689,467 | 689,467 |
| | Hwy 377 Landscape Improvements | - | - | - | - | - | 721,000 | - | 721,000 |
| | Dove & Randol Mill Traffic Circle | - | - | - | - | - | 674,238 | 742,630 | 1,416,868 |
| | Trail - Fidelity Campus to Westlake Parkway on 114 | - | - | - | - | - | - | 302,820 | 302,820 |
| | Trail Connection at 114/Solana | - | - | - | - | - | - | 17,345 | 17,345 |
| ★ | Glenwyck Telecommunications Ductbank | - | - | - | 720,000 | - | - | - | 720,000 |
| ★ | WA Pedestrian Underpass | - | - | - | 720,000 | - | - | - | 720,000 |
| | **Total Road/Street Improvements/Trails** | **-** | **-** | **-** | **1,440,000** | **-** | **1,395,238** | **1,062,795** | **4,155,533** |
| | **TOTAL UNFUNDED (UNDER DISCUSSION)** | **$ -** | **$ -** | **$ -** | **$ 6,056,923** | **$ 2,765,962** | **$ 1,505,710** | **$ 15,735,520** | **$ 26,321,615** |

# PARKS/CEMETERY OVERVIEW

The Parks & Recreation Department is responsible for maintaining the Town's parks and trails. The Town of Westlake provides residents with one Town Park which is located near the Glenwyck subdivision. The trees along roadways and the cemetery are maintained to ensure the safety of drivers and pedestrians.

The Town also maintains several trails located near the Glenwyck and Vaquero subdivisions. While additional trails have been discussed, no funding has been provided in recent years. In resident surveys, parks and trails have consistently rated as high priority/low satisfaction items suggesting a need for improvement.

One of the goals of the current CIP is to begin creating the trails that will provide connectivity from the Town's West side to its Eastern limits as well as interconnectivity with neighboring jurisdiction's trail systems. Trails have been moved to the Streets/Road Improvements/Trails section of this CIP.

## PROJECTS TO BE COMPLETED IN FY 14/15

- Trail and Park Improvements
- Water Line and Well Improvements

## PROPOSED PROJECTS - FY15/16 THRU FY19/20

- No Proposed Projects

## UNFUNDED/UNDER DISCUSSION PROJECTS

- Cemetery Improvements
- 15-30 Acre Community Park
- Roanoke Road Open Space

# FUNDED CAPITAL IMPROVEMENT

## *Trail and Park Improvements*

**Project Description:**
Purchase of benches and ammmenities to be located along the current Glenwyck Farms and Terra Bella trail systems. This project would include mile markers, lighting and way finding signs etc.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | 100,000 | - | - | - | - | - | 100,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Consultant | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **100,000** | **-** | **-** | **-** | **-** | **-** | **100,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | 100,000 | - | - | - | - | - | 100,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **100,000** | **-** | **-** | **-** | **-** | **-** | **100,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | 515 | 530 | 546 | 563 | 580 | |
| Services | - | - | 1,061 | 1,093 | 1,126 | 1,159 | 1,194 | |
| Insurance | - | - | 266 | 274 | 282 | 291 | 299 | |
| Repair & Maintenance | - | - | 1,061 | 1,093 | 1,126 | 1,159 | 1,194 | |
| Rent & Utilities | - | - | 1,236 | 1,273 | 1,311 | 1,351 | 1,391 | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **4,139** | **4,263** | **4,391** | **4,523** | **4,658** | |

# FUNDED CAPITAL IMPROVEMENT

## *Water Line and Well Improvements*

**Project Description:**
This project includes a 2" irrigation line and the update of the water well by adding a 2,500 gallon water tank and upgrade to the current well pump at the Parchman house across from the Cemetery and the 5 acre tract to water trees and landscaping. The project would also include surveying and scanning two sections G and H to locate any potential unmarked graves.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | 5,000 | - | - | - | - | - | 5,000 |
| Construction | - | 45,000 | - | - | - | - | - | 45,000 |
| Design | - | 5,000 | - | - | - | - | - | 5,000 |
| Contingency (trees) | - | 3,000 | - | - | - | - | - | 3,000 |
| Other (ground scan) | - | 5,000 | - | - | - | - | - | 5,000 |
| **EXPENDITURES TOTAL** | **-** | **63,000** | **-** | **-** | **-** | **-** | **-** | **63,000** |

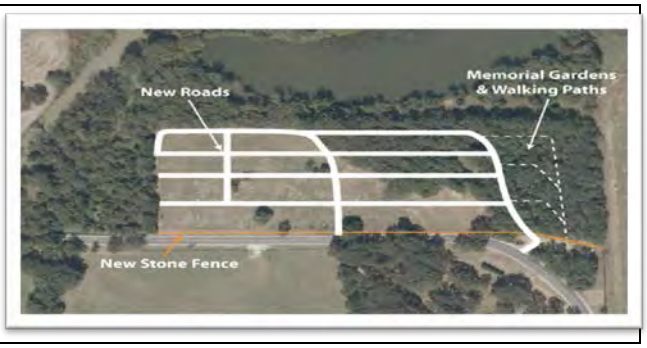
| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | 63,000 | - | - | - | - | - | 63,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **63,000** | **-** | **-** | **-** | **-** | **-** | **63,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | 1,000 | 1,030 | 1,061 | 1,093 | 1,126 | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **2,000** | **2,060** | **2,122** | **2,185** | **2,251** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Cemetery Improvements*

**Project Description:**
These improvements will consist of section markers, roadways and landscaping. The project also anticipates a future trail head with rest facilities that will accomodate the future cemetery/academy trail. Based on current funding sources, this project will be dependent upon the future sale of plots. The project would be completed in four phases. Phase I & II includes the road improvements and Phase III & IV will consist of the landscaping and trail improvements.




| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | 63,654 | 65,564 | 137,087 | 266,305 |
| Design | - | - | - | - | 16,710 | - | - | 16,710 |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **80,364** | **65,564** | **137,087** | **283,014** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | 80,364 | 65,564 | 137,087 | 283,014 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **80,364** | **65,564** | **137,087** | **283,014** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | 5,614 | 5,782 | 5,955 | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | 16,841 | 17,346 | 17,866 | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **22,454** | **23,128** | **23,821** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *15-30 Acre Community Park*

**Project Description:**
This project would include the purchase of 15 to 30 acres of open space with the ability to add amenities such as small covered pavilions, trail heads, playground stations, sports fields, general use open spaces, dog park, restroom, football field, running track, cross country trail, outdoor tennis and basketball courts, baseball and softball fields. The project would include restrooms, concession area with outdoor eating area and parking. This facility would provide programs and activities to the Westlake community and Westlake Academy.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | - | 61,800 | 63,654 | - | - | 125,454 |
| Construction | - | - | - | - | 2,575,000 | - | - | 2,575,000 |
| Design | - | - | - | 61,800 | 63,654 | - | - | 125,454 |
| Contingency | - | - | - | 10,300 | - | - | - | 10,300 |
| Other - land purchase $450K/acre) | - | - | - | 6,750,000 | - | - | - | 6,750,000 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **6,883,900** | **2,702,308** | **-** | **-** | **9,586,208** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | 6,883,900 | 2,702,308 | - | - | 9,586,208 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **6,883,900** | **2,702,308** | **-** | **-** | **9,586,208** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | 2,807 | 2,891 | 2,978 | |
| Services | - | - | - | - | 16,841 | 17,346 | 17,866 | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | 2,807 | 2,891 | 2,978 | |
| Rent & Utilities | - | - | - | - | 8,982 | 9,251 | 9,529 | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **31,436** | **32,379** | **33,350** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Roanoke Road Open Space*

**Project Description:**
The town owns two acres of undeveloped open space located south HWY 170 on Roanoke Road. This project would be completed in two phases. Phase I includes the removal of all the brush and mesquite trees, adding park benches and planting trees. Phase II would include adding a trail head with a five to six space parking area.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | 21,800 | 56,000 | 77,800 |
| Design | - | - | - | - | - | 11,227 | - | 11,227 |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **33,027** | **56,000** | **89,027** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | 33,027 | 56,000 | 89,027 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **33,027** | **56,000** | **89,027** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |

# FACILITIES OVERVIEW

Currently, The Town of Westlake owns and operates three facilities: Westlake Academy, the temporary buildings that house our emergency services personnel and equipment, and the Parchman house which is currently being utilized for storage. The Town also leases approximately 12,000 square feet of office space.

This Capital Improvement Plan proposes increasing the number of buildings on the Westlake Academy campus as well as providing new municipal buildings for staff and community events.

## PROJECTS TO BE COMPLETED IN FY 14/15

- Outdoor Warning System

## PROPOSED PROJECTS - FY15/16 THRU FY19/20

- Fire Station Complex Land Purchase and Construction
- Maintenance and Storage Facility
- Municipal Building

## UNFUNDED/UNDER DISCUSSION PROJECTS

- WA Phase II – 15 Classroom Secondary Addition
- WA Phase II – 4 classroom Kindergarten Addition
- WA Phase III – Arts & Science Classroom Addition
- WA Phase III – Performing Arts Center
- WA Sports Field Lighting

# FUNDED CAPITAL IMPROVEMENT

## *Fire Station Complex*

**Project Description:**
This project will provide a fire station, which includes four (4) bays, sleeping areas for staff members, meeting room, kitchen/food preparation, storage and offices for administration. The station is estimated to be 22K square feet of usable space and would also include the Town's Emergency Operations Center (EOC) with a back-up generator for sustainability. The project includes the acquisition of land and foundation upgrades; however, it does not include any apparatus or a training facility.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Consultant/Engineering | - | 20,000 | 40,000 | 30,000 | 3,600 | | - | 93,600 |
| Construction inc. inflation | - | - | 1,000,000 | 4,000,000 | 317,545 | | - | 5,317,545 |
| Design | - | - | 200,000 | 232,500 | 100,000 | | - | 532,500 |
| FF&E | - | - | - | 275,000 | - | - | - | 275,000 |
| IT/Security | - | - | - | 212,500 | - | - | - | 212,500 |
| Contingency | - | - | - | 150,000 | - | - | - | 150,000 |
| Other (Foundation) | - | - | - | 300,000 | - | - | - | 300,000 |
| Land (3.5 acre@ $450K) | - | - | 1,575,000 | - | - | - | - | 1,575,000 |
| **EXPENDITURES TOTAL** | **-** | **20,000** | **2,815,000** | **5,200,000** | **421,145** | **-** | **-** | **8,456,145** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions | - | - | | - | | | - | - |
| Bonds 2015/16 CO | - | 20,000 | 2,815,000 | 5,200,000 | 421,145 | - | - | 8,456,145 |
| **FUNDING TOTAL** | **-** | **20,000** | **2,815,000** | **5,200,000** | **421,145** | **-** | **-** | **8,456,145** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Services | - | - | - | | 5,000 | 5,150 | 5,305 | |
| Insurance | - | - | - | | 4,750 | 4,893 | 5,039 | |
| Repair & Maintenance | - | - | - | | 50,000 | 20,000 | 15,000 | |
| Rent & Utilities | - | - | - | | 62,700 | 64,581 | 66,518 | |
| Debt Service | - | - | - | 507,369 | 507,369 | 507,369 | 507,369 | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **507,369** | **629,819** | **601,993** | **599,231** | **-** |

# FUNDED CAPITAL IMPROVEMENT

## *Maintenance & Storage Facility*

**Project Description:**
The proposed Maintenance and Public Works facility would utilize the existing Fire Department engine bay once new permanent Fire Station has been constructed. The building would provide storage space for weather event supplies, small equipment, and pumps. It will also serve as a work area to make repairs on equipment, etc.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | - | - | 2,000 | - | - | - | 2,000 |
| Design | - | - | - | - | - | - | - | - |
| FF&E | - | - | - | 20,000 | - | - | - | 20,000 |
| Building retrofit | - | - | - | 18,000 | - | - | - | 18,000 |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **40,000** | **-** | **-** | **-** | **40,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | 40,000 | - | - | - | 40,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **40,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | | | | - | |
| Services | - | - | - | | | | - | |
| Insurance | - | - | - | 550 | 567 | 583 | 601 | |
| Repair & Maintenance | - | - | - | 1,000 | 1,030 | 1,061 | 1,093 | |
| Rent & Utilities | - | - | - | 5,000 | 5,150 | 5,305 | 5,464 | |
| Debt Service | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - |
| **OPERATING IMPACT** | **-** | **-** | **-** | **6,550** | **6,747** | **6,949** | **7,157** | |

# FUNDED CAPITAL IMPROVEMENT

## *Municipal Building*

**Project Description:**
Currently this facility is proposed to be a 20,000 – 30,000 square foot municipal building that will be privately owned and leased to the Town with defined points in time when the Town can purchase the building. Staff believes it will becomes a catalyst for Entrada and anchor the Town's identity. The cost to the Town of approximately $2.75M will not impact the tax rate. A site for the building has already been given to the Town by the developer of Entrada.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | 100,000 | 330,000 | - | - | - | 430,000 |
| Construction ( 10% inflation) | - | - | - | 4,767,710 | 1,000,000 | - | - | 5,767,710 |
| Design | - | - | 200,000 | 250,000 | 100,000 | - | - | 550,000 |
| FF&E | - | - | - | 400,000 | - | - | - | 400,000 |
| IT/Security | - | - | - | 300,000 | - | - | - | 300,000 |
| Contingency | - | - | - | 250,000 | - | - | - | 250,000 |
| Other (Foundation) | - | - | - | 300,000 | - | - | - | 300,000 |
| Other Admin cost | - | - | 50,000 | 75,000 | - | - | - | 125,000 |
| **EXPENDITURES TOTAL** | **-** | **-** | **350,000** | **6,672,710** | **1,100,000** | **-** | **-** | **8,122,710** |

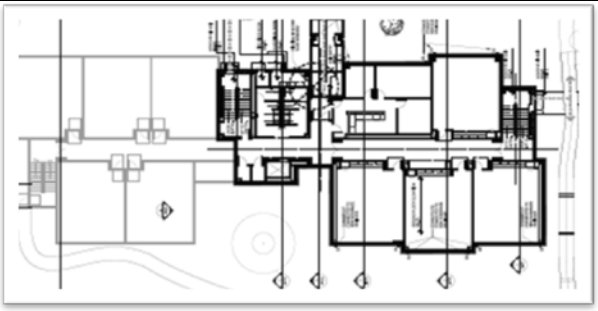
| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers (Town) | - | - | 1,800,000 | 950,000 | - | - | - | 2,750,000 |
| Contribution (Private Party) | | | 250,000 | 4,022,710 | 1,100,000 | | | 5,372,710 |
| Other | | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **2,050,000** | **4,972,710** | **1,100,000** | **-** | **-** | **8,122,710** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | 25,000 | 10,000 | 10,300 | |
| Services | - | - | - | - | 15,000 | 15,450 | 15,914 | |
| Insurance | - | - | - | - | 5,000 | 5,150 | 5,305 | |
| Repair & Maintenance | - | - | - | - | 30,000 | 30,900 | 31,827 | |
| Utilities ($3/sq ft) | - | - | - | - | 60,000 | 61,800 | 63,654 | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **135,000** | **123,300** | **126,999** | **-** |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Westlake Academy - Phase II - 15 Classroom Secondary Addition*

**Project Description:**
As part of Phase II of the Westlake Academy Master Plan, this project includes a 15 classroom addition to the Secondary School. The building will total approximately 11,000 sq. feet and will be attached onto the north side of the existing building. The adopted Master Plan shows 12 classrooms for Phase II. The additional 3 classrooms are due to value engineering when Phase I was bid. Phase II will bring an additional 276 students to total 1,098. K-5 = 18 students and 6-12 = 24 students.



| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | 344,169 | 344,169 |
| Construction | - | - | - | - | - | - | 3,441,719 | 3,441,719 |
| Design | - | - | - | - | - | - | 180,250 | 180,250 |
| FF&E | - | - | - | - | - | - | 247,200 | 247,200 |
| IT/Security | - | - | - | - | - | - | 154,500 | 154,500 |
| Contingency | - | - | - | - | - | - | 154,500 | 154,500 |
| Other (Foundation) | - | - | - | - | - | - | 103,000 | 103,000 |
| Other Admin costs | - | - | - | - | - | - | 51,500 | 51,500 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **4,676,839** | **4,676,839** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Granada Lots ($10K x 84) | - | 400,000 | 300,000 | 240,000 | - | 300,000 | 300,000 | 840,000 |
| Unfunded | - | - | - | - | - | - | 3,836,839 | 3,836,839 |
| **FUNDING TOTAL** | **-** | **400,000** | **300,000** | **240,000** | **-** | **300,000** | **4,136,839** | **4,676,839** |

| IMPACT ON OPERATING BUDGET (ACADEMY) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | - |
| Services | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Rent & Utilities | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Westlake Academy - Phase II - 4 Classroom Kindergarten Addition*

**Project Description:**
Per the Master Plan this project is part of Phase II. The Kindergarten addition would be located east of the original primary building. This would include: 4 classrooms with individual restrooms in each room for a total of 4,600 square feet that will match existing exterior building features. Phase II will bring an additional 276 students to total 1,098. K-5 grades = 18 students and 6-12 grades = 24 students.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | 24,205 | 24,205 |
| Construction | - | - | - | - | - | - | 1,800,440 | 1,800,440 |
| Design | - | - | - | - | - | - | 11,330 | 11,330 |
| FF&E | - | - | - | - | - | - | 128,750 | 128,750 |
| IT/Security | - | - | - | - | - | - | 82,400 | 82,400 |
| Contingency | - | - | - | - | - | - | 103,000 | 103,000 |
| Other (Foundation) | - | - | - | - | - | - | 309,000 | 309,000 |
| Other Admin costs | - | - | - | - | - | - | 56,650 | 56,650 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **2,515,775** | **2,515,775** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | 2,515,775 | 2,515,775 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **2,515,775** | **2,515,775** |

| IMPACT ON OPERATING BUDGET (ACADEMY) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Westlake Academy - Phase III - Arts & Science Classroom Addition*

**Project Description:**
As part of Phase III of the WA Master Plan. This would be an additional 5,200 square foot single-story building attached to the existing Sam & Margret Lee Arts and Sciences Center. This addition would include 3 classrooms, labs and offices.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | 17,304 | 17,304 |
| Construction | - | - | - | - | - | - | 1,602,350 | 1,602,350 |
| Design | - | - | - | - | - | - | 160,268 | 160,268 |
| Contingency | - | - | - | - | - | - | - | - |
| Other (FF&E) | - | - | - | - | - | - | 154,500 | 154,500 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **1,934,422** | **1,934,422** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | 1,934,422 | 1,934,422 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **1,934,422** | **1,934,422** |

| IMPACT ON OPERATING BUDGET (ACADEMY) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | 4,752 | |
| Services | - | - | - | - | - | - | 11,882 | |
| Insurance | - | - | - | - | - | - | 1,189 | |
| Repair & Maintenance | - | - | - | - | - | - | 2,376 | |
| Rent & Utilities | - | - | - | - | - | - | 4,752 | |
| Debt Service | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **24,952** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Westlake Academy - Phase III - Performing Arts Center*

**Project Description:**
In the Phase III of the Westlake Academy Master Plan a new 16,000 square feet auditorium is constructed with raised stage, fixed seating, dressing rooms, lighting, restrooms, offices, and lobby. This building would be located to the west of the Sam and Margaret Lee Arts & Sciences Building. We anticipate the cost of the interior ammenities to be provided through contributions/grants.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | 28,840 | 28,840 |
| Construction | - | - | - | - | - | - | 4,383,680 | 4,383,680 |
| Design | - | - | - | - | - | - | 438,368 | 438,368 |
| Contingency | - | - | - | - | - | - | 103,000 | 103,000 |
| Other | - | - | - | - | - | - | 437,750 | 437,750 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **5,391,638** | **5,391,638** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | 1,000,000 | 1,000,000 |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | 4,391,638 | 4,391,638 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **5,391,638** | **5,391,638** |

| IMPACT ON OPERATING BUDGET (ACADEMY) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Westlake Academy - Sports Field Lighting*

**Project Description:**
Sports field lighting located at the Westlake Acdemy. This would include four 70 foot tall light poles with 1500-watt fixtures on each pole.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| **EXPENDITURE TYPE** | **FY 13/14** | **FY 14/15** | **FY 15/16** | **FY 16/17** | **FY 17/18** | **FY 18/19** | **FY 19/20** | **Total** |
| Engineering | - | - | - | 15,000 | - | - | - | 15,000 |
| Construction | - | - | - | 250,000 | - | - | - | 250,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | 20,000 | - | - | - | 20,000 |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **285,000** | **-** | **-** | **-** | **285,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| **FUNDING TYPE** | **FY 13/14** | **FY 14/15** | **FY 15/16** | **FY 16/17** | **FY 17/18** | **FY 18/19** | **FY 19/20** | **Total** |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | 285,000 | - | - | - | 285,000 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **285,000** | **-** | **-** | **-** | **285,000** |

| IMPACT ON OPERATING BUDGET (ACADEMY) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| **IMPACT TYPE** | **FY 13/14** | **FY 14/15** | **FY 15/16** | **FY 16/17** | **FY 17/18** | **FY 18/19** | **FY 19/20** | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | 2,000 | 2,060 | 2,122 | 2,185 | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - |
| **OPERATING IMPACT** | **-** | **-** | **-** | **2,000** | **2,060** | **2,122** | **2,185** | **-** |

federal
given
budgeting
timeframe
projects
capacity
Capital
programs
provides
long-term
needs
ommunity
local
effectively
allocate
improves
planning
financial
programming
linking
communities
resources
expenditures
Improvement
communicatio
cooperation
state
grant-in-aid
ability
relating
rates
decision-making
continuity
unlimited
stakeholders
tax
limited
helps
use
stabilizes
Plan
major

# ROADS/STREET IMPROVEMENTS/TRAILS

One of the major concerns for any municipality is its infrastructure of streets. With the approval of the previous year's CIP and accompanying bond issuance, the Council recently addressed many of the most pressing street maintenance concerns in Westlake; this type of commitment is essential to maintain these valuable Town assets.

Trails are not being consolidated with this section. The Town maintains several trails located near the Glenwyck and Vaquero subdivisions. While additional trails have been discussed, no funding has been provided in recent years. In resident surveys, parks and trails have consistently rated as high priority/low satisfaction items suggesting a need for improvement.

One of the goals of the current CIP is to begin creating the trails that will provide connectivity from the Town's West side to its Eastern limits as well as interconnectivity with neighboring jurisdiction's trail systems.

## PROJECTS TO BE COMPLETED IN FY 14/15

- FM1938 Streetscaping

## PROPOSED PROJECTS - FY15/16 THRU FY19/20

- FM 1938/Dove Road Signalization
- Dove Road Reconstruction & Drainage (Vaquero/Terra Bella)
- Roanoke Road Reconstruction & Drainage South
- Sam School Road Reconstruction & Drainage
- Pearson Lane Recon/Drainage
- Trail - Dove/Pearson/Aspen
- Ottinger Road Recon/Drainage & Trail
- Trail - Academy to Cemetery

## UNFUNDED/UNDER DISCUSSION PROJECTS

- SH114/Hwy 170 Enhancements (Second portion of project)
- Hwy 377 Landscape Improvements
- Dove & Randol Mill Traffic Circle
- Trail Connection at 114/Solana (moved from Funded)
- Trail – Fidelity Campus to Westlake Parkway on 114 (moved from Funded)
- Glenwyck Telecommunications Ductbank
- Westlake Academy Pedestrian Underpass

# FUNDED CAPITAL IMPROVEMENT

## *FM 1938 Streetscape/Wayfinding*

**Project Description:**
Project consists of the design and construction of landscape and hardscape improvements to the FM 1938 corridor from SH 114 south to Randol Mill Road, including sidewalks, trailheads, signage, rest areas, plantings, entry monuments. Per developer's agreements: Fidelity is to provide funding for landscape enhancements to the median and ROW (est. $380K). The Town is required to install sidewalk on the west side of FM 1938 from Dove to SH 114 per the Fidelity developer's agreement at our cost. Utility cost is for irrigation only. A reduction to the total project cost of $670,000 is due to a direct payment to the contractor from TxDot in the form of a grant.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | 127,980 | - | - | - | - | - | - | 127,980 |
| Construction | 2,041,234 | 830,786 | - | - | - | - | - | 2,872,020 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Granada Dev Agreement | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **2,169,214** | **830,786** | **-** | **-** | **-** | **-** | **-** | **3,000,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | 2,087,198 | 42,448 | - | - | - | - | - | 2,129,646 |
| Contributions (Fidelity) | 82,016 | 379,605 | - | - | - | - | - | 461,621 |
| Bonds 2011 CO | - | 408,733 | - | - | - | - | - | 408,733 |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **2,169,214** | **830,786** | **-** | **-** | **-** | | **-** | **3,000,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities (water only) | - | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 | 5,796 | |
| Debt Service | - | - | - | - | - | | - | |
| **OPERATING IMPACT** | **-** | **5,000** | **5,150** | **5,305** | **5,464** | **5,628** | **5,796** | |

# FUNDED CAPITAL IMPROVEMENT

## *Roanoke Road Reconstruction and Drainage South*
### *(Highway 170 south to Town limits)*

**Project Description:**
The project will provide stabilization of road subgrade and 6" of asphalt to approximately 4,000 LF of Roanoke Road and replace/improve culverts and ditches, consistent with 2011 Graham Pavement Evaluation Study. Project improvements will be from Highway 170 south to the Town limits. Anticipate crack sealing during the 2nd year after completion.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | 2,900 | - | - | 50,000 | - | - | - | 52,900 |
| Construction | - | - | - | 403,000 | - | - | - | 403,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **2,900** | **-** | **-** | **453,000** | **-** | **-** | **-** | **455,900** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | 453,000 | - | - | - | 453,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2011 CO | 2,900 | - | - | - | - | - | - | 2,900 |
| Bonds 16/17 CO | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **2,900** | **-** | **-** | **453,000** | **-** | **-** | **-** | **455,900** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | 4,940 | 5,088 | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **4,940** | **5,088** | |

# FUNDED CAPITAL IMPROVEMENT

## *Sam School Road Reconstruction and Drainage*
### *(Solana to Town limits)*

**Project Description:**
The project will provide stabilization of road subgrade and 6" of asphalt to approximately 2,000 LF of Sam School Road and replace/improve culverts and ditches, consistent with 2011 Graham Pavement Evaluation Study. Anticipate crack sealing 2nd year from completion. Includes 150 linear feet of sidewalk.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | 44,308 | - | - | 44,308 |
| Construction | - | - | - | - | 237,652 | - | - | 237,652 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **281,960** | **-** | **-** | **281,960** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | 281,960 | - | - | 281,960 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **281,960** | **-** | **-** | **281,960** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |

# FUNDED CAPITAL IMPROVEMENT

## *Dove Road Reconstruction and Drainage*
### *(Vaquero to Terra Bella)*

**Project Description:**
The project will provide stabilization of road subgrade and 6" of asphalt to approximately 6,500 LF of Dove Road and replace/improve culverts and ditches, consistent with 2011 Graham Pavement Evaluation Study. Staff is working with the Southlake developer to include a portion of this project when the Southlake portion is realighed and reconstructed in 2015/2016.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | 100,000 | - | - | 114,639 | - | 214,639 |
| Construction | - | - | 266,000 | - | - | 229,218 | 56,228 | 551,446 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **366,000** | **-** | **-** | **343,857** | **56,228** | **766,085** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | 366,000 | - | - | - | - | 366,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2017/18 CO | - | - | - | - | - | 343,857 | - | 343,857 |
| Unfunded | - | - | - | - | - | - | 56,228 | 56,228 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **366,000** | **-** | **-** | **343,857** | **56,228** | **766,085** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | 39,306 | 39,306 | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **39,306** | **39,306** | |

# FUNDED CAPITAL IMPROVEMENT

## *Pearson Lane Reconstruction/Drainage & Trail - Dove Road / Pearson Road / Aspen Lane*

**Project Description:**
This project will providetrail connectivity from Aspen Lane north to Dove Road along the east side of Pearson Road. This will include crosswalk devices at the corner of Dove and Pearson. In addition the project will provide stabilization of road subgrade and 5" of asphalt to approximately 1,300 LF of Pearson Lane and replace/improve culverts and ditches, consistent with 2011 Graham Pavement Evaluation Study. Anticipate crack sealing during the 2nd year after completion.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Trail - Engineering | - | - | - | - | - | 22,260 | - | 22,260 |
| Trail - Construction | - | - | - | - | - | 222,600 | - | 222,600 |
| Trail - Contingency | - | - | - | - | - | 45,156 | - | 45,156 |
| Road - Engineering | - | - | - | - | - | 57,505 | - | 57,505 |
| Road - Construction | - | - | - | - | - | 346,620 | - | 346,620 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **694,141** | **-** | **694,141** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2017/18 CO | - | - | - | - | - | 694,141 | - | 694,141 |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **694,141** | **-** | **694,141** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Trail - Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Trail - Repair & Maint | - | - | - | - | - | - | - | |
| Trail - Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | 50,672 | 50,672 | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **50,672** | **50,672** | |

# FUNDED CAPITAL IMPROVEMENT

## *Ottinger Road Reconstruction/Drainage & Trail*
### *(North of Westlake Academy)*

**Project Description:**
This project will provide stabilization of road subgrade and 7" asphalt to approximately 4,000 LF of Ottinger Road (from Westlake Academy to SH 170) and replace/improve culverts and ditches, consistent with 2011 Graham Pavement Evaluation Study. Anticipate crack sealing during the 2nd year after completion. In conjunction with this project, the existing Ottinger Road bridge will be replaced with new box culvert, much like the Dove Road improvements. Staff will determine through engineering design analysis the final design criteria including horizontal and vertical alignment. A trail will provide East to West interconnectivity within the Westlake trail system. Includes a primitive trail head on the Southeast corner of the cemetery property (primitive parking, restrooms and water fountain).

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Trail- Engineering/Design | - | - | - | - | - | - | 22,999 | 22,999 |
| Trail - Construction | - | - | - | - | - | - | 231,080 | 231,080 |
| Trail - Design | - | - | - | - | - | - | 46,870 | 46,870 |
| Road/Bridge - Engineering | - | - | - | - | - | - | 204,985 | 204,985 |
| Road/Bridge - Construction | - | - | - | - | - | - | 778,969 | 778,969 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **1,284,903** | **1,284,903** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2017/2018 CO | - | - | - | - | - | - | 1,284,903 | 1,284,903 |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **1,284,903** | **1,284,903** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Trail - Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Trail - Repair & Maintenance | - | - | - | - | - | - | - | |
| Trail - Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | 93,799 | 93,799 | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **93,799** | **93,799** | |

# FUNDED CAPITAL IMPROVEMENT

## *FM 1938/Dove Road Signalization*

**Project Description:**
This project will provide for the signalization of the FM 1938 and Dove Road intersection consistent with the enhancements at SH 114. The need to signalize is being caused by the proposed signalization of FM 1938 and Solana Blvd/Capital Pkwy that is currently included with the Entrada development improvements. The installation of a proposed traffic signal at FM 1938 and Solana Blvd/Capital Pkwy. in connection with the Granada and Entrada developments intersection would increase traffic congestion and safety at the FM 1938 and Dove Road intersection. While FM 1938 is a TxDOT roadway, the cost to signalize will be the responsibility of the Town. Staff will continue to pursue TxDOT funding for signalization of this intersection.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | - | 260,000 | - | - | - | - | 260,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **260,000** | **-** | **-** | **-** | **-** | **260,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | 260,000 | - | - | - | - | 260,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2011 CO $2.095M | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **260,000** | **-** | **-** | | **-** | **260,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *SH114/170 Enhancements*

**Project Description:**
This project was anticipated to be a cooperative effort between Westlake, Trophy Club, and Roanoke consisting of the design and construction of landscape and hardscape improvements to the SH 170 & Hwy 114 interchange to include plantings, painting, and entry monuments. Maintenance is for irrigation only. To-date the Town has paid $239,433 for engineering in FY 13/14. Project costs are estimated to be $3,000,000 for construction. Funding participation is anticipated to be 1/3 from each party. This project will be submitted for a TxDot grant (Green Ribbon). The Town anticipates getting $160,000 reimbursement of engineering costs in FY 15/16 from Trophy Club and Roanoke and will use those funds towards the final construction. If project does not move forward, the funds will go to the Capital Projects fund balance.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | - | - | - | - | 680,467 | 680,467 |
| Construction | - | | - | - | - | - | - | - |
| Design | - | - | - | - | - | - | - | - |
| Painting | 239,433 | - | - | - | - | - | - | 239,433 |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **239,433** | **-** | **-** | **-** | **-** | **-** | **680,467** | **919,900** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | 520,467 | 520,467 |
| Contributions/Grants | 149,622 | | - | - | - | - | - | 149,622 |
| Bonds 2011 CO $2.095M | 89,811 | - | - | - | - | - | - | 89,811 |
| Bonds 2015/16 | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **239,433** | **-** | **-** | **-** | **-** | **-** | **520,467** | **759,900** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Hwy 377 Landscape Improvements*

**Project Description:**
The project will include streetscape enhancements (hardscape, landscape) along US Hwy 377 starting at Westport Parkway stretching north for 3/4 mile. The enhancements will only be located in the median and consist of native and naturalized plantings, trees, plant bed preparations, drip irrigation, and concrete edging/mowstrip. Since the project will be within state ROW, the Town will submit this project to TxDOT for potential grant funding opportunities similar to the FM 1938 median landscape project.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | 103,000 | - | 103,000 |
| Construction | - | - | - | - | - | 618,000 | - | 618,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **721,000** | **-** | **721,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | 25,000 | - | 25,000 |
| Bonds 2016/17 CO $2.58M | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | 696,000 | - | 696,000 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **721,000** | **-** | **721,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | 5,000 | 5,150 | |
| Rent & Utilities | - | - | - | - | - | 10,000 | 10,300 | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **15,000** | **15,450** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Dove Road & Randol Mill Traffic Circle*

**Project Description:**
Reconstruction and reconfiguration of Dove Road and Randol Mill from a 3-way stop intersection to a traffic circle to improve traffic safety. Pavement construction will be consistent with 2011 Graham Pavement Evaluation Study.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | - | - | - | - | 106,090 | 106,090 |
| Construction | - | - | - | - | - | - | 636,540 | 636,540 |
| Design | - | - | - | - | - | 36,050 | - | 36,050 |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | 638,188 | - | 638,188 |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **674,238** | **742,630** | **1,416,868** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| UnFunded | - | - | - | - | - | 674,238 | 742,630 | 1,416,868 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **674,238** | **742,630** | **1,416,868** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | 2,884 | 2,971 | |
| Rent & Utilities | - | - | - | - | - | 5,768 | 5,941 | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **8,652** | **8,912** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Trail - Fidelity Campus to Westlake Parkway on 114*

**Project Description:**
This project will provide connectivity from Hwy 114 to Capital Parkway along the east side of Westlake Parkway.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | | | | - | 23,175 | 23,175 |
| Construction | - | - | | | | - | 235,098 | 235,098 |
| Design | - | - | | | | | 44,548 | 44,548 |
| Contingency | - | - | | | | | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **302,820** | **302,820** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2014/15 CO $2.035M | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | 302,820 | 302,820 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **302,820** | **302,820** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Trail Connection at 114/Solana*

**Project Description:**
This project will be a cooperative effort between Westlake, Trophy Club, and Southlake consisting of the design and engineering of an intra-city trail system. The engineering/design costs will be shared with all cities. Construction and landscaping are estimated costs until engineering and design are completed. The Town continues to work with DTZ to construct the trail between Sam School Road and Hwy 114.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | 17,345 | 17,345 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** | **17,345** | **17,345** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2011 CO $2.095M | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | 17,345 | 17,345 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **-** | **-** | | **17,345** | **17,345** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Glenwyck Telecommunication Ductbank*

**Project Description:**
This project will provide for the construction of approximately 11,000 LF of telecommunication ductbank within the Glenwyck subdivision to accomodate the installation of improved telecommunication lines. Additionally, this will provide a connection of the ductbank from Granda to Terra Bella.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | - | 60,000 | - | - | - | 60,000 |
| Construction | - | - | - | 600,000 | - | - | - | 600,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | 60,000 | - | - | - | 60,000 |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **720,000** | **-** | **-** | **-** | **720,000** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2011 CO $2.095M | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | 720,000 | - | - | - | 720,000 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **720,000** | **-** | | **-** | **720,000** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | | **-** | |

# UNFUNDED (UNDER DISCUSSION) CAPITAL IMPROVEMENT

## *Westlake Academy - Pedestrian Underpass*

**Project Description:**
This project will provide for the construction of a pedestrian underpass on the south side of the Westlake Academy campus and connections to the existing trail system. This will require the reconstruction of a section of Ottinger Road and the relocation of water, gas, and telecommunications.

**PROJECT EXPENSE**

| EXPENDITURE TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Engineering | - | - | - | 60,000 | - | - | - | 60,000 |
| Construction | - | - | - | 600,000 | - | - | - | 600,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | 60,000 | - | - | - | 60,000 |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **-** | **-** | **720,000** | **-** | **-** | **-** | **720,000** |

**PROJECT FUNDING**

| FUNDING TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Project Total |
|---|---|---|---|---|---|---|---|---|
| Cash/Transfers | - | - | - | - | - | - | - | - |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bonds 2011 CO $2.095M | - | - | - | - | - | - | - | - |
| Unfunded | - | - | - | 720,000 | - | - | - | 720,000 |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **-** | **-** | **720,000** | **-** | | **-** | **720,000** |

**IMPACT ON OPERATING BUDGET**

| IMPACT TYPE | Totals Thru FY 13/14 | Estimated FY 14/15 | 5 Year Projection FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
|---|---|---|---|---|---|---|---|---|
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | 200 | 206 | 212 | |
| Debt Service | - | - | - | - | - | - | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **200** | **206** | **212** | |

# Vehicle and Equipment Overview

Vehicles and equipment represent approximately 6% of the Town's assets or roughly $3.4M. While the current CIP does not contain any proposals for vehicles, it is important to note that of the seven vehicles (including a utility truck) the Town currently owns, three are completely depreciated and three more will become completely depreciated within the next five years. Similarly, of the fourteen FF&E asset groups, eight are currently fully depreciated and the remainder will be within the next five years.

Whether or not an asset has been fully depreciated does not by itself warrant the need to replace it, however, depreciation does serve as an indicator that the likelihood the asset will need to be replaced in the near future is fairly high.

The Town maintains a General Maintenance & Replacement Fund and is working towards funding annually for any replacement items needed in subsequent years. We anticipate a replacement vehicle for the Parks and Recreation Department to be paid from the funds that have been transferred to this fund for just this purpose.

| Dept Name | Vehicle Make/Model | Vehicle Description | Used By | Vehicle Cost | Useful Life | Date placed in service |
|---|---|---|---|---|---|---|
| | | | | | | |
| Fire Dept | Ford F450 | Ambulance Reserve | Fire Dept Crew | $144,981 | 10 | 09/30/03 |
| Fire Dept | Spartan | Engine Pumper Reserve | Fire Dept Crew | $236,423 | 15 | 09/30/03 |
| Fire Dept | Chevy Tahoe | Fire Marshal | Fire Marshal John Ard | $41,108 | 5 | 09/30/04 |
| Fire Dept | Ford F450 | Ambulance Primary | Fire Dept Crew | $200,000 | 10 | 09/30/12 |
| Fire Dept | Ford F550 | Attack Truck | Fire Dept Crew | $169,746 | 10 | 09/30/12 |
| Fire Dept | Chevy Suburban | Command Vehicle | Fire Chief Richard Whitten | $49,084 | 5 | 09/30/13 |
| Fire Dept | Ferrara | Engine Pumper Primary | Fire Dept Crew | $700,000 | 15 | 05/01/15 |
| | | | | | | |
| Municipal Court | Dodge Charger | 4 door car | Marshal Troy Crow | $23,000 | 5 | 09/30/07 |
| | | | | | | |
| Public Works | Chevy Silverado | 2 door single cab truck | Director Jarrod Greenwood | $15,704 | 5 | 09/30/05 |
| Public Works | Ford Ranger | 2 door single cab truck | Public Works Crew | $21,519 | 5 | 09/30/05 |
| Public Works | Chevy Silverado | 2 door single cab truck | Public Works Crew | $11,105 | 5 | 09/30/08 |
| Public Works | Ford F350 Supercrew | 4x4 Crewcab Truck | Technician Paul Andreason | $45,000 | 5 | 05/01/15 |
| | | | | | | |
| Facilities & Parks | Ford F350 Supercrew | 4x4 Crewcab Truck | Technician Tony Daidone | $40,962 | 5 | 09/30/14 |
| | | | | | | |
| Westlake Academy | Startrans Senator II | Passenger Bus | Westlake Academy | $41,625 | 5 | 09/30/10 |
| Westlake Academy | Girardin 18 | Passenger Bus | Westlake Academy | $41,625 | 5 | 09/30/10 |
| | | | | | | |
| | | | | **$1,781,882** | | |

## Capital Maintenance and Replacement

The Town recognizes that deferred maintenance and not anticipating capital replacement needs increases future capital costs. Annually, available funds will be evaluated during the budget process and a percentage of each operating fund's budget will be recommended to the Council for transfer. Upon approval by the Council, the recommended amount will be transferred to the appropriate funds (General or Utility Maintenance Replacement Fund) for major maintenance/ replacement of street, building roof, flooring, air conditioning, equipment, etc.

The Town of Westlake owns, operates, and maintains a number of vehicles. To provide a fiscally responsible vehicle and equipment replacement policy that enables the Town to maximize vehicle and equipment utilization, while maintaining the Town's desired public image and high quality program of services for our residents. Therefore, the Town of Westlake will maintain a Vehicle and Equipment Replacement and Depreciation Schedule; said schedule will be maintained by the Finance Department.

Vehicle and equipment replacement criteria will be developed according to each items anticipated useful service life. Typically, this is based upon the type or "category" of the vehicle/equipment and its usage. Each item will be surveyed annually and assigned a score based upon the Point Range and Guideline document. A vehicle will be replaced according to the established criteria unless the Department Head(s) and the Town Manager's office determine that: 1) mechanical failure or vehicle damage warrants earlier replacement, or 2) the vehicle is still serviceable and may serve additional years beyond its original anticipated service life.

Funding for vehicle/equipment replacement should be incrementally allocated from department operating funds to a restricted Capital Maintenance and Replacement Fund, subject to funding availability on an annual basis. Future vehicle/equipment replacements should be funded from this restricted fund, which receives accumulated operating fund transfers based upon the Vehicle and Equipment Depreciation Schedule.

Funding will consist of an annual set-aside based upon a straight-line depreciation for each vehicle over the course of its useful life and budgeted as part of the annual budget development process.

Depreciation fees should commence the same fiscal year of each new and replacement vehicle/equipment purchase. Likewise, depreciation expenses should be expensed from the respective department operating budget and deposited into the Capital Maintenance and Replacement Fund. Depreciation expenses shall continue through the service life of the new vehicle/equipment and shall cease upon retirement of said vehicle/equipment.

## Vehicle and Equipment Replacement and Depreciation Guidelines

Purpose: To provide a fiscally responsible vehicle and equipment replacement and depreciation policy, which will enable the Town of Westlake to maximize asset utilization while maintaining a positive public image and being fiscally responsible in our budgeting and fleet replacement programs.

Policy: Replacement criteria for Town-owned vehicles and equipment will depend primarily on a point system, which is based upon the following factors:

- Age
- Miles/Hour Usage
- Type of Service
- Reliability
- Maintenance and Repair Costs (not to include incident repairs)
- Condition

Point Range Chart Note: The Town may decide to retain a vehicle beyond the stated criteria after an evaluation of anticipated usage, repairs and operating costs. Each Town vehicle and small equipment have been placed in a specific category (as listed below) in order to allow for uniformity in our replacement standards.

Category "A"
This category consists of the one (1) 18-passenger and one (1) 20-passenger school bus. The life span for school bus is 10 years. The Fire Department which includes engines, ladder truck, ambulances, and attack truck which are used primarily as a front-line response vehicle. The front-line life-span of the Engine is 15 years and has a reserve life-span for additional five years. The ambulance front-line life-span is seven years and has a reserve vehicle life-span for additional seven. The Town currently has one (1) Engine, one (1) Attack Truck and two (2) Ambulances.

Category "B"
This category consists of Maintenances and Public Works vehicles which are used to serve the public on a day-to-day basis and pull trailers. Due to the heavy use, these vehicles may be scheduled for replacement at 100,000 miles provided the maintenance cost is considerably higher than vehicles of the same type. The Town currently has two (2) Public Works trucks.

Category "C"
This category consists of all other cars and pickups, which include administration pool car, building inspection truck, warrant officer public safety vehicle. These vehicles are generally assigned to a designated staff member and should not be replaced earlier than 100,000 miles provided the maintenance cost is considerably higher than vehicles of the same type.

Category "D"
This category consists of other off-road equipment (mule and mowers) that are used to serve the public on an "as needed" basis. Replacement of this category may be made after 2,500 operating hours, or provided the maintenance cost is considerably higher than equipment of the same type. The Town currently has one (1) Kawasaki utility vehicle and (1) mower.

Category "E"
This category consists of light equipment (weed-eaters, chain saw and pumps, generators, trailers, and other small hand-operated equipment) which are used to serve the public on an "as needed" basis. Replacements in this category may be made after the total maintenance cost exceeds the original purchase price of a particular piece of equipment. The cost of upgrading a piece of equipment will be the responsibility of the operating division. The Town currently has one weed-trimmer, chain saw, blower, small generator and a trailer.

## Guide for Early Replacement of Town-Owned Vehicles

### Early Replacement

The consideration of early replacement of a vehicle often arises when major expenditures are necessary to restore it to a safe operating condition (e.g., major component failure or incident damage). The economic effect of such repairs cannot be avoided because the cost to the Town is normally about the same whether the vehicle is sold in un-repaired condition or restored to repaired condition.

However, replacement prior to the normal criteria for vehicles will result in an acceleration of all future replacement cost cycles required to satisfy a continuing vehicle need. This acceleration of cost cycles causes a sizable increase in the total present value cost of all fixture cycles and should be avoided whenever possible. Major vehicle repairs should always be made, with two exceptions:

1. Major expenditures for repair should not be made when the cost of the repair plus the vehicle salvage in un-repaired condition exceeds its wholesale value in repaired condition.
2. Major deferrable expenditures should not be made when a vehicle is in the final six months of its retention cycle. During this period the penalty for early replacement is small and, therefore, the vehicle should be replaced rather than repaired.

### Depreciation Formula

Current acquisition price of each vehicle divided by the utilization cycle mileage or total maintenance cost) will provide the yearly depreciation allowance.

EXAMPLE A – Vehicles

Mileage: $30,000 vehicle divided by the target replacement cycle of 100,000 miles will give you a depreciation cost of $.30 per mile.
$0.30 times the number of miles (20,000) the vehicle was driven the previous year will give you the yearly depreciation amount $6,000.

EXAMPLE B – Small Equipment

Maintenance Cost: depreciate the original purchase price by 15% per year, for power hand tools, trailers, etc. Replace the item only when the maintenance cost reaches the original purchase price.

**Point Ranges for Replacement Consideration**

| Point Scale | Condition | Description |
|---|---|---|
| 20 points & under | Excellent | Do not replace |
| 21 to 25 points | Very Good | Re-evaluate for the following year's budget |
| 26 to 31 points | Fair | Qualifies for replacement if M/R cost exceed 60% of cost |
| 32 to 37 point | Poor | Replacement if budget allows |
| Above 38 points | failed | Needs priority replacement |

**Below are two examples on how the point range and guidelines for Category "B" and "C" would work with current town vehicles.**

**Example: Pool Vehicle**

| Data | Description | Points |
|---|---|---|
| Year | 1999 | 26 points |
| Type | Crown Victoria Passenger Car | 1 point |
| Mileage | 64,000 | 6 points |
| Maintenance | Repair driver side window motor | 2 points |
| Condition | Poor paint and body condition, hail damage, rust spots, small dents, interior - rips, tears, stains, cracking on seat covers | 5 points |
| | **Total Points** | **40 points** |

Staff recommendation = Replacement this year

| Data | Description | Points |
|---|---|---|
| Year | 2005 | 14 points |
| Type | Silverado F150 extended cab truck | 1 point |
| Mileage | 35,000 | 3 points |
| Maintenance | low | 1 points |
| Condition | Very good exterior and interior condition | 1 points |
| | **Total Points** | **20 points** |

Staff recommendation = Include the replacement cost in the five year forecast

**Point range and guidelines for Category "B" and "C"**

| Factor | Points | Description |
|---|---|---|
| **Age Usage Type of Service** | 1 | Each 10,000 miles of usage |
| | 1 | Standard sedans, SUV's and pickups |
| | 2 | Each year of chronological age |
| | 3 | Any vehicle that pulls trailer, hauls heavy loads and continued off-road usage |
| | 4 | Any vehicle involved in ice or snow removal or road treatment |
| | | |
| **Reliability Preventive Maintenance Work Not Included** | 1 | In shop one time within three month time period, no major breakdowns/road side assistance call with 3 month period |
| | 2 | In shop one time within three month time period, 1 breakdown/ road side assistance call within 3 month period |
| | 3 | In shop more than once within 3 month time period, 1 or more breakdown/road side assistance call within same period |
| | 4 | In shop more than twice within one month time period, 1 or more breakdowns/road side assistance call in same time period |
| | 5 | Two or more breakdowns within one month time period |
| | | |
| **M&R Cost Incident Repair Not Include** | 1 | Maintenance cost are less than or equal to 20% of replacement |
| | 2 | Maintenance cost are 21-40% of replacement cost |
| | 3 | Maintenance cost are 41-60% of replacement cost |
| | 4 | Maintenance cost are 61-80% of replacement cost |
| | 5 | Maintenance cost are greater than or equal to 81% of replacement cost |
| | | |
| **Condition** | 1 | No visual damage or rust |
| | 2 | Minor imperfections in body and paint, interior fair (no rips, tears, burn) |
| | 3 | Noticeable imperfections in body and paint surface, minor rust, minor damage for add-on equipment, won interior (one or more rips, tears, burns). |
| | 4 | Poor paint and body condition, rust (holes), interior (rips, tears, burns, cracked dash) and major damage for add-on equipment |
| | 5 | Previous accident damage, poor paint and body condition, rust (holes), interior (rips, tears, burns, cracked dash) and major damage for add-on equipment |
| **Point Ranges** | **Condition** | **Description** |
| **0-20** | Excellent | Do not replace |
| **21-25** | Very Good | Re-evaluate for next year' budget (5 year forecast) |
| **26-31** | Good | Qualifies for replacement this year if M/R cost exceed 60% of cost |
| **32-37** | Fair | Qualities for replacement this if budget allows |
| **38+** | Poor | Needs priority |

# Information Technology Overview

Whether or not an asset has been fully depreciated does not by itself warrant the need to replace it, however, depreciation does serve as an indicator that the likelihood the asset will need to be replaced in the near future is fairly high.

The Town is working towards funding annually for any replacement items needed in subsequent years. Infrastructure-as-a-Service (IaaS) and Disaster Recovery-as-a-Service (DRaaS) will also be implemented to reduce ongoing hardware costs and insure critical data and server availability in case of an emergency or disaster.

# TECHNOLOGY FORECAST

| Academy Technology Forecast | Actual | Estimated | Proposed | Projection | | |
|---|---|---|---|---|---|---|
| | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | TOTAL |
| **Lifecycle Maintenance & Replacement** | | | | | | |
| Server Replacements | 2,500 | 2,500 | 5,000 | 5,000 | 5,000 | 20,000 |
| iPad/Tablet Replacements | 30,000 | - | 10,000 | 10,000 | 10,000 | 60,000 |
| Laptop/iMac Replacements | 60,000 | 10,000 | 70,000 | 20,000 | 20,000 | 180,000 |
| PC Replacements | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 | 8,500 |
| Telephone System Replacements | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 12,500 |
| Network Hardware Replacements | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 40,000 |
| | **$102,500** | **$21,500** | **$99,000** | **$49,000** | **$49,000** | **$321,000** |
| **Ongoing Technology Programs** | | | | | | |
| Information Technology Training | 2,500 | 2,500 | 3,500 | 3,500 | 3,500 | 15,500 |
| Campus Security System / Upgrades | 6,000 | 8,000 | 9,000 | 10,000 | 10,000 | 43,000 |
| Hardware & Software Support Contracts | 6,000 | 8,000 | 15,000 | 20,000 | 25,000 | 74,000 |
| Website Hosting, Maintenance, Upgrades | 1,500 | 15,000 | 3,000 | 2,000 | 2,000 | 23,500 |
| Email service & Archival | 2,200 | 2,400 | 2,600 | 2,800 | 2,800 | 12,800 |
| Internet & Network Service & Support | 16,000 | 17,000 | 20,000 | 22,500 | 25,000 | 100,500 |
| Security / Disaster Recovery Equipment & Support | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 37,500 |
| | **$41,700** | **$60,400** | **$60,600** | **$68,300** | **$75,800** | **$306,800** |
| **Growth** | | | | | | |
| Expand Network Infrastucture | 7,000 | 12,000 | 15,000 | 15,000 | 15,000 | 64,000 |
| Network Monitoring & Management Sysytem | 1,500 | 1,500 | 3,000 | 3,000 | 3,000 | 12,000 |
| Procure Additional End-user & Educational Equipment | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| | **$33,500** | **$38,500** | **$43,000** | **$43,000** | **$43,000** | **$201,000** |
| **TOTAL ACADEMY FORECAST** | **$ 177,700** | **$ 120,400** | **$ 202,600** | **$ 160,300** | **$ 167,800** | **$ 828,800** |

| Municipal Technology Forecast | Actual | Estimated | Proposed | Projection | | |
|---|---|---|---|---|---|---|
| | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | TOTAL |
| **Lifecycle Maintenance & Replacement** | | | | | | |
| Servers (moving to hosted rather than physical assets) | 7,000 | 25,000 | 17,500 | 19,000 | 21,000 | 89,500 |
| PC/iPad/Tablet Replacements | 4,000 | 2,000 | 5,000 | 6,000 | 6,000 | 23,000 |
| Printer Replacements | 7,500 | 8,000 | 5,000 | 5,000 | 5,000 | 30,500 |
| Security System Upgrades & Replacements | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 | 7,000 |
| Network Hardware / Telephone Replacements | 12,000 | 15,000 | 15,000 | 20,000 | 15,000 | 77,000 |
| | **$32,500** | **$52,000** | **$43,500** | **$51,000** | **$48,000** | **$227,000** |
| **Strategic Initiatives/Project Implementation** | | | | | | |
| Laserfiche Implementation/Licensing/Support | 11,500 | 13,000 | 15,000 | 15,000 | 15,000 | 69,500 |
| Online Utility Billing Payment System & Support | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 7,500 |
| Security system upgrades/support | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | 6,000 |
| GIS service for Public safety dispatch | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 35,000 |
| | **$22,000** | **$22,500** | **$24,500** | **$24,500** | **$24,500** | **$118,000** |
| **Ongoing Technology Programs** | | | | | | |
| Information Technology Training | 2,500 | 3,500 | 3,500 | 4,000 | 4,000 | 17,500 |
| Email service & archival | 6,000 | 9,300 | 10,000 | 100,000 | 100,000 | 225,300 |
| Website Hosting, Maintenance, Upgrades | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |
| Hardware & software support contracts | 5,000 | 5,000 | 15,000 | 16,000 | 17,000 | 58,000 |
| Application software service & Support | 13,000 | 40,000 | 17,500 | 19,000 | 21,000 | 110,500 |
| Internet & Network Service & Support | 16,000 | 17,000 | 19,000 | 21,000 | 23,000 | 96,000 |
| Security / Disaster Recovery Equipment & Support | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 37,500 |
| | **$55,000** | **$87,300** | **$77,500** | **$172,500** | **$177,500** | **$569,800** |
| **Growth** | | | | | | |
| Network Monitoring & Management Sysytem | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 | 9,000 |
| Additional PCs/laptops/tablets | 3,500 | 4,000 | 4,500 | 5,000 | 5,000 | 22,000 |
| | **$5,000** | **$5,500** | **$6,500** | **$7,000** | **$7,000** | **$31,000** |
| **TOTAL MUNICIPAL FORECAST** | **$ 114,500** | **$ 167,300** | **$ 152,000** | **$ 255,000** | **$ 257,000** | **$ 945,800** |

# Utility Improvements Overview

The Town of Westlake currently owns a minimum of approximately $24M of utility fixed assets. These take the form of water, sewer and telecommunications duct bank lines. These assets are initially installed through development and later transferred to the Town for upkeep and maintenance.

The Town's utility infrastructure is in relatively good shape with no known deficiencies. The five items that are fully depreciated are water lines that were transferred from the City of Keller which may need replacement in the near future but are fully operational now.

The Town documents all maintenance and repairs in a GIS system that will map all infrastructure; this provides us the opportunity to review the condition of these assets and their values which will be revised as necessary.

## Projects to be completed in FY 14/15

- No projects to be completed in FY 14/15

## Proposed Projects - FY15/16 thru FY19/20

- Meter Reading and Equipment
- TRA Assumption of N-1 Sewer Line

## Unfunded/Under Discussion Projects

- No projects

# FUNDED CAPITAL IMPROVEMENT

## *TRA Assumption of N-1 Sewer Line*

**Project Description:**
This project is intended to transfer ownership of a section of sewer line from Westlake and Southlake to TRA. It includes the design and construction of a metering station with SCADA equipment at the proposed Town of Westlake "Point of Entry."

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | 12,467 | | - | - | - | - | 12,467 |
| Construction | - | 141,098 | 96,435 | - | - | - | - | 237,533 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **153,565** | **96,435** | **-** | **-** | **-** | **-** | **250,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | 153,565 | 96,435 | - | - | - | - | 250,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| UnFunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **153,565** | **96,435** | **-** | **-** | **-** | **-** | **250,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | - | - | - | - | - | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | | - | |
| **OPERATING IMPACT** | **-** | **-** | **-** | **-** | **-** | | **-** | |

# FUNDED CAPITAL IMPROVEMENT

## *Meter Reading & Equipment*

**Project Description:**
The Town currently utilizes a drive by radio frequency method to read water meters. This requires the Town to purchase a laptop and proprietary reading software from the meter company and is only supported for 5 years. The Town's system is 6 years old and is in need of being upgraded/replaced. This project will consist of replacing all radio read meters within the Town with the next generation system that would allow for instantaneous, remote meter readingcleaning; increased customer service, and a customer web portal that would allow customers to view their water consumption. The new system would require a monthly charge of $0.89 per meter.

| PROJECT EXPENSE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| EXPENDITURE TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Engineering | - | - | - | - | - | - | - | - |
| Construction | - | 77,000 | 77,000 | - | - | - | - | 154,000 |
| Design | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **EXPENDITURES TOTAL** | **-** | **77,000** | **77,000** | **-** | **-** | **-** | **-** | **154,000** |

| PROJECT FUNDING | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | Project |
| FUNDING TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | Total |
| Cash/Transfers | - | 77,000 | 77,000 | - | - | - | - | 154,000 |
| Contributions/Grants | - | - | - | - | - | - | - | - |
| Bond Issuance | - | - | - | - | - | - | - | - |
| UnFunded | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| **FUNDING TOTAL** | **-** | **77,000** | **77,000** | **-** | **-** | **-** | **-** | **154,000** |

| IMPACT ON OPERATING BUDGET | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Totals Thru | Estimated | 5 Year Projection | | | | | |
| IMPACT TYPE | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 | |
| Supplies | - | - | - | - | - | - | - | |
| Services | - | - | - | - | - | - | - | |
| Insurance | - | - | - | - | - | - | - | |
| Repair & Maintenance | - | - | 12,600 | 25,200 | 25,956 | 26,735 | 27,537 | |
| Rent & Utilities | - | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | | - | |
| **OPERATING IMPACT** | **-** | **-** | **12,600** | **25,200** | **25,956** | **26,735** | **27,537** | |

# Section 10
# Budgetary Policies

Forging Westlake

*This page is intentionally blank*

# MUNICIPAL OPERATIONS

## I. STATEMENT OF PURPOSE

The overall intent of the following Fiscal and Budgetary Policy Statements is to enable the Town to achieve a long-term stable and positive financial condition. The watchwords of the Town's financial management include integrity, prudence, stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines to the Town Manager and Finance Director in planning and directing the Town's day-to-day financial affairs and in developing recommendations to the Town Manger and Town Council.

The scope of these policies generally span, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

A. Present fairly and with full disclosure the financial position and results of the financial operations of the Town in conformity with generally accepted accounting principles (GAAP), and
B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The Town Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

## II. SUMMARY OF POLICY INTENDED OUTCOMES

This policy framework mandates pursuit of the following fiscal objectives:

A. Operating Budget: Prepare, conservatively estimate revenues, present, and adopt the Town's annual operating plan.

B. Revenues Management: Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired Town services.

C. Expenditure Control: Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

D. Fund Balance/Retained Earnings: Maintain the fund balance and retained earnings of the various operating funds at levels sufficient to protect the Town's credit worthiness as well as its financial position from emergencies.

E. Debt Management: Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

F. Intergovernmental Relationships: Where feasible, coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the State and Federal level.

G. Grants: Seek, apply for and effectively administer within this policy's guidelines, Federal, State, and foundation grants-in-aid which address the Town's current priorities and policy objectives.

H. Economic Development: Initiate where feasible, encourage, and participate in economic development efforts to create job opportunities and strengthen the local tax base and economy

I. Fiscal Monitoring: Prepare and present regular reports that analyze, evaluate, and forecast the Town's financial performance and economic condition.

J. Financial Consultants: With available resources, seek out and employ the assistance of qualified financial advisors and consultants in the management and administration of the Town's financial functions.

K. Accounting, Auditing, and Financial Reporting: Comply with prevailing Federal, State and local statues and regulations. Conform to generally accepted accounting principles as promulgated by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

L. Capital Improvement Plan/Budget and Program: Multi-year planning, forecasting, preparation, and control of the Town's capital improvement plan/budget.

M. Capital Maintenance and Replacement: Annually review and monitor the state of the Town's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, finding alternatives, and availability of resources.

N. Internal Controls: To establish and maintain an internal control structure designed to provide reasonable assurances that the Town's assets are safeguarded and that the possibilities for material errors in the Town's financial records are minimized.

## III. OPERATING BUDGET

A. Preparation - Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the Town's annual financial operating plan. The budget includes all of the operating departments of the Town, the debt service fund, all capital projects funds, and the internal service funds of the Town. The proposed budget will be prepared with the cooperation of all Town departments, and is submitted to the Town Manager who makes any necessary changes and transmits the document to the Town Council. A budget preparation calendar and timetable will be established and followed in accordance with State law.

B. Revenue Estimates for Budgeting - In order to maintain a stable level of services, the Town shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

C. Balanced Budget - As per State Law, current operating revenues, including Property Tax Reduction Sales Tax transfers (which can be used for operations), will be sufficient to support current operating expenditures. Annually recurring revenue will not be less than annually recurring operating budget expenditures (operating budget minus capital outlay). Debt or bond financing will not be used to finance current expenditures.

D. Proposed Budget Process - a proposed budget shall be prepared by the Town Manager with the participation of all of the Town's department directors.

- The proposed budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases of existing service levels or additional services, and (4) revenues.
- The proposed budget review process shall include Council participation in the review of each of the four segments of the proposed budget and a public hearing to allow for citizen participation in the budget preparation.
- The proposed budget process shall allow sufficient time to provide review, as well as address policy and fiscal issues, by the Town Council.
- A copy of the proposed budget shall be filed with the Town Secretary when it is submitted to the Town Council as well as placed on the Town's website.

E. Budget Adoption - Upon the determination and presentation of the final iteration of the proposed budget as established by the Council, a public hearing date and time will be set and publicized. The Council will subsequently consider a resolution which, if adopted, such budget becomes the Town's Approved Annual Budget. The adopted budget will be effective for the fiscal year beginning October 1. The approved budget will be placed on the Town's web site.

F. Budget Award - Each year the Council approved operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.

G. Budget Amendments - Department Directors are responsible for monitoring their respective department budgets. The Finance Department will monitor all financial operations. The budget team will decide whether to proceed with a budget amendment and, if so, will then present the request to the Town Council. If the Council decides a budget amendment is necessary, the amendment is adopted in resolution format and the necessary budgetary changes are then made.

H. Central Control - Modifications within the operating categories (salaries, supplies, maintenance, services, capital, etc.) can be made with the approval of the Town Manager. Modifications to reserve categories and interdepartmental budget totals will be made only by Town Council consent with formal briefing and Council action.

I. Planning - The budget process will be coordinated so as to identify major policy issues for Town Council by integrating it into the Council's overall strategic planning process for the Town. Each department shall have a multi-year business plan that integrates with the Town's overall strategic plan.

J. Reporting - Monthly financial reports will be prepared by the Finance Department and distributed to and reviewed by each Director. Information obtained from financial reports and other operating reports is to be used by Directors to monitor and control departmental budget. Summary financial reports will be presented to the Town Council quarterly.

K. Performance Measures & Productivity Indicators - Where appropriate, performance measures and productivity indicators will be used as guidelines to measure efficiency, effectiveness, and outcomes of Town services. This information will be included in the annual budget process as needed.

L. Contingent Appropriation - During the budget process, staff will attempt to establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. All transfers from the contingent appropriation will be evaluated using the following criteria:
- Is the request of such an emergency nature that it must be made immediately?
- Why was the item not budgeted in the normal budget process?
- Why can't the transfer be made within the department?

## IV. REVENUES MANAGEMENT

A. REVENUE DESIGN PARAMETER. The Town will pursue the following optimum characteristics in its revenue system:

- Simplicity - The Town, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce costs, achieve transparency, and increase citizen understanding of Town revenue sources.
- Certainty - A knowledge and understanding of revenue sources reliability increases the viability of the revenue system. The Town will understand, to the best of its ability, all aspects of its revenue sources and their performance, as well as enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets, forecasts, and plans.
- Equity - The Town shall make every effort to maintain equity in its revenue system: i.e. the Town shall seek to minimize or eliminate all forms of subsidization between entities, funds, services utilities, and customer classes within a utility.
- Administration - The benefits of a revenue source will not exceed the cost of collecting that revenue. Every effort will be made for the cost of collection to be reviewed annually for cost effectiveness as a part of the Town's indirect cost and cost of service analysis.
- Adequacy, Diversification and Stability - The Town shall attempt, in as much as is practical, to achieve a balance in its revenue system. The Town shall also strive to maintain a balanced and diversified revenue system to protect the Town from fluctuations in any one source due to changes in local economic conditions which

adversely impact that revenue source.

B. OTHER CONSIDERATIONS. The following considerations and issues will guide the Town in its revenue policies concerning specific sources of funds:

- Cost/Benefit of Incentives for Economic Development - The Town will use due caution in the analysis of any tax or fee incentives that are being considered to encourage economic development. A cost/benefit (fiscal impact) analysis will be performed as a part of the evaluation for each proposed economic development project.
- Non-Recurring Revenues - One-time or non-recurring revenues will not be used to finance on-going operational costs. Non-recurring revenues will be used only for one-time expenditures such as long-lived capital needs or one-time major maintenance projects that occur infrequently. Non-recurring revenues will not be used for budget balancing purposes except to cover the one-time expenditures described above.
- Investment Income - Earnings from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
- Property Tax Revenues - The Town shall endeavor to avoid a property tax by revenue diversification, implementation of user fees, and economic development.

C. USER-BASED (DEMAND DRIVEN) FEES AND SERVICE CHARGES. For services that are demand driven and can be associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. The Town staff will endeavor to prepare a review of all fees and charges annually, but not less than once every three years, in order to ensure that these fees provide for, at minimum, full cost recovery of service.

D. ENTERPRISE FUND RATES. Utility rates and rate structures for water and sewer services will be constructed to target full cost of service recovery. Annually the Town will review and adopt water and sewer utility rates and a rate structure that generates revenue sufficient to fully cover operating expenses, meet the legal restrictions of all applicable bond covenants, provide for an adequate level of working capital, and recover applicable general/administrative costs. The Solid Waste function will have rates that fully recover all costs and maintain an adequate balance. The Cemetery Fund will be structured to operate on lot sales and endowments.

- General and Administrative (G&A) Charges – Where feasible, G&A costs will be charged to all funds for services of indirect general overhead costs, which may include general administration, finance, customer billing, facility use, personnel, technology, engineering, legal counsel, and other costs as deemed appropriate. These charges will be determined through an indirect cost allocation study following accepted practices and procedures.

E. INTERGOVERNMENTAL REVENUES. As a general rule, intergovernmental revenues (grants) will not be utilized for on-going operating costs. Any potential grant opportunity will be examined to identify all costs related to matching and continuation of program requirements. Staff will focus on one-time grants to avoid long-term implications. If it is determined that accepting a grant with on-going cost conditions is in the interests of the Town, all the operating and maintenance costs must be included in the financial forecast and their ultimate effect on operations and revenue requirements be known.

F. REVENUE MONITORING. Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

G. SPECIAL REVENUE / EDUCATIONAL FUNDS. Where feasible and practical, General and Administrative Charges (G&A) for special revenue and educational funds of the Town of Westlake will be determined on an annual basis and transfers will be made where sufficient revenue exists to cover the associated expenditures.

## V. EXPENDITURE CONTROL

A. Appropriations – The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the Town Council.

B. Current Funding Basis - The Town shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Retained Earnings Policy Statements.)

C. Avoidance of Operating Deficits - The Town shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund.

D. Balance/Retained Earnings Policy- Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

E. Maintenance of Capital Assets - Within the resources available each fiscal year, the Town shall maintain capital assets and infrastructure at a sufficient level to protect the Town's investment, to minimize future replacement and maintenance costs, and to continue service levels.

F. Periodic Program Reviews - The Town Manager shall undertake periodic staff and third-party reviews of Town programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

G. Salary **-** The Town shall strive to maintain competitive salary levels for municipal employees. A salary survey will be conducted through a sampling of surrounding and comparable municipal organizations to create a comparison. The Town will strive to maintain salary levels within three percent (3%) of the median of surveyed benchmark municipalities.

H. Purchasing - The Town shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding in accordance to State law, as well as intergovernmental partnerships and purchasing cooperatives to attain the best possible price on goods and services.

I. Prompt Payment - All invoices will be paid within 30 days of receipt in accordance with the prompt payment requirements of State law.

## VI. FUND BALANCE/RETAINED EARNINGS

A. General Fund Undesignated Fund Balance - The Town shall strive to maintain the General Fund undesignated fund balance at, or in excess of, 90 days of operation.

B. Retained Earnings of Other Operating Funds - In the Utility Fund, the Town shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls.

C Use of Fund Balance - Fund Balance will be targeted to only be used with Council approval and can be only be used for the following: emergencies, non-recurring expenditures, such as technology/FF&E (furniture, fixtures and equipment), or major capital purchases that cannot be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund, recommendations will be made on how to restore it. The Council shall approve all commitments by formal action. The action to commit funds must occur prior to fiscal year-end, to report such commitments in the balance sheet of the respective period, even though the amount may be determined subsequent to fiscal year-end. A commitment can only be modified or removed by the same formal action.

The Council delegates the responsibility to assign funds to the Town Manager or his/her designee. The Council shall have the authority to assign any amount of funds. Assignments may occur subsequent to fiscal year-end.

The Council will utilize funds in the following spending order: Restricted, Committed, Assigned, Unassigned

## VII. DEBT MANAGEMENT

A. Debt Issuance Analysis - All consideration of debt issuance for major capital assets will be prepared within the framework of a Council approved multi-year capital improvement plan and forecast for all Town facilities and infrastructure.

B. Analysis of Debt Issuance and Debt Issuance Alternatives - Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, (1) grants- in- aid, (2) use of reserves, (3) use of either current on-going general revenues or one-time revenues, (4) contributions from developers and others, (5) leases, (6) user fees, and (7) impact fees.

C. Use of Debt Financing - The useful life of the asset or project shall, at a minimum, exceed the payout schedule of any debt the Town assumes. Debt financing instruments to be considered by the Town may include:

- General obligation bonds - These must be authorized by a vote of the citizens of Westlake.
- Revenue bonds - These bonds generate capital requirements necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonable be expected to provide for a revenue stream to fund the debt service requirement.

- Certificates of obligation - These can be authorized by Council approval with debt service by either general revenues or backed by a specific revenue stream or a combination of both.
- Lease/purchase agreements - These shall only be used to purchase capital assets that cannot be financed from either current revenues or fund balance/retained earnings and to fund infrastructure improvements and additions.

D. Assumption of Additional Debt - The Town shall not assume more tax-supported general purpose debt than it retires each year without first conducting an objective analysis as to the community's ability to assume and support additional debt service payments.

E. Affordability Targets - The Town shall use an objective multi-year analytical approach to determine whether it can afford to assume new general purpose debt beyond what it retires each year. This process shall compare generally accepted standards of affordability to the current values for the Town. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the Town's ability to "afford" new debt as determined by the aforementioned standards. The Town shall strive to achieve and/or maintain these standards at a low to moderate classification.

F. Debt Structure - The Town shall structure its debt payment schedules for general purpose debt to ensure level principal repayment schedules. The Town shall not assume any debt with "balloon' repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term. While balloon payment structures minimize the size of debt payments during the period, they force a large funding requirement on the budget of the final year. Given the uncertainties of the future, level payment schedules improve budget planning and financial management.

G. Sale Process - The Town shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid. The Town shall award bonds based on a true interest cost (TIC) basis as long as the financial advisor agrees that the TIC basis can satisfactorily determine the lowest and best bid.

H. Bond Rating Agencies Presentations - Full disclosure of operations and open lines of communication shall be made to the bond rating agencies. Town staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the bond rating agencies.

I. Continuing Disclosure - The Town is committed to continuing disclosure of financial and pertinent credit information relevant to the Town's outstanding securities.

J. Debt Refunding - Town staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3.5% of the refunded maturities.

## VIII. INTERGOVERNMENTAL RELATIONSHIPS

The Town will pursue coordinated efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the State and Federal levels.

A. Inter-local Cooperation in Delivering Services - In order to promote the effective and efficient delivery of services, the Town shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

B. Legislative Program - The Town shall cooperate with other jurisdictions to actively oppose any State or Federal regulation or proposal that mandates additional Town programs or services and does not provide the funding to implement them. Conversely, as appropriate, the Town shall support legislative initiatives that provide more funds for priority local programs.

## IX. GRANTS

A. Grant Guidelines - The Town shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified above in these policies. The potential for incurring on-going costs, to include the assumption of support for grant funded positions from local revenues, will be considered prior to applying for a grant.

B. Grant Review - All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the Town's policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application. Staff will focus on one-time grants to avoid long-term implications related to additional expenditures in future years.

C. Grant Program Termination - The Town shall terminate grant funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

## X. ECONOMIC DEVELOPMENT

A. Positive Business Environment - The Town shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish and create jobs. The Town Council and Town staff will be sensitive to the needs, concerns and issues facing local businesses.

B. Commitment to Business Expansion, Diversification, and Job Creation - The Town shall encourage and participate in economic development efforts to expand Westlake's economy to increase local employment. These efforts shall not only focus on newly developing areas but also on other established sections of Westlake where development can generate additional jobs and other economic benefits.

C. Coordinate Efforts with Other Jurisdictions - The Town's economic development program shall encourage close cooperation with other local jurisdictions, chambers of commerce, and groups Interested in promoting the economic well-being of this area.

D. Cost/Benefit of Incentives for Economic Development - The Town will use due caution in the analysis of any tax or fee incentives that are used to encourage economic development. A cost/benefit (fiscal impact) analysis will be performed as part of such evaluation for each prospect. Economic development agreements will contain performance language as to the business's proposed economic impact to Westlake in exchange for Town incentives with adequate "claw-back" provisions for the Town.

## XI. FISCAL MONITORING

A. Financial Status and Performance Reports - Quarterly reports comparing expenditures and revenues to current budget, projecting expenditures and revenues through the end of the year, noting the status of fund balances to include dollar amounts and percentages, and outlining any remedial actions necessary to maintain the Town's financial position shall be prepared for review by the Town Manager and the Council.

B. Compliance with Council Policy Statements - The Fiscal and Budgetary Policies will be reviewed annually by the Council and updated, revised or refined as deemed necessary. Policy statements adopted by the Council are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

## XII. FINANCIAL CONSULTANTS

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the Town's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling. Advisors shall be selected on a competitive basis using objective questionnaires and requests for proposals based on the scope of the work to be performed.

## XIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

To comply with prevailing local, state, and federal regulations relative to accounting, auditing, and financial reporting. Accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants, (AICPA), and

the Government Finance Officers Association (GFOA). The Board shall select an independent firm of certified public accountants to perform an annual audit of all operations

A. Accounting – The Town is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Town's Finance Director is responsible for establishing the structure for the Town's chart of accounts and for assuring that procedures are in place to properly record financial transactions and report the Town's financial position.

B. External Auditing - Town will be audited annually by outside independent accountants (auditors). The auditors must be a CPA firm and must demonstrate significant experience in the field of local government auditing. They must conduct the town's audit in accordance with generally accepted auditing standards and be knowledgeable in the Government Finance Officers Association Certificate of Achievement program. The auditors' report on Town's financial statements will be completed within a timely period of the Town's fiscal year-end. The auditor will jointly review the management letter with the Town Council, if necessary. In conjunction with this review, the Finance Director shall respond in writing to the Town Council regarding the auditor's Management Letter, addressing the issued contained therein. The Town will not require auditor rotation, but will circulate request for proposal for audit services on a periodic basis as deemed appropriate.

C. External Financial Reporting - Town will prepare and publish a comprehensive annual financial report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles and will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and awarding of the Certificate of Achievement for Excellence in Financial Reporting.

D. Responsibility of Auditor to Town Council – The auditor is retained by and it accountable directly to the Town Council and will have access to direct communication with the Town Council if the Town Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

E. Internal Financial Reporting - The Finance Department will prepare internal financial reports sufficient for management to plan, monitor, and control Town's financial affairs.

## XIV. CAPITAL BUDGET AND PROGRAM

A. Preparation - The Town's capital budget will include all capital projects funds and all capital resources. While the capital budget will be prepared annually on a project basis, it will be based on an on-going, multi-year capital improvement plan (CIP) that shows all funded and unfunded projects as identified by staff for all Town facilities and infrastructure. The multi-year CIP will be reviewed annually, updated by staff and presented to the Council for its review and approval. The annual capital budget will be prepared by the Finance Department with the involvement of responsible departments based on the multi-year CIP.

B. Control - All capital project expenditures must be appropriated in the capital budget. The Finance Director must certify the availability of resources before any capital project contract is presented to the Town Council for approval.

C. Program Planning - The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.

D. Financing Programs - Where applicable and with Council approval, impact fees, pro-rata charges, assessments, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

- Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

E. Reporting - Periodic financial reports will be prepared to enable the department directors to manage their capital budgets. Summary capital project status reports will be presented to the Town Council quarterly.

## XV. CAPITAL MAINTENANCE AND REPLACEMENT

The Town recognizes that deferred maintenance and not anticipating capital replacement needs increases future capital costs. Annually, available funds will be evaluated during the budget process and a percentage of each operating fund's budget will be recommended to the Council for transfer. Upon approval by the Council, the recommended amount will be transferred to the appropriate funds (General or Utility Maintenance Replacement Fund) for major maintenance/ replacement of street, building roof, flooring, air conditioning, equipment, etc.

## XVI. INTERNAL CONTROLS

A. Written Procedures - Whenever possible, written procedures will be established and maintained by the Finance Director for all functions involving purchasing, cash handling and/or accounting throughout the Town. These procedures will embrace the general concepts of fiscal responsibility set for in this policy statement.
B. Department Directors' Responsibilities - Each department director is responsible for ensuring that good internal controls are followed throughout his/her department, that all directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

## XVII. ASSET MANAGEMENT

A. Investments – The Finance Director shall promptly invest all Town funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the Town Council. Further, investments shall be

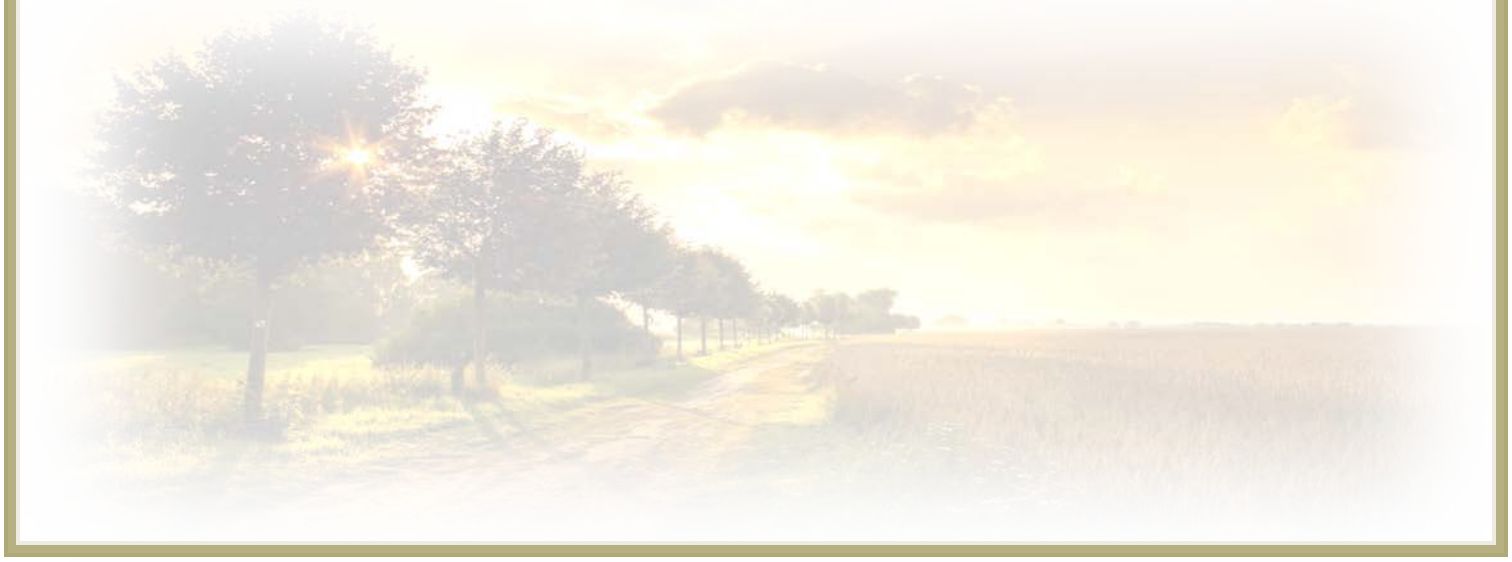
made in accordance with the Investment Policy approved by the Town Council for the Town of Westlake that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. The Finance Director will issue quarterly reports on investment activity to the Town Council.

B. Cash Management - Town's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasibility, including utility bills, building and related permits and license, fines, fees, and other collection offices as appropriate. Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to (1) safeguard assets, (2) maintain liquidity, and (3) maximize return.

C. Fixed Assets and Inventory - Such assets will be reasonably safeguarded and properly accounted for and prudently insured. The fixed asset inventory will be updated regularly.

D. Capitalization Criteria – For purposes of budgeting and accounting classification, the following criteria must be capitalized:
   - The asset is owned by the Town of Westlake
   - The expected useful life of the asset must be longer than one year, or extend the life on an identifiable existing asset by more than one year
   - The original cost of the asset must be at least $5,000
   - The asset must be tangible
   - On-going repairs and general maintenance are not capitalized
   - New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset cost. This includes start up costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase
   - Improvements and Replacement – Improvement will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will normally be expenses unless they are a significant nature and meet all the capitalization criteria.

E. Computer System/Data Security – The Town shall provide security of its computer/network system and data files through physical and logical security systems that will include, but are not limited to: network user authentications, firewalls, content filtering, spam/virus protection, and redundant data backup.



*This page is intentionally blank*

# Section 11
# Investment Policy

Forging Westlake

*This page is intentionally blank*

## I. POLICY STATEMENT

It is the policy of the Town of Westlake (the "Town") that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the Town and conforming to all applicable state and Town statutes governing the investment of public funds. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity.

It is the intent of the Town to be in complete compliance with local law and the Texas Public Funds Investment Act (the "Act", Texas Government Code 2256). The earnings from investments will be used in a manner that best serves the public trust and interests of the Town.

## II. SCOPE

This Investment Policy applies to all the financial assets and funds held of the Town.

Any new funds created by the Town will be managed under the provisions of this Policy unless specifically exempted by the Town Council and this Policy.

## III. OBJECTIVES AND STRATEGY

It is the policy of the Town that all funds shall be managed and invested with four primary objectives, listed in order of their priority: safety, liquidity, diversification and yield. These objectives encompass the following.

- **Safety of Principal** - Safety of principal is the foremost objective of the Town. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. The suitability of each investment decision will be made on the basis of safety.

- **Liquidity** - The Town's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated. Investment decisions will be based on cash flow analysis of anticipated expenditures.

- **Diversification** - Diversification is required in the portfolio's composition. Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers or banks for diversification and market coverage. Competitive bidding will be used on each sale or purchase.

- **Yield** - The Town's investment portfolio shall be designed with the objective of attaining a reasonable market yield, taking into account the Town's risk constraints and cash flow needs. A reasonable market yield for the portfolio will be defined as the six month (180 day) U.S. Treasury Bill which compares to the portfolio's maximum weighted average maturity of six months.

The authorized investment purchased will be of the highest credit quality and marketability supporting the objectives of safety and liquidity. Securities, when not matched to a specific liability, will be short term to provide adequate liquidity. The portfolio shall be diversified to protect against market and credit risk in any one sector.

The maximum weighted average maturity of the portfolio will be no more than 180 days and the maximum stated maturity of any security will not exceed two years. The funds are combined for investment purposes but the unique needs of all the funds in the portfolio are recognized and represented.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The Town shall maintain a cash management program which includes timely collection of accounts receivable, prudent investment, disbursement of payments within invoice terms and the management of banking services.

## IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Specific investment parameters for the investment of public funds in Texas are stipulated in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Act is attached as Exhibit A.

The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. The Collateral Act is attached as Exhibit B.

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, authorizes local governments in Texas to participate in a Texas investment pool established thereunder.

## V. DELEGATION OF INVESTMENT AUTHORITY

The Finance Director, acting on behalf of the Council, is designated as the Investment Officer of the Town and is responsible for all investment management decisions and activities. The Council is responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this Investment Policy. Procedures will include safekeeping, wire transfers, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff.

The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.

No officer or designee may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Investment Officer and approved by the Town Manager.

## VI. PRUDENCE

The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio.

This standard states:

> "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

Limitation of Personal Liability - The Investment Officer and those delegated investment authority, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change are reported in a timely manner and that appropriate action is taken to control adverse market effects.

## VII. INTERNAL CONTROLS

The Investment Officer shall establish a system of written internal controls which will be reviewed annually with the independent auditor of the Town. The controls shall be designed to prevent loss of public funds due to fraud, employee error, and misrepresentation by third parties, or imprudent actions by employees of the Town.

## VIII. AUTHORIZED INVESTMENTS

Acceptable investments under this policy shall be limited to the instruments listed below. The choice of high-grade government investments and high-grade, money market instruments are designed to assure the marketability of those investments should liquidity needs arise.

- Obligations of the United States Government, its agencies and instrumentalities, not to exceed two (2) years to stated maturity and excluding mortgage backed securities;
- Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed one year to stated maturity;
- No-load, SEC registered money market mutual funds. No more than 80% of the entity's monthly average balance may be invested in money market funds
- Public Funds interest bearing accounts; and
- Constant dollar, AAA-rated Texas Local Government Investment Pools as defined by the Public Funds Investment Act.

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment until this Policy has been amended and the amended version adopted by the Council.

Delivery versus Payment - All investment security transactions shall be conducted on a delivery versus payment (DVP) basis to assure that the Town has control of its assets and/or funds at all times.

## IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

Securities broker/dealers may be *primary* or regional broker/dealers and will meet other criteria as determined by the Investment Officer including state registration and completion of a Town Broker/Dealer questionnaire (attached as Exhibit D). The following criteria must be met by authorized firms.

- annual provision of an audited financial statement,
- proof of certification by the National Association of Securities Dealers (NASD)
- proof of current registration with the Texas State Securities Commission, and
- completion of the Town's broker/dealer questionnaire.

Every bank and broker/dealer with whom the Town transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The firm will be required to return a signed copy of the Certification Form (attached as Exhibit C) certifying that the Policy has been received and reviewed and only those securities approved by the Policy will be sold to the Town.

## X. DIVERSIFICATION AND MATURITY LIMITATIONS

It is the policy of the Town to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed.

## XI. SAFEKEEPING AND COLLATERALIZATION

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment (DVP) basis and be held in safekeeping by either an approved, independent third party financial institution or the Town's designated depository.

Securities Owned by the Town - All safekeeping arrangements shall be approved by the Investment Officer and an agreement of the terms executed in writing. The safekeeping bank may not be within the same holding company as the bank from which the securities are purchased. The custodian shall be required to issue original safekeeping receipts to the Town listing each specific security, rate, description, maturity, CUSIP number, and other pertinent information.

Collateral - Collateralization shall be required on all bank time and demand deposits for principal and accrued interest amounts over the FDIC insurance coverage of $100,000 (by tax identification number). In order to anticipate market changes and provide a level of additional security for all funds, collateral with a market value equal to 102% of the total deposits are required. The pledging bank will be made contractually liable for monitoring and maintaining the collateral levels at all times. All collateral will be held by an independent third party bank outside the holding company of the bank, pledged to the Town.

Authorized collateral will include only:

- Obligations of the US Government, its agencies and instrumentalities to include mortgage backed securities which pass the bank test,
- Municipal obligations rated at least A by two nationally recognized rating agencies.
- The custodian shall be required to provide original safekeeping receipts clearly marked that the security is pledged to the Town.

## XII. REPORTING

The Investment Officer shall submit quarterly reports to the Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and in full compliance with the Act. At a minimum the report shall contain:

- Beginning and ending market value of the portfolio by market sector and total portfolio
- Beginning and ending book value of the portfolio by market sector and total portfolio
- Change in market value during the period
- Detail on each asset (book, market, description, par ad maturity date)
- Earnings for the period
- Overall weighted average maturity of the portfolio

The report will be prepared jointly by all involved in the investment activity and be signed by the Investment Officer. It will contain all elements as required by the Act and be signed by the Investment Officers as in compliance with the Act and this Policy. Market prices for assignment of market values will be obtained from an independent source. The three month Treasury Bill average yield for the reporting period will be reported as a gauge of performance and risk.

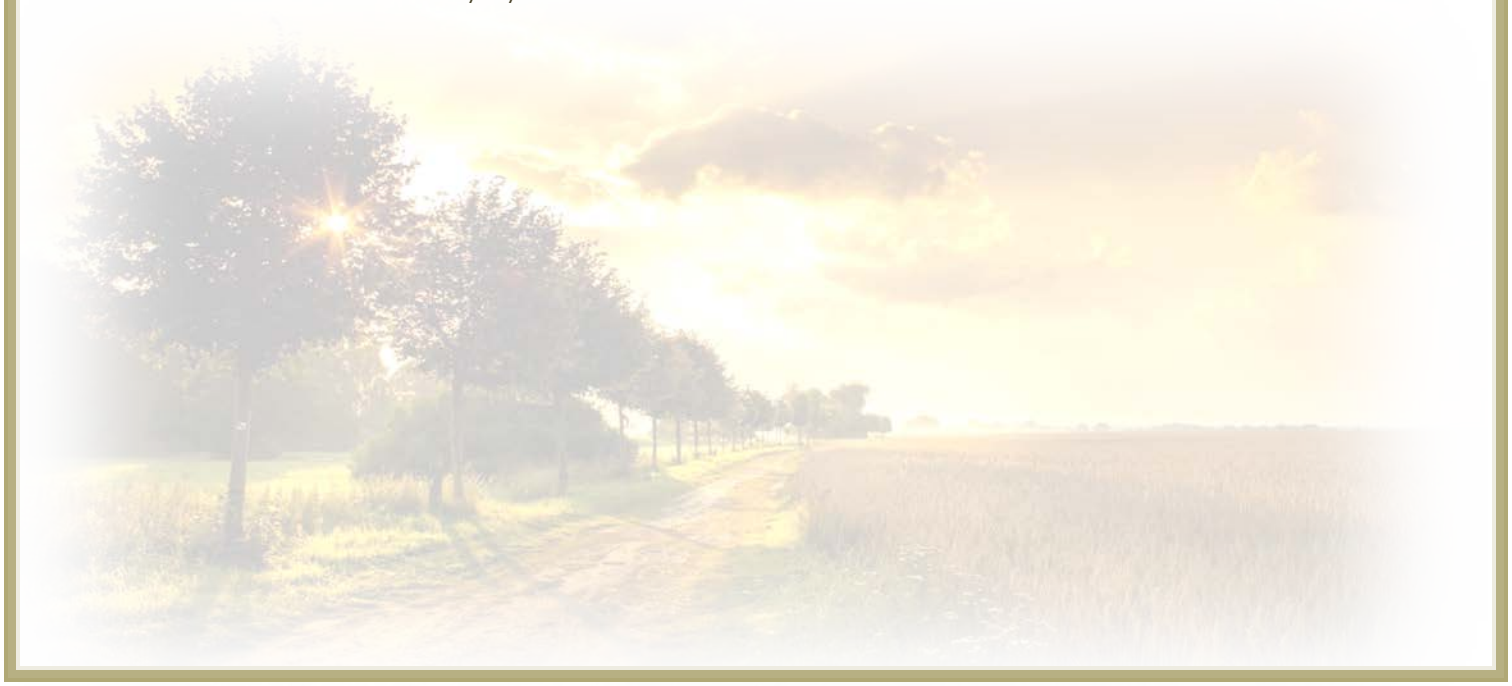
## XIII. DEPOSITORIES

The Town will designate one banking institution through a competitive process as its central banking services provider at least every five years. This institution will be used for normal banking services including disbursements, deposits, and safekeeping of Town owned securities. Other banking institutions from which the Town may purchase only certificates of deposit will also be designated as a depository.

All banking arrangements will be in written form in accordance with FIRREA which requires a resolution of approval of the agreement by the Bank Council or Bank Loan Committee.

## XIV. INVESTMENT POLICY ADOPTION BY COUNCIL

The Town's Investment Policy and its incorporated strategies shall be adopted by ordinance annually by the Council.



*This page is intentionally blank*

# Section 12
# Glossary of Terms

Forging Westlake

*This page is intentionally blank*

**Account:** A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.

**Adopted Budget:** The budget as modified and finally approved by the Town Council. The adopted budget is authorized by resolution that sets the legal spending limits for the fiscal year.

**Accounts Payable:** A liability account reflecting amount of open accounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**Accounts Receivable:** An asset account reflecting amounts owed to open accounts from private persons or organizations for goods or services furnished by the government.

**Accrual Accounting:** Recognition of the financial effects of transactions, events, and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

**Activity:** A service performed by a department or division.

**Allocation:** A part of a lump-sum amount, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.
**Amortization:** Payment of principal plus interest over a fixed period of time.

**Appropriation:** An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

**Appropriation Ordinance:** The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

**Assets:** Resources owned or held by the Town which has monetary value.

**Audit**: An examination, usually by an official or a private accounting firm retained by the Town Council, of organization financial statements and the utilization of resources.

**Balance Sheet:** The basic financial statement, which discloses the assets, liability, and equities of an entity at a specific date in conformity with General Accepted Accounting Principles.

**Balanced Budget:** A budget adopted by the Town Council and authorized by resolution where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

**Basis of Accounting:** A term used referring to when revenue, expenditures, expenses, and transfers – and related assets and liabilities – are recognized in the accounts and reported in the Town's financial statements.

**Bond:** A written promise to pay a specified sum of money, called the face sum of money, called the principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bond Covenant:** A legally enforceable agreement with bondholders that requires the governmental agency selling the bond to meet certain conditions in the repayment of the debt.

**Bond Ordinance**: A law approving the sale of bonds that specifies how proceeds may be spent.

**Bond Funds:** Resources derived from issuance of bonds for financing capital improvements.

**Budget:** The Town's financial plan for a specific fiscal year that contains an estimate of proposed expenditures and the proposed means of financing them.

**Budget Amendment:** A revision of the adopted budget that, when approved by the Council, replaces the original provision.

**Budget Calendar:** Schedule of key dates which the Town follows in the preparation and adoption of the budget.

**Budget Document:** Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Town Council.

**Budgetary Control:** The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

**Capital Expenditures:** Any major non-recurring expenditure or expenditure for facilities, including additions or major alterations, construction of highways or utility lines, fixed equipment, landscaping or similar expenditures.

**Cash Basis:** A basis of accounting under which transactions are recognized when cash changes hand

**Certificates of Obligations (CO's):** Similar to general obligation bonds except certificates require no voter approval.

**Comprehensive Annual Financial Report (CAFR):** This report summarizes financial data for the previous fiscal year in a standardized format.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** The costs related to services performed for the Town by individuals, businesses, or utilities.

**Cost:** The amount of money or other consideration exchanged for property or services. Cost may be incurred before money is paid; that is, as soon as liability is incurred.

**Council:** The Mayor and five council members collectively acting as the legislative and policymaking body of the town

**Current Assets:** Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and accounts receivable collected within one year.

**Current Liabilities:** Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

**Debt Service Fund:** A fund used to account for the moneys set aside for the payment of interest and principal to holders of the Town's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

**Deficit:** The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income

during an accounting period.

**Department:** A major administrative division of the Town that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation:** Change in the value of assets (equipment, buildings, etc. with a useful life of 5 years or more) due to the use of the asset.

**EMS**: Emergency Medical Services

**Encumbrances:** The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Excess Fund Balance:** The excess of a fund's current assets over its current liabilities and required reserve limits.

**Exempt:** Personnel not eligible to receive overtime pay and who are expected to work whatever hours are necessary to complete their job assignments.

**Expenditures:** Outflow or non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

**Expenses:** Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

**Fiscal Policy:** The Town's policies with respond to spending and debt management as they relate to government services, programs, and capital investments. Reflect a set off principals for the planning and programming of government budgets.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the result of its operations. The Town of Westlake's fiscal year begins each October 1st and ends the following September 30th.

**Fixed Assets:** Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**Franchise Fee:** A fee levied by the Town Council on businesses that use Town property or right-of-way. This fee is usually charged as a percentage of gross receipts.

**Full-Time Equivalent (FTE):** The measure of authorized personnel often referred to as worker-years. The full time equivalent of 1 person (1 FTE) approximately represents 2080 hours of work per year.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Accounting:** A governmental accounting system that is organized and operated on a fund basis.

**Fund Balance:** The excess of a fund's current assets over its current liabilities, sometimes called working

capital or fund equity. A negative fund balance is often referred to as a deficit.

**GAAP-Generally Accepted Accounting Principles:** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**GASB:** Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

**GFOA**: Government Finance Officers Association of the United States and Canada

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported.

**General Obligation Bonds:** Bonds sold and guaranteed by the Town, in which the full faith and credit of the Town is pledged for repayment.

**Governmental Funds:** The funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**Goal:** Generalized statements of where an organization desires to be at some future time with regard to certain operating elements (e.g. financial condition, service levels provided, etc.)

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

**Infrastructure:** Basic public investments such as streets, storm drainage, water and sewer lines, streetlights and sidewalks.

**Inter-fund transfer**: The transfer of money from one fund to another.

**Investments:** Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

**ISO:** Insurance Service Office. The system to determine the rating of a fire department. A scale of 1 to 10, with 1 being the best score. This ISO rating schedule examines many factors relating to local fire departments, especially focusing on training and equipment, and also examines the locations of the fire stations in the community.

**L.F. (Linear feet):** Length in feet.

**Lift Station:** The Town's collection system relies on gravity to collect water. When the system gets to an unreasonable depth, a lift station pumps the water to a higher elevation so the gravity process can begin again.

**Line-item budget:** A budget format in which departmental outlays are grouped according to the items that will be purchased.

**MGD:** Million gallons per day.

**Maintenance:** The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Modified Accrual Accounting:** This method of accounting is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "Measurable" and "available for expenditure". This type of accounting basis is conservative and is recommended as the standard for most government funds.

**Municipal:** Of or pertaining to a Town or its government.

**Non-departmental:** Accounts for expenditures or professional services and other general government functions, which cannot be allocated to individual departments.

**Non-exempt:** Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

**Object Code:** The standard classification of the expenditures such as office supplies or rental of equipment.

**Objectives:** Specific, measurable targets set in relation to goals.

**Operating Budget:** Plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the Town are controlled. The use of annual operating budgets is required by State law.

**Operating Expenditure:** Expenditure on an existing item of property or equipment that is not a capital expenditure.

**Ordinance:** An authoritative command or order. This term is used for laws adopted by a municipality.

**Performance Measures:** Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**Personnel Services:** Expenditures for salaries, wages and related fringe benefits of Town employees.

**Prompt Payment Act:** Adopted in July, 1985 by the State, the Act requires the Town to pay for goods and services within 30 days of receipt of invoice or the goods or services, whichever comes later. If this is not satisfied, the Town may be charged interest on the unpaid balance at the rate of 1% per month.

**Property Tax Reduction Sales Tax (PTR):** ½ cent sales tax approved by the Town of Westlake voters in May, 2006. Texas law allowed the Town to collect the new ½ cent sales tax that does not share the restrictive spending limitations on revenues designated to the 4A Economic Development Fund ½ cent sales tax. 4A sales tax was dissolved and replaced with this sales tax.

**Proposed Budget:** The financial plan initially developed by departments and presented by the Town Manger to the Town Council for approval.

**Proprietary Funds:** Operation that operates like a private operation, in which services are financed through user charges and expenditures include the full cost of operations.

**Public Hearing:** An open meeting regarding

proposed operating or capital budget allocations, which provide citizens with an opportunity to voice their views on the merits of the proposals.

**PVC:** Acronym for polyvinyl chloride, a plastic compound used for water and sewer pipes.

**Reserve:** An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**Resolution:** A formal statement of opinion or determination adopted by an assembly or other formal group.

**Resources:** Total dollars available for appropriations, including estimated revenues, fund transfers, and beginning fund balances.

**Retained Earnings:** The excess of total assets over total liabilities for an enterprise fund. Retained earnings include both short-term and long-term assets and liabilities for an enterprise fund.

**Revenues:** Funds that the government receives as income. It includes such items a tax payment, fees from specific services, receipts from other governments, fines for forfeitures, grants, shared revenues and interest income.

**ROW:** Acronym for right-of-way.

**Sales Tax:** A general "sales tax" is levied on persons and businesses selling merchandise or services in the town limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax are for the use and benefit of the town.

**SCADA:** Acronym that stands for Supervisory Control and Data Acquisition. SCADA refers to a system that collects data from various sensors at a remote location and then sends this data to a central computer which then manages and controls the data.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Supplies:** A cost category for minor items (individually priced at less than $5,000) required by departments to conduct their operations.

**TMRS:** Acronym for the Texas Municipal Retirement System, a pension plan for employees of member cities within the State of Texas.

**TRA:** Trinity River Authority – A separate governmental entity responsible for providing water and wastewater services in the Trinity River basin. The Town contracts with TRA for treatment of wastewater.

**TXDOT:** Texas Department of Transportation

**Transfer-In:** Funds expended in one fund and received in other.

**User Charges:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Working Capital:** Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. Working capital does not include long-term assets or liabilities. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Westlake Town Council

## TYPE OF ACTION

Regular Meeting - Action Item

# Westlake Town Council Meeting
# Monday, September 21, 2015

**TOPIC:** Consideration and discussion of an Ordinance Levying Municipal Ad Valorem (Property) Taxes for the 2015 Year in accordance with the Fiscal Year 2015-16 Proposed Budget.

**STAFF CONTACT:** Tom Brymer, Town Manager
Debbie Piper, Finance Director

## Strategic Alignment

| Vision, Value, Mission | Perspective | Strategic Theme & Results | Outcome Objective |
|---|---|---|---|
| Fiscal Responsibility | Fiscal Stewardship | Exemplary Service & Governance - We set the standard by delivering unparalleled municipal and educational services at the lowest cost. | Increase Transparency, Accessibility & Communications |
| **Strategic Initiative** | | | |
| Outside the Scope of Identified Strategic Initiatives | | | |

**Time Line - Start Date:** October 1, 2015 **Completion Date:** September 30, 2016

**Funding Amount: $1,413,765** **Status -** ☒ **Funded** **Source - Ad valorem Tax**

## EXECUTIVE SUMMARY (INCLUDING APPLICABLE ORGANIZATIONAL HISTORY)

On June 28, 2010 the Town Council set the residential homestead tax exemption at the maximum (20%) allowed by State law. There were also exemptions adopted by that earlier Resolution (which is restated and confirmed in the tax levy ordinance) for an exemption for people who are disabled or over 65 and an exemption for Freeport goods. In addition, there is a provision in the current Town Code for a "tax freeze" for people over 65 or who are disabled and have a Westlake residence homestead. This Town Code provision has been interpreted by the Town's attorney to mean that a person who currently, as of this year, has a Westlake homestead residence and is over 65 or disabled prior to the date the tax levy is adopted will have a zero tax rate. That interpretation was presented and accepted by the Town Council.

The ad valorem tax rate used in this proposed 2015-16 Budget and compared to the rates used for FY 2013-14 is as follows:

| | FY 15-16 Proposed Tax Rate | FY 14-15 Adopted Tax Rate | Variance |
|---|---|---|---|
| M&O | $0.13947 | $0.13710 | $ 0.00237 |
| I&S | $0.01687 | $0.01924 | $ (0.00237) |
| | $0.15634 | $0.15634 | $ (0.00000) |

The calculated effective tax rate for FY 14-15 is a slight increase at $.15677 per $100 of assessed valuation, but staff is proposing to maintain the current rate of $.15634. We have budgeted a total of $1,413,765 in the FY 2015-16 proposed budget.

## ORGANIZATIONAL HISTORY/RECOMMENDATION

Recommend adoption of an ordinance levying a municipal ad valorem (property) tax totaling $0.15634 per $100 of assessed valuation.

## ATTACHMENTS

Ordinance

**TOWN OF WESTLAKE**

**ORDINANCE NO. 754**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF WESTLAKE, TEXAS LEVYING TAXES TO BE ASSESSED ON ALL TAXABLE PROPERTIES WITHIN THE TOWN LIMITS OF THE TOWN OF WESTLAKE FOR THE TAX YEAR 2015 (FISCAL YEAR 2015-2016); SETTING OUT EXEMPTIONS AND LIMITATION; NO STATE LAW STATEMENTS REQUIRED; PROVIDING FOR THE COLLECTION OF DELINQUENT TAXES AND A COLLECTION PENALTY TO BE ADDED TO DELINQUENT TAXES; PROVIDING FOR A SEVERABILITY CLAUSE; AND DECLARAING AN EFFECTIVE DATE.**

**WHEREAS**, a public hearing on the proposed annual budget for the Town of Westlake, Texas, for the fiscal year beginning on October 1, 2015 and ending on September 30, 2016, was duly advertised giving the date, time, place and subject matter of the public hearing, and

**WHEREAS**, a public hearing was set by the Town Council in a duly posted Town Council meeting on September 21, 2015, and all citizens were invited to participate and be heard; and

**WHEREAS,** all requirements of state law were met, including Open Meetings Act, Texas Government Code chapter 551 requirements and the requirement of Texas Local Government Code 102.002 that the budget officer prepare a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and

**WHEREAS,** it is deemed to be in the best interest of the citizens of the Town of Westlake, Texas to levy a tax as set forth below, on all taxable properties within the Town limits of Westlake in order to provide the necessary funds to provide municipal services to its citizens and to meet all municipal commitments; and

**WHEREAS,** The Town of Westlake will raise more total property taxes than last year's budget by $66,748 or 4.88%, and of that amount, $84,477 is tax revenue to be raised from new property added to the tax roll this year.

**WHEREAS,** the Town of Westlake has passed exemptions to certain applicable taxes which were previously adopted by earlier Resolution and recognized and adopted a tax limitation set out in the Town Municipal Code and such exemptions and limitation are included and adopted as part of this Ordinance; and

**WHEREAS,** the Town Council finds the passage of this Ordinance to be in the best interest for the citizens of Westlake, for the preservation of public health, safety and welfare of the citizens of the Town.

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

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

**SECTION 2:** That the Town Council of the Town of Westlake, Texas shall hereby levy the following taxes on each One Hundred Dollars ($100.00) of taxable valuation on all taxable property within the Town limits of the Town of Westlake, Texas to be assessed and collected by the Tax Assessor/Collector for the tax year 2015 (Fiscal year 2015-2016) for the purposes stipulated below, to-wit:

(a) For General Fund Maintenance and Operations (M&O) levied on $100.00 of taxable valuation: $0.13947

(b) For Interest and Sinking Fund (debt service) levied on $100.00 of taxable valuation: $0.01687

**SECTION 3:** **Exemptions:** That the Town Council authorizes the following exemptions and limitations:

(a) Homestead exemption - That it is the intent of the Town Council of the Town of Westlake to adopt the highest possible homestead exemption, which would be a homestead exemption in the amount of twenty percent (20%) of the value of the homestead, and in any event, the exemption shall be at least a minimum of Five Thousand dollars ($5,000). For purposes of this section "residential homestead" is defined as a structure (including a mobile home) or a separately secured and occupied portion of a structure (together with land, no to exceed ten (10) acres, and improvements used in the residential occupancy of the structure and the land and improvements have identical ownership) that (1) is owned by one or more individuals, either directly or through a beneficial interest is a qualifying trust; (2) is designed or adapted for a human residence; (3) is used as a residence; and (4) is occupied as his or her principal residence by an owner or, for property owned through a beneficial interest in a qualifying trust, by a trustee of the trust who qualifies for the exemption.

(b) Over 65 or Disabled exemption - That an exemption for a resident over 65 or disabled, pursuant to section 11.13(b) of the Texas Tax Code shall be authorized in the amount of $10,000. A resident is eligible for an exemption under this section if the resident is over 65 or disabled, but the resident shall not be entitled to two exemptions under this section, as set out in section 11.13(b) of the Texas Tax Code.

(c) The Town of Westlake previously adopted an ad valorem tax limitation in section 86-2 of the Town Code, for elderly and disabled citizens according to Article VIII, Section 1-b of the Texas Constitution and Texas Tax Code § 11.261, which provides “The county, municipality, or junior college district may not increase the total annual amount of ad valorem taxes the county, municipality, or junior college district imposes on the residence homestead of a disabled individual or an individual 65 years of age or older above the amount of the taxes the county, municipality, or junior college district imposed on the residence homestead in the first tax year,

other than a tax year preceding the tax year in which the county, municipality, or junior college district established the limitation described by Subsection (a), in which the individual qualified that residence homestead for the exemption provided by Section 11.13(c) for a disabled individual or an individual 65 years of age or older." This provision, commonly referred to as a "tax freeze" means that residents who are already eligible for the provisions of that section will not have any increase in their taxes from the time that they became eligible, as citizens of Westlake, for that section.

**SECTION 4:** **State Law Required Statements:**

(A) THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

(B) The tax rate for the upcoming fiscal year will be $0.15634 (M & O of $0.13947 and interest and sinking fund of $0.01687 totaling $0.15634). The taxes raised for maintenance and operations will be approximately $111.58 on a $100,000 home with a homestead exemption.

**SECTION 5:** The Town of Westlake will pursue collection of delinquent taxes and adopts the provisions of Section 33.07 of the Texas Tax Code so that hereafter an additional penalty of Twenty (20) percent of the delinquent tax, penalty and interest on delinquent taxes will be imposed on taxes becoming delinquent as provided by the Texas Tax Code and the Town's collection agreement.

**SECTION 6:** If any portion of this Ordinance shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Ordinance without the invalid provision.

**SECTION 7:** That this Ordinance shall become effective from and after its date of passage.

**PASSED AND APPROVED ON THIS 21st DAY OF SEPTEMBER 2015.**

ATTEST:

_____
Laura L. Wheat, Mayor

_____
Kelly Edwards, Town Secretary

_____
Thomas E. Brymer, Town Manager

APPROVED AS TO FORM:

_____
L. Stanton Lowry, Town Attorney

# Town of Westlake

## Item # 7 – Executive Session

**EXECUTIVE SESSION**

a. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
b. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites

# Town of Westlake

Item # 8 – Reconvene Meeting

# Town of Westlake

## Item # 9 – Take any Necessary Action, if necessary

The Council will conduct a closed session pursuant to Texas Government Code, annotated, Chapter 551, Subchapter D for the following:

a. Section 551.087. Deliberation Regarding Economic Development Negotiations (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). Maguire Partners-Solana Land, L.P., related to Centurion's development known as Entrada and Granada
b. Section 551.072 to deliberate the purchase, exchange, lease, or value of real property regarding possible fire station sites

# Town of Westlake

## Item #10 - Future Agenda Items

**FUTURE AGENDA ITEMS:** Any Council member may request at a workshop and / or Council meeting, under "Future Agenda Item Requests", an agenda item for a future Council meeting. The Council Member making the request will contact the Town Manager with the requested item and the Town Manager will list it on the agenda. At the meeting, the requesting Council Member will explain the item, the need for Council discussion of the item, the item's relationship to the Council's strategic priorities, and the amount of estimated staff time necessary to prepare for Council discussion. If the requesting Council Member receives a second, the Town Manager will place the item on the Council agenda calendar allowing for adequate time for staff preparation on the agenda item.

**None**

# Town of Westlake

## Item # 11– Council Calendar

- ✓ North Texas Giving Day - Visit www.NorthTexasGivingDay.org for more details.
  Thursday, September 17, 2015; 6:00 a.m. through midnight
  * Be sure to mark your calendar now and learn more about this magical day for many worthy organizations in the Metroplex including the Westlake Academy Foundation at www.WestlakeAcademyFoundation.org.

- ✓ Constitution Day; Hosted by the Westlake Historical Preservation Society (WHPS)
  Monday, September 17, 2015; Two sessions: 10:30 a.m. – 2:30 p.m. and 4:30 – 7:30 p.m.
  WHPS Museum in Solana; 3 Village Circle, Suite 104

- ✓ Town Council Workshop & Meeting & Board of Trustees Workshop
  Monday, September 21, 2015

- ✓ Westlake Planning & Zoning Meeting, if needed
  Monday, September 28, 2015

- ✓ Annual Reception for New WA Parents
  Tuesday, September 29, 2015; 6:30 p.m.
  Home of BOT President Laura Wheat & Doug Wheat

- ✓ Coffee & Conversation with Mayor
  Monday, October 5, 2015; 8:00 – 9:30 a.m.
  Please note new location due to Marriot renovations: Westlake Town Hall – Council Chambers/Courtroom; Second Level at 3 Village Circle, Suite 202 & 207

- ✓ Board of Trustees Workshop & Meeting
  Monday, October 5, 2015

- ✓ Westlake Classic Car Show; Hosted by the WHPS
  Saturday, October 17, 2015; 11:00 a.m. – 4:00 p.m. (Awards at 3:00 p.m.)
  Larry North Fitness in Solana; East Parking Lot

- ✓ Westlake Baja; Hosted by Westlake Academy Foundation
  Monday, October 19, 2015; 5:00 p.m.
  Vaquero Club

- ✓ Town Council Workshop & Meeting
  Tuesday, October 20, 2015 (Date changed due to Baja)

# Town of Westlake

Item # 12 – Adjournment