



CITY OF WEST LAKE HILLS, TEXAS
NOTICE OF CITY COUNCIL REGULAR MEETING
Wednesday, March 26, 2025 at 7:00 PM

Notice is hereby given that the City Council of the City of West Lake Hills, Texas, will hold a Regular Meeting on the 26th day of March 2025 at 7:00 p.m., in the Council Chambers, Municipal Building, 911 Westlake Drive, West Lake Hills, Texas, at which time the following items will be discussed, to-wit:

REMOTE ACCESS - Join Zoom Meeting at <https://us02web.zoom.us/j/3499549035>

Or via telephone: Dial (346) 248-7799 - Meeting ID: 349 954 9035

If you wish to speak during the meeting or provide written comments, please email your name, phone number, comments, and the item number you wish to speak/comment on to citysec@westlakehills.gov by 1:00 P.M. on March 26, 2025.

1. Call to Order
2. Citizen Communications The City Council welcomes public comments at this point on any issue. If the issue is listed on the agenda, the speaker may choose to comment during the Public Comment period or when the specific agenda item is taken up by the Council later in the meeting. The Council cannot respond to or discuss matters not listed on the agenda. The Council may provide factual information, refer the item to a staff member, or request the item be added to a future meeting agenda. Speakers shall limit their comments to five (5) minutes each.
3. Consent Agenda All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one (1) motion. No separate discussion or action on any of the items is necessary unless requested by a Council Member.
 - a. Approval of the February 26, 2025 Regular Meeting Minutes.
 - b. **704 Rocky River Road** - Consider action to approve with conditions a Replat of Lot 1R, a replat of portions of Lot 1 and 2 of the White & Murdock Subdivision and 0.40 acres of the Wilkinson Sparks Survey Number 4, Abstract Number 21, within the city limits (Section 36.01.018 of the West Lake Hills Code).
 - c. **1502 Harbor View Drive** - Consider action to approve a license to encroach agreement for irrigation, landscape and driveway improvements in the Harbor View Drive right-of-way (Section 34.01.001 Streets, Sidewalks, and Other Public Ways; Authority).

4. Finance Discuss and consider acceptance of the FY 2023-24 Financial Audit.
5. Land Use **717 1/2 Yaupon Valley Road** - Discuss and consider action on a recommendation from ZAPCO on following variances:

1. Encroachment into all setbacks where 100 feet is required (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks).
2. Tank height of 60 feet where 30 feet is the maximum (Section 18.02.034: Design and construction of potable water tanks).
3. Removal of three ash juniper (cedar) trees; #103 - 14 inch, #106 - 20 inch, #121 - 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14" or greater);

for the installation of a water storage tank for Travis County Water Control and Improvement District 10. Applicant: James McDermott, Dannenbaum Engineering - Austin LLC.

6. Land Use **413 Ledgeway Ridge**- Discuss and consider action on a recommendation from ZAPCO on proposed variances for the removal of six (6) trees:

- #339 - a 19-inch double trunk live oak
- #342 - a 17-inch double trunk ash juniper (cedar)
- #346 - a 23-inch double trunk ash juniper (cedar)
- #2407 - a 25-inch double trunk ash juniper (cedar)
- #2420 - a 17-inch triple trunk ash juniper (cedar)
- #2437 - an 18-inch live oak

with trunk diameters of 14 inches or greater (Section 22.03.304 of the West Lake Hills Code). Applicant: Emily Haydon, LaRue Architects.

7. Land Use **502 Spiller Lane** - Discuss and consider action on a drainage waiver to allow a Type I submittal instead of the required Type III submittal (Section 22.03.511(d) of the Code of Ordinances).
8. Administration Discuss and consider approving a quote from McCoy Rockford for the purchase of furniture, fixtures and equipment for the new municipal complex.
9. Executive Session In accordance with Texas Government Code, Section 551.001, et seq, the City Council will recess into Executive Session (closed meeting) to discuss the following:
- a. Section 551.071 - Consultation with the attorney regarding pending or contemplated litigation, or settlement offer; or on a matter 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 clearly conflicts with the Texas Open Meetings Act, re: City of West Lake Hills v. Jaffe - 1405 Wildcat Hollow; and
 - b. Section 551.071 - Consultation with attorney regarding pending litigation for property located at 1414 Circle Ridge.

10. Executive Session Reconvene into Open Session and take action if and as deemed appropriate in the City Councils' discretion regarding consultation with attorney.

11. Adjournment

Approved by: James Vaughan, Mayor

Certificate

I certify that the above Notice of the March 26, 2025 City Council Regular Meeting was posted on the bulletin board at the Municipal Building, 911 Westlake Drive, West Lake Hills, Texas on Friday, March 21, 2025 by 5:00 pm. and will remain posted continuously until said meeting is convened.

Signed by: Terry Blanchard, City Secretary

The City of West Lake Hills is committed to compliance with the Americans with Disabilities Act. Reasonable accommodation and equal access to communications will be provided upon request.

All items on the agenda are for discussion and/or action. City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

CITY OF WEST LAKE HILLS, TEXAS
MINUTES OF A CITY COUNCIL REGULAR MEETING
Wednesday, February 26, 2025 at 7:00 PM

1. Call to Order

With a quorum present, Mayor Vaughan called the meeting to order at 7:04 p.m.

CITY COUNCIL PRESENT:

Mayor James Vaughan
Mayor Pro Tem Gordon Bowman
Dana Harmon
Brian Plunkett (arrived at 7:06 p.m.)
Beth South

CITY STAFF PRESENT:

City Administrator Trey Fletcher
City Secretary Terry Blanchard
Finance Director Vonda Ragsdale (Remote)
Director of BDS Jennifer Bills
Chief of Police Scott Gerdes
City Attorney Josh Brockman-Weber

2. Citizen Communications The City Council welcomes public comments at this point on any issue. If the issue is listed on the agenda, the speaker may choose to comment during the Public Comment period or when the specific agenda item is taken up by the Council later in the meeting. The Council cannot respond to or discuss matters not listed on the agenda. The Council may provide factual information, refer the item to a staff member, or request the item be added to a future meeting agenda. Speakers shall limit their comments to five (5) minutes each.

Mayor Vaughan opened the meeting for public comments. Hearing none, the public comment section was closed.

3. Ceremonial Confirmation and Oath of Office for the appointment of Kristina Rojas-Stompel as Associate Municipal Court Judge.

Judge Ryan Henry administered the Oath of Office to Kristina Rojas-Stompel.

The meeting was suspended at 7:05 p.m.

The meeting was reconvened at 7:24 p.m.

4. Consent Agenda All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one (1) motion. No separate discussion or action on any of the items is necessary unless requested by a Council Member.
- a. Approval of the February 12, 2025 Regular Meeting Minutes.
 - b. **1 Valbella Drive** - Approval of a license to encroach agreement for a irrigation and landscape improvements in the Valbella Dr. and Sweet Sky Rd. rights-of-way (Section 34.01.001 Streets, Sidewalks, and Other Public Ways; Authority).

MOTION: Upon a motion made by Councilmember Harmon and a second by Councilmember Plunkett, the Council voted four (4) for and none (0) opposed to approve the Consent Agenda as presented. Motion carried.

5. Administration Discuss and consider action on a resolution establishing a Public Art Advisory Subcommittee in support of programming public art displays at the new municipal complex.

City Administrator Fletcher gave a brief summary. Councilmember South gave a background on the subcommittee.

MOTION: Upon a motion made by Councilmember South and a second by Councilmember Plunkett, the Council voted four (4) for and none (0) opposed to approve the resolution establishing a Public Art Advisory Subcommittee. Motion carried.

6. Administration Discuss and consider action on a resolution suspending the April 12, 2025 effective date of the proposal by Texas Gas Service Company, a division of One Gas, Inc. - Central-Gulf Service Area, to implement interim GRIP rate adjustments for Gas Utility Investment in 2024 and requiring delivery of this resolution to the Company and legal counsel.

City Administrator Fletcher gave a summary. The resolution will suspend the rates for 45 days.

MOTION: Upon a motion made by Councilmember Plunkett and a second by Councilmember Bowman, the Council voted four (4) for and none (0) opposed to approve the resolution as presented. Motion carried.

7. Land Use **910 Beaver Trail:** Discuss and consider action to approve a roof line modification on the site development plan for a flat roof on a new commercial office building (Section 22.03.281 Footnote VIII (a)(6) of the West Lake Hills Code). Applicant: Jeffery Bathalon, Market Square Architects.

Director Bills gave a summary.

MOTION: Upon a motion made by Councilmember Harmon and a second by Councilmember South, the Council voted four (4) for and none (0) opposed to approve the roof line modification as requested. Motion carried.

8. Administration Discuss and consider approving a resolution regarding proposed Strategic Plan.

City Administrator Fletcher gave a brief summary.

MOTION: Upon a motion made by Councilmember Bowman and a second by Councilmember Plunkett, the Council voted four (4) for and none (0) opposed to approve the resolution as presented. Motion carried.

9. Administration Receive an update and consider action for the new comprehensive plan.

Item was not discussed.

10. Administration Discussion and update on bond items regarding Proposition A (new municipal complex) and Proposition B (street and drainage projects).

Stephen Karp with AGCM gave a presentation on Proposition A. The project is trending approximately three weeks ahead of schedule. Project contingencies were reviewed. Permanent power should be on by mid-March.

Director Bills gave a presentation on Proposition B. Accomplishments were reviewed. Current activities were highlighted with an update on Camp Craft Road.

11. Executive Session In accordance with Texas Government Code, Section 551.001, et seq, the City Council will recess into Executive Session (closed meeting) to discuss the following:
- a. Section 551.071 - Consultation with the attorney regarding pending or contemplated litigation, or settlement offer; or on a matter 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 clearly conflicts with the Texas Open Meetings Act, re: City of West Lake Hills v. the following:
 - 1. Jaffe - 1405 Wildcat Hollow; and
 - 2. Alleged code violations at 4301 Bee Cave Road.
 - b. Texas Government Code 551.071(2) - Consultation with attorney on a matter in which the duty of the attorney under the Texas Disciplinary Rules of Professional Conduct conflict with Texas Government Code Sec. 551: Legal advice concerning election for and use of dedicated sales tax funds approved by voters.

Council convened into Executive Session at 8:27 p.m.

12. Executive Session Reconvene into Open Session and take action if and as deemed appropriate in the City Councils' discretion regarding consultation with attorney.

Council reconvened in Open Session at 8:33 p.m. No action was taken.

13. Adjournment

MOTION: Upon a motion made by Councilmember Plunkett and a second by Councilmember Harmon, the Council voted four (4) for and none (0) opposed to adjourn the meeting at 8:33 p.m. Motion carried.

Respectfully submitted,

JAMES VAUGHAN, MAYOR

ATTEST:

Terry Blanchard, TRMC
City Secretary

These minutes were approved on March 26, 2025.



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	3b
	Building & Development		
Department:	Services		
	Jennifer C. Bills. Director of		
Prepared By:	Building & Development	Cost / Budget:	None
Exhibits:	See Attached	Source of Funds:	N/A

Subject

704 Rocky River Rd.: Consider action to approve with conditions a Replat of Lot 1R, a replat of portions of Lot 1 and 2 of the White & Murdock Subdivision and 0.40 acres of the Wilkinson Sparks Survey Number 4, Abstract Number 21, within the city limits (Section 36.01.018 of the West Lake Hills Code).

Applicant: Minnie Webb, Arterberry Cooke Architecture

Recommendation

Staff recommend approval with the conditions:

1. Change the plat title to Replat Lot 1R, replat of portions of Lot 1 and 2 of the White & Murdock Subdivision and 0.40 acres of the Wilknsn Sparks Survey Number 4, Abstract Number 21, Travis County, Texas. Change in title and owners' dedication block. Plat detail 2.
2. Make weight of subdivision replat boundary heavier (thicker). Plat detail 5.
3. Remove building lines from the face of plat. (covered by note 24)
4. Provide any restrictive covenants, deed restrictions for the properties, or provide a letter that no such records were found on file with the Travis County Clerk's Office. (application materials O)
5. Provide certification blocks for signature by applicant's/owner's professional:

No presence of Oak Wilt Plat Detail 24

OAK WILT CERTIFICATION

I, the undersigned, a certified arborist hereby certify that oak wilt was not found on the property.

Name

Date

6. Add the following plat notes (Checklist Section 3 Standard Plat Notes): 1 2, 3, 4, 6, 8, 11, 12, 14, 18, 20, 21, 22, 24, 28, 30.
7. Add plat note 32. If none are found add note "No deed restrictions or covenants were found in the records on file with the Travis County Clerk's Office."

The Zoning & Planning Commission recommended approval with conditions by a vote of 4-0 at their regular meeting, March 19, 2025. The applicant must submit the revisions per the adopted subdivision schedule before final consideration by City Council.

Discussion

Property Information, Zoning & Site Characteristics:

Owner: Jeff and Holly Townsend

Legal Description: White & Murdock Subdivision Lot 2 and 0.40 acres of the Sparks Survey Abstract 21 (previous ROW)

Lot Size: 0.89 acres

Zoning: R-1 One Family

Wastewater: Public sewer

The site is surrounded by properties zoned R-1 – One Family.

Background & Analysis:

The applicant has submitted a request to replat portions of Lot 1 and Lot 2 of the White & Murdock Subdivision and combining with 0.4 acres out of the Wilkinson Sparks Survey No. 4, Abstract 21 (ROW previously vacated). The White and Murdock Subdivision was a two lot subdivision recorded in 1964. Each lot was approximately 0.52 acres in size. A residential lot can be replatted within a subdivision without vacation of the previous lot if the none of the covenants or restrictions of the previous plat are removed.

With this replat, no streets or infrastructure are required or proposed. The parcel has 169.38 feet of frontage along Rocky River Road and will have an average depth of 259.6 feet. The lot is less than the one acre minimum, however, Lot 1 is a legal nonconforming lot that was created by plat in 1964. The additional acreage increases the size, bringing the lot closer to conformance. The lot is already connected to city wastewater, so on-site sewage is not required.

Attachments:

Exhibit A – Proposed Plat

Attachment 1 – Project Description Letter

Attachment 2 – White and Murdock Subdivision

Attachment 3 – Water Service Availability

Attachment 4 – Fire Service Availability

Attachment 5 – Natural Gas Availability

Chapter 36 Subdivision

Section 36.01.004 Replat or resubdivision without vacation:

A replat or plat vacation, as defined by chapter 212.014 (of the Texas Local Government Code), shall meet all of the informational and procedural requirements set forth for a final plat.

Sec. 212.014. REPLATTING WITHOUT VACATING PRECEDING PLAT. A replat of a subdivision or part of a subdivision may be recorded and is controlling over the preceding plat without vacation of that plat if the replat:

(1) is signed and acknowledged by only the owners of the property being replatted;
The owners of the property have requested the replat.

(2) is approved by the municipal authority responsible for approving plats; and

Under the West Lake Hills Code of Ordinances, the Zoning & Planning Commission provides a recommendation to the City Council. The City Council is the responsible authority for the approval of plats.

(3) does not attempt to amend or remove any covenants or restrictions.

Condition of approval is the addition of the reference to the previous plat for the White & Murdock Subdivision and pending acknowledgement of other covenants or restrictions .

Sec. 212.015. ADDITIONAL REQUIREMENTS FOR CERTAIN REPLATS.

(a) In addition to compliance with Section [212.014](#), a replat without vacation of the preceding plat must conform to the requirements of this section if:

- (1) during the preceding five years, any of the area to be replatted was limited by an interim or permanent zoning classification to residential use for not more than two residential units per lot; or
- (2) any lot in the preceding plat was limited by deed restrictions to residential use for not more than two residential units per lot.

The lot has a zoning classification of R-1 residential which is restricted to single-family.

(f) If a proposed replat described by Subsection (a) does not require a variance or exception, the municipality shall, not later than the 15th day after the date the replat is approved, provide written notice by mail of the approval of the replat to each owner of a lot in the original subdivision that is within 200 feet of the lots to be replatted according to the most recent municipality or county tax roll. This subsection does not apply to a proposed replat if the municipal planning commission or the governing body of the municipality holds a public hearing and gives notice of the hearing in the manner provided by Subsection (b).

No subdivision variance is necessary for the replat of the lot.

(g) The notice of a replat approval required by Subsection (f) must include:

- (1) the zoning designation of the property after the replat; and
- (2) a telephone number and e-mail address an owner of a lot may use to contact the municipality about the replat.

Notice will be provided according to state law once approved by the City Council.

Compliance with Adopted Building Codes

The property and future construction will have to comply with all applicable City codes.

Subdivision

For the reasons stated in the within this report, once the conditions are met the plat will meet requirements of Chapter 36.

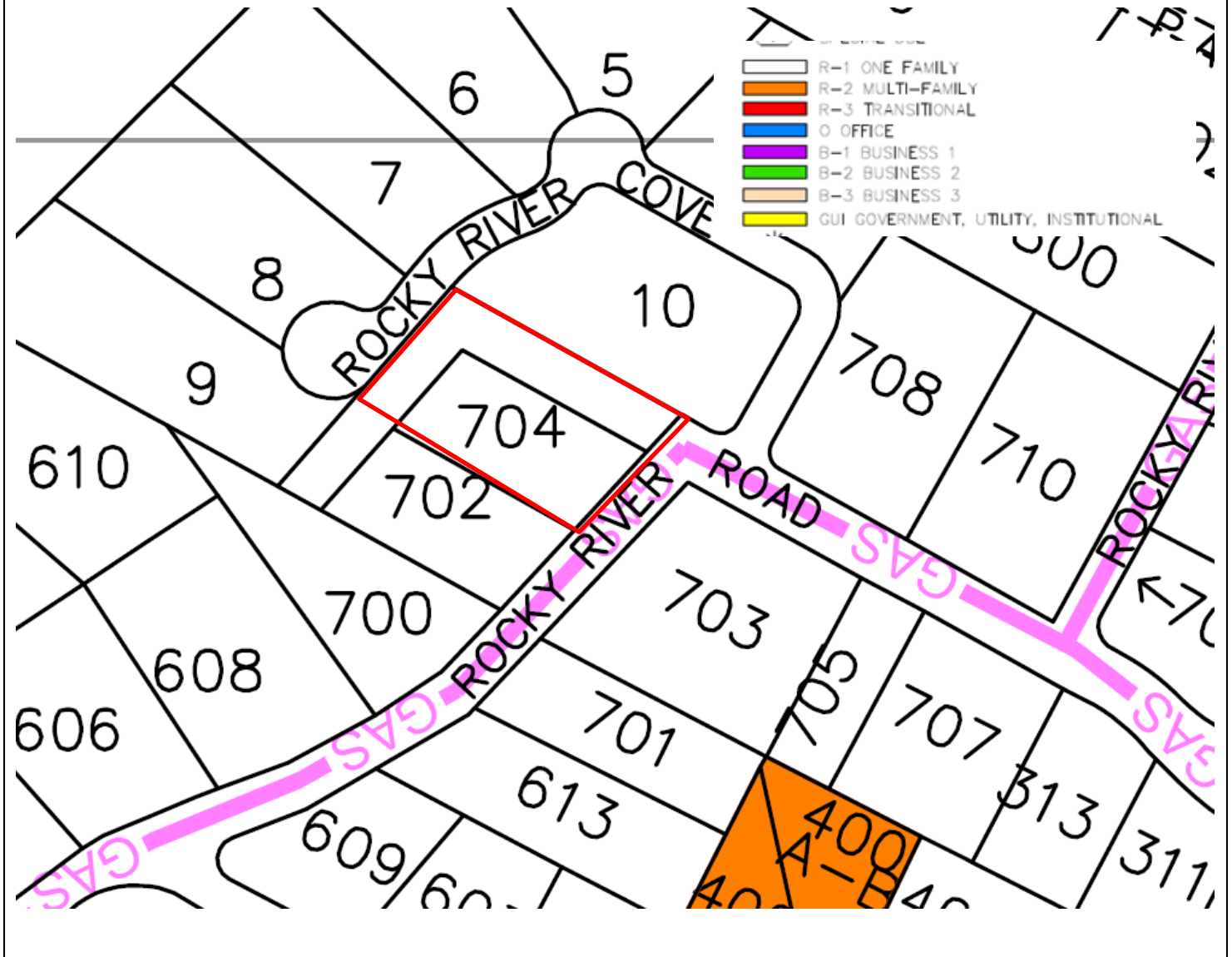
Comprehensive Planning Analysis

The request is in conformance with the City of West Lake Hills Master Plan.

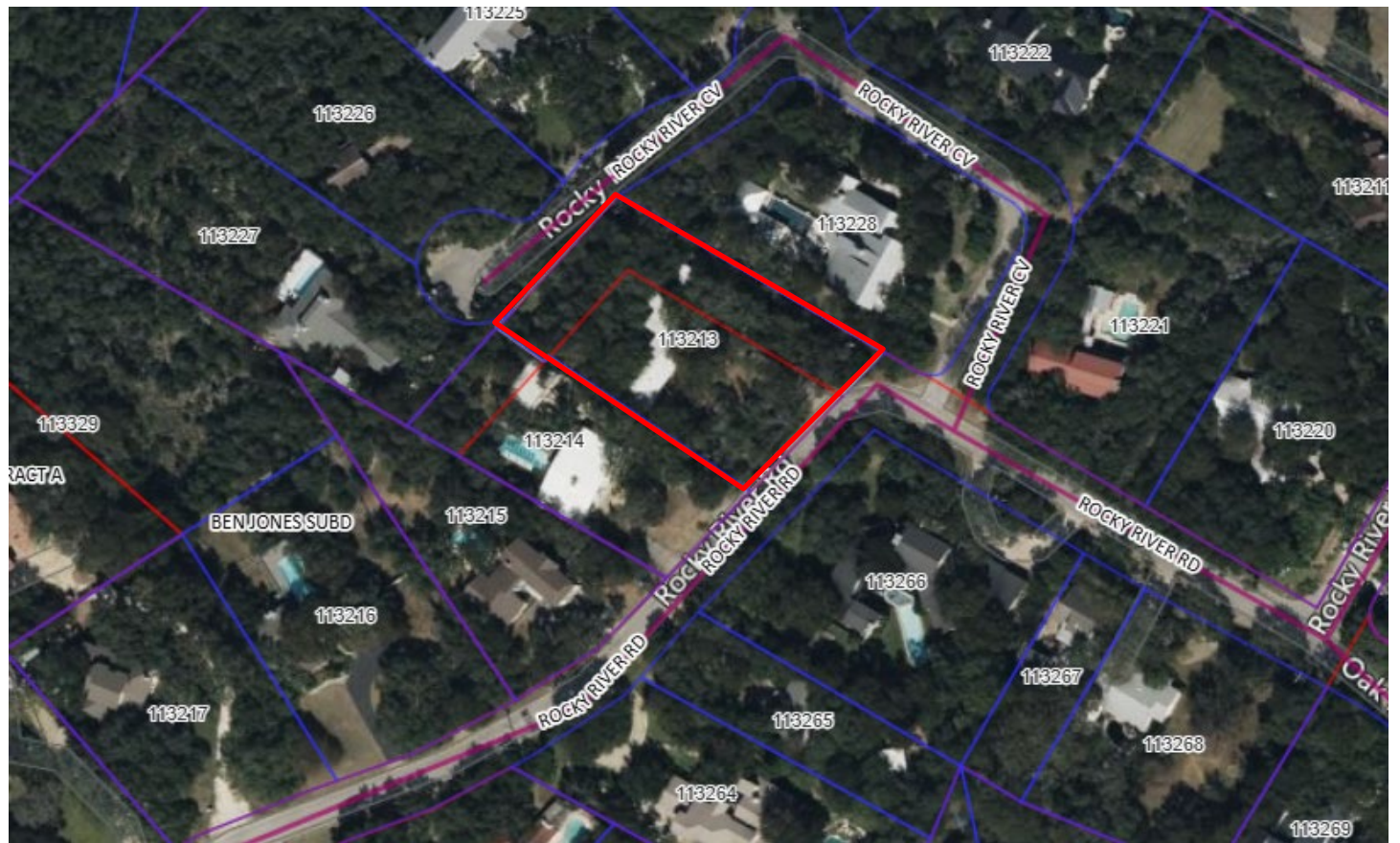
Links to Relevant Code:

- [Section 36.01.004 \(f\) Vacation of Plan or Plat, recording replat or resubdivision without vacation.](#)
- [Section 36.01.006: Preliminary and final plat filing procedure.](#)
- [Texas Local Government Code Chapter 212](#)

Zoning:



Aerial:



ARTERBERRY COOKE ARCHITECTURE
3411 Windsor Rd
Austin, TX , 78703

January 9, 2025
PROJECT: 704 Rocky River Road
OWNERS: Holly and Jeff Townsend
LOCAL JURISDICTION: City of West Lake Hills

Re. Replat of 0.89 acres of land known as 704 Rocky River Rd

Jeffery and Holly Townsend, the Owners of 0.89 acres of land known as 704 Rocky River Rd in West Lake Hills, seek to combine the existing tracts with the attached replat application. They seek this replat to maximize the use of the land, removing existing interior setbacks and easements applicable to the individual tracts. This replat will clarify the record of property boundaries. This will ultimately allow the Owners to build a new house on the property conforming to land use regulations, zoning ordinances, and building codes.



Travis County WC&ID NO. 10

5324 Bee Cave Road Austin, TX 78746

Office (512) 327-22

Fax (512) 327-62

CustomerService@WaterDistrict10.o

www.WaterDistrict10.o

January 30, 2025

Minnie Webb
Office Manager
minnie@arterberrycooke.com
512-789-1605

Dear Minnie:

The District is in receipt of your request for water service availability verification for the following property description:

LOT 1 *LESS SW TRI LOT 2 *NE TRI WHITE & MURDOCK SUBD ABS 21 SUR 1
*.420AC SPARKS W

Travis County Appraisal District, Property ID 113213

The District office at this time can confirm that the above referenced parcel is within District boundaries and is eligible for water service.

Additional Notes:

Prior to receiving water service approval from the Water District, you will be required to:

- Grant all necessary easements
- Submit plans for review and approval

In the case of inadequate water availability, the developer would be responsible for upgrading the District infrastructure based on measures identified by the District's engineer. All new homes must be protected by a fire suppression system approved by ESD 9. Plumbing inspections are required.

Sincerely,

Louise Winder

Travis County WC&ID#10



EMERGENCY PREVENTION DIVISION

Travis County Emergency Services District No. 9
1301 S. Capital of Texas Highway, Suite B-123
West Lake Hills, TX 78746

Headquarters 512-539-3400
Facsimile 512-327-2780
P. O. Box 162170 Austin, TX 78716-2170

www.WestlakeFD.org

January 30th, 2025

Minnie Webb
Arterberry Cooke Architecture
Minnie@arterberrycooke.com
512-789-1605

Re: Replat of Tracts Serving 704 Rocky River Road

Dear Mannie Webb,

I have reviewed the proposed plat changes you submitted to our office.

Based on the information you provided, it is our understanding that the proposed plat changes are intended to merge three tracts serving 704 Rocky River Road into one so that a single home can be built on the new merged lot. The merged lot is served by an existing adjacent public road and hydrant infrastructure. It is also our understanding that any future development on the lot will be designed and submitted for review and approval and will comply with all applicable codes and standards including the following items:

- FIRE FLOW - The fire hydrant water supply shall meet the minimum standards of the jurisdiction as referenced in the 2015 International Fire Code, Appendix B.
 - A 50% reduction in required fire flow is granted when (NFPA 13D) residential fire sprinklers are installed throughout residential structures.

Please Note: This letter does not constitute a formal site development or building plan review and/or approval. Upon completion of such a review, plan review comments will be issued indicating the status of compliance with adopted codes and standards.

Based on the review of the proposed plat changes and an understanding that compliance with the fire code and the items noted above will be addressed during the site development and building plan review phase, **I recommend the approval of the proposed plat changes by the City of West Lake Hills.**

We look forward to working with you and your staff on the proposed project. If you have any questions or require any additional information, please do not hesitate to contact our office.

Sincerely, 

District Chief Chris Gill
Fire Marshal
Emergency Prevention Division
Travis County Emergency Services Districts No. 9

From: SLIMGAS-METROAUSTIN <SLIMGAS-METROAUSTIN@onegas.com>
Subject: New Service - Slimgas Austin-[External] 704 Rocky River Rd Service
Location CAS-10143352-X9B6Q9 CRM:028700000151
Date: January 28, 2025 at 9:59:19 AM CST
To: Minnie Webb <minnie@arterberrycooke.com>



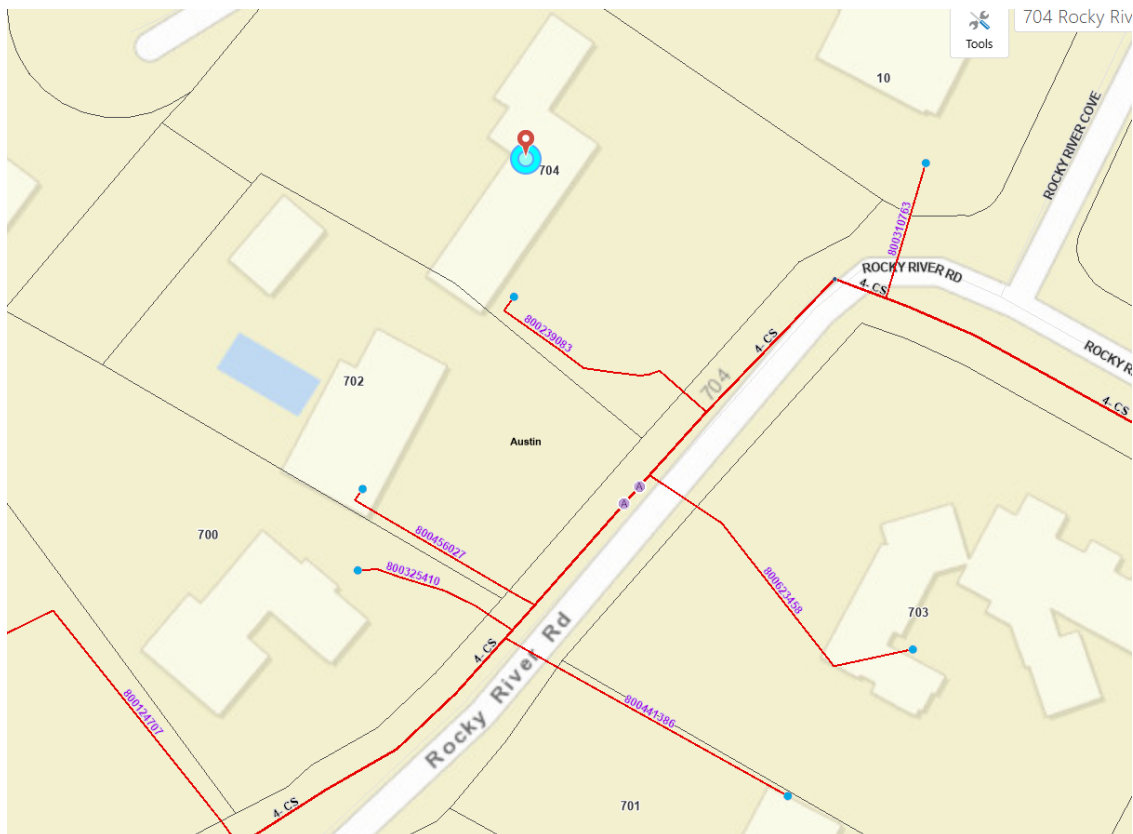
Thank you for contacting Texas Gas Service Builder Services.

Good morning Minnie

We don't have a letter to provide you that states we service your area however below is a screenshot of the area and our gas line in red is right in front of the property proving we service this address.

Hope this helps

Thank you



Here's some helpful information you need to know to make sure your service line can be installed in a timely and efficient manner. [New](#)

[Service Line Installation Guide](#)

Our goal is to give you the details you need so your natural gas meter can be installed with issues or delays. [Meter Setting Requirements](#)

If you have any questions or require additional assistance, please contact us at slimgas-metroelpaso@onegas.com or call 866-206-9587

Thank you for your business,

Jessica Lopez

Builder Hotline Customer Service

P: 866-206-9587

Slimgas-metroelpaso@onegas.com



El Paso TX Info Cen 4600 Pollard |

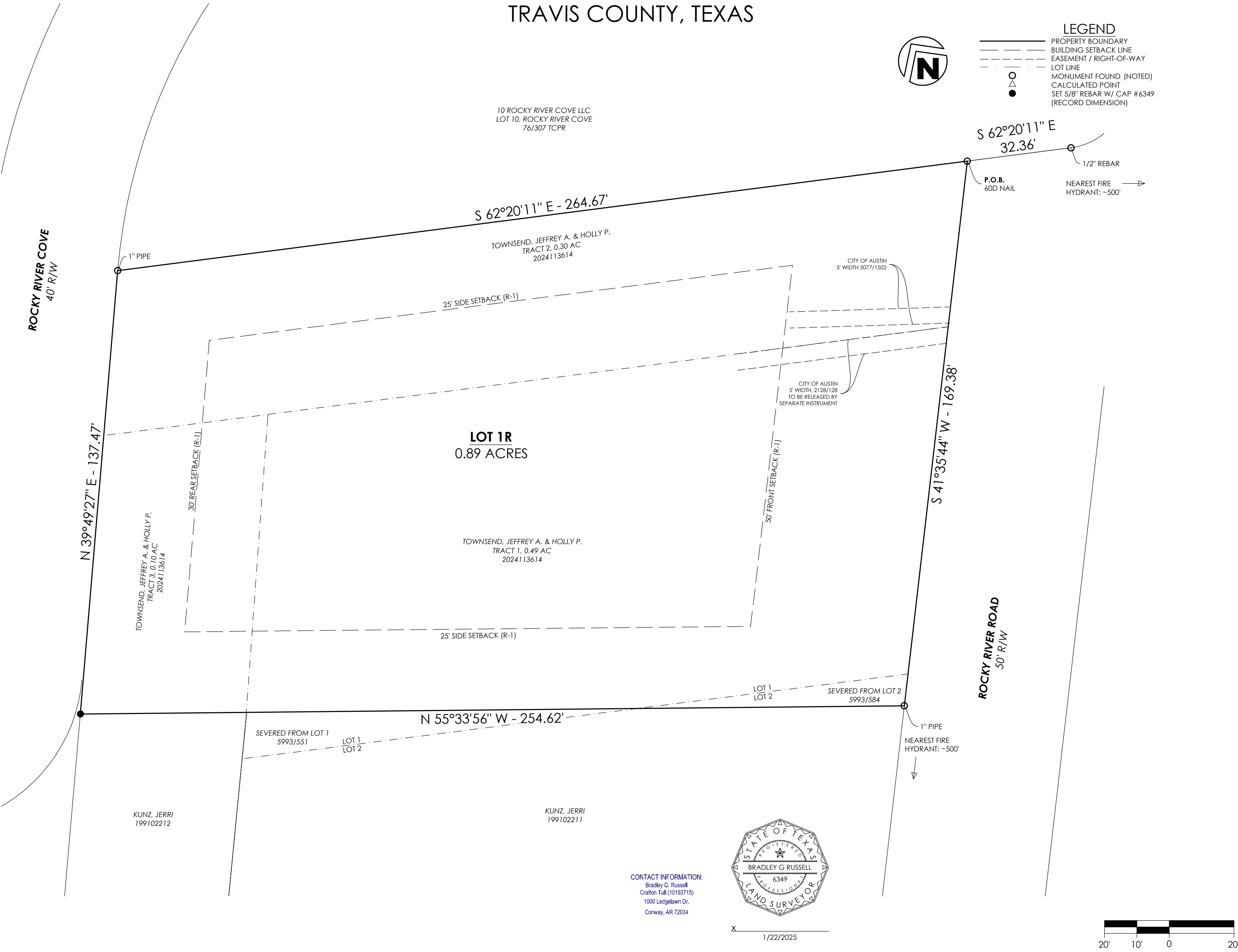
onegas.com

To Report a **natural gas odor or emergency**, leave the area immediately and call **911** and us at **800-959-5325**

REPLAT

LOT 1R WHITE & MURDOCK SUBDIVISION

0.89 ACRES OUT OF THE WILKINSON SPARKS SURVEY NO.4, ABSTRACT NUMBER 21
TRAVIS COUNTY, TEXAS



RECORD INFORMATION

SEAL

REPLAT
FOR
LOT 1R WHITE & MURDOCK SUBDIVISION

BEING 0.89 ACRES OUT OF THE WILKINSON SPARKS SURVEY NO. 4,
ABSTRACT NUMBER 21, TRAVIS COUNTY, TEXAS.

DATE: 1/22/2025
PROJECT NO: 24200471
CONTACT: B.RUSSELL

1000 LedgeLawn Dr.
Conway, Arkansas 72034

Crafton Tull

501.328.3316 f 501.328.3325 f
www.craftontull.com

CERTIFICATE OF AUTHORIZATION:

© 2025 Crafton, Tull & Associates, Inc.

DELTA	DESCRIPTION	DATE

SHEET NO.:

1 OF 2

DRAWING: C:\00000471_24200471\REPLAT\ENERGY\04090471 REPLAT.DWG
LAYOUT: SHEET 1, LAST SAVED: 8/11/19, 1/22/2025 10:12:33 AM
LAST PLOTTED BY: BRAD RUSSELL, 1/22/2025 10:12:38 AM PLOTTED BY: VALID ON HARD COPY ONLY

CONTACT INFORMATION:
Bradley G. Russell
Crafton Tull (10193715)
1000 LedgeLawn Dr.
Conway, AR 72034



1/22/2025

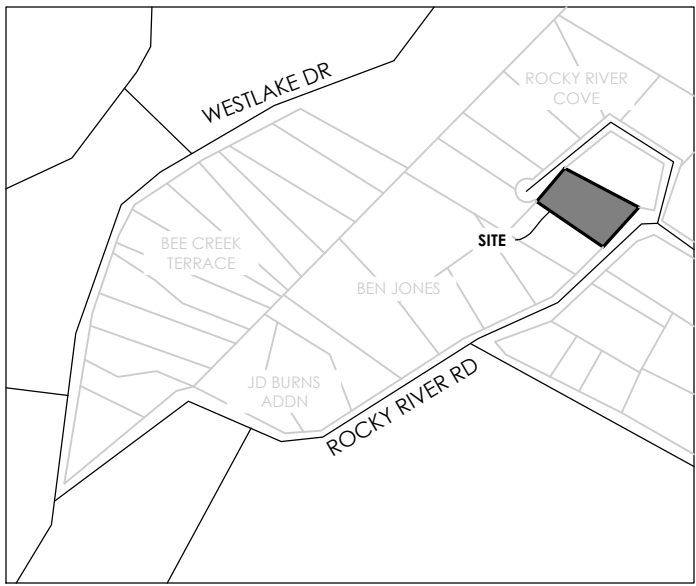
REPLAT

LOT 1R WHITE & MURDOCK SUBDIVISION

0.89 ACRES OUT OF THE WILKINSON SPARKS SURVEY NO.4, ABSTRACT NUMBER 21

TRAVIS COUNTY, TEXAS

VICINITY MAP
(N.T.S.)



0.89 ACRES OUT OF THE WILKINSON SPARKS SURVEY NO. 4, ABSTRACT NUMBER 21, TRAVIS COUNTY, TEXAS, BEING ALL OF THAT CERTAIN 0.49 ACRE TRACT 1, 0.30 ACRE TRACT 2, AND 0.10 ACRE TRACT 3, DESCRIBED IN A DEED TO JEFFREY A. & HOLLY P. TOWNSEND, RECORDED IN INSTRUMENT NUMBER 2024113614, OFFICIAL PUBLIC RECORDS OF TRAVIS COUNTY, TEXAS, CONSISTING OF A PORTION OF LOT 1, WHITE & MURDOCK SUBDIVISION, A SUBDIVISION IN TRAVIS COUNTY, TEXAS, RECORDED IN VOLUME 19, PAGE 68, PLAT RECORDS OF TRAVIS COUNTY, TEXAS, AND SURROUNDING UNPLATTED LANDS, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A 60D NAIL FOUND IN THE SOUTHWEST LINE OF LOT 10, ROCKY RIVER COVE, A SUBDIVISION RECORDED IN VOLUME 76, PAGE 307, PLAT RECORDS OF TRAVIS COUNTY, TEXAS, AT THE EAST CORNER OF SAID TRACT 2, BEING N 62°20'11" W A DISTANCE OF 32.36 FEET FROM A 1/2 INCH REBAR FOUND AT THE INTERSECTION OF THE NORTHWEST RIGHT-OF-WAY LINE OF ROCKY RIVER COVE WITH THE NORTHEAST RIGHT-OF-WAY LINE OF ROCKY RIVER ROAD;

THENCE S 41°35'44" W WITH THE NORTHWEST RIGHT-OF-WAY LINE OF ROCKY RIVER ROAD A DISTANCE OF 169.38 FEET TO A 1 INCH PIPE FOUND AT THE SOUTH CORNER OF SAID TRACT 1;

THENCE N 55°33'56" W WITH THE SOUTHWEST LINES OF SAID TRACT 1 AND TRACT 3 A DISTANCE OF 254.62 FEET TO A 5/8 INCH REBAR WITH CAP (#6349) SET AT THE WEST CORNER OF SAID TRACT 3;

THENCE N 39°49'27" E WITH THE SOUTHEAST RIGHT-OF-WAY LINE OF ROCKY RIVER COVE A DSITANCE OF 137.47 FEET TO A 1 INCH PIPE FOUND AT THE COMMON CORNER OF SAID TRACT 2 AND LOT 10, ROCKY RIVER COVE;

THENCE S 62°20'11" E WITH THE COMMON LINE BETWEEN SAID TRACT 2 AND LOT 10, ROCKY RIVER COVE A DISTANCE OF 264.67 FEET, RETURNING TO THE POINT OF BEGINNING.

CONTAINING 0.89 ACRES, MORE OR LESS.

SURVEYOR'S CERTIFICATION

I, THE UNDERSIGNED, A REGISTERED PROFESSIONAL LAND SURVEYORS IN THE STATE OF TEXAS, HEREBY DO CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND WES PREPARED FROM THE ACTUAL SURVEY OF THE PROPERTY MADE UNDER MY SUPERVISION ON THE GROUND ON OR ABOUT OCTOBER 6, 2023.

BRADLEY G RUSSELL
RPLS #6349
1000 LEDGELAWN DR
CONWAY, AR 72034
(501) 328-3316

CONTACT INFORMATION:
Bradley G. Russell
Crafton Tull (10193715)
1000 LedgeLawn Dr.
Conway, AR 72034



X
1/22/2025

NOTES:

- BY GRAPHIC PLOTTING ONLY, THE DEPICTED PARCEL IS LOCATED IN ZONE "X" (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN), AS SHOWN ON PANEL 48453C0445K, EFFECTIVE JANUARY 21, 2020.
- DATE OF PLAT: 1/22/2025
- TOTAL NUMBER OF LOT: 1
- THE LOT SHOWN HEREON MEETS THE LOT SIZE AND SETBACK REQUIREMENTS IN §22.03.281(B) AND TABLE 36-1, AS APPLICABLE, INCLUDING PUBLIC UTILITY EASEMENTS BUT EXCLUDING PUBLIC STREETS AND DRAINAGE EASEMENTS. ALL LOTS HAVE DIRECT ACCESS TO A PUBLIC STREET.
- SEPTIC NOTE:** EVERY LOT WITHIN THE CITY'S MUNICIPAL BOUNDARIES IN THIS SUBDIVISION IS SUBJECT TO CHAPTER 18 OF THE WEST LAKE HILLS CODE, AS AMENDED. NO SEPTIC SYSTEM OR OTHER PRIVATE SEWAGE FACILITY MAY BE CONSTRUCTED IN THE CITY UNTIL THE CITY OF WEST LAKE HILLS HAS ISSUED A PERMIT FOR ITS CONSTRUCTION. NO PRIVATE SEWAGE FACILITY IN THE CITY LIMITS MAY BE USED UNTIL THE FACILITY HAS BEEN APPROVED AND LICENSED BY THE CITY. LOT SIZE REQUIREMENTS FOR RESIDENTIAL AND COMMERCIAL PRIVATE SEWAGE FACILITIES SHALL CONFORM TO CONSTRUCTION AND DEVELOPMENT LIMITATIONS IN CHAPTER 18 OF THE WEST LAKE HILLS CODE, AS AMENDED.
- SITE CLEARANCE, SITE DISTURBANCE AND IMPERVIOUS COVER NOTE:** SITE CLEARANCE, SITE DISTURBANCE, OR IMPERVIOUS COVER: EVERY LOT OR UNIT IN THIS SUBDIVISION IS SUBJECT TO THE CITY OF WEST LAKE HILLS' SITE CLEARANCE PROCEDURES. NO SITE CLEARANCE, EXCAVATION, GRADING OR LANDFILL SHALL COMMENCE UNLESS A PERMIT SHALL HAVE FIRST BEEN ISSUED FOR SUCH WORK IN ACCORDANCE WITH THE PROVISIONS OF APPLICABLE ORDINANCES. IMPERVIOUS COVER SHALL NOT EXCEED THE MAXIMUM PERCENTAGE PERMITTED UNDER CITY ORDINANCE.
- STREETS, ROADS & OTHER PUBLIC THOROUGHFARES NOTE:** STREETS, ROADS AND OTHER PUBLIC THOROUGHFARES SHOWN ON PLAT: THE BUILDING OF ALL STREETS, ROADS AND OTHER PUBLIC THOROUGHFARES SHOWN ON THIS PLAT, AND ANY BRIDGES OR CULVERTS NECESSARY TO BE CONSTRUCTED OR PLACED IN SUCH STREETS, ROADS OR OTHER PUBLIC THOROUGHFARES OR IN CONNECTION THEREWITH, SHALL BE THE RESPONSIBILITY OF THE OWNER AND/OR DEVELOPER OF THE TRACT OF LAND COVERED BY THIS PLAT IN ACCORDANCE WITH THE PLANS AND SPECIFICATIONS PRESCRIBED BY THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS, TRAVIS COUNTY, TEXAS, IF SAID PLAT IS WITHIN THE CITY LIMITS OF THE CITY OF WEST LAKE HILLS, TEXAS. THE CITY OF WEST LAKE HILLS, TEXAS ASSUMES NO RESPONSIBILITY TO BUILD ANY OF THE STREETS, ROADS OR OTHER PUBLIC THOROUGHFARES SHOWN ON THIS PLAT OR ANY BRIDGES OR CULVERTS IN CONNECTION THEREWITH. ALL CURB CUTS, ENTRANCES AND EXITS ONTO PUBLIC STREETS OR HIGHWAYS SHALL FIRST BE APPROVED BY THE CITY OF WEST LAKE HILLS, TEXAS.
- ALL OF THE LAND DEPICTED ON THIS SUBDIVISION PLAT IS LOCATED WITHIN THE FULL PURPOSE MUNICIPAL BOUNDARIES OF THE CITY OF WEST LAKE HILLS ON THIS THE _____ DAY OF _____, 20_____, A.D.

OWNER'S ACKNOWLEDGEMENT

STATE OF TEXAS
COUNTY OF TRAVIS
WHEREAS, JEFFREY TOWNSEND & HOLLY TOWNSEND, HUSBAND & WIFE, THE OWNER(S) OF 0.89 ACRES OF LAND OUT OF THE WILKINSON SPARKS SURVEY NO. 4, ABSTRACT NO. 21 OF TRAVIS COUNTY, TEXAS, CONVEYED TO ME (US) BY DEED RECORDED IN INSTRUMENT NUMBER 20241136114, OF THE TRAVIS COUNTY OFFICIAL PUBLIC RECORDS;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS: THAT I (WE) THE UNDERSIGNED OWNER(S) OF THE LAND SHOWN ON THIS PLAT, AND DESIGNATED HEREIN AS THE REPLAT OF LOT 1R OF THE WHITE & MURDOCK SUBDIVISION OF THE CITY OF WEST LAKE HILLS, TRAVIS COUNTY, TEXAS, AND WHOSE NAME IS SUBSCRIBED HERETO, HEREBY SUBDIVIDES SAID 0.89 ACRES OF LAND TO BE KNOWN AS THE REPLAT OF LOT 1R WHITE & MURDOCK SUBDIVISION AND DO HEREBY DEDICATE TO THE USE OF THE PUBLIC FOREVER ALL STREETS, ALLEYS, PARKS, WATERCOURSES, DRAINS, PUBLIC EASEMENTS, AND PUBLIC PLACES THEREON SHOWN FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED.
WITNESS MY HAND THIS ____ DAY OF ____, 20 ____.

JEFFREY TOWNSEND
3604 WESTLAKE DR, AUSTIN, TX 78746

HOLLY TOWNSEND
3604 WESTLAKE DR, AUSTIN, TX 78746

STATE OF TEXAS
COUNTY OF TRAVIS
BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED JEFFREY TOWNSEND & HOLLY TOWNSEND, KNOWN TO ME TO BE THE PERSONS WHOSE NAMES ARE SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATION THEREIN EXPRESSED.
GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS ____ DAY OF _____, 20 ____.

NOTARY PUBLIC IN AND FOR TRAVIS COUNTY, TEXAS
• MY COMMISSION EXPIRES: _____

(STAMP)

WATER CONTROL & IMPROVEMENT DISTRICT NO. 10

THE TRACT OF LAND DESCRIBED ON THIS PLAT IS WITHIN THE BOUNDARIES OF TRAVIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT (WCID) NO. 10 AND HAS WATER SERVICE AVAILABLE.
DATED: _____

PRESIDENT OF THE BOARD WCID NO. 10

CITY ADMINISTRATOR

I, THE UNDERSIGNED, CITY ADMINISTRATOR OF THE CITY OF WEST LAKE HILLS, TEXAS, HEREBY CERTIFY THAT THIS SUBDIVISION PLAT CONFORMS TO ALL REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF THE CITY FOR WHICH MY APPROVAL IS REQUIRED.
DATED: _____

CITY ADMINISTRATOR CITY OF WEST LAKE HILLS, TEXAS

ZONING AND PLANNING COMMISSION (ZAPCO):

THIS PLAT HAS BEEN SUBMITTED TO AND CONSIDERED BY THE ZONING AND PLANNING COMMISSION (ZAPCO) OF THE CITY OF WEST LAKE HILLS, TEXAS.

ZAPCO CHAIRPERSON CITY OF WEST LAKE HILLS, TEXAS

CITY COUNCIL:

APPROVAL BY THE CITY COUNCIL.
APPROVED AND AUTHORIZED FOR RECORD BY THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS, TEXAS.
DATED THIS _____ DAY OF _____, 20 _____.

MAYOR CITY OF WEST LAKE HILLS, TEXAS

ATTEST:

CITY SECRETARY

COUNTY CLERK

STATE OF TEXAS
COUNTY OF TRAVIS
I, DYNA LIMON-MERCADO, CLERK OF THE COUNTY COURT OF TRAVIS COUNTY, TEXAS, HEREBY CERTIFY THAT THE FOREGOING INSTRUMENT WITH ITS CERTIFICATION OF AUTHENTICATION WAS FILED IN MY OFFICE AT _____ O'CLOCK _____ M. THIS THE _____ DAY OF _____, 20 _____, AND DULY RECORDED AT _____ O'CLOCK _____ M. ON THE _____ DAY OF _____, 20 _____, IN THE PLAT RECORDS OF TRAVIS COUNTY, TEXAS, AS DOCUMENT NO. _____.

WITNESS MY HAND AND SEAL OF THE COURT OF TRAVIS COUNTY, TEXAS, THIS _____ DAY OF _____, A.D. 20 _____.

CLERK OF THE COUNTY COURT TRAVIS COUNTY, TEXAS

BY _____ (DEPUTY)

STATE OF TEXAS
COUNTY OF TRAVIS
FILED FOR RECORD THIS _____ DAY OF _____, 20 _____, AT _____ O'CLOCK ____ M.

CLERK OF THE COUNTY COURT TRAVIS COUNTY, TEXAS

BY _____ (DEPUTY)

RECORD INFORMATION

SEAL

REPLAT
FOR
LOT 1R WHITE & MURDOCK SUBDIVISION

BEING 0.89 ACRES OUT OF THE WILKINSON SPARKS SURVEY NO. 4,
ABSTRACT NUMBER 21, TRAVIS COUNTY, TEXAS.

DATE: 1/22/2025
PROJECT NO: 24200471
CONTACT: B.RUSSELL

1000 LedgeLawn Dr.
Conway, Arkansas 72034
Crafton Tull
501.328.3316 f 501.328.3325 f
www.craftontull.com

CERTIFICATE OF AUTHORIZATION:

© 2025 Crafton, Tull & Associates, Inc.

DELTA	DESCRIPTION	DATE
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—

SHEET NO.:

2 OF 2



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	3c
Department:	Building & Development Services		
Prepared By:	Jennifer C. Bills	Cost / Budget:	None
Exhibits:	See Attached	Source of Funds:	N/A

Subject

1502 Harbor View Drive: Approval of a license to encroach agreement for irrigation, landscape, and driveway improvements in the Harbor View Dr. right-of-way (Section 34.01.001 Streets, Sidewalks, and Other Public Ways; Authority).

Applicant: Pamela G. Reed, Property Owner

Recommendation

Staff recommends approval of the license to encroach.

Discussion

Property Information, Zoning & Site Characteristics:

Owner: Pamela G Reed

Legal Description: Nelda Kraft Resubdivision Lot 1

Lot Size: 0.712 acres

Zoning: R-1 (One-Family)

Wastewater: On-site Sewer Facility (septic)

The properties surrounding the subject property are zoned R-1 One Family.

Background & Analysis:

The applicant is seeking approval to install irrigation and landscaping and keep a portion of an existing parking area in the right-of-way of Harbor View Dr. (Attachment 1). The area is between the property lines of 1502 Harbor View Dr. and the edge of street pavement (Exhibit A). The license to encroach agreement contains a survey of the area and type of improvements installed by the adjacent owner, which will be recorded at the County Clerk's office. This creates a record for future owners of obligations to maintain improvements and other utility and telecom contractors to locate improvements with a survey prior to installation of new infrastructure.

Based on comments from City Council members, the standard language on the license agreement has been updated to be more specific on the allowed improvements and responsibilities of the city and property owner.

License to Encroach Requirement:*Texas Transportation Code, Section 311.002 and 311.08*

Harbor View Drive is a public right-of-way subject to the exclusive control of City, and the authority includes the right to control, regulate, improve, close, vacate, remove encroachments or obstructions from, or to otherwise regulate the streets.

Section 34.01.004 Streets, Sidewalks and Other Public Ways

Municipal Authorization is required for an entity to place, reconstruct or alter facilities in, on, or over the public rights-of-way, and said authority must be obtained by separate instrument in accordance with this section or by operation of other laws.

If approved, a license to encroach agreement will be executed and recorded with the Travis County Clerk (Attachment 2). The licensee will be required to submit permits and meet code requirements for all improvements constructed within the right-of-way.

Public Comments:

As of the date of the report, three comments from surrounding neighbors have been received in support.

Attachments:

Attachment 1 – Letter to City Council

Attachment 2 – License to Encroach Agreement

Exhibit A – Surveyed metes and bounds and sketch

Exhibit B – Example of proposed improvements

Outdoor Lighting

Outdoor lighting is not proposed with this request and will not be allowed within the right-of-way.

Compliance with Adopted Development Code

The property and future construction will have to comply with all applicable City codes for the construction of the improvements.

Subdivision

There is no change to the subdivision proposed with this application.

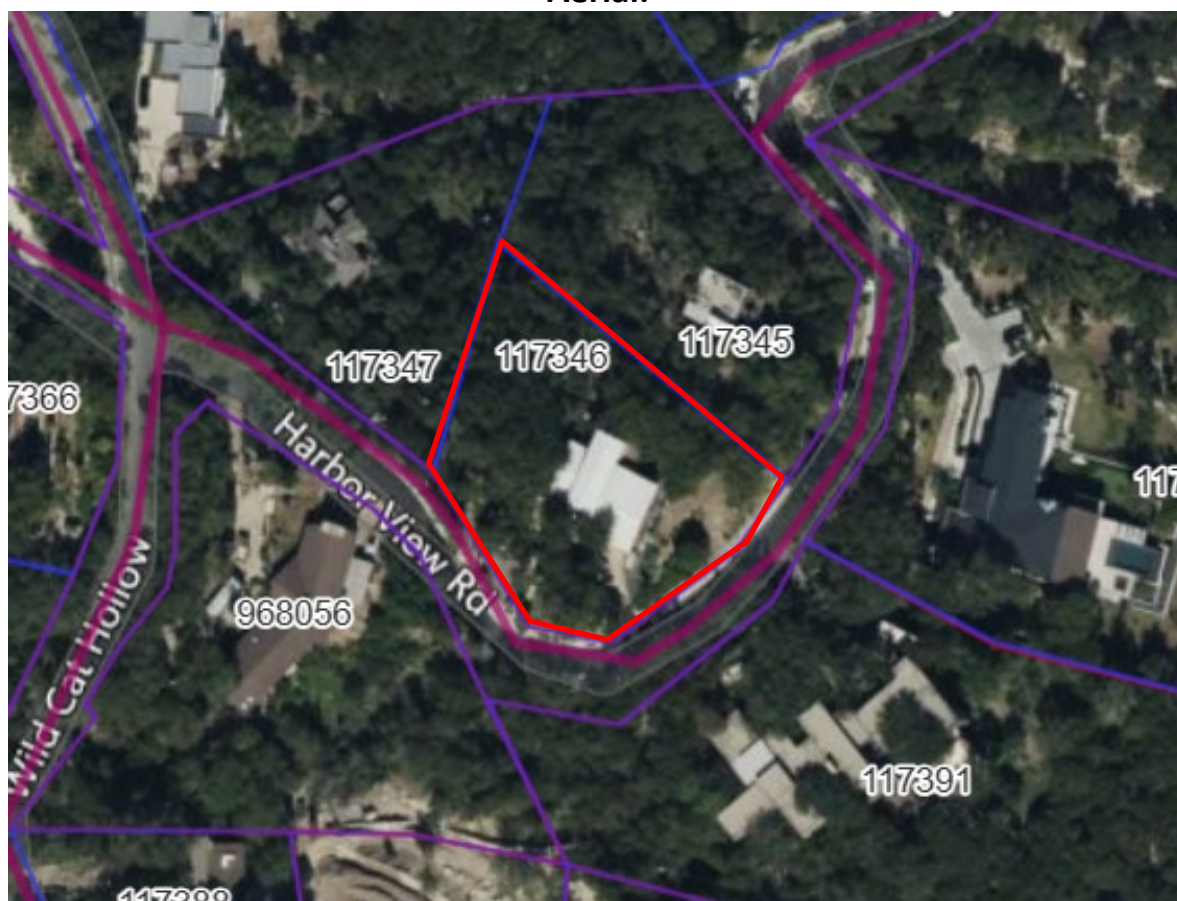
Comprehensive Planning Analysis

The existing and future land use is in conformance with the City of West Lake Hills Master Plan.

Links to Relevant Code:

- West Lake Hills Code of Ordinances
 - [Section 34.01.004 Streets Sidewalks, and Other Public Ways; Municipal Authorization](#)
- Texas Transportation Code
 - [Section 311.02 and 311.08](#)

Aerial:



05 December 2024

Dear Mayor Vaughn:

I am requesting a license to encroach in the right of way at 1502 Harbor View.

I am proposing to install drip irrigation on either side of the wall the city constructed along the northwest portion of the property. The drip lines will be followed by planting in the spring.

I also want to repair the rock retaining wall and irrigation lines below the city's wall that were damaged in road and wall construction.

The survey I obtained, shows a paver parking pad in the right of way south of the city's wall. This had originally been a third driveway to the house; with West Lake's approval, I shortened the drive and created the parking pad approximately 8 years ago.

The survey also shows a rock wall by the drive south of the parking pad. There had been a natural outcropping of rock that was cut and severely undermined by the construction. A manmade wall has been created to forestall the erosion that the cut created.

Granting of the license will allow me to remove the weeds and erosion fence by the city's wall and replace them with irrigation and plants. I will also be able to repair the rest of the rock retaining wall as well as the irrigation in that area and restore the vegetation

Thank you!

Pam Reed

1502 Harbor View Rd

West Lake Hills, TX 78746

pgr@austin.rr.com

LICENSE TO ENCROACH AGREEMENT

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This is a license agreement between the City of West Lake Hills, acting by and through its Mayor (hereinafter “City”) and the property owner, Pamela G. Reed (hereinafter “Licensee”) for the use of certain right-of-way (Exhibit A) located adjacent to 1502 Harbor View Drive (Nelda Kraft Resubdivision, Lot 1), specifically the approval of **driveway, landscaping and irrigation encroachments** (the “**Improvements**”) on the Property as shown on Exhibit B. Collectively, City and Licensee will be referred to as the “Parties.”

RECITALS

The Parties acknowledge and agree on the following:

1. City is the owner of the public right-of-way as described on Exhibit A (“the Property”).
2. Harbor View Drive is public right of way subject to the exclusive control of City, as provided by Sections 311.002 and 311.008, Texas Transportation Code, which authority includes the right to control, regulate, improve, close, vacate, remove encroachments or obstructions from, or to otherwise regulate the streets.
3. City has considered the requirements of Chapter 316, Texas Transportation Code, and does hereby make the findings required by Sections 316.003 and 316.007.
4. The encroachment is located adjacent to the parcel on which Licensee conducts activities.
5. The City finds that, at the present time, there are no negligible negative impacts from this Agreement will have on the public’s use of the right-of-way for the allowed encroachments.
6. This Agreement is supported by full and adequate consideration.

GRANT OF LICENSE AND AGREEMENT

In consideration of the foregoing recitals, the mutual covenants and agreements contained in this Agreement, and other good and valuable consideration, the receipt of which is hereby acknowledged, the Parties hereby agree to the following terms:

ARTICLE 1
PREMISES AND PRIVILEGES

For and in consideration of the terms, conditions, and covenants of this Agreement to be performed by Licensee, all of which Licensee accepts, City authorizes and permits Licensee to have the non-exclusive use of the Property for the limited purposes of making and maintaining the Improvements to the Property in the location as shown in Exhibit B (“Licensed Premises”) at no cost to the City. The herein described privileges are transferable with the approval of the City and shall convey with the sale of the property for the term of the agreement described in Article 2. Licensee accepts the condition of the Property as is, where is, in its condition as of the effective date of this Agreement with no expectation that City will incur any expense in connection with the Improvements to the Property.

ARTICLE 2
TERM AND COMPENSATION

1. The term of this Agreement shall be for a period of one year, beginning on the effective date of this Agreement. Unless and until the Agreement is terminated, this Agreement will renew itself automatically on each anniversary of the Agreement for an additional one-year term.
 - A. The City may terminate this agreement at any time with or without cause.
2. Compensation. Consideration for this Agreement shall be the improved conditions to and from Licensee’s Project. No annual fee is required. As further consideration, Licensee agrees to hold City harmless and indemnify City as described in Paragraph 7.

ARTICLE 3
OBLIGATIONS OF LICENSEE

In consideration for the other obligations imposed by this Agreement, Licensee accepts and will perform the following obligations:

1. Licensee shall not deny access to utility or tele-communication providers.
2. Wherein construction on the Licensed Premises would interfere with traffic on Harbor View Drive, Licensee shall be required to obtain from the City an approved traffic management plan to minimize to the maximum extent practical adverse traffic impacts and delays created by construction within the Licensed Premises. The traffic management plan can be administratively approved by the City Administrator and upon approval shall be included in this Agreement as a condition of this Agreement.
3. In case of emergency as determined by the City, City may enter the Licensed Premises without giving notice and without incurring any obligation to Licensee, to take whatever action is necessary by virtue of the emergency. In addition, City shall be authorized to enter

the Licensed Premises for the purpose of (a) observing or inspecting the Improvements; (b) exercising City's rights or duties with respect to the Licensed Premises; (c) protecting persons or property; or (d) for the public health or safety.

4. Licensee shall neither construct nor permit any buildings, structures or improvements other than those listed in this agreement without approval of the City of West Lake Hills in writing.
5. Licensee shall bear all costs of installing, maintaining, and repairing any public or private improvements which may be damaged or removed by the construction of the Improvements, and shall be responsible for overseeing the construction process and obtaining and supervising all contractors used to install the same or to construct any related improvements, whether such improvements or features are temporary or permanent.
6. Licensee shall comply with all applicable federal, state, and local laws, including all City ordinances, codes, and regulations in the design and construction of the Improvements and failure to obtain any necessary approval of City prior to construction or failure to comply with all applicable federal, state and local law including all City ordinances, codes, and regulations, shall constitute a material breach of this Agreement. In addition, Licensee shall obtain all permits, approvals and inspections required by City's Code of Ordinances and any other permits or approvals issued by the City, as applicable to the Improvements or activities and matters licensed by this Agreement. Nothing in this Agreement is intended to amend, waive or diminish the requirements of such ordinances or approvals.
7. **LICENSEE HEREBY AGREES TO INDEMNIFY, SAVE, AND HOLD HARMLESS CITY, ITS OFFICERS, EMPLOYEES, AGENTS, AND REPRESENTATIVES (COLLECTIVELY CALLED "INDEMNITEES") AGAINST ANY AND ALL LIABILITY, DAMAGE, LOSS, CLAIMS, CAUSES OF ACTION, EXPENSES OR DEMANDS (COLLECTIVELY "COSTS") OF ANY NATURE WHATSOEVER, SAVE AND EXCEPT IN THE EVENT OF GROSS NEGLIGENCE OR WILLFUL MISCONDUCT BY INDEMNITEES, ON ACCOUNT OF PERSONAL INJURY (INCLUDING WITHOUT LIMITATION, WORKERS' COMPENSATION AND DEATH CLAIMS), OR PROPERTY LOSS OR DAMAGE OF ANY KIND WHATSOEVER, WHICH ARISES, OR IS CLAIMED TO ARISE, OUT OF OR IS, OR IS CLAIMED TO BE, IN ANY MANNER CONNECTED WITH, PLACEMENT, CONSTRUCTION, INSTALLATION, MAINTENANCE, OR REPAIR, OF THE IMPROVEMENTS OR PURSUANT TO THIS AGREEMENT. LICENSEE SHALL, AT ITS OWN EXPENSE, INVESTIGATE ALL THOSE CLAIMS AND DEMANDS, ATTEND TO THEIR SETTLEMENT OR OTHER DISPOSITION, DEFEND ALL ACTIONS BASED THEREON AND PAY ALL OTHER COSTS AND EXPENSES OF ANY KIND ARISING FROM ANY OF THE AFORESAID CLAIMS, DEMANDS OR CAUSES OF ACTION.**

8. Licensee shall maintain the Improvements on Licensed Premises in good and working condition and shall remove the Improvements to the Licensed Premises at the City's written request if the Improvements are not maintained.
9. Licensee agrees all future work within the right-of-way will require a request through the permit process, and approval by the City Administrator.
10. Licensee acknowledges that City has the absolute right to construct, maintain, and repair the roadway surface and drainage improvements and any utilities and telecommunication lines located within, on or above the Property with no responsibility for any damage to the Improvements or the Licensed Premises. In this event, Licensee shall allow the City access for such period of time as is necessary. The City also retains the right to access or grant access to the property for all other rights incidental to and necessary in connection with any utility lines or utility facilities which may be located on or under the Property.

ARTICLE 4 **NOT A CONVEYANCE OF REAL PROPERTY INTEREST**

The Parties agree and acknowledge that this Agreement is not a conveyance or transfer of any tenancy, leasehold, or ownership interest of any kind in the Right-of-Way.

ARTICLE 5 **NO LIABILITY FOR CITY**

The Parties agree that City shall have no liability for any losses or damages, direct or consequential, resulting from the loss of any things on the Property, real or personal, whether by theft, vandalism, negligence, act of God, or other event or occurrence.

ARTICLE 6 **NO ASSIGNMENT**

Licensee shall not assign this Agreement without the prior written consent of the City. Licensee shall provide City with a copy of any such proposed assignment or transfer of any of Licensee's rights in this Agreement, which must include the name, address, and contact person of the assignee, along with the proposed date of assignment or transfer.

ARTICLE 7 **TERMINATION**

This Agreement shall terminate upon the occurrence of any of the following:

1. If Licensee fails to construct, remedy or correct any material deficiency in the work contemplated by this Agreement, abandons the work contemplated by this Agreement, changes the design or construction requirements without approval of the City, fails to pay when due all costs and expenses associated with design and construction of the Improvements or fails to successfully complete the Improvements, City shall provide written notice to Licensee specifying the construction needed, maintenance or repair work needed or the deficiency or default of a term or condition of this Agreement. If the City Administrator receives no substantive response within ten (10) business days following such Notification to Licensee (the "Notification"), then City may at Licensee's cost to remove, repair, replace, correct, maintain or otherwise remedy the default or failure associated with the Improvements or the failure or default by Licensee with regard to one or more terms or conditions of the Agreement.
2. Upon termination of this Agreement by either party, Licensee shall remove all things placed within the right-of-way by Licensee or its agents, servants, or employees. Licensee shall restore the Property as nearly as practical to its condition prior to the initial execution of this Agreement. If the Licensee fails to restore the Property to its condition as stated herein, the City may, at Licensee's sole cost, restore the Property to its initial condition prior to the execution of this Agreement.
3. Either the City or the Licensee may terminate this Agreement without cause by submitting 30 (thirty) days written notice of such to the other Party.

The failure of City to declare this Agreement in default shall not operate to bar or waive the right of City to terminate this Agreement because of any subsequent violation of the Agreement.

ARTICLE 8

MISCELLANEOUS GENERAL PROVISIONS

1. Attorney's Fees. In any action brought for the enforcement of the obligations in this Agreement, the prevailing party shall be entitled to recover interest and reasonable attorney's fees.
2. Misrepresentation. All terms and conditions with respect to this Agreement are expressly contained in this document. Licensee agrees that no representative or agent of the City has made any representation or promise with respect to this Agreement not expressly contained in the Agreement.
3. Findings. Pursuant to Ch. 316, Texas Transportation Code, City finds that the rights granted to Licensee under this Agreement, including the placement of the Improvements, will not create a hazardous condition or obstruction of public travel on the streets; and that the design and location of the Improvements includes all reasonable planning to minimize potential injury or interference to the public in the use of the municipal street or Licensed Premise. Any encroachment within the right of way and effect on vehicular or pedestrian

traffic, as contained in this Agreement, is found by City to be allowed pursuant to Sec. 316.007(b), Transportation Code.

4. Paragraph Headings. The paragraph headings are for convenience and reference and are not intended to define or limit the scope of any provision of this Agreement.
5. Notices. Notices that are sent pursuant to any provision of this Agreement, at a minimum, shall be sent to the following:

City:

The City of West Lake Hills
ATTN: City Secretary
911 Westlake Drive
West Lake Hills, TX 78746

Licensee:

Pamela G. Reed
1502 Harbor View Drive
West Lake Hills, Texas 78746

6. Choice of Law and Venue. This Agreement is made and entered into by the Parties in West Lake Hills, Travis County, Texas, and is intended to be performed in West Lake Hills. This Agreement shall be construed in accordance with the laws of the State of Texas and the venue of any suits arising from this Agreement shall be Travis County, Texas.
7. Entire Agreement Amendment. This Agreement including all exhibits constitutes the full and entire understanding and agreement between the Parties and supersedes any prior or contemporaneous written or oral agreements between the Parties. This Agreement may not be amended except by a written instrument signed by both Parties.
8. Waiver of Default. Either party may waive any default of the other at any time, without affecting or impairing any right arising from any subsequent or other default.
9. Rights and Remedies Cumulative: The rights and remedies provided by this Agreement are cumulative; and the use of any one right or remedy by either Party shall not preclude or waive its right to use any or all other remedies. The rights and remedies provided in this Agreement are given in addition to any other rights the Parties may have by law, statute, ordinance, or otherwise.
10. Agreement Approval: Each Party represents and warrants that all necessary approvals for this Agreement have been obtained, and the persons whose signatures appear below have the authority necessary to execute this Agreement on behalf of the Parties indicated.
11. Originals: This Agreement may be executed in multiple or duplicate originals. A duplicate original or copy of this Agreement is as fully enforceable as an Original, whether the document is "hard copy" or electronic. This Agreement may be signed, and a pdf copy of

the document transmitted electronically which shall then constitute an original signature on the document.

12. Effective Date: The effective date of this Agreement shall be on the date last signed by a Party.
13. The introduction and Recitals in this Agreement are adopted and made part of this Agreement for all purposes.

{SIGNATURE PAGE TO FOLLOW}

AGREED:

City of West Lake Hills, Texas

By: _____ Date: _____
James Vaughan, Mayor

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This instrument was acknowledged before me on this the ____ day of _____, 2025, by _____.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the _____ day of _____, 2023.

Notary Public, State of Texas

My Commission Expires: _____

AGREED:

By: _____ Date: _____
Pamela G. Reed, Property Owner

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

This instrument was acknowledged before me on this the ____ day of _____, 2025, by _____.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the _____ day of _____, 2023.

Notary Public, State of Texas

My Commission Expires: _____

EXHIBIT "A"

SHEET 3 OF 3

SKETCH TO ACCOMPANY FIELD NOTES FOR LICENSE AGREEMENT

JOB #: B1106024_LA

DATE: 02/05/25

SCALE: 1" = 30'

DAVID LAWRENCE CARR & CATHERINE BRANNOCK REES
DOC. 2015130835, O.P.R.T.C.T.

LOT 3

(N 17°44'00" E 149.27')
N 17°36'14" E 149.09'

LEGEND

- 1/2" REBAR FOUND
- CAPPED REBAR FOUND
- () PER PLAT BK. 24, PG. 14
- C.M. CONTROL MONUMENT
- R.O.W. RIGHT OF WAY
- P.O.B. PLACE OF BEGINNING
- OH OVERHEAD UTILITY LINE
- ⚡ POWER POLE
- O.P.R.T.C.T. OFFICIAL PUBLIC RECORDS
TRAVIS COUNTY, TEXAS
- P.R.T.C.T. PLAT RECORDS
TRAVIS COUNTY, TEXAS

PAMELA G. REED
DOC. 2014134964
O.P.R.T.C.T.

LOT 1

**NELDA KRAFT RESUBDIVISION OF LOT 4,
BLOCK 3, OF THE EMMETT SHELTON
UNRECORDED SUBDIVISION
(BK. 24, PG. 14)
P.R.T.C.T.**

LINE	BEARING	DISTANCE
L1	S 49°51'00" E	12.32'
L2	S 55°06'07" W	19.19'
L3	N 31°31'57" W	18.73'
L4	N 29°41'04" W	10.92'
L5	N 17°36'14" E	15.96'

3963 SQ. FT.

C1	S 35°44'39" W	25.50'	831.40'	25.50'
C2	S 44°55'04" W	62.10'	215.23'	62.32'
C3	S 54°16'16" W	40.37'	709.47'	40.38'
C4	S 75°49'03" W	12.58'	20.47'	12.79'
C5	N 85°22'22" W	25.87'	247.90'	25.88'
C6	N 73°13'04" W	27.68'	86.89'	27.79'
C7	N 44°33'16" W	28.46'	62.84'	28.71'
C8	N 23°53'23" W	11.66'	379.09'	45.43'
C9	N 33°03'39" W	39.51'	137.03'	39.65'

N 49°51'00" W 227.45' (227.36')
(BEARING BASIS)

SEA HILLS, LLC
DOC. 2024046874
O.P.R.T.C.T.

HARBOR VIEW DRIVE
(PLATTED AS SHELTON STREET)
(40' R.O.W.)

HARBOR VIEW DRIVE
(PLATTED AS SHELTON STREET)
(40' R.O.W.)



B & G SURVEYING, LLC

FIRM REGISTRATION NO. 100363-00

WWW.BANDGSURVEY.COM

1404 West North Loop Blvd.

Austin, Texas 78756 - Office 512*458-6969

[Signature]
MICHAEL LANCASTER, R.P.L.S. 5529

2/5/25
DATE

I, Michael Lancaster, licensed to practice Land Surveying in the State of Texas, hereby certify that the foregoing metes and bounds legal description and sketch were based on an on the ground survey.

EXHIBIT "A"

BEING A DESCRIPTION OF 3963 SQUARE FEET OF LAND, MORE OR LESS, OUT OF HARBOR VIEW DRIVE, A FORTY (40) FOOT RIGHT OF WAY PLATTED AS SHELTON STREET IN THE NELDA KRAFT RESUBDIVISION OF LOT 4, BLOCK 3, OF THE EMMETT SHELTON UNRECORDED SUBDIVISION, A SUBDIVISION IN TRAVIS COUNTY, TEXAS, RECORDED IN BOOK 24, PAGE 14, PLAT RECORDS OF TRAVIS COUNTY, TEXAS, SAID 3963 SQUARE FEET OF LAND BEING ADJACENT TO LOT 1 OF SAID SUBDIVISION AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at ½" rebar found in the northwest right of way line of Harbor View Drive at the east corner of said Lot 1 and the south corner of Lot 2, of said subdivision, for the easternmost north corner hereof, from which a capped rebar found at the north corner of said Lot 1 and the west corner of said Lot 2 bears N 49° 51' 00" W (Bearing Basis), a distance of 227.45 feet;

THENCE into and across said right of way, S 49° 51' 00" E, a distance of 12.32 feet to a point for the easternmost corner hereof;

THENCE continuing over and across said right of way the following twelve courses:

- 1) Along a curve to the right with a radius of 831.40 feet, a chord bearing and distance of S 35° 44' 39" W, 25.50 feet to a point hereof;
- 2) Along a curve to the right with radius of 215.23 feet, a chord bearing and distance of S 44° 55' 04" W, 62.10 feet to a point hereof;
- 3) Along a curve to the right with radius of 709.47 feet, a chord bearing and distance of S 54° 16' 16" W, 40.37 feet to a point at the end of said curve hereof;
- 4) S 55° 06' 07" W, a distance of 19.19 feet to a point hereof;
- 5) Along a curve to the right with radius of 20.47 feet, a chord bearing and distance of S 75° 49' 03" W, 12.58 feet to a point hereof;
- 6) Along a curve to the right with radius of 247.90 feet, a chord bearing and distance of N 85° 22' 22" W, 25.87 feet to a point hereof;
- 7) Along a curve to the right with radius of 86.89 feet, a chord bearing and distance of N 73° 13' 04" W, 27.68 feet to a point hereof;
- 8) Along a curve to the right with radius of 62.84 feet, a chord bearing and distance of N 44° 33' 16" W, 28.46 feet to a point at the end of said curve hereof;
- 9) N 31° 31' 57" W, a distance of 18.73 feet to an angle point hereof;
- 10) N 29° 41' 04" W, a distance of 10.92 feet to a point hereof;
- 11) Along a curve to the left with radius of 379.09 feet, a chord bearing and distance of N 23° 53' 23" W, 11.66 feet to a point hereof;
- 12) Along a curve to the left with radius of 137.03 feet, a chord bearing and distance of N 33° 03' 39" W, 39.51 feet to a point at the end of said curve for the westernmost corner hereof;

THENCE N 17° 36' 14" E, a distance of 15.96 feet to a ½" rebar found in the northeast right of way line of said Harbor View Drive at the south corner of Lot 3 of said subdivision, same being the west corner of said Lot 1 for the westernmost north corner hereof, from which the north corner of said Lot 1 and the west corner of said Lot 2 bears N 17° 36' 14" E, a distance of 149.09 feet;

THENCE along the common line of said right of way and said Lot 1 the following four courses:

- 1) S 31° 53' 37" E, a distance of 110.36 feet to a ½" rebar found for an angle point hereof;
- 2) S 78° 39' 10" E, a distance of 51.92 feet to a ½" rebar found for an angle point hereof;
- 3) N 54° 15' 35" E, a distance of 96.58 feet to a ½" rebar found for an angle point hereof;
- 4) N 36° 06' 54" E, a distance of 53.17 feet to the **Place of Beginning**, containing 3963 square feet of land, more or less.

THIS DESCRIPTION TO BE USED WITH ACCOMPANYING SKETCH ONLY.


Michael Lancaster, R.P.L.S. 5529

2/5/25
Date

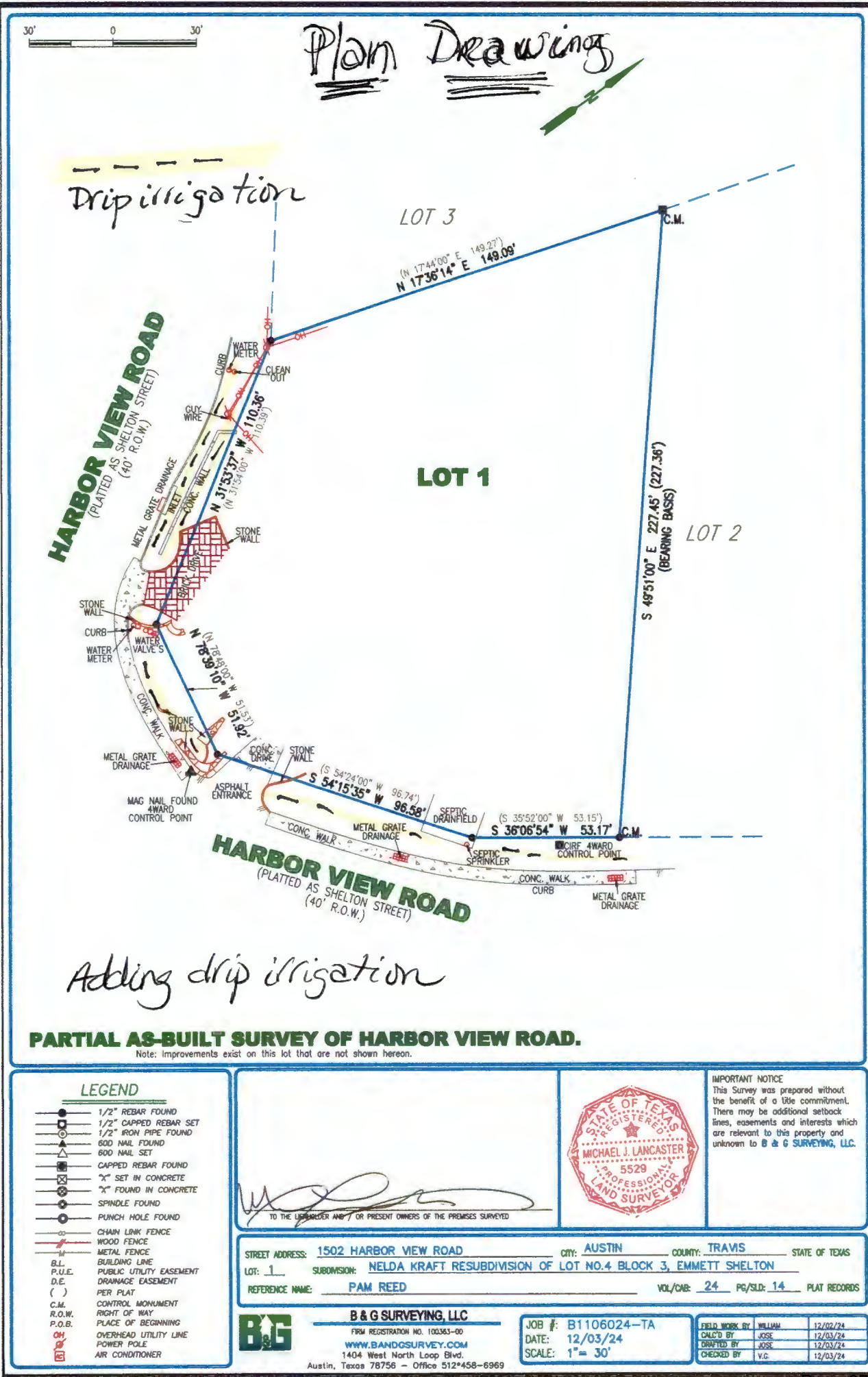
B&G Surveying, LLC
1404 W. North Loop Blvd.
Austin, TX 78756
512-458-6969

www.bandgsurvey.com

Firm Registration No. 100363-00

B1106024_License Area





Joel Sherrouse

From: heidi restivo [REDACTED]
Sent: Tuesday, February 25, 2025 4:27 PM
To: Joel Sherrouse
Cc: Pam Reed
Subject: Support for 1502 Harborview license to encroach

Hi Joel,

Our property at 1501 WCH is directly across from the area where Pam Reed is trying to put sprinklers on her property on Harborview.

Wanted to go on record, that we are supportive of this.

Joel Sherrouse

From: Mark Lacy [REDACTED]
Sent: Thursday, February 27, 2025 3:10 PM
To: Joel Sherrouse
Subject: Re: License to Encroach 1502 Harbor View

[You don't often get email from [REDACTED] Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification>]

Dear Sir,

On behalf of myself and Scott Barrett , the owners of 1511 Harborview, I just wanted to write you that we support Pam Reed's license to encroach for 1502 Harborview

Sincerely,

Mark Lacy

> On Feb 27, 2025, at 10:29 AM, Pam Reed [REDACTED] wrote:

>

> Howdy neighbors!

>

> You may have noticed the sign in front of my house notifying anyone desperate enough to read it that I have applied for a license to encroach which will be presented to Council on Mar 26. I have been required to apply for this license so I can repair all the damage the road construction caused to the vegetation, irrigation and lighting in the right of way.

> I would really appreciate an email of support from both households. Just send a quick email to Joel Sherrouse (jsherrouse@westlakehills.gov) with the same re line as this email telling him you support my license to encroach.

>

> Besitos,

> Pam

>

> Sent from my iPad

Joel Sherrouse

From: Katy Rees [REDACTED]
Sent: Thursday, February 27, 2025 3:22 PM
To: Joel Sherrouse
Cc: Pam Reed; David L. Carr
Subject: License to Encroach 1502 Harbor View

You don't often get email from [REDACTED]. [Learn why this is important](#)

Hi Joel,
My husband, David Carr, and I support Pam Reed's request for a license to encroach.

Best regards,

Katy Rees
1503 Wildcat Hollow
Westlake Hills, TX 78746



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	4
Department:	Finance		
Prepared By:	Vonda Ragsdale FY2023-24 Annual Financial Report (Audit), Letter to the Governing Body & Management Representation Letter	Cost / Budget:	N/A
Exhibits:		Source of Funds:	N/A

Subject

FY2023-24 Annual Financial Report (Financial Audit)

Recommendation

Accept Auditor Opinion of *Unmodified* – the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of West Lake Hills, Texas, as of September 30, 2024.

Discussion

Financial Highlights

- The City's net position for governmental activities increased by \$4,630,987 to end at \$20,351,571 primarily due to an increase in tax revenue and investment earnings.
- The City's fund balance in the General Fund increased by \$3,148,203 to end at \$14,448,641 largely due to lower than anticipated expenditures (most in the Street Maintenance Fund that were rolled to the current year).
- The City's fund balance in the Wastewater Funds increased by \$792,446 to end at \$5,647,361.
- For the year ended 9/30/24, expenditures did not significantly exceed appropriations in any of the City's legally adopted budgets.



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

February 7, 2025

To the Honorable Mayor and Members of the City Council of the
City of West Lake Hills, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of West Lake Hills, Texas (the "City") for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 23, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Opinion on the Financial Statements

The primary purpose of a financial audit is for the auditor to render an opinion as to whether the financial statements of the audited organization appear to be free from material misstatement and adhere to generally accepted accounting principles. This opinion must be based on a systematic review of the evidence supporting the financial statement amounts. In conjunction with the audit, the auditor must also consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion on internal control.

Our opinion on the financial statements appears within the Independent Auditor's Report on page 1 of the Annual Financial Report. This opinion is classified as *Unmodified*.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

Management's estimate of the net pension liability and other post-employment liabilities is based on actuarial studies of the pension and post-employment benefit plans prepared by independent actuaries contracted by the respective plan. We evaluated the key factors and assumptions used within these actuarial studies in determining that the resulting net pension liability and other post-employment benefit liability are reasonable in relation to the financial statements taken as a whole.

Management's estimate of current year and accumulated depreciation on long-term capital assets is based on the historical cost of these assets and estimates of their useful lives. We evaluated the recorded asset values, estimated useful lives, and accumulated depreciation amounts to determine that they appear reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 7, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Fund Balance of the General Fund

The General Fund is the main operating fund of the City and contains the primary financial resources available to provide for ongoing City operations. The ending fund balance level of the General Fund is therefore a good indicator of the financial health of the City. A commonly accepted best practice for fund balance is to maintain an ending fund balance level of at least 25% of annual noncapital General Fund expenditures. As of September 30, 2024, the fund balance of the General Fund was \$14,448,641 in total, which represented 226% of noncapital General Fund expenditures for the year.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Audit Findings, Internal Control, and Compliance Related Matters

Government Auditing Standards and the federal Uniform Guidance require an auditor to report material weaknesses and significant deficiencies found in the internal control of an organization, as well as material noncompliance with certain provisions of laws, regulations, contracts, and grant agreements.

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

Material noncompliance with provisions of laws, regulations, contracts, and grant agreements occurs when the noncompliance is to a large enough degree that there could be a material effect on the determination of financial statement amounts or consequences severe enough to potentially affect the organization's operations.

No matters came to our attention during the audit that would require reporting in accordance with the above criteria.

Other Matters

We applied certain limited procedures to the management's discussion and analysis section preceding the financial statements and the pension and post-employment benefit liability schedules that follow the notes to the financial statements, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplementary information such as the combining statements which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the governing body and management of the City of West Lake Hills, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Singleton, Clark & Company, PC

Singleton, Clark & Company, PC
Cedar Park, Texas

Client: 20-0015.0 - City of West Lake Hills, Texas
Engagement: Audit 24 - City of West Lake Hills, Texas
Period Ending: 9/30/2024
Trial Balance: 3600.01 - Annual Trial Balance - 2 Year
Workpaper: 3700.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3600.01		
Client provided JE to adjust amounts from Depreciation Expense to Investment in Capital Assets.				
01-35000	INVESTMENT IN CAPITAL ASSETS		537,169.42	
01-60998	DEPRECIATION EXPENSE			138,523.96
01-61998	DEPRECIATION EXPENSE			140,075.87
01-63998	DEPRECIATION EXPENSE			179,114.66
01-64998	DEPRECIATION EXPENSE			72,743.64
01-67998	DEPRECIATION EXPENSE			6,711.29
Total			537,169.42	537,169.42
Adjusting Journal Entries JE # 2		3600.01		
Client provided JE to correct ending fund balance.				
06-30000	FUND BALANCE-COURT SECURITY		7,384.41	
06-30100	FUND BALANCE COURT TECHNOLOGY		1,527.65	
06-30200	FUND BALANCE CHILD SAFETY			8,912.06
Total			8,912.06	8,912.06

These entries have been reviewed and approved by management and will be posted to the accounting system as of the fiscal year end audited.

SIGNED:



DATE:

3/20/2025

Client: **20-0015.0 - City of West Lake Hills, Texas**
Engagement: **Audit 24 - City of West Lake Hills, Texas**
Period Ending: **9/30/2024**
Trial Balance: **3600.01 - Annual Trial Balance - 2 Year**
Workpaper: **3700.02 - RJE Report (for client provided and immaterial needed only)**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1001		3600.01		
To reclass tax activity from PY CPF to the City's DSF.				
21-10100	CLAIM ON CASH		4,111.74	
21-60510	DEBT PAYMENT-PRINCIPAL		205,000.00	
21-60515	DEBT PAYMENTS-INTEREST		394,206.24	
23-40100	PROPERTY TAXES I&S		603,317.98	
21-40100	PROPERTY TAXES I&S			603,317.98
23-10100	CLAIM ON CASH			4,111.74
23-60510	DEBT PAYMENT - PRINCIPAL			205,000.00
23-60515	DEBT PAYMENT-INTEREST			394,206.24
Total			1,206,635.96	1,206,635.96
Total Reclassifying Journal Entries			1,206,635.96	1,206,635.96
Total All Journal Entries			1,206,635.96	1,206,635.96



City of West Lake Hills

911 Westlake Drive
West Lake Hills, TX 78746
(512) 327-3628 www.westlakehills.org

February 7, 2025

Singleton, Clark & Company, PC
1130 Cottonwood Creek Trail, Building B4
Cedar Park, Texas 78613

This representation letter is provided in connection with your audit of the financial statements of City of West Lake Hills, Texas, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of September 30, 2024 (the "City"), and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 7, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 23, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us, if any.
- 21) We have a process to track the status of audit findings and recommendations, if any.

- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if any such matters have been reported.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 31) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended, and [GASBS No. 84](#) .
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Special and extraordinary items are appropriately classified and reported, if applicable.
- 43) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 44) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 45) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach, if applicable.
- 46) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 47) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 48) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 49) With respect to the combining and individual fund statements -
 - a) We acknowledge our responsibility for presenting the combining and individual fund statements in accordance with accounting principles generally accepted in the United States of America, and we believe that this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining and individual fund statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the combining and individual fund statements are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: 
Title: City Administrator

Signature: 
Title: FINANCE DIRECTOR

Client: 20-0015.0 - City of West Lake Hills, Texas
Engagement: Audit 24 - City of West Lake Hills, Texas
Period Ending: 9/30/2024
Trial Balance: 3600.01 - Annual Trial Balance - 2 Year
Workpaper: 3700.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3600.01		
Client provided JE to adjust amounts from Depreciation Expense to Investment in Capital Assets.				
01-35000	INVESTMENT IN CAPITAL ASSETS		537,169.42	
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01-61998	DEPRECIATION EXPENSE			140,075.87
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01-64998	DEPRECIATION EXPENSE			72,743.64
01-67998	DEPRECIATION EXPENSE			6,711.29
Total			537,169.42	537,169.42
Adjusting Journal Entries JE # 2		3600.01		
Client provided JE to correct ending fund balance.				
06-30000	FUND BALANCE-COURT SECURITY		7,384.41	
06-30100	FUND BALANCE COURT TECHNOLOGY		1,527.65	
06-30200	FUND BALANCE CHILD SAFETY			8,912.06
Total			8,912.06	8,912.06

These entries have been reviewed and approved by management and will be posted to the accounting system as of the fiscal year end audited.

SIGNED:



DATE:

3/20/2025

CITY OF WEST LAKE HILLS, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

CITY OF WEST LAKE HILLS, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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CITY OF WEST LAKE HILLS, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council of
City of West Lake Hills, Texas

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

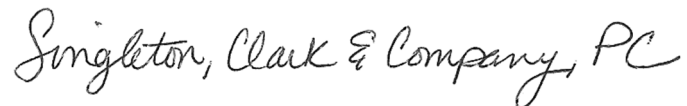
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of West Lake Hills, Texas's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Singleton, Clark & Company, PC".

Singleton, Clark & Company, PC
Cedar Park, Texas

February 7, 2025

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CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Management's Discussion and Analysis

The Management's Discussion and Analysis section of the City of West Lake Hills, Texas's (hereafter the "City") Annual Financial Report offers readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2024. Please read it in conjunction with the independent auditor's report beginning on page 1 of this report and the City's basic financial statements which follow this section.

Financial Highlights

- The City's net position for governmental activities increased by \$4,630,987 to end at \$20,351,571 primarily due to an increase in tax revenue and investment earnings.
- The City's fund balance in the General Fund increased by \$3,148,203 to end at \$14,448,641 largely due to lower than anticipated expenditures.
- The City's net position in the Wastewater Fund increased by \$792,446 to end at \$5,647,361.

Overview of the Financial Statements

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

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

The *statement of net position* presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference between assets and liabilities reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, health & welfare, and public works. The business-type activities of the City include wastewater utility operation.

CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund.

The City adopts an annual appropriated budget for its General Fund and its Debt Service Fund. A budgetary comparison statement has been provided for the General Fund and Debt Service Fund to demonstrate compliance with this budget.

Proprietary Funds. The City has the option of maintaining two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its wastewater utility operation. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among a city's functions. The City is not currently utilizing an internal service fund. Because the services provided by internal service funds predominantly benefit governmental rather than business-type functions, they are usually included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the wastewater utility, which is considered to be major funds of the City.

Basis of Reporting. The government-wide statements and the fund-level proprietary statements are reported using the full accrual basis of accounting. The governmental funds are reported using the modified accrual basis of accounting.

CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension and OPEB benefits to its employees. Required supplementary information can be found on pages 56-67 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities by \$20,351,571 (which is total net position).

**Condensed Statement of Net Position
As of September 30**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current assets	\$ 37,723,600	\$ 39,498,708	\$ 4,591,268	\$ 4,284,498	\$ 42,314,868	\$ 43,783,206
Capital assets	23,595,114	13,845,343	11,206,211	11,828,925	34,801,325	25,674,268
Total assets	61,318,714	53,344,051	15,797,479	16,113,423	77,116,193	69,457,474
Deferred outflows of resources	1,290,069	1,571,960	-	-	1,290,069	1,571,960
Current liabilities	5,912,512	1,553,201	620,118	658,508	6,532,630	2,211,709
Noncurrent liabilities	35,518,274	37,084,467	9,530,000	10,600,000	45,048,274	47,684,467
Total liabilities	41,430,786	38,637,668	10,150,118	11,258,508	51,580,904	49,896,176
Deferred inflows of resources	826,426	557,759	-	-	826,426	557,759
Net position:						
Net investment in capital assets	7,080,468	(21,017,136)	1,676,211	1,228,925	8,756,679	(19,788,211)
Restricted	274,352	28,219,172	-	-	274,352	28,219,172
Unrestricted	12,996,751	8,518,548	3,971,150	3,625,990	16,967,901	12,144,538
Total net position	\$ 20,351,571	\$ 15,720,584	\$ 5,647,361	\$ 4,854,915	\$ 25,998,932	\$ 20,575,499

A large portion of the City's net position reflects resources that are subject to external restrictions on how they may be used. Of the \$17,682,318 restricted amount, 99% is restricted for capital projects. Because the City's investment in capital assets are reported net of debt, this category of net position currently has a balance of \$8,756,679 due to current unspent debt proceeds. An additional portion of the City's net position, \$16,983,340, represents unrestricted resources that may be used to meet the government's ongoing obligations to its citizens and creditors.

CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

The City's overall net position increased by \$5,423,433 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased by \$4,630,987 from the prior fiscal year for an ending balance of \$20,351,571. The increase in the overall net position of governmental activities was due to higher than expected revenue and lower than appropriated expenses.

**Condensed Statement of Activities
For the Years Ended September 30**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for services	\$ 1,012,935	\$ 748,624	\$ 2,698,507	\$ 2,487,217	\$ 3,711,442	\$ 3,235,841
Operating grants & contributions	4,092	139,879	-	-	4,092	139,879
General Revenues:						
Property taxes	5,855,081	4,633,921	-	-	5,855,081	4,633,921
Other taxes	4,123,284	4,096,940	-	-	4,123,284	4,096,940
Grants and contributions not restricted to specific programs	447,164	426,970	-	-	447,164	426,970
Other	1,219,444	1,702,754	40,020	34,845	1,259,464	1,737,599
Total revenue	12,662,000	11,749,088	2,738,527	2,522,062	15,400,527	14,271,150
Expenses:						
General government	1,521,617	1,478,047	-	-	1,521,617	1,478,047
Public safety	3,083,185	2,959,150	-	-	3,083,185	2,959,150
Highways and streets	2,351,725	4,074,949	-	-	2,351,725	4,074,949
Interest on long-term debt	1,074,486	1,214,582	-	-	1,074,486	1,214,582
Wastewater Fund	-	-	1,946,081	1,754,485	1,946,081	1,754,485
Total expenses	8,031,013	9,726,728	1,946,081	1,754,485	9,977,094	11,481,213
Increase (decrease) in net position before transfers	4,630,987	2,022,360	792,446	767,577	5,423,433	2,789,937
Increase (decrease) in net position	4,630,987	2,022,360	792,446	767,577	5,423,433	2,789,937
Net position - beginning	15,720,584	13,698,224	4,854,915	4,087,338	20,575,499	17,785,562
Net position - ending	\$ 20,351,571	\$ 15,720,584	\$ 5,647,361	\$ 4,854,915	\$ 25,998,932	\$ 20,575,499

Business-type Activities. For the City of West Lake Hills, Texas's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of \$5,647,361. The total increase in net position for business-type activities was \$792,446 or 16.3% from the prior fiscal year.

Financial Analysis of Governmental Funds

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

CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

At September 30, 2024, the City's governmental funds reported combined fund balances of \$31,904,671 a decrease of \$6,145,342 in comparison with the prior year. Approximately 17% of this amount \$5,417,718 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *restricted*, *committed*, or *assigned* to indicate that it is 1) restricted for particular purposes \$17,682,318; 2) committed for particular purposes \$8,368,808; or 3) assigned for particular purposes \$420,388.

The fund balance of the City's General Fund increased by \$3,148,203 during the current fiscal year with an ending fund balance of \$14,448,641. As discussed earlier in connection with governmental activities, the increase was primarily due to higher than anticipated revenues as well as lower than appropriated expenditures.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,417,718. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 118% of total noncapital general fund expenditures, while total fund balance represents approximately 226% of that same amount.

The Capital Projects fund, a major fund, had a \$9,307,647 decrease in fund balance during the current fiscal year which put the overall fund balance at \$17,433,804. The decrease in fund balance for the year is related to ongoing capital projects.

The Debt Service Fund, the remaining major governmental fund, had an increase in fund balance during the current year of \$14,102 to bring the year end fund balance to \$22,226.

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

Unrestricted net position of the Wastewater Fund at the end of the year was \$3,971,150. The total growth in net position for the fund was \$792,446.

General Fund Budgetary Highlights

Original budget compared to final budget. . Over the course of the year, the City Council generally revises the City's budget based on financial updates provided by management. These amendments involve moving funds from functions that did not need all the resources originally appropriated to them to functions with resource needs, or to budget for new revenues or new estimated costs. The budget amendments made to the Property Tax Revenue, Sales and Mixed Beverage Tax Revenue, Investment Earnings, Miscellaneous Revenue, General Government, Police, Municipal Court, Street Maintenance Department, and Capital Outlay functions during the year were considered significant.

CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to \$34,801,325 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, bridges, and the water treatment plant. The total increase in capital assets for the current fiscal year was approximately 26%.

Capital Assets, Net of Accumulated Depreciation

	Governmental Activities 2024	Governmental Activities 2023	Change
Land	\$ 6,722,075	\$ 6,722,075	\$ -
Buildings	1,694,092	1,694,092	-
Furniture and equipment	2,210,285	2,125,443	84,842
Construction in progress	13,436,120	4,242,678	9,193,442
Infrastructure	4,818,858	3,962,515	856,343
Total	28,881,430	18,746,803	10,134,627
Less accumulated depreciation	(5,286,316)	(4,901,460)	(384,856)
Capital assets, net of depreciation	\$ 23,595,114	\$ 13,845,343	\$ 9,749,771

	Business-Type Activities 2024	Business-Type Activities 2023	Change
Land	\$ 420,000	\$ 420,000	\$ -
Furniture and equipment	36,754	36,754	-
Infrastructure	18,059,980	18,059,980	-
Total	18,516,734	18,516,734	-
Less accumulated depreciation	(7,310,523)	(6,687,809)	(622,714)
Capital assets, net of depreciation	\$ 11,206,211	\$ 11,828,925	\$ (622,714)

Additional information on the City's capital assets can be found in Note III.D on pages 41-42 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$45,048,274. Of this amount, \$0 represents newly issued bonds and premiums, \$255,617 represents the City's liability for compensated absences earned by employees as of year-end and \$1,466,520 represents the City's net pension and OPEB liabilities. The remaining \$9,530,000 of the City long-term liabilities represent bonds payable in the Wastewater Fund.

CITY OF WEST LAKE HILLS, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Outstanding Debt

	Governmental Activities 2024	Governmental Activities 2023	Change
General obligation bonds	\$ 31,985,000	\$ 32,795,000	\$ (810,000)
Premium on bonds	1,811,137	1,889,050	(77,913)
Net pension and OPEB liabilities	1,466,520	2,164,504	(697,984)
Compensated absences	255,617	235,913	19,704
Total	<u>\$ 35,518,274</u>	<u>\$ 37,084,467</u>	<u>\$ (1,566,193)</u>
	Business-Type Activities 2024	Business-Type Activities 2023	Change
Revenue Bonds	\$ 9,530,000	\$ 10,600,000	\$ (1,070,000)
Total	<u>\$ 9,530,000</u>	<u>\$ 10,600,000</u>	<u>\$ (1,070,000)</u>

The City's total governmental debt decreased by \$1,566,193 during the current fiscal year. This decrease is due to regularly, scheduled principal payments. The City's revenue bonds decreased by \$1,070,000 during the current fiscal year related to a regular, scheduled principal payment. The City's compensated absences increased related to the owed paid time off. The City's net pension and OPEB balances decreased related to pension and OPEB valuations.

Economic Factors and Next Year's Budgets and Rates

The City considered many factors when setting the fiscal year 2024-2025 budget. The City's General Fund budget for fiscal year 2024-2025 includes expenditures of \$7,668,740 which is an increase of around \$626,600 from fiscal year 2023-2024 total amended expenditures. The city increased the tax rate for 2024-2025 to \$0.1196 for the General Fund and decreased to \$0.0590 for the Debt Service Fund. The overall total tax rate remained constant at \$0.1786 per \$100 valuation.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those interested in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City's Finance Director at the City of West Lake Hills, 911 Westlake Drive, West Lake Hills, Texas 78746-4599 or by calling (512) 327-3628. Financial information is also available on the City's website at www.westlakehills.org.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 35,424,234	\$ 5,715,343	\$ 41,139,577
Taxes receivable - delinquent	104,989	-	104,989
Allowance for uncollectible taxes	(52,495)	-	(52,495)
Accounts receivable, net	159,799	275,925	435,724
Intergovernmental receivable	687,073	-	687,073
Internal balances	1,400,000	(1,400,000)	-
Capital assets, not being depreciated:			
Land	6,722,075	420,000	7,142,075
Construction in progress	13,436,120	-	13,436,120
Capital assets, being depreciated:			
Buildings and improvements	1,694,092	-	1,694,092
Machinery, equipment, and vehicles	2,210,285	-	2,210,285
Infrastructure	4,818,858	18,096,734	22,915,592
Accumulated depreciation	(5,286,316)	(7,310,523)	(12,596,839)
Total assets	61,318,714	15,797,479	77,116,193
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources -NPL/OPEB	1,290,069	-	1,290,069
Total deferred outflows of resources	1,290,069	-	1,290,069
LIABILITIES			
Accounts payable	3,406,859	92,489	3,499,348
Accrued salaries and benefits	82,311	302	82,613
Retainage payable	391,654	-	391,654
Accrued interest payable	146,078	19,285	165,363
Unearned revenue	551,859	-	551,859
Other current liabilities	1,333,751	-	1,333,751
Customer deposits	-	508,042	508,042
Noncurrent liabilities:			
Due within one year	840,000	1,115,000	1,955,000
Due in more than one year	34,678,274	8,415,000	43,093,274
Total liabilities	41,430,786	10,150,118	51,580,904
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources -NPL/OPEB	826,426	-	826,426
Total deferred inflows of resources	826,426	-	826,426
NET POSITION			
Net investment in capital assets	7,080,468	1,676,211	8,756,679
Restricted for court security	79,925	-	79,925
Restricted for court technology	19,938	-	19,938
Restricted for child safety	100,363	-	100,363
Restricted for LEOSE	41,501	-	41,501
Restricted for debt service	32,625	-	32,625
Unrestricted	12,996,751	3,971,150	16,967,901
Total net position	\$ 20,351,571	\$ 5,647,361	\$ 25,998,932

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs:	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental activities:			
General government	\$ 1,521,617	\$ 126,642	\$ -
Public safety	3,083,185	864,180	4,092
Highways and streets	2,351,725	22,113	-
Interest and bank fees	1,074,486	-	-
Total governmental activities:	<u>8,031,013</u>	<u>1,012,935</u>	<u>4,092</u>
Business-type activities:			
Wastewater Fund	1,946,081	2,698,507	-
Total business-type activities:	<u>1,946,081</u>	<u>2,698,507</u>	<u>-</u>
Total primary government	<u>\$ 9,977,094</u>	<u>\$ 3,711,442</u>	<u>\$ 4,092</u>

General revenues:

- Property taxes
- Sales taxes
- Franchise taxes
- Investment earnings
- Gain (Loss) on sale of capital assets
- Miscellaneous
- Total general revenues

Change in net position

Net position - beginning
Net position - ending

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental	Business-Type	
Activities	Activities	Total
\$ (1,394,975)	\$ -	\$ (1,394,975)
(2,214,913)	-	(2,214,913)
(2,329,612)	-	(2,329,612)
(1,074,486)	-	(1,074,486)
(7,013,986)	-	(7,013,986)
-	752,426	752,426
-	752,426	752,426
(7,013,986)	752,426	(6,261,560)
5,855,081	-	5,855,081
4,123,284	-	4,123,284
447,164	-	447,164
1,198,806	31,998	1,230,804
20,638	-	20,638
-	8,022	8,022
11,644,973	40,020	11,684,993
4,630,987	792,446	5,423,433
15,720,584	4,854,915	20,575,499
\$ 20,351,571	\$ 5,647,361	\$ 25,998,932

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FUND BASIS FINANCIAL STATEMENTS

CITY OF WEST LAKE HILLS, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 13,391,589	\$ 22,226	\$ 22,010,419	\$ 35,424,234
Taxes receivable - delinquent	84,191	20,798	-	104,989
Allowance for uncollectible delinquent taxes	(42,096)	(10,399)	-	(52,495)
Accounts receivable	159,799	-	-	159,799
Intergovernmental receivable	687,073	-	-	687,073
Due from other funds	1,400,000	-	-	1,400,000
Total assets	<u>\$ 15,680,556</u>	<u>\$ 32,625</u>	<u>\$ 22,010,419</u>	<u>\$ 37,723,600</u>
LIABILITIES				
Accounts payable	\$ 279,029	\$ -	\$ 3,127,830	\$ 3,406,859
Accrued payroll	82,311	-	-	82,311
Retainage payable	-	-	391,654	391,654
Unearned revenue	551,859	-	-	551,859
Other current liabilities	276,620	-	1,057,131	1,333,751
Total liabilities	<u>1,189,819</u>	<u>-</u>	<u>4,576,615</u>	<u>5,766,434</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	42,096	10,399	-	52,495
Total deferred inflows of resources	<u>42,096</u>	<u>10,399</u>	<u>-</u>	<u>52,495</u>
FUND BALANCES				
Restricted:				
Fund balance - restricted for court security	79,925	-	-	79,925
Fund balance - restricted for court technology	19,938	-	-	19,938
Fund balance - restricted for child safety	100,363	-	-	100,363
Fund balance - restricted for LEOSE	41,501	-	-	41,501
Fund balance - restricted for debt service	-	22,226	-	22,226
Fund balance - restricted for capital projects	-	-	17,433,804	17,433,804
Committed:				
Committed for stabilization	2,500,000	-	-	2,500,000
Committed for City Hall reserve	3,000,000	-	-	3,000,000
Committed for contingency	500,000	-	-	500,000
Committed for brush pickup	200,000	-	-	200,000
Committed for street maintenance	2,168,808	-	-	2,168,808
Assigned:				
Assigned for Tree Fund	420,388	-	-	420,388
Unassigned	5,417,718	-	-	5,417,718
Total fund balances	<u>14,448,641</u>	<u>22,226</u>	<u>17,433,804</u>	<u>31,904,671</u>
Total liabilities, deferred inflows, and fund bal.	<u>\$ 15,680,556</u>	<u>\$ 32,625</u>	<u>\$ 22,010,419</u>	<u>\$ 37,723,600</u>

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

CITY OF WEST LAKE HILLS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

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

Total fund balance of all governmental funds	\$ 31,904,671
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	23,595,114
Other long-term assets, such as uncollected property taxes, are not available to pay for and, therefore, are reported as unavailable revenue in the funds.	52,495
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(34,197,832)
Additional long-term liabilities related to the recognition of the net pension liability and the net OPEB liability are not reported in the funds.	(1,002,877)
Net position of governmental activities	<u>\$ 20,351,571</u>

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Property taxes	\$ 3,833,969	\$ 1,978,581	\$ -	\$ 5,812,550
Sales taxes	4,123,284	-	-	4,123,284
Franchise taxes	447,164	-	-	447,164
Penalties and interest on taxes	34,759	-	-	34,759
Licenses and permits	330,662	-	-	330,662
Intergovernmental revenues	4,092	-	-	4,092
Charges for services	111,785	-	-	111,785
Fines	137,488	-	-	137,488
Investment earnings	789,070	1,071	408,665	1,198,806
Rents and royalties	85,362	-	-	85,362
Miscellaneous revenue	200,212	-	-	200,212
Total revenues	10,097,847	1,979,652	408,665	12,486,164
EXPENDITURES				
Current:				
General government	1,397,847	-	850	1,398,697
Police	2,498,628	-	-	2,498,628
Municipal Court	335,442	-	-	335,442
Highways and streets	2,166,887	-	-	2,166,887
Debt service:				
Bond principal	-	810,000	-	810,000
Interest - bonds	-	1,155,550	-	1,155,550
Capital outlay	571,478	-	9,715,462	10,286,940
Total expenditures	6,970,282	1,965,550	9,716,312	18,652,144
Excess (deficiency) of revenues over	3,127,565	14,102	(9,307,647)	(6,165,980)
OTHER FINANCING SOURCES (USES)				
Sale of general capital assets	20,638	-	-	20,638
Total other financing sources (uses)	20,638	-	-	20,638
Net change in fund balance	3,148,203	14,102	(9,307,647)	(6,145,342)
Fund balance - beginning	11,300,438	8,124	26,741,451	38,050,013
Fund balance - ending	\$ 14,448,641	\$ 22,226	\$ 17,433,804	\$ 31,904,671

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

CITY OF WEST LAKE HILLS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Net change in fund balances for total governmental funds	\$ (6,145,342)
--	----------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	9,749,771
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	7,772
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	871,360
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The net effect of various transactions involving the net pension liability and the net OPEB liability is to decrease net position.	147,426
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Change in net position for governmental activities	\$ 4,630,987
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The notes to the financial statements are an integral part of this statement.

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CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 3,736,978	\$ 3,833,969	\$ 3,833,969	\$ -
Sales and mixed beverage taxes	3,848,000	4,123,284	4,123,284	-
Franchise taxes	430,000	447,164	447,164	-
Penalties and interest on taxes	34,000	34,759	34,759	-
Permits	332,000	330,662	330,662	-
Grants	4,000	4,092	4,092	-
Fees	114,000	111,785	111,785	-
Fines	150,600	137,488	137,488	-
Investment earnings	564,100	789,070	789,070	-
Leases	79,500	85,362	85,362	-
Miscellaneous revenue	15,000	200,212	200,212	-
Total revenues	9,308,178	10,097,847	10,097,847	-
EXPENDITURES				
Current:				
General government	1,407,821	1,479,343	1,397,847	81,496
Police	2,876,697	2,690,362	2,498,628	191,734
Municipal Court	738,568	410,017	335,442	74,575
Highways and streets	2,236,806	2,356,251	2,166,887	189,364
Capital outlay	1,551,350	571,478	571,478	-
Total Expenditures	8,811,242	7,507,451	6,970,282	537,169
Excess (deficiency) of revenues over expenditures	496,936	2,590,396	3,127,565	537,169
OTHER FINANCING SOURCES (USES)				
Sale of general capital assets	-	20,638	20,638	-
Total other financing sources (uses)	-	20,638	20,638	-
Net change in fund balances	496,936	2,611,034	3,148,203	537,169
Fund balance - beginning	11,300,438	11,300,438	11,300,438	-
Fund balance - ending	\$ 11,797,374	\$ 13,911,472	\$ 14,448,641	\$ 537,169

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business-Type Activities
	Wastewater Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 5,715,343
Accounts receivable, net	275,925
Total current assets	<u>5,991,268</u>
Noncurrent Assets:	
Land	420,000
Infrastructure	18,096,734
Accumulated depreciation	(7,310,523)
Total noncurrent assets	<u>11,206,211</u>
Total assets	<u>17,197,479</u>
LIABILITIES	
Current liabilities:	
Accounts payable	92,489
Compensated absences payable	302
Due to other funds	1,400,000
Accrued interest payable	19,285
Bonds payable - current	1,115,000
Customer deposits	508,042
Total current liabilities	<u>3,135,118</u>
Noncurrent Liabilities:	
Bonds payable	8,415,000
Total noncurrent liabilities	<u>8,415,000</u>
Total liabilities	<u>11,550,118</u>
NET POSITION	
Net investment in capital assets	1,676,211
Unrestricted	3,971,150
Total net position	<u>\$ 5,647,361</u>

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities
	Wastewater Fund
REVENUES	
Operating revenues:	
Charges for services:	
Wastewater/sewer	\$ 2,572,156
Other charges	126,351
Miscellaneous revenue	8,022
Total operating revenues	<u>2,706,529</u>
EXPENSES	
Operating expenses:	
Salaries and wages	9,326
Purchased services	501,882
Purchased property services	426,370
Other purchased services	62,588
Other operating expenses	129,620
Depreciation	622,714
Total operating expenses	<u>1,752,500</u>
Operating income (loss)	954,029
Nonoperating revenues (expenses)	
Investment earnings	31,998
Interest expense	(193,581)
Total nonoperating revenues (expenses)	<u>(161,583)</u>
Change in net position	792,446
Net position-beginning	4,854,915
Net position-ending	<u><u>\$ 5,647,361</u></u>

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

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CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business-Type Activities
	Wastewater Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 2,520,648
Receipts from interfund charges for services	(32,426)
Receipt (return) of customer deposits	8,022
Payments to suppliers and service providers	(1,126,423)
Payments to employees for salaries and benefits	(9,326)
Net cash provided by (used for) operating activities	<u>1,360,495</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal paid on capital debt	(1,070,001)
Interest paid on capital debt	(193,581)
Net cash provided by (used for) capital and related financing activities	<u>(1,263,582)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	31,998
Net cash provided by investing activities	<u>31,998</u>
Net increase (decrease) in cash and cash equivalents	128,911
Cash and cash equivalents-beginning	<u>5,586,432</u>
Cash and cash equivalents-ending	<u>\$ 5,715,343</u>
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:	
Operating income (loss)	<u>\$ 954,029</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation expense	622,714
(Increase) decrease in accounts receivable	(27,859)
(Increase) decrease in due from other funds	(150,000)
(Decrease) increase in deposits payable	(32,426)
(Decrease) increase in accounts payable	(5,663)
(Decrease) increase in accrued liabilities	(300)
Total adjustments	<u>406,466</u>
Net cash provided by (used for) operating activities	<u>\$ 1,360,495</u>

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

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NOTES TO THE FINANCIAL STATEMENTS

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CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

I. Summary of Significant Accounting Policies

This section describes the significant accounting and reporting guidelines of the City.

A. Reporting Entity

The City of West Lake Hills, Texas (the “City”) was founded and incorporated as a village on September 9, 1953. The City Council (the “Council”), a six member group, has governance responsibilities over all activities related to the City. The Council is elected by the public and has the exclusive power and duty to govern and oversee the management of the City. The City receives funding from local, state, and federal government sources and must comply with the requirements of those funding entities.

The City’s primary activities include police protection, court and general administrative services, public works, and wastewater service.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor; and, is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on the considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

B. Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

C. Fund Financial Statements

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

The government reports the following major governmental funds:

The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Capital Projects Fund accounts for the acquisition and construction of the government’s major capital facilities, other than those financed by proprietary funds.

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

The government reports the following major enterprise funds:

The Wastewater Fund accounts for the revenues, expenses, and residual equity related to the operation of the City's wastewater services.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds or advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement Focus and Basis of Accounting

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

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

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

Proprietary, pension and other postemployment benefit trust, and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

E. Budgetary Information

1. Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Debt Service Fund, and the proprietary fund. Currently, the City does not utilize any other funds which are not aggregated with the General Fund, Capital Projects Fund or the Wastewater Funds for reporting purposes.

The appropriated budget is prepared by fund and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

2. Excess of expenditures over appropriations

For the year ended September 30, 2024, expenditures did not significantly exceed appropriations in any of the City's legally adopted budgets.

2. Investments

Investments for the government are reported at fair value (generally based on quoted market prices) except for positions in Local Government Investment Pools (LoneStar and LOGIC) when applicable. In accordance with state law, these investment pools operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the pools qualify as 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pools are subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

3. Inventories and prepaid items

The City does not report inventories of supplies or consumable items due to the unused amount of these items on hand at any given time being immaterial. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of more than one year.

CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings	10-50
Machinery and equipment	5-20
Vehicles	5-10
Improvements	10-20
Infrastructure	25-100
Wastewater distribution system	30-100

5. *Deferred outflows/inflows of resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government currently does not have any financial transactions that qualify for reporting in this category. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government currently has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. *Net position flow assumption*

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

CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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7. Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed.

G. Revenues and Expenditures/Expenses

1. Program revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The City levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll of January 1, 2023, upon which the levy for the 2023-2024 fiscal year was based, was \$3,274,305,515. Taxes are delinquent if not paid by February 1st of the following calendar year. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

CITY OF WEST LAKE HILLS, TEXAS
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The tax rates assessed for the year ended September 30, 2024, to finance General Fund and Debt Service Fund operations were \$0.1178 and \$0.0608, respectively, for a total tax rate of \$0.1786 per \$100 valuation. The total tax levy for the General Fund and Debt Service Fund for the 2023-2024 fiscal year was \$5,847,910. Tax collections, including collections of prior year delinquent balances, for the year ended September 30, 2024, were approximately 99% of the year end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates for the year of the levy. Allowances for uncollectible taxes within the General and Debt Service Funds are based on historical experience in collecting taxes.

3. Compensated absences

The City maintains formal programs for vacation, holiday and sick leave. The City's personnel policy provides employees with annual vacation, holiday and sick leave after satisfactory completion of their six month probationary period. Temporary employees, after six months of employment, also receive paid vacation time in proportion to hours worked (based on a 40 hour workweek). Paid vacations are earned as follows: one to ten years of service receive 96 hours with a maximum accrual of 208 hours, 11 to 20 years of service receive 120 hours with a maximum accrual of 256 hours, and 21 or more years of service receive 144 hours with maximum accrual of 304 hours. On September 1, all unused vacation time in excess of maximum accruals will be cancelled. Sick leave for permanent employees is earned at the rate of one working day for each full month of continuous service. Sick leave may be accumulated to a maximum of 288 hours. On September 1 of each fiscal year all accumulated sick leave in excess of maximum accrual will be cancelled. Paid holidays are determined by the City, and currently may be accrued if the employee is required to work on said holiday.

Upon termination, the City will pay the employee for properly accrued vacation, comp and holiday hours as well as one half of accrued sick leave. As a result, the City has accrued a liability for compensated absences in the amount of \$255,617 as a long-term obligation.

4. Proprietary funds operating and nonoperating revenues and expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund and electric fund are charges to customers for sales and services. The water fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. Stewardship, Compliance and Accountability

A. Violations of Legal or Contractual Provisions

No violations of legal or contractual provisions were noted during the current year.

B. Deficit Fund Equity

For the year ended September 30, 2024 there were no funds reported with deficit fund equity.

CITY OF WEST LAKE HILLS, TEXAS
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III. Detailed Notes on All Activities and Funds

A. Cash Deposits with Financial Institution

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2024, the government's bank balance was \$2,681,476 and \$0 was exposed to custodial credit risk because the City's bank deposits at September 30, 2024 and during the year then ended were entirely covered by the Federal Deposit Insurance Corporation (FDIC) insurance or by pledged collateral held by the City's agent bank in the City's name.

B. Investments

The State Treasurer's Investment Pool (Pool) operates in accordance with state law, which requires it to meet all of the requirements of Rule 2a-7 of the Securities and Exchange Commission. See note I.G.2, *Investments*, for a discussion of how the shares in the Pool are valued. The Pool has a credit rating of AAA from Standard & Poor's Financial Services. Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies, and safety of principal. The Pool invests in a high quality portfolio of debt securities investments legally permissible for municipalities and school districts in the state.

The government utilizes a pooled investment concept for all its funds to maximize its investment program. Investment income from this internal pooling is allocated to the respective funds based upon the sources of funds invested. State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

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

Investment Type	Maturity Time in Years	
	Less than 1	
Local government investment pools		
Lone Star	\$	24,991,300
LOGIC		13,517,790
Total investments	\$	38,509,090

Interest rate risk. In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than ten months.

Credit risk. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the government's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of September 30, 2024, the City's investments in TexPool and TexSTAR investment pools and were rated AAAm by Standard & Poor's and the City's investments in custody holdings were rated AAA by Moody's.

CITY OF WEST LAKE HILLS, TEXAS
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Concentration of credit risk. The government's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the government's total investments. This restriction however does not apply to government investment pools due to the low risk nature of this type of investment.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

C. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is a detail of receivables for the major and nonmajor funds of both the governmental and proprietary funds of the government, including the applicable allowances for uncollectible accounts:

Governmental Funds:

Receivables	General Fund	Debt Service Fund	Total Governmental Funds
Property taxes	\$ 84,191	\$ 20,798	\$ 104,989
Accounts receivable	159,799	-	159,799
Sales taxes	687,072	-	687,072
Gross receivables	931,062	20,798	951,860
Less: Allowance for uncollectibles	(42,096)	(10,399)	(52,495)
Net receivables	<u>\$ 888,966</u>	<u>\$ 10,399</u>	<u>\$ 899,365</u>

Proprietary Funds:

Receivables	Wastewater Fund
Accounts receivable	\$ 299,606
Gross receivables	299,606
Less: Allowance for uncollectibles	(23,681)
Net receivables	<u>\$ 275,925</u>

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D. Capital Assets

Capital assets activity for the year ended September 30, 2024, was as follows:

Governmental Activities:

	Balance 10/1/23	Increases	Decreases	Balance 9/30/24
Capital assets, not being depreciated:				
Land	\$ 6,722,075	\$ -	\$ -	\$ 6,722,075
Construction in progress	4,242,678	9,193,442	-	13,436,120
Total capital assets, not being depreciated	10,964,753	9,193,442	-	20,158,195
Capital assets, being depreciated:				
Buildings and improvements	1,694,092	-	-	1,694,092
Machinery, equipment, and vehicles	2,125,443	237,155	(152,313)	2,210,285
Infrastructure	3,962,515	856,343	-	4,818,858
Total capital assets, being depreciated	7,782,050	1,093,498	(152,313)	8,723,235
Less accumulated depreciation for:				
Buildings and improvements	(1,247,288)	(24,224)	-	(1,271,512)
Machinery, equipment, and vehicles	(1,623,627)	(180,118)	152,313	(1,651,432)
Infrastructure	(2,030,545)	(332,827)	-	(2,363,372)
Total accumulated depreciation	(4,901,460)	(537,169)	152,313	(5,286,316)
Total capital assets being depreciated, net	2,880,590	556,329	-	3,436,919
Governmental activities capital assets, net	\$ 13,845,343	\$ 9,749,771	\$ -	\$ 23,595,114

Business-Type Activities:

	Balance 10/1/23	Increases	Decreases	Balance 9/30/24
Capital assets, not being depreciated:				
Land	\$ 420,000	\$ -	\$ -	\$ 420,000
Total capital assets, not being depreciated	420,000	-	-	420,000
Capital assets, being depreciated:				
Machinery, equipment, and vehicles	36,754	-	-	36,754
Infrastructure	18,059,980	-	-	18,059,980
Total capital assets, being depreciated	18,096,734	-	-	18,096,734
Less accumulated depreciation for:				
Machinery, equipment, and vehicles	(429)	(346)	-	(775)
Infrastructure	(6,687,380)	(622,368)	-	(7,309,748)
Total accumulated depreciation	(6,687,809)	(622,714)	-	(7,310,523)
Total capital assets being depreciated, net	11,408,925	(622,714)	-	10,786,211
Business-type activities capital assets, net	\$ 11,828,925	\$ (622,714)	\$ -	\$ 11,206,211

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

Governmental activities:

General government	\$ 117,403
Public safety	237,884
Highways and streets	181,882
Total depreciation expense - governmental activities	<u>\$ 537,169</u>

E. Defined Benefit Pension Plan

Plan Description

The City participates as one of 928 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

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

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	37
Inactive employees entitled to but not yet receiving benefits	41
Active employees	26
	<u>104</u>

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Contributions

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

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the CITY OF WEST LAKE HILLS, TEXAS were 16.08% and 16.11% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were \$453,437, and were equal to the required contributions.

Net Pension Liability

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

Actuarial Assumptions

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

Inflation	2.50% per year
Overall payroll growth	2.45% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. Based on the size of the city, rates are multiplied by a factor of 95%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Table with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2023, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation. After the Asset Allocation Study analysis and experience investigation study, the Board amended the long-term expected rate of return on pension plan investments from 7% to 6.75%. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). At its meeting on July 30, 2015, the TMRS Board approved a new portfolio target allocation. The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.7%
Core Fixed Income	6.0%	4.9%
Non-Core Fixed Income	20.0%	8.7%
Other Public & Private Markets	12.0%	81.0%
Real Estate	12.0%	5.8%
Hedge Funds	5.0%	6.9%
Private Equity	10.0%	11.8%
Total	100%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

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	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2022	\$ 11,654,715	\$ 9,606,268	\$ 2,048,447
Changes for the year:			
Service cost	461,317	-	461,317
Interest	786,395	-	786,395
Difference between expected and actual experience	(210,600)	-	(210,600)
Changes of assumptions	(73,532)	-	(73,532)
Contributions - employer	-	396,315	(396,315)
Contributions - employee	-	172,525	(172,525)
Net investment income	-	1,112,630	(1,112,630)
Benefit payments, including refunds of employee contr.	(470,150)	(470,150)	-
Administrative expense	-	(7,073)	7,073
Other changes	-	(49)	49
Net changes	493,430	1,204,198	(710,768)
Balance at 12/31/2023	\$ 12,148,145	\$ 10,810,466	\$ 1,337,679

Sensitivity of the net pension liability to changes in the discount rate

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

	1% Decrease in	Current	1% Increase in
	Discount Rate 5.75%	Discount Rate 6.75%	Discount Rate 7.75%
City's net pension liability	\$ 3,104,276	\$ 1,337,679	\$ (90,110)

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2024, the city recognized pension expense of \$144,084.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual investment earnings	\$ 872,806	\$ 615,664
Differences between expected and actual economic experience	46,357	128,334
Difference in assumption changes	-	44,808
Contributions subsequent to the measurement date	347,878	-
Total	<u>\$ 1,267,041</u>	<u>\$ 788,806</u>

\$347,878 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Year Ended Dec 31st:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 4,106
2025	20,998
2026	198,092
2027	(92,839)
Total	<u>\$ 130,357</u>

F. Other Post-Employment Benefit (OPEB) Obligations

Benefits Provided

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an other post-employment benefit, or OPEB.

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Employees Covered by Benefit Terms

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

Inactive employees currently receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	11
Active employees	26
	<u>60</u>

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the years September 30, 2024 and 2023 were \$12,028 and \$10,035 respectively, which equaled the required contributions each year.

Plan Assets

At the December 31, 2023 valuation and measurement date, there are no assets accumulated in trust.

Actuarial Assumptions

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

Inflation	2.50% per year
Salary increases	3.50%-11.50% including inflation per year
Discount rate	1.84% based on Fidelity Index's 20-year Municipal GO AA Index
Retirees' share of benefit costs	\$0

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB No. 68. Mortality rates for service retirees are calculated using the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB; while the mortality rate for disabled retirees are calculated using the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3 year set-forward for both males and females and projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor. The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period December 31, 2010 to December 31, 2014.

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Schedule of Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2022	\$ 116,057	\$ -	\$ 116,057
Changes for the year:			
Service cost	5,090	-	5,090
Interest	4,696	-	4,696
Difference between expected and actual experience	1,603	-	1,603
Changes of assumptions	6,716	-	6,716
Benefit payments, including refunds of employee contr.	(5,321)	-	(5,321)
Net changes	12,784	-	12,784
Balance at 12/31/2023	<u>\$ 128,841</u>	<u>\$ -</u>	<u>\$ 128,841</u>

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 3.77%, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 2.77% or 1-percentage-point higher 4.77% than the current rate:

	1% Decrease in Discount Rate 2.77%	Current Discount Rate 3.77%	1% Increase in Discount Rate 4.77%
City's OPEB liability	\$ 154,113	\$ 128,841	\$ 109,325

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2024, the city recognized OPEB expense of (\$3,342).

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 5,504	\$ 3,379
Difference in assumption changes	8,384	34,241
Contributions subsequent to the measurement date	9,140	-
Total	<u>\$ 23,028</u>	<u>\$ 37,620</u>

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\$9,140 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in OPEB expense as follows:

Measurement Year Ended Dec 31st:	Net Deferred Outflows (Inflows) of Resources
2024	\$ (9,669)
2025	(10,112)
2026	(4,402)
2027	451
Total	<u>\$ (23,732)</u>

G. Risk Management

The government is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During the year, the City purchased commercial insurance to cover general liabilities. There are no significant reductions in coverage in the past fiscal year and no settlements exceeding insurance coverage for each of the past three fiscal years.

H. Long-Term Liabilities

General Obligation Bonds

The government issues general obligation bonds and certificates of obligation to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and certificates of obligation have been issued for both governmental and business-type activities. These long-term debt instruments are direct obligations and pledge the full faith and credit of the government. General obligation bonds and certificates of obligation generally are issued with repayment scheduled to occur as equal amounts of principal maturing each year with maturities that range from 5 to 20 years.

Details of long-term debt obligations outstanding at September 30, 2024 are as follows:

Governmental Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/24
General Obligation Bonds:					
General Obligation Bonds, Series 2022	2022	\$23,825,000	2.25-5%	2047	\$22,980,000
CoO Combination Tax and Revenue, Series 2023	2023	\$9,210,000	3.74%	2048	9,005,000
Total Bonds Payable					<u>\$31,985,000</u>

CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Business-type Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/24
General Obligation Bonds:					
Revenue Refunding Bonds, Series 2019	2019	\$ 14,060,000	1.83%	2032	\$ 9,530,000
Total General Obligation Bonds					<u>\$ 9,530,000</u>

Changes in Long-Term Liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2024 are as follows:

Governmental Activities:

Description	Balance 10/1/23	Additions	Deletions	Balance 9/30/24	Due in One Year
Bonds Payable					
General Obligation Bonds, Series 2022	\$ 23,585,000	\$ -	\$ (605,000)	\$ 22,980,000	\$ 635,000
CoO Comb. Tax & Revenue, Series 2023	9,210,000	-	(205,000)	9,005,000	205,000
Premium, Series 2022	1,410,868	-	(58,786)	1,352,082	-
Premium, Series 2023	478,182	-	(19,127)	459,055	-
Total bonds payable	<u>34,684,050</u>	<u>-</u>	<u>(887,913)</u>	<u>33,796,137</u>	<u>840,000</u>
Compensated absences	235,913	19,704	-	255,617	-
Net pension liability	2,048,447	-	(710,768)	1,337,679	-
Net OPEB liability	116,057	12,784	-	128,841	-
Governmental activities long-term liabilities	<u>\$ 37,084,467</u>	<u>\$ 32,488</u>	<u>\$ (1,598,681)</u>	<u>\$ 35,518,274</u>	<u>\$ 840,000</u>

Business-type Activities:

Description	Balance 10/1/23	Additions	Deletions	Balance 9/30/24	Due in One Year
Bonds Payable					
Revenue Refunding Bonds, Series 2019	\$ 10,600,000	\$ -	\$ (1,070,000)	\$ 9,530,000	\$ 1,115,000
Governmental activities long-term liabilities	<u>\$ 10,600,000</u>	<u>\$ -</u>	<u>\$ (1,070,000)</u>	<u>\$ 9,530,000</u>	<u>\$ 1,115,000</u>

.CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

The debt service requirements for the government's bonds, loans, and notes are as follows:

Governmental Activities:

Year Ended September 30,	Governmental Activities	
	Bonds Payable	
	Principal	Interest
2025	\$ 840,000	\$ 1,122,219
2026	880,000	1,079,219
2027	930,000	1,033,969
2028	975,000	986,344
2029	1,025,000	936,344
2030-2034	5,935,000	3,884,019
2035-2039	7,075,000	2,747,641
2040-2044	8,185,000	1,630,750
2045-2048	6,140,000	345,238
Totals	\$ 31,985,000	\$ 13,765,743

Business-type Activities:

Year Ended September 30,	Business-Type Activities	
	Bonds Payable	
	Principal	Interest
2025	\$ 1,115,000	\$ 174,399
2026	1,135,000	153,995
2027	1,160,000	133,224
2028	1,180,000	111,996
2029	1,200,000	90,402
2030-2032	3,740,000	137,708
Totals	\$ 9,530,000	\$ 801,724

I. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2024 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Wastewater Fund	\$ 1,400,000
Total		\$ 1,400,000

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CITY OF WEST LAKE HILLS, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

J. Contingencies

The government participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

K. Implementation of New Governmental Accounting Standard

During the year the District implemented Governmental Accounting Standards Board Statement No. 100 – *Accounting Changes and Error Corrections* (“GASB 100”). The objective of GASB 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

For the year ended September 30, 2024, the City did not have any changes in policy or circumstance that required a restatement.

L. Subsequent Events

As of February 7, 2025, there were no items noted requiring recording and/or disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION
OTHER REPORTING

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Measurement Year 2023	Measurement Year 2022	Measurement Year 2021	Measurement Year 2020
A. Total pension liability				
1. Service cost	\$ 461,317	\$ 400,353	\$ 385,685	\$ 353,095
2. Interest (on the Total Pension Liability)	786,395	729,304	684,701	650,121
3. Changes of benefit terms	-	-	-	-
4. Difference between expected and actual experience	(210,600)	165,223	58,473	(25,286)
5. Changes of assumptions	(73,532)	-	-	-
6. Benefit payments, including refunds of employee contributions	(470,150)	(488,972)	(461,843)	(502,016)
7. Net change in total pension liability	\$ 493,430	\$ 805,908	\$ 667,016	\$ 475,914
8. Total pension liability - beginning	11,654,715	10,848,807	10,181,791	9,705,877
9. Total pension liability - ending	<u>\$ 12,148,145</u>	<u>\$ 11,654,715</u>	<u>\$ 10,848,807</u>	<u>\$ 10,181,791</u>
B. Plan fiduciary net position				
1. Contributions - employer	\$ 396,315	\$ 347,520	\$ 346,640	\$ 320,056
2. Contributions - employee	172,525	151,567	147,934	136,632
3. Net investment income	1,112,630	(755,994)	1,191,165	648,094
4. Benefit payments, including refunds of employee contributions	(470,150)	(488,972)	(461,843)	(502,016)
5. Administrative expense	(7,073)	(6,538)	(5,509)	(4,192)
6. Other changes	(49)	7,802	38	(164)
7. Net change in plan fiduciary net position	\$ 1,204,198	\$ (744,615)	\$ 1,218,425	\$ 598,410
8. Plan fiduciary net position - beginning	9,606,268	10,350,883	9,132,458	8,534,048
9. Plan fiduciary net position - ending	<u>\$ 10,810,466</u>	<u>\$ 9,606,268</u>	<u>\$ 10,350,883</u>	<u>\$ 9,132,458</u>
C. Net pension liability [A.9 - B.9]	<u>\$ 1,337,679</u>	<u>\$ 2,048,447</u>	<u>\$ 497,924</u>	<u>\$ 1,049,333</u>
D. Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]	88.99%	82.42%	95.41%	89.69%
E. Covered-employee payroll	\$ 2,313,525	\$ 2,165,238	\$ 2,113,345	\$ 1,951,880
F. Net position as a percentage of covered employee payroll [C / E]	57.82%	94.61%	23.56%	53.76%

Measurement Year 2019	Measurement Year 2018	Measurement Year 2017	Measurement Year 2016	Measurement Year 2015	Measurement Year 2014
\$ 354,293	\$ 319,587	\$ 359,177	\$ 387,702	\$ 366,088	\$ 292,506
613,357	574,103	559,813	517,647	515,199	474,597
-	-	-	-	-	114,583
20,066	95,886	(259,027)	121,309	(215,000)	159,918
20,532	-	-	-	48,707	-
(423,986)	(426,784)	(430,156)	(345,269)	(488,614)	(278,948)
\$ 584,262	\$ 562,792	\$ 229,807	\$ 681,389	\$ 226,380	\$ 762,656
9,121,615	8,558,823	8,329,016	7,647,627	7,421,247	6,658,591
\$ 9,705,877	\$ 9,121,615	\$ 8,558,823	\$ 8,329,016	\$ 7,647,627	\$ 7,421,247
\$ 304,272	\$ 291,472	\$ 310,165	\$ 321,199	\$ 320,175	\$ 229,502
133,264	118,554	128,016	139,731	135,302	127,358
1,142,280	(228,812)	929,376	417,428	9,156	331,762
(423,986)	(426,784)	(430,156)	(345,269)	(488,614)	(278,948)
(6,451)	(4,420)	(4,814)	(4,713)	(5,576)	(3,463)
(194)	(232)	(244)	(254)	(275)	(285)
\$ 1,149,185	\$ (250,222)	\$ 932,343	\$ 528,122	\$ (29,832)	\$ 405,926
7,384,863	7,635,085	6,702,742	6,174,620	6,204,453	5,798,527
\$ 8,534,048	\$ 7,384,863	\$ 7,635,085	\$ 6,702,742	\$ 6,174,621	\$ 6,204,453
\$ 1,171,829	\$ 1,736,752	\$ 923,738	\$ 1,626,274	\$ 1,473,006	\$ 1,216,794
87.93%	80.96%	89.21%	80.47%	80.74%	83.60%
\$ 1,903,776	\$ 1,693,625	\$ 1,828,801	\$ 1,950,212	\$ 1,932,885	\$ 1,819,396
61.55%	102.55%	50.51%	83.39%	76.21%	66.88%

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
NET OPEB LIABILITY
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Fiscal Year			
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially Determined Contribution	\$ 453,437	\$ 366,540	\$ 338,058	\$ 327,207
Contributions in relation to the actuarially determined contribution	<u>(453,437)</u>	<u>(366,540)</u>	<u>(338,058)</u>	<u>(327,207)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,313,525	\$ 2,165,238	\$ 2,113,345	\$ 1,995,167
Contributions as a percentage of covered employee payroll	19.60%	16.93%	16.00%	16.40%

Fiscal Year					
<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 310,206	\$ 318,664	\$ 289,489	\$ 456,198	\$ 340,749	\$ 308,585
<u>(310,206)</u>	<u>(318,664)</u>	<u>(289,489)</u>	<u>(456,198)</u>	<u>(340,749)</u>	<u>(308,585)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,901,601	\$ 1,961,816	\$ 1,687,657	\$ 2,708,328	\$ 2,141,822	\$ 2,214,426
16.31%	16.24%	17.15%	16.84%	15.91%	13.94%

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CITY OF WEST LAKE HILLS, TEXAS
NET PENSION LIABILITY
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	22 years
Asset valuation method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary increases	3.60% to 11.85%, including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on generational basis by the most recent Scale MP-2021 (with immediate conversion). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate conversion).

Other Information:

Notes There were no benefit changes during the year.

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Measurement Year 2023	Measurement Year 2022	Measurement Year 2021	Measurement Year 2020
A. Total pension liability				
1. Service cost	\$ 5,090	\$ 6,712	\$ 6,974	\$ 4,489
2. Interest on Total OPEB Liability	4,696	3,070	3,381	4,042
3. Changes of benefit terms	-	-	-	-
4. Difference between expected & actual experience	1,603	7,652	(10,167)	(5,290)
5. Changes of assumptions	6,716	(61,205)	5,656	23,279
6. Benefit payments	(5,321)	(7,362)	(8,453)	(2,928)
7. Net changes	\$ 12,784	\$ (51,133)	\$ (2,609)	\$ 23,592
8. Total OPEB Liability - beginning of the year	116,057	167,190	169,799	146,207
9. Total OPEB Liability - end of the year	<u>\$ 128,841</u>	<u>\$ 116,057</u>	<u>\$ 167,190</u>	<u>\$ 169,799</u>
 E. Covered-employee payroll	 \$ 2,313,525	 \$ 2,165,238	 \$ 2,113,345	 \$ 1,951,880
 F. Total OPEB Liability as a Percentage of Covered Payroll	 5.57%	 5.36%	 7.91%	 8.70%

Measurement Year 2019	Measurement Year 2018	Measurement Year 2017
\$ 3,236	\$ 3,218	\$ 3,109
4,765	4,528	4,582
-	-	-
(9,559)	(5,142)	-
22,362	(8,510)	9,759
(2,856)	(2,032)	(1,829)
\$ 17,948	\$ (7,938)	\$ 15,621
128,259	136,197	120,576
\$ 146,207	\$ 128,259	\$ 136,197
\$ 1,903,776	\$ 1,693,625	\$ 1,828,801
7.68%	7.57%	7.45%

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
NET OPEB LIABILITY
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Fiscal Year			
	2024	2023	2022	2021
Actuarially Determined Contribution	\$ 12,028	\$ 10,035	\$ 9,500	\$ 8,777
Contributions in relation to the actuarially determined contribution	(12,028)	(10,035)	(9,500)	(8,777)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,313,525	\$ 2,165,238	\$ 2,113,345	\$ 1,995,167
Contributions as a percentage of covered employee payroll	0.52%	0.46%	0.45%	0.44%

Fiscal Year			
2020	2019	2018	2017
\$ 4,043	\$ 4,042	\$ 4,234	\$ 5,700
(4,043)	(4,042)	(4,234)	(5,700)
\$ -	\$ -	\$ -	\$ -
\$ 1,901,601	\$ 1,961,816	\$ 1,687,657	\$ 2,708,328
0.21%	0.21%	0.25%	0.21%

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CITY OF WEST LAKE HILLS, TEXAS
NET OPEB LIABILITY
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of Actuarial Assumptions:

Inflation	2.50%
Salary increases	3.60% to 11.85%; including inflation
Discount rate*	3.77%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

Other Information:

Notes	*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2017. The Actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.
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CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	\$ 1,966,050	\$ 1,978,581	\$ 1,978,581	\$ -
Investment earnings	200,500	333,523	1,071	(332,452)
Total revenues	2,166,550	2,312,104	1,979,652	(332,452)
EXPENDITURES				
Current:				
General government	-	500	-	500
Debt service:				
Bond principal	810,000	810,000	810,000	-
Interest - bonds	1,155,550	1,155,550	1,155,550	-
Total Expenditures	1,965,550	1,966,050	1,965,550	500
Excess (deficiency) of revenues over expenditures	201,000	346,054	14,102	(331,952)
Net Change in Fund Balances	201,000	346,054	14,102	(331,952)
Fund balance - beginning	8,124	8,124	8,124	-
Fund balance - ending	\$ 209,124	\$ 354,178	\$ 22,226	\$ (331,952)

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

To the Honorable Mayor, Members of the City Council and Citizens of
the City of West Lake Hills, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Lake Hills, Texas (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 7, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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Purpose of This Report

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

Singleton, Clark & Company, PC

Singleton, Clark & Company, PC
Cedar Park, Texas

February 7, 2025

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CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

- | | | |
|--|------------------------------|---|
| • Material weakness(es) identified? | ☐ Yes | ☒ No |
| • Significant deficiencies identified that are not considered to be material weaknesses? | ☐ Yes | ☒ None reported |

Noncompliance material to financial statements noted?

☐ Yes ☒ No

SECTION II – FINANCIAL STATEMENT FINDINGS

Findings Related to Financial Statements Which are Required to be Reported in Accordance with Government Auditing Standards:

No findings or questioned costs required to be reported in accordance with *Government Auditing Standards* for the years ended September 30, 2024 and 2023.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Not applicable.



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	5
Department:	Building & Development Services		
Prepared By:	Jennifer C. Bills	Cost / Budget:	None
Exhibits:	See Attached	Source of Funds:	N/A

Subject

717 ½ Yaupon Valley Dr.: Discuss and make a recommendation on the following variances:

1. Encroachment into all setbacks where 100 feet is required. (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks)
2. Tank height of 60 feet where 30 feet is the maximum (Section 18.02.034: Design and construction of potable water tanks)
3. Removal of three ash juniper (cedar) trees; #103 – 14 inch, #106 – 20 inch, #121 – 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14" or greater);

For the installation of a water storage tank for Travis County Water Control and Improvement District 10.
Applicant: James McDermott, Dannenbaum Engineering

Recommendation

Staff recommend approval of the variance request. The area is already improved with water infrastructure to provide domestic water service to the city. The physical/mechanical requirements for storage and distribution of water provide a physical hardship for the required location of infrastructure. Co-locating the required new storage tank with the existing infrastructure and tank is less intrusive to the city than having to create a new site to provide adequate water service for domestic consumption and fire service. Staff recommend the Applicant's findings of fact (Exhibit A).

This item was considered at the February 19, 2025, regular Zoning and Planning Commission meeting and recommended for approval by a vote of 5-0 (Attachment 3). Variances for encroachment into the side setback for GUI (Section 22.03.281) and grading greater than 18 inches in the setback (Section 22.03.170) were considered with this request and are on the March 26, 2025 BOA agenda.

Discussion

Property Information, Zoning & Site Characteristics:

Owner: Travis County Water Control and Improvement District #10

Legal Description: 0.13 acres out of Lot 2A Ben Riske Subdivision Amended Plat of Lots 1 & 2

Lot Size: 0.13 Acres

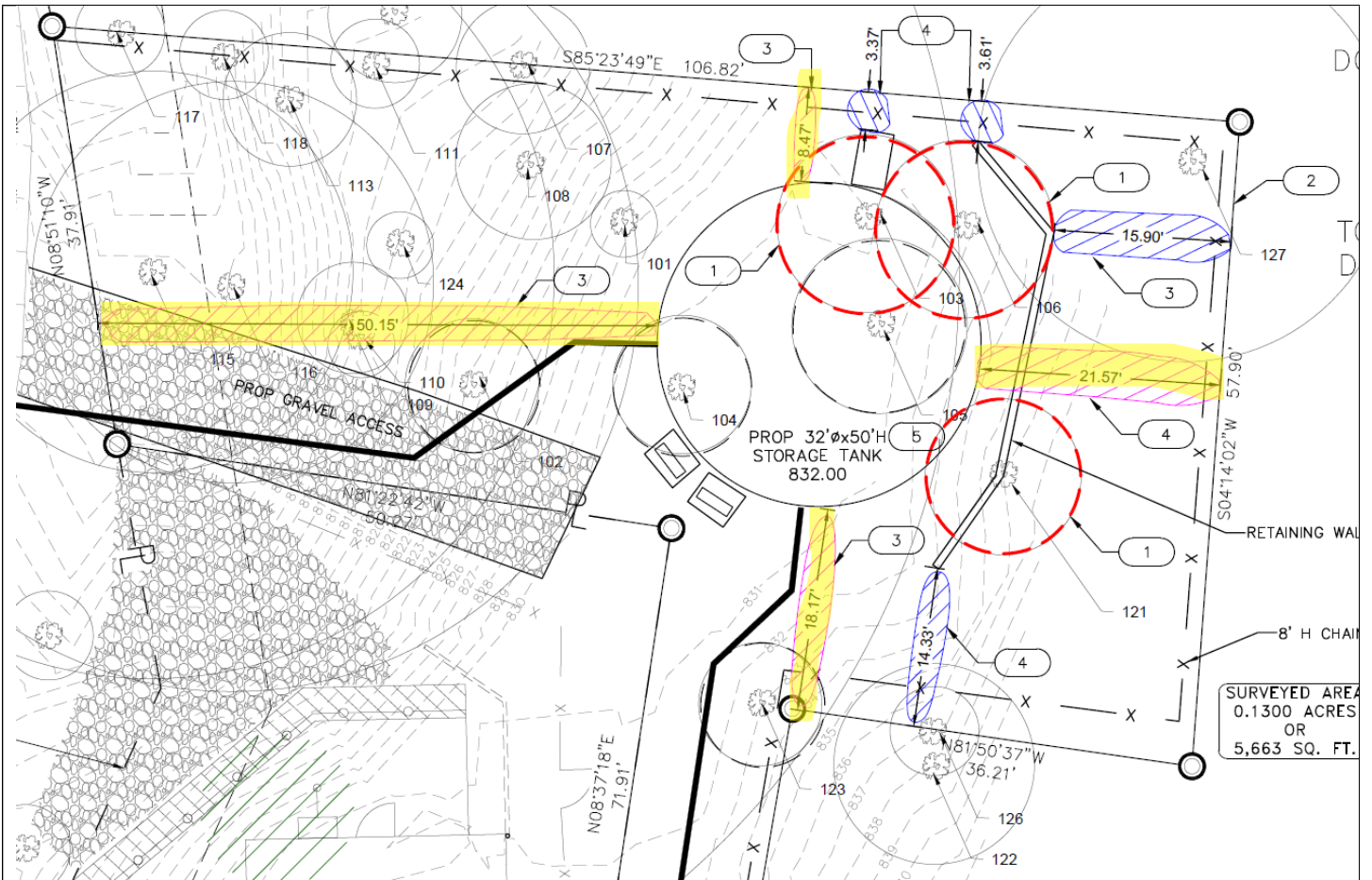
Zoning: R-1 One Family

The properties surrounding the subject property are zoned R-1, One-Family Residential or GUI, Governmental, Utility and Institutional. The adjacent lot to the south is occupied by a single-family home, but the three parcels surrounding the remainder of the lot are vacant. The lot is accessed from a driveway in a private access easement from Yaupon Valley.

Background & Analysis:

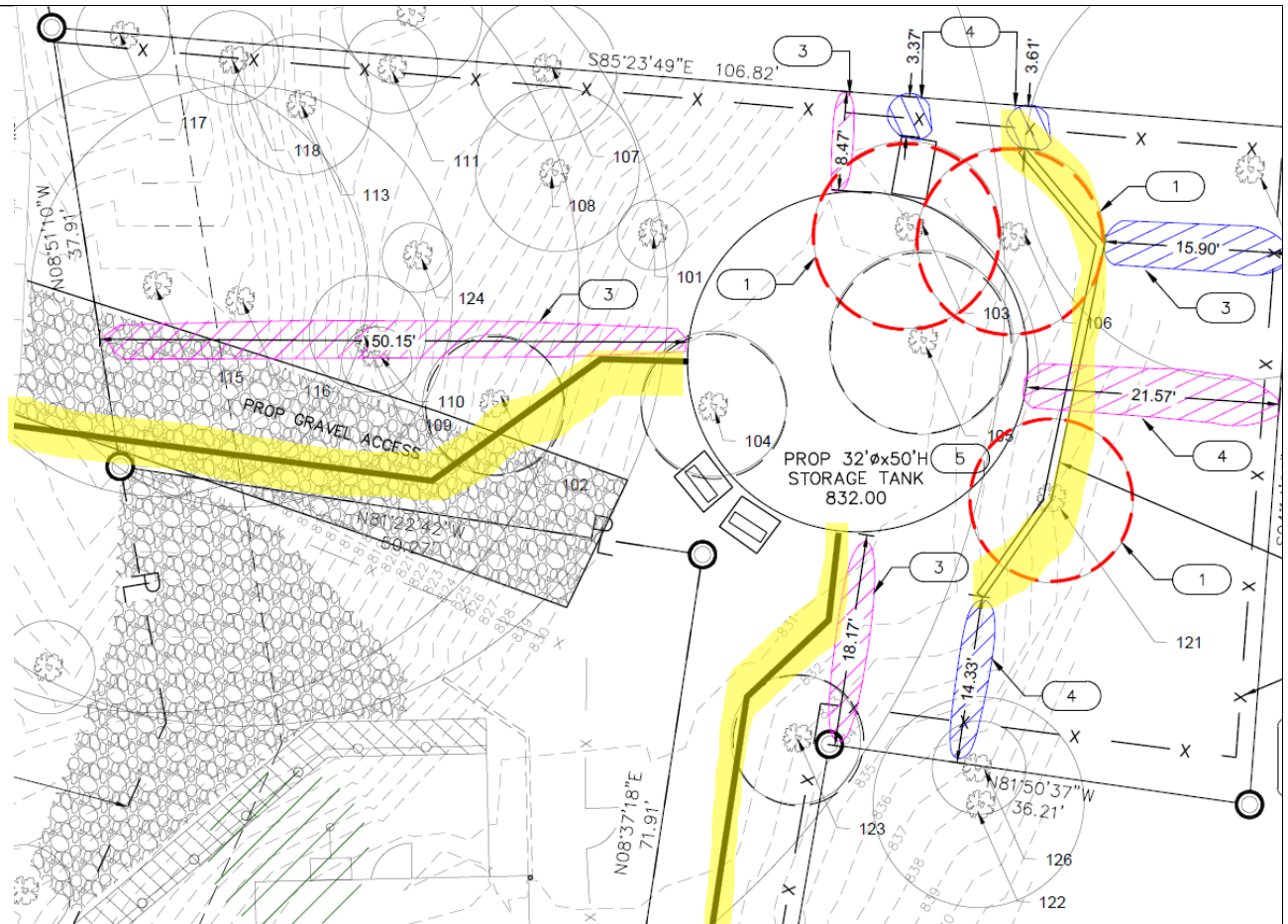
The Water District #10 acquired a 0.13-acre tract last year from the neighboring lot for a future water tank and infrastructure necessary to adequately serve the residents of West Lake Hills with water. The District currently owns 0.2471 acres to the south of this tract that is the location of the McConnell pump station and ground storage tank. This site is the primary distribution point for the entire Water District 10 system with over 10,000 residents. The existing tank was built in the 1950s and has reached the end of the useful life and needs to be replaced. The Water District's long-range planning efforts have determined that a new tank will be necessary both for replacing the existing tank during reconstruction and for additional storage capacity.

1. Encroachment into all setbacks where 100 feet is required. (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks). The site plan below shows the location of the proposed tanks with the distances from the property lines. The maximum encroachment is 91.53 feet into the required 100 feet (8.47 feet from the north property line). The existing tank encroaches up to 87.29 feet (12.71 feet from the side setbacks).



2. Tank height of 60 feet where 30 feet is the maximum (Section 18.02.034: Design and construction of potable water tanks)

The proposed tank is currently 50 feet tall. Water tanks have design height requirements in order to provide adequate storage as well as function. The existing tank is 56 feet in height. The District has requested up to 60 feet for this site design.



4. Removal of three juniper ash (cedar) trees; #103 – 14 inch, #106 – 20 inch, #121 – 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14" or greater).

The proposed site plan show three trees 14 inches or greater that would be removed.

- 103 – 14-inch ash juniper (cedar)
- 106 – 20-inch ash juniper (cedar)
- 121 – 15-inch ash juniper (cedar).

The removal of the 48 inches will require 72 inches in mitigation trees.

Public Comments:

As of the date of the staff report, no other written comments have been received.

Variance Criteria Review:

No variance shall be granted unless the following conditions are fulfilled:

1. The strict or literal enforcement of the terms of this chapter, because of special conditions, will result in unnecessary hardship to the applicant.
2. There will not be unreasonable disruption of the natural terrain or unreasonable destruction of existing flora.
3. There is no reasonable alternative to the requisite variance that will alleviate the difficulty or hardship complained of.

4. The variance will not be greater than the minimum required to alleviate the difficulty or hardship complained of.
5. The variance does not violate the intent of the Zoning Ordinance or goals of the Comprehensive Plan.
6. The variance will not adversely affect neighboring properties or interfere with the enjoyment of these properties by their owners.

The findings of fact as alleged by the applicant and city staff are attached in the following exhibits.

- Exhibit A - From the applicant

Outdoor Lighting

Outdoor lighting is not proposed with this variance request. Any outdoor lighting will need to comply with the City's Code.

Compliance with Adopted International Building Code

The property and future construction will have to comply with all applicable City codes.

Subdivision

There is no change to the subdivision proposed with this application.

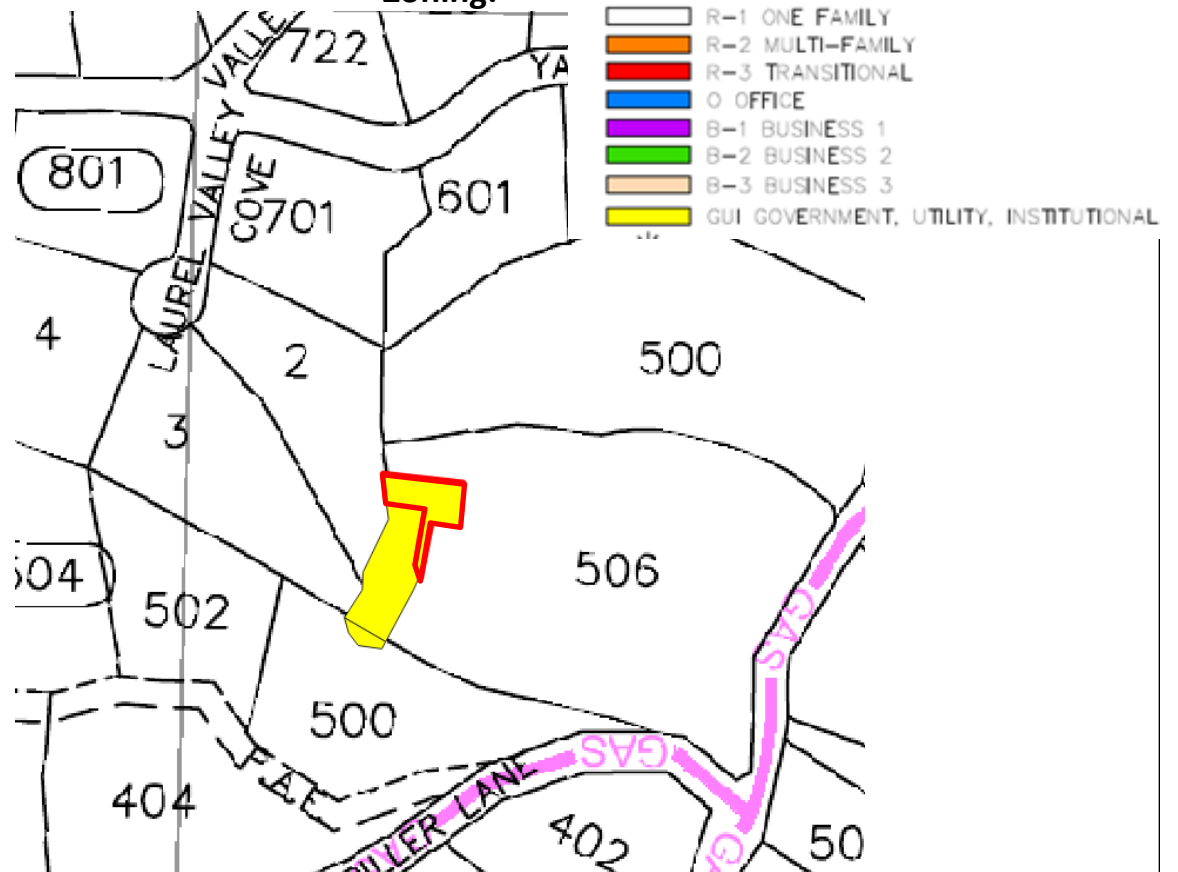
Comprehensive Planning Analysis

The existing and future land use is in conformance with the City of West Lake Hills Master Plan.

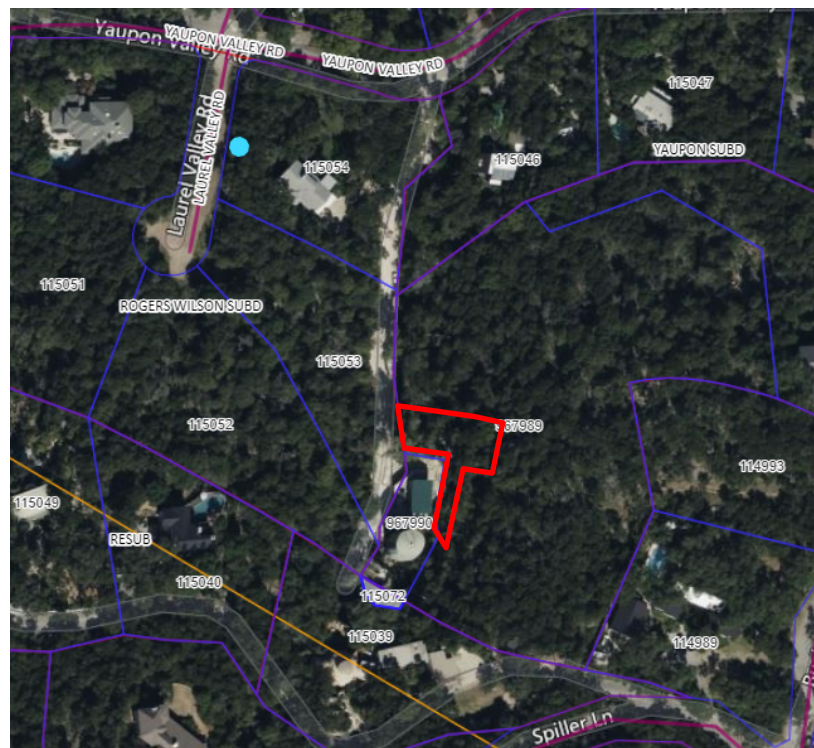
Links to Relevant Code:

- [Section 22.03.275 Building setback distances](#)
- [Section 22.03.281 Schedule of Regulations](#)
- [Section 22.03.170 Site disturbance \(excavation, grading or filling\)](#)
- [Section 22.03.034 Tree and Vegetation Removal and Replacement](#)
- [Section 38.05.031 Variances](#)
- [Section 22.03.514 Criteria and process required for granting a variance](#)

Zoning:



Aerial:





Travis County WC&ID NO. 10

5324 Bee Cave Road Austin, TX 78746

Office (512) 327-2230

Fax (512) 327-6218

CustomerService@WaterDistrict10.org

www.WaterDistrict10.org

Commissioner Meisel,

I wanted to take the opportunity to provide a heads up that Travis County Water District 10 will soon come through with several variance requests for expansion and improvements regarding the McConnell Pump Station located at 717 Yaupon Valley Road (this site is not visible from Yaupon Valley).

This station has been in the midst of a Bond approved project that received overwhelming support from the community. The project improved fire flow and pressure availability systemwide.

Through long range planning as well as discoveries made during the improvements, we have **added a requirement for a second tank.**

Primarily, the original tank which was constructed prior to the early 1950's has come to the end of its life expectancy. During the course of the construction project certain tasks included excavation near the tank, upon seeing the erosion it was determined that the replacement project needed to be escalated. The second tank is also needed for additional storage capacity. During two separate extreme weather events the District had supply issues which caused complete draining of available water or near outage of system wide water availability. These events confirmed that emergency preparedness improvements were not limited to additional generators, but also increasing storage capacity to protect water availability for the customers. This is a health and safety measure that absolutely cannot be avoided.

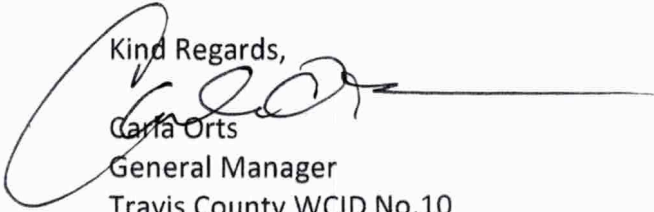
The McConnell Pump Station is designated as the heart of the District, meaning all water runs through this station. It is the most critical facility in the distribution system. In other words, when something catastrophic occurs at this site it cripples the entire system. Travis County Water District 10 provides water service to over 10,000 residents.

The project in a nut shell would add a second tank. Once the second tank is erected the original tank will be demolished and rebuilt. This process keeps the system on line during replacement and upon completion gives double storage capacity on that site.

District engineers were thorough in their exploration of locations for the tank. Due to limited options that lend both proper elevation and proximity to the existing infrastructure it was determined that the only viable location is directly adjacent to the original tank. The tanks will float at the same level and serve for double capacity as well as backup to each other, creating redundancy is crucial for this site.

We have several variances coming your way, but have done everything possible to minimize the asks. I am available to answer any questions you have and appreciate your time.

Kind Regards,



Carla Orts

General Manager

Travis County WCID No.10

(512) 912-6423 cell

(512) 327-2230 office

generalmanager@waterdistrict10.org

April 15, 2024

Chairman Robert Meisel
West Lake Hills Zoning and Planning Commission
911 Westlake Drive
West Lake Hills, Texas 78746

**REFERENCE: Travis County WC&ID 10
McConnell Pump Station Property
717 ½ Yaupon Valley Road**

SUBJECT: Variance Request

Dear Mr. Chairman:

A variance to sections 18.02.033(a), 18.02.034(a), 22.03.281, 22.03.304(a)(4), 22.03.210, of the West Lake Hills Code of Ordinances is hereby requested in conjunction with the proposed 717 ½ Yaupon Valley Road (McConnell Pump Station) new tank addition. An overview and efforts to minimize requested variances are as follow:

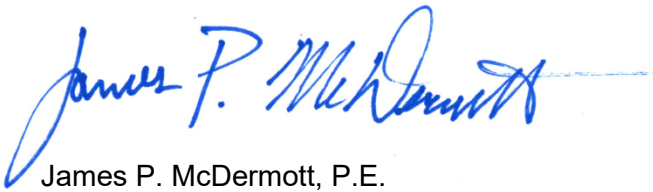
- 18.02.033(a) - "Setback lines for all tanks shall be a minimum of 100 feet from all property lines...A maximum of one potable water storage tank shall be constructed per two acres" The extended property to include the second tank is 0.13 acres and is sufficient to add new tank. There is limited space on site and there is an existing tank and pump station on site. It is extremely critical to add second tank to increase system capacity and redundancy to prepare District for any emergencies such as power outages. Storage tank setbacks are less than 100-feet off all property lines.
- 18.02.034(a) – The tank height will be up to 60-feet tall. The tank height must be this height in order to match the height of the other existing tank on site. They must be at the same hydraulic grade level.
- 22.03.281 – Some minimum setbacks on this property cannot be achieved without variances. The proposed configuration minimizes grading and filling to the greatest extent possible and removal of large trees as well as maintain site and vehicle safety as the new tank will be placed in area with least amount of slope change.
- 22.03.304(a)(4) – "Removal of trees greater than or equal to 14-inches in diameter..." Three (3) cedar trees equal to 14-inches will have to be removed to allow installation of proposed ground storage tank. Cedar is considered a flammable tree and a threat to the fire buffer zone. There are several other trees less than 14-inches that will be required to be removed for site and fire safety purposes.
- 22.03.210 – "No excavation, grading or filling shall be permitted in setbacks..." Minor excavation, grading and filling will occur within minimum side setback on east side of the property for installation of proposed retaining wall.

It should be noted that the previously McConnell site with an existing storage tank was 0.221-acres with 52.8% impervious coverage. The District is acquiring an additional 0.130-acre site for a second tank. The impervious coverage on this additional land is 21%, less than required 35% as per 22.03.281, therefore no waiver is required. The two (2) site together total to 0.351-acres with 42.9% impervious coverage, which is reduction from previous impervious coverage of 52.8%.

If you have any questions concerning this application, please email me at james.mcdermott@dannenbaum.com or call me at 512-427-3236.

Sincerely,

DE CORP- CENTRAL TEXAS LLC

A handwritten signature in blue ink, reading "James P. McDermott", with a horizontal line extending to the right.

James P. McDermott, P.E.

City of West Lake Hills

MINUTES OF A ZONING & PLANNING COMMISSION (ZAPCO) REGULAR MEETING

Wednesday, February 19, 2025 at 6:30 PM

1. **Call to Order: Robert Meisel**

- a. Meeting begins at 6:30pm
- b. Roll Call
 - Chair Robert Meisel: Present
 - Vice-Chair Jim Pledger: Present
 - Commissioner Julia Webber: Present
 - Commissioner Karen Bartoletti: Present
 - Commissioner Patrick Stewart: Present
 - Commissioner Laurie Maccini: Present

2. **Citizen Communications:**

- a. None

3. **Consent Agenda:** The following items are considered to be self-explanatory by the Commission and will be enacted with one motion. There will be no separate discussion of these items unless a Commission Member or citizen so requests.

- a. Approval of the January 15, 2025 Zoning and Planning Commission minutes
- b. Approval of the January 24, 2025 Zoning and Planning Commission workshop minutes
- c. Report of previous ZAPCO cases acted upon by the BOA/Council
- d. **Action:** Commissioner Pledger moves for approval of the Consent Agenda
 - i. Commissioner Webber Seconds
 - ii. Motion carries unanimously 5 - 0

4. **Public Hearing: 704 Rocky River Rd.** – Discuss and make a recommendation on a variance to allow for the removal four trees: Tree Number 146 – a 14.5-inch oak, Tree Number 197 – a 16-inch elm, Tree Number 201 – a 17-inch oak, Tree Number 224 – a 14.5-inch elm, when trees 14-inches and greater require a variance for removal (Section 22.03.304(a)(4) of the West Lake Hills Code of Ordinances).

Applicant: Nina Falgout Sterrett, Arterberry Cooke Architecture

a. **Staff Report:**

- a. Director Bills and Building Official Jordan Word explain the tree removal permit that was obtained using an arborist's certification that 2 of the previous variance trees had died, and the applicant's withdrawal of the variance request due to the site being redesigned to save remaining trees.
 - i. Additional non-variance trees were removed that were not included on the tree survey, and staff is working with applicants to mitigate for trees between 10 and 14 inches.
- b. Chair Meisel: Is this arborist on our arborist list?
 - i. City staff accepts ISA Arborist Certifications, which this arborist has.
- c. Commissioner Webber: Is there any kind of fine that's applied to the tree person?
 - i. The property owner will be required to mitigate.
- d. Chair Meisel: Will this go to Court?
 - i. If they don't comply, court would be the next step
- e. Chair Maccini: Will they have to mitigate before receiving permits?
 - i. Yes.
- f. Chair Maccini: will new tree survey be required prior to permit approval?
 - i. Yes
- b. Public Comments:**
 - a. Nina Falgout Sterrit
 - i. Explains that trees will be saved or were removed by permit
 - b. Randy Lee – 6 Rocky River Cove:
 - i. Wanted to see how this was proceeding and has questions
 - 1. Says he has photographs of large trees not included on surveys
 - c. Luke Woolridge – 10 Rocky River Cove:
 - i. Site looks "bushwhacked"
 - ii. Concerned applicants will try to violate other ordinances
- c. Discussion:** None
- d. Action:** None needed – application has been withdrawn

5. **Public Hearing: 1501 Wildcat Hollow** - Discuss and make a recommendation on the following variance request to the Section 7.4.1 Cut/Fill Limits of the Drainage and Erosion Control Design Manual (Section 22.03.059 of the West Lake Hills Code of Ordinances):

- 1. To allow for closed cut of up to 13 feet on a slope between 25% and 35% grade where the maximum closed cut allowed is 10 feet.

2. To allow for closed cut of up to 7 feet on a slope with a grade greater than 35% where no cut or fill is allowed.
3. To allow for closed fill of up to 5 feet on a slope with a grade greater than 35% where no cut or fill is allowed.

Applicant: Davin Fillpot, Agent

a. Staff Report:

- i. Director Bills describes nature of property, previous variances granted, and additional cut/fill variance request

b. Public Comments:

- a. Heidi Restivo: Property Owner
 - i. Shared her thoughts on the development process

c. Discussion:

- i. Commissioner Stewart: Will variances be visible?
 1. No – foundation only
- ii. Commissioner Maccini:
 1. Appreciates that home size is reduced

d. Action: Commissioner Pledger moves that the variance request be forwarded to the Board of Adjustment with a recommendation of approval based on hardship of steep lot.

- i. Commissioner Webber seconds
- ii. Motion carries unanimously (5-0)

Recommendation will be forwarded to the Board of Adjustment for consideration at a special session on February 26, 2025.

6. Public Hearing: 717 ½ Yaupon Valley Road - Discuss and make a recommendation on the following variances:

1. Encroachment into all setbacks where 100 feet is required. (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks)
2. Tank height of 60 feet where 30 feet is the maximum (Section 18.02.034: Design and construction of potable water tanks)
3. Encroachment into the side setbacks for GUI (Section 22.03.281 Dimensional Standards for Zoning Districts)
4. Grading greater than 18 inches with the east side setback (Section 22.03.281: Site Disturbance (excavation, filling, or grading))

5. Removal of three ash juniper (cedar) trees; #103 – 14 inch, #106 – 20 inch, #121 – 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14" or greater);

for the installation of a water storage tank for Travis County Water Control and Improvement District 10.

Applicant: James McDermott, Dannenbaum Engineering - Austin LLC

a. Staff Report:

- i. Director Bills explains the variance requests for the Water District 10 water storage tanks site
- ii. Commissioner Webber: When was the parcel purchased?
 1. Late 2023
- iii. Commissioner Webber: When was the code written that requires 100-foot setbacks
 1. Unknown
- iv. Commissioner Webber: Why did they acquire such a small property knowing that it would not meet code, when there are empty lots surrounding the existing site?
- v. Commissioner Maccini: Are cedars held to the same replacement standard as other trees?
 1. Yes

6. Public Comments:

- i. Carla Orts: Water District 10 General Manager
 1. Critical need for second tank:
 - a. WD10 has run out of water once in a freeze, and almost a second time.
 2. Fire protection
 3. Life expectancy of existing tank is expiring
- ii. Chair Meisel: concerned about security from attacks on public infrastructure

c. Discussion:

- i. Commissioner Webber: Strongly supports all requests

d. Action: Commissioner Stewart moves that the variance request be forwarded to the City Council with a recommendation of **approval**.

- i. Commissioner Bartoletti seconds

- ii. Motion carries unanimously (5-0)

Recommendation will be forwarded to City Council and Board of Adjustment for consideration on March 12, 2025.

7. Public Hearing: 502 Spiller Lane - Discuss and make a recommendation on two variances:

1. To allow for encroachment of up to 13 feet into the 30-foot rear setback for a residential addition (Section 22.03.275 and 22.03.281 of the West Lake Hills Code); and
2. To allow for the increase of impervious cover from 25.9% to 28.7% where the maximum allowed by code is 25%. (Section 22.03.281 of the West Lake Hills Code.)

Applicant: Davin Fillpot, Architect

a. Staff Report:

- i. Director Bills describes the existing non-conforming site, easement, and the requested variances for additional impervious cover and rear setback encroachments

b. Public Comments:

- ii. Logan Reichle – homeowner
 1. Describes variance request
- iii. Davin Fillpot – applicant
 1. Existing pool is almost entirely in rear setback
 2. Private access easement increases impervious cover on site and cannot be removed by applicant
 3. Willing to modify the request to keep existing impervious cover of 25.9%

e. Discussion:

- ii. Commissioner Bartoletti: Will maintaining the 25.9% still require a variance?
 1. Yes
- iii. Commissioner Webber: Sympathetic to addition placement design. Not opposed to conditioned portion within building area. How is tree near new building being preserved?

1. Davin Fillpot: Will follow tree and root preservation regulations.
Applicant planning on floating foundation
- iv. Commissioner Maccini: How will limbs be handled?
 1. Davin Fillpot: Less than 25% of canopy will be impacted
- v. Commissioner Pledger: Concerned with taking impervious cover from flattest part of lot and placing it into the hill and the setback
 1. Davin Fillpot: Area of proposed structure less than 15% slope
 - a. If not for impervious cover and setback issues, the location would be suitable for building
- vi. Chair Meisel: Impervious cover drives runoff
 1. Building impervious cover on slope in setback can impact neighbors
 - a. Davin Fillpot: Drainage Waiver has been requested
- vii. Commissioner Webber: Does existing house have rainwater detention?
 1. Davin Fillpot: If waiver is denied, then rainwater collection tank is required
- viii. Commissioner Maccini: Neighbors are opposed, and existing site conditions, impervious cover and setback limits were all in place at time of purchase. This isn't a hardship, but a desire for more room
 1. There are solutions that don't require variances. Variances may negatively impact neighbors
- ix. Commissioner Webber: There are potentially ways of designing around these variances
- x. Commissioner Maccini: This is design driven
- xi. Item tabled to later in meeting for applicant to discuss with homeowner (8:01 PM).**
- xii. Item reconvened after all other items closed (8:39 PM).**
 1. Davin Fillpot:
 - a. Will withdraw Impervious Cover variance request
 - b. Will remove roof from patio and keep entire deck at 50% impervious
- xiii. Commissioner Bartoletti: Still adding IC in setback
 1. Davin: sidewalk would be allowed, and current proposal would be less impervious cover in the setback than sidewalk

- f. Action:** Commissioner Webber moves that the variance request be forwarded to the City Council with a recommendation of **approval** for an uncovered deck in the setback.

- iii. Commissioner Maccini seconds
- iv. Motion fails (2-3)
 - 1. Commissioners Pledger, Stewart, and Maccini opposed
- ii. Commissioner Pledger moves for denial for lack of hardship
 - 1. Bartoletti Seconds
 - 2. Motion carries (3-2)
 - a. Maccini and Webber opposed to denial

Recommendation will be forwarded to City Council and Board of Adjustment for consideration on March 12, 2025.

- 8. Public Hearing: 413 Ledgeway Ridge - Discuss and make recommendations on proposed variances for the removal of six (6) trees with trunk diameters of 14 inches or greater, (Section 22.03.304 of the West Lake Hills Code).
 - 1. #339 - 19-inch double trunk live oak
 - 2. #342 - 17-inch double trunk ash juniper (cedar)
 - 3. #346 - 23-inch double trunk ash juniper (cedar)
 - 4. #2407 - 25-inch double trunk ash juniper (cedar)
 - 5. #2420 - 17-inch triple trunk ash juniper (cedar)
 - 6. #2437 - 18-inch live oak

Applicant: Emily Haydon, LaRue Architects

a. Staff Report:

- i. Director Bills describes the site, FEMA/Army Corps of Engineers floodway restrictions, and the requested tree variances
- ii. Commissioner Stewart: Lots 6 and 7 on the exhibits are actually built?
 - 1. Yes
- iii. Commissioner Webber: Are those the actual footprints of existing homes?
 - 1. Yes
- iv. Chair Meisel: What is the buildable area?
 - 1. 3789 square feet

7. Public Comments:

- i. Emily Hadon – LaRue Architects
 - 1. Trying to fit a house appropriate with adjacent neighbors
- ii. Greg Reynolds – owner
 - 1. Have letters showing all neighbors in favor of variance request

2. Site is extremely difficult.

g. Discussion:

- i. Commissioner Stewart: looks like a very challenging lot
 - a. Surprised and encouraging that it is designed to avoid cut/fill variances
 - b. Attempt has been made to minimize the request
- ii. Commissioner Webber: Finding a place to put replacement trees will be difficult. What if they can't find a spot?
 - a. Fee in lieu can be paid for up to 10% with staff approval. Council would have to approve more.
- iii. Commissioner Maccini: Appreciate that it's a difficult lot, but it's West Lake Hills.

h. Action: Commissioner Bartoletti moves that the variance request be forwarded to the City Council with a recommendation of **approval**

- v. Commissioner Stewart seconds
- vi. Motion fails (2-3)
- vii. **Webber:** motion for denial for more information
 - 1. Pledger: Seconds
 - 2. Motion carries (3-2)
 - a. Commissioners Pledger, Webber, Maccini for denial
 - b. Commissioner Stewart and Bartoletti opposed the denial

9. **Public Hearing: 1420 Redbud Trail:** Discuss and make a recommendation on a variance for an encroachment into the required 50-foot front setback (Section 22.03.275 and 22.03.281 of the West Lake Hills Code).

Applicant: Renee Salazar, Property Owner

a. Staff Report:

- a. Director Bills describes the site and variance request

b. Public Comments:

- a. **Renee Salazar:** homeowner
 - i. Explained request to build roof over front porch

c. Discussion:

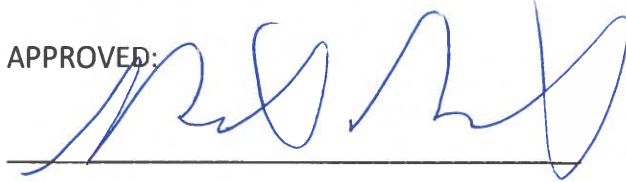
- i. Commissioner Webber: inclined to approve
- ii. Commissioner Pledger: No hardship
- iii. Commissioner Stewart: Not enough information. Don't even know the amount of the encroachment

- i. **Action:** At applicant request – item postponed to March 19, 2025 ZAPCO meeting.

10. Adjournment - Chair Robert Meisel

- 1. Chair Meisel adjourns the meeting at 8:51pm

APPROVED:



Robert Meisel, Chair

ATTEST:



Joel Sherrouse, Development Coordinator

These minutes were approved on March 19, 2025.

Exhibit A

717 ½ Yaupon Valley Dr – Multiple Variances

Applicant's Findings of Fact

1. The strict or literal enforcement of the terms of this chapter, because of special conditions, will result in unnecessary hardship to the applicant.

If the terms of this ordinance are strictly or literally enforced, the City will be without additional supply of drinking water, it will result in significant disruption of the natural terrain. There would be significant grading and filling with high retaining walls.

2. There will not be unreasonable disruption of the natural terrain or unreasonable destruction of existing flora.

The proposed configuration minimizes disruption to natural terrain to the greatest extent possible. Several large diameter trees will be able to remain and there will be no increased impervious coverage to the overall site.

3. There is no reasonable alternative to the requisite variance that will alleviate the difficulty or hardship complained of.

Different alternatives and layouts were approached. The current layout is the layout that will best meet the City's goals under 22.03.302C in avoiding the removal of large diameter trees and minimizing cut and fill as much as possible. Other alternatives included the removal of at least (15) trees including large diameter trees and significant cutting with high retaining walls.

4. The variance will not be greater than the minimum required to alleviate the difficulty or hardship complained of.

The current layout will best meet the City's goal under 22.03.302c in avoiding removal of large trees and minimizing cut and fill to greatest extent possible.

5. The variance does not violate the intent of the Zoning Ordinance or goals of the Comprehensive Plan.

The variances requested eliminate the need to remove any large trees and minimize cut and fill as well as avoid increased impervious coverage. This fits with the City's goal of preserving the existing character of the site to the greatest extent possible.

6. The variance will not adversely affect neighboring properties or interfere with the enjoyment of these properties by their owners.

The proposed ground storage tank will be built on site that already includes an existing pump building, and existing electrical building, large emergency standby generator and ground storage tank of the same height. The proposed tank will be painted natural colors to blend in with heavily dense wooded area that surrounds the proposed site.

717 ½ Yaupon Valley Rd.

Discuss and make a recommendation on the following variance:

1. Encroachment into all setbacks where 100 feet is required. (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks)
 2. Tank height of 60 feet where 30 feet is the maximum (Section 18.02.034: Design and construction of potable water tanks)
 3. Removal of three ash juniper (cedar) trees; #103 – 14 inch, #106 – 20 inch, #121 – 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14” or greater);
- for the installation of a water storage tank for Travis County Water Control and Improvement District 10.

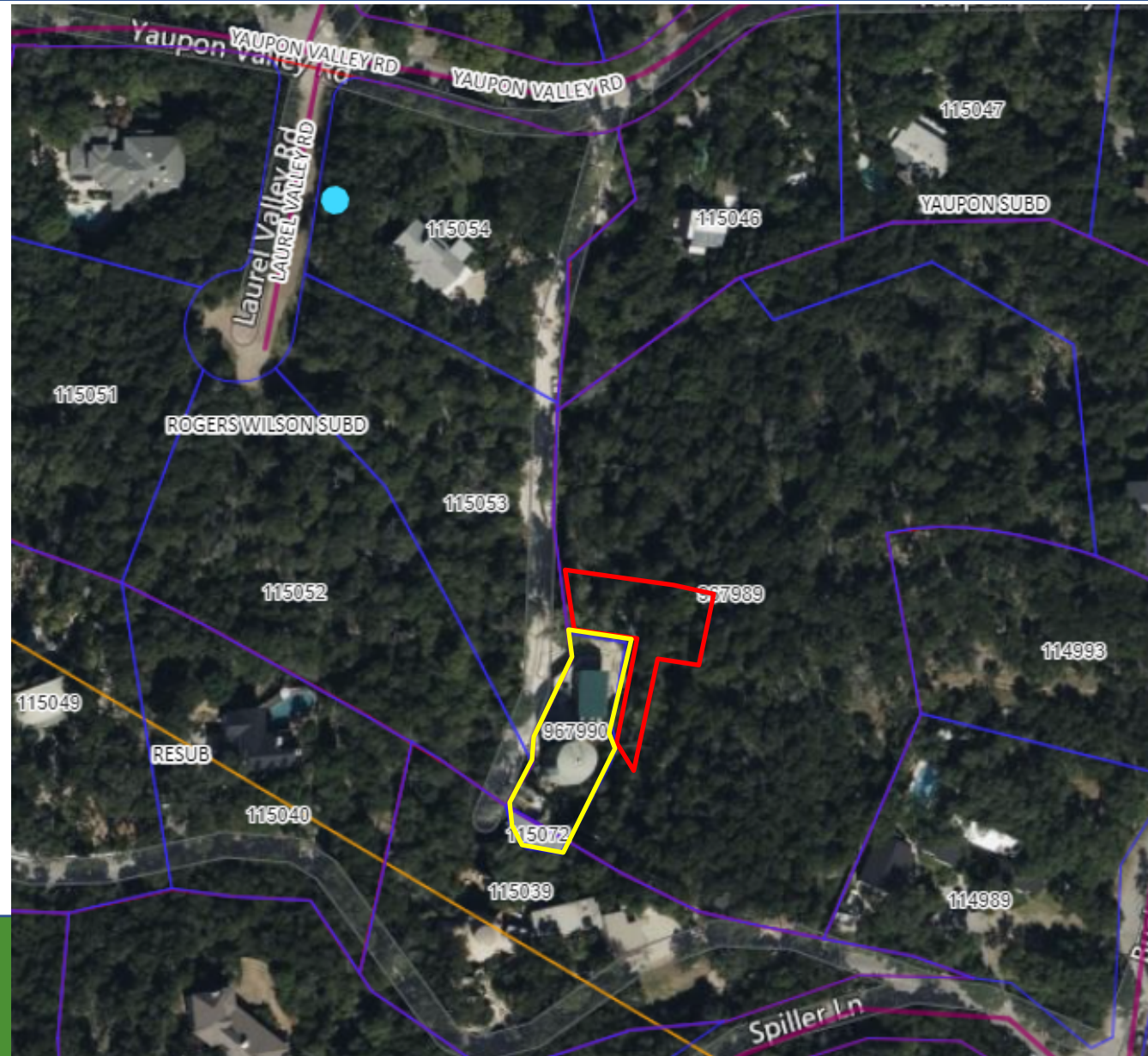
Applicant: James McDermott, Dannenbaum Engineering - Austin LLC

717 ½ Yaupon Valley Rd.

The applicant is requesting to build a second water storage tank on the site of the existing water tank and pump station for Water District #10.

The existing water tank must be replaced. The second tank will serve as primary capacity during reconstruction and as additional capacity for the Water District after construction.

717 ½ Yaupon Valley Rd.



717 ½ Yaupon Valley Rd.

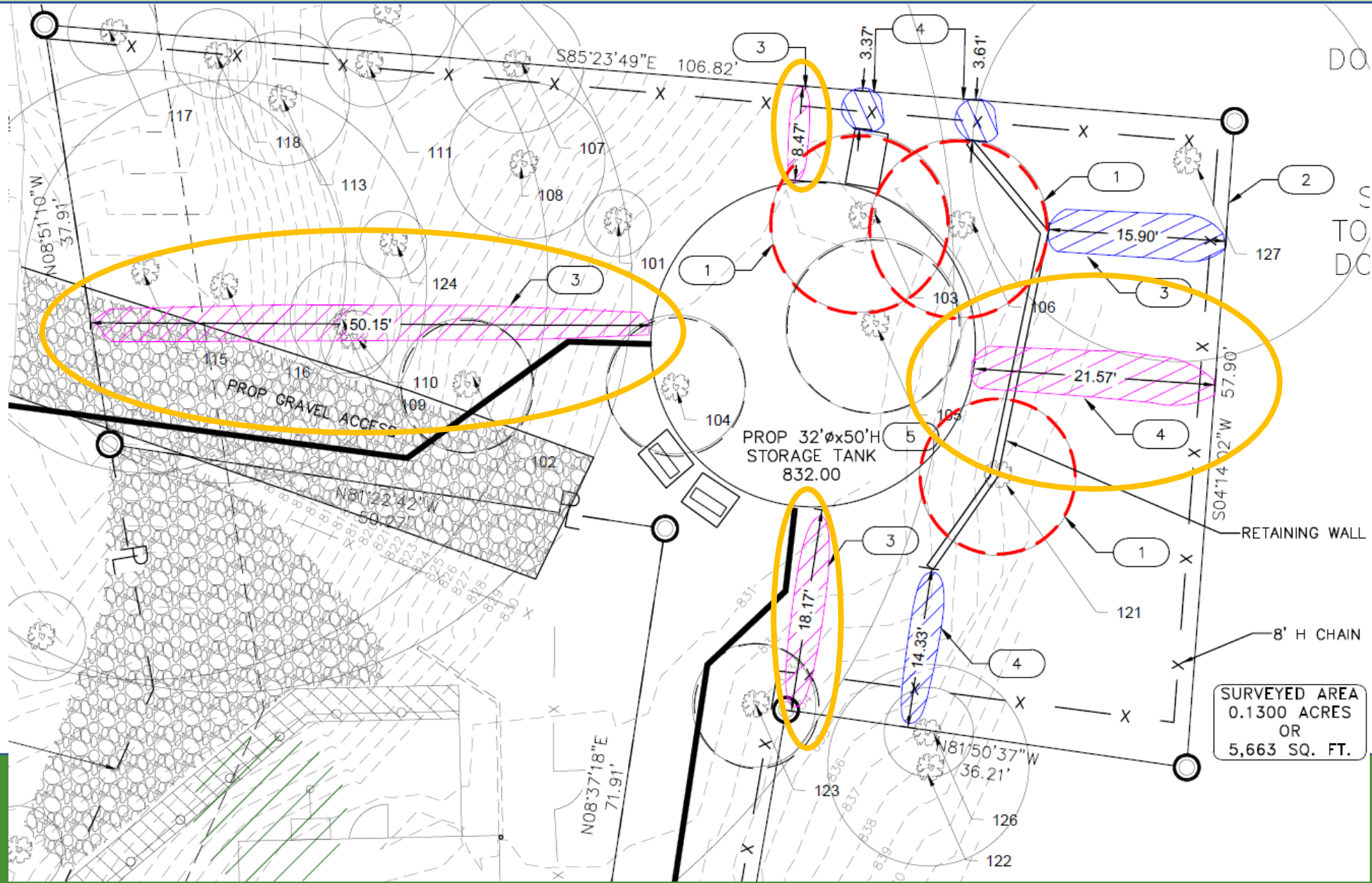
1. Encroachment into all setbacks where 100 feet is required. (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks).

The maximum encroachment is 91.53 feet into the required 100 feet (8.47 feet from the north property line). The existing tank encroaches up to 87.29 feet (12.71 feet from the side setbacks).

2. Encroachment into the side setbacks for GUI (Section 22.03.281 Dimensional Standards for Zoning Districts)

For the GUI district, the side setbacks are 30 feet. The proposed site plan encroaches into the north (21.53 feet), east (8.43 feet) and south (11.83 feet) side setbacks.

717 ½ Yaupon Valley Rd.

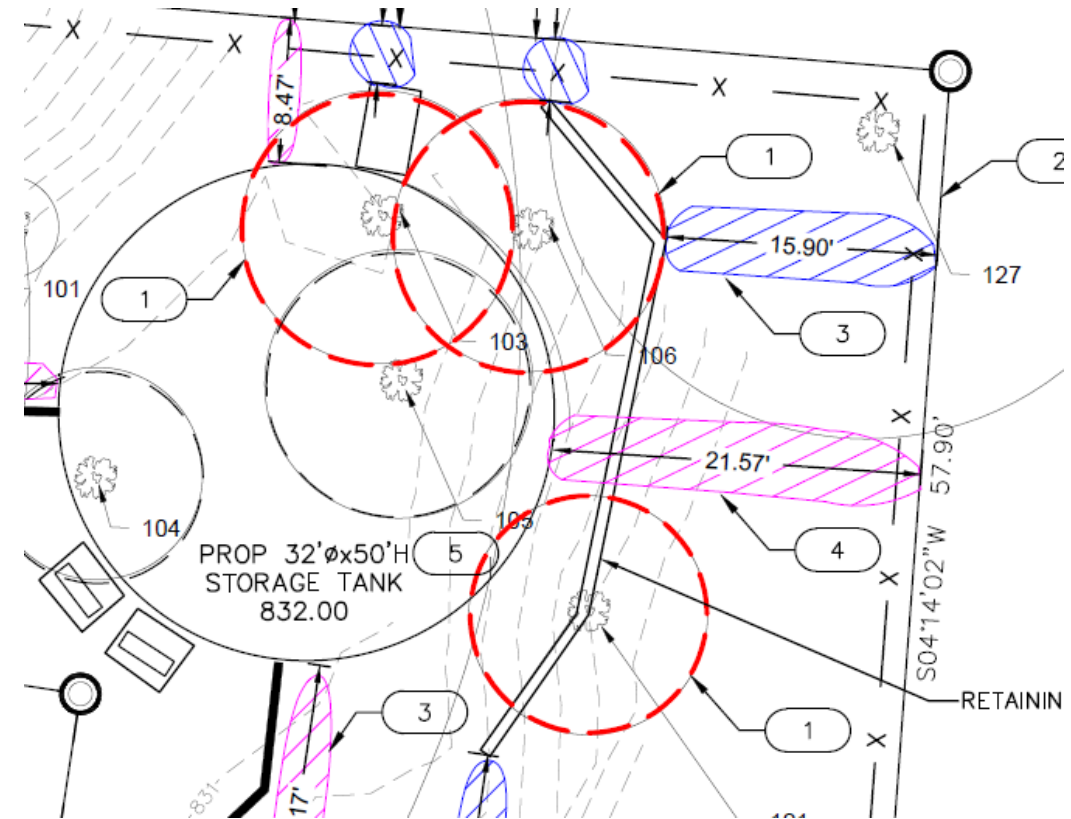


SURVEYED AREA
0.1300 ACRES
OR
5,663 SQ. FT.

717 ½ Yaupon Valley Rd.

5. Removal of three ash juniper(cedar) trees; #103 – 14 inch, #106 – 20 inch, #121 – 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14" or greater).

- 103 – 14-inch ash juniper (cedar)
- 106 – 20-inch ash juniper (cedar)
- 121 – 15-inch ash juniper (cedar)



717 ½ Yaupon Valley Rd.

Public comment:

- No comments have been received.

Staff recommends approval of the variance.

- The physical/mechanical requirements for storage and distribution of water provide a physical hardship for the required location of infrastructure.
- Co-locating the required new storage tank with the existing infrastructure and tank is less intrusive to the city than having to create a new site to provide adequate water service for domestic consumption and fire service.

This item was considered at the February 19, 2025, regular Zoning and Planning Commission meeting and recommended for approval by a vote of 5-0. There are two companion variances on the BOA agenda.



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	6
Department:	Building & Development Services		
Prepared By:	Jennifer C. Bills	Cost / Budget:	None
Exhibits:	See Attached	Source of Funds:	N/A

Subject

413 Ledgeway Ridge: Discuss and consider action on a recommendation from ZAPCO on proposed variances for the removal of six (6) trees:

- #339 - 19-inch double trunk live oak
- #342 - 17-inch double trunk ash juniper (cedar)
- #346 - 23-inch double trunk ash juniper (cedar)
- #2407 - 25-inch double trunk ash juniper (cedar)
- #2420 - 17-inch triple trunk ash juniper (cedar)
- #2437 - 18-inch live oak

with trunk diameters of 14 inches or greater, (Section 22.03.304 of the West Lake Hills Code).

Applicant: Emily Haydon, LaRue Architects

Recommendation

Staff recommend approval of the variance request. The site has various competing encumbrances, given the setbacks, grade, trees, drainage easement, and FEMA regulatory floodway (floodplain) on the site. Staff recommend the applicant's findings of fact (Exhibit A).

This item was considered by the Zoning & Planning Commission at their February 19, 2025 regular meeting and was recommended for denial by a vote of 3-2 based on not enough information (Attachment 10).

Discussion

Property Information, Zoning & Site Characteristics:

Owner: Gregory and Kimberly Reynolds

Legal Description: East Ledgeway Subdivision Lot 5

Lot Size: 1.26 acres

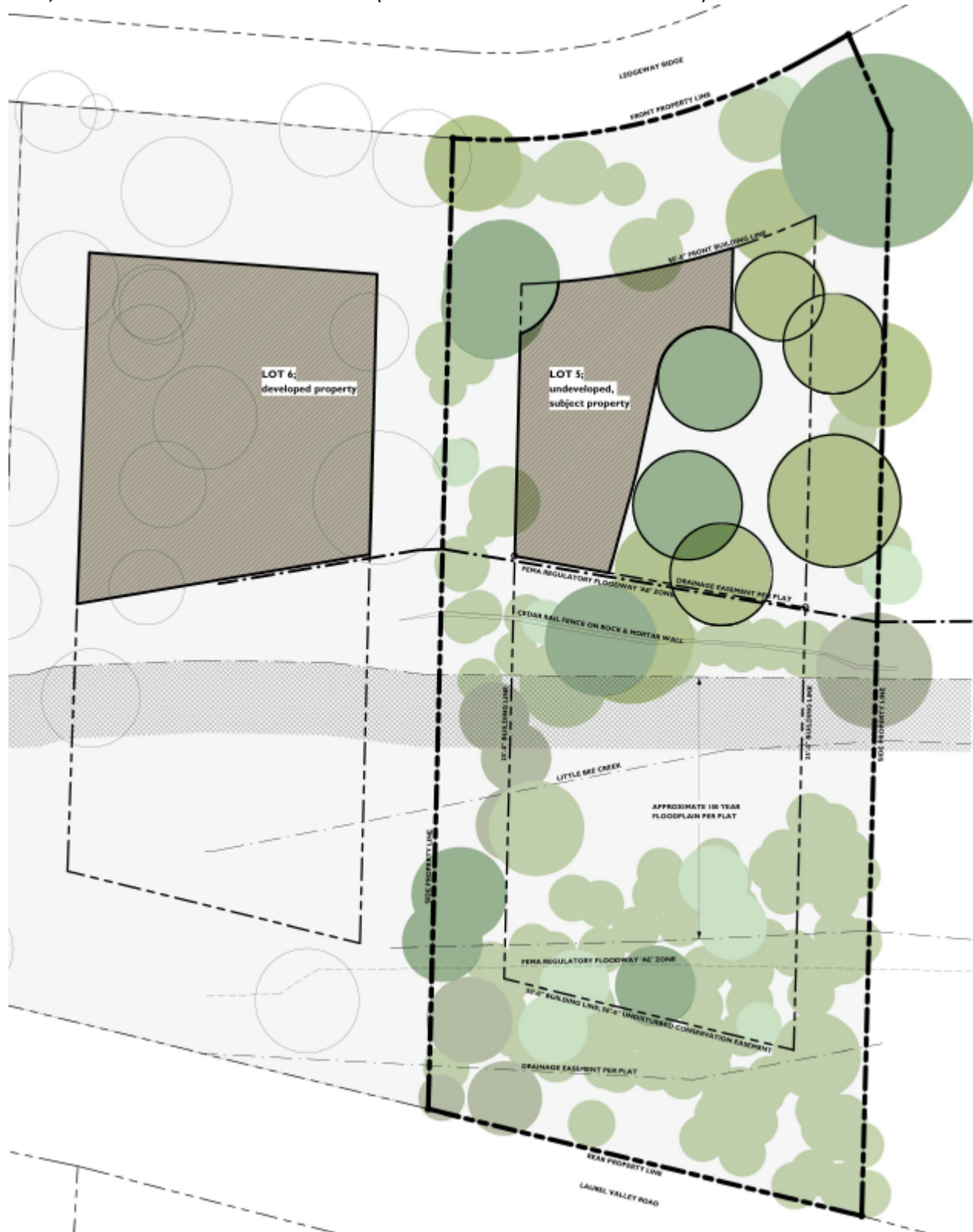
Zoning: R-1

Wastewater: On-Site Sewage Facility (Septic)

The properties surrounding the subject property are zoned R-1, One-Family.

Background & Analysis:

The applicant is proposing to remove 6 trees 14 inches and greater for the construction of a new residential house (Attachment 1). The lot does not have any existing structures (Attachment 4). The applicant has provided an exhibit that shows the buildable area once setbacks, variance trees and regulatory floodway is considered, estimated to be 8.7% of the lot (Attachment 6 - brown shaded area).



Public Comments:

Variance Criteria Review:

1. The strict or literal enforcement of the terms of this chapter, because of special conditions, will result in unnecessary hardship to the applicant.
2. There will not be unreasonable disruption of the natural terrain or unreasonable destruction of existing flora.

3. There is no reasonable alternative to the requisite variance that will alleviate the difficulty or hardship complained of.
4. The variance will not be greater than the minimum required to alleviate the difficulty or hardship complained of.
5. The variance does not violate the intent of the Zoning Ordinance or goals of the Comprehensive Plan.
6. The variance will not adversely affect neighboring properties or interfere with the enjoyment of these properties by their owners.

The findings of fact as alleged by the applicant and city staff are attached in the following exhibits.

- Exhibit A - From the applicant

Outdoor Lighting

Outdoor lighting is not proposed with this variance request. Any outdoor lighting will need to comply with the City's Code.

Compliance with Adopted International Building Code

The property and future construction will have to comply with all applicable City codes.

Subdivision

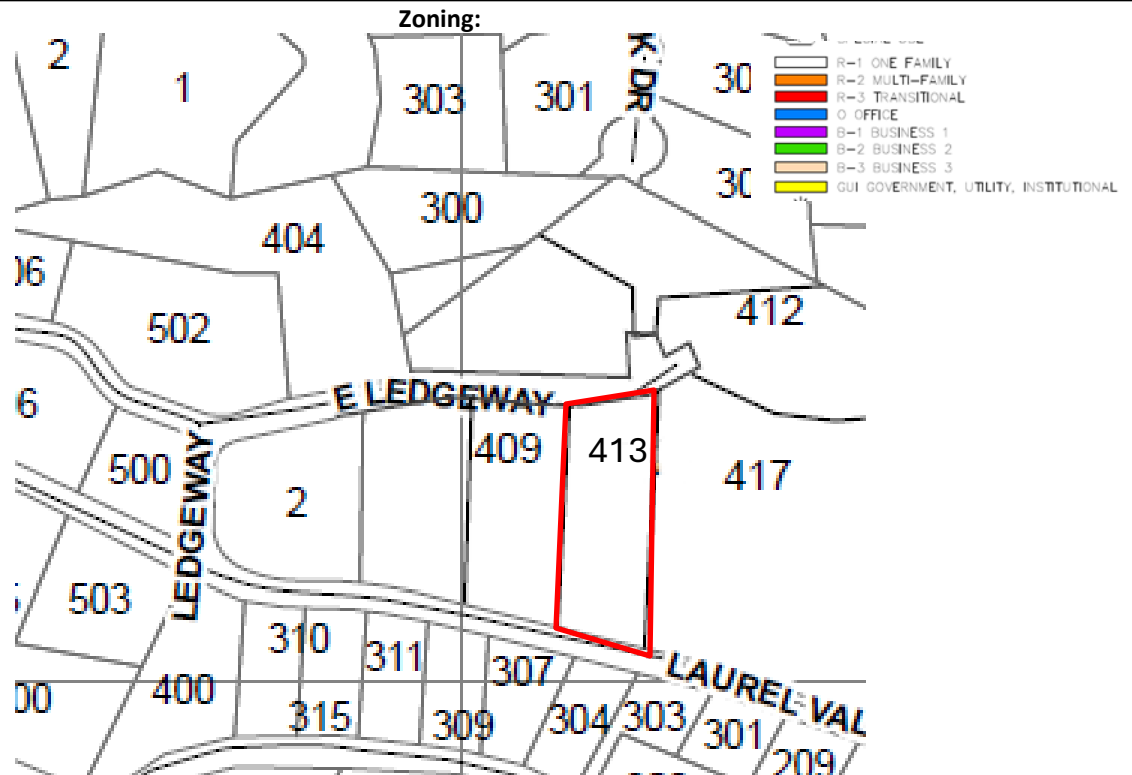
There is no change to the subdivision proposed with this application.

Comprehensive Planning Analysis

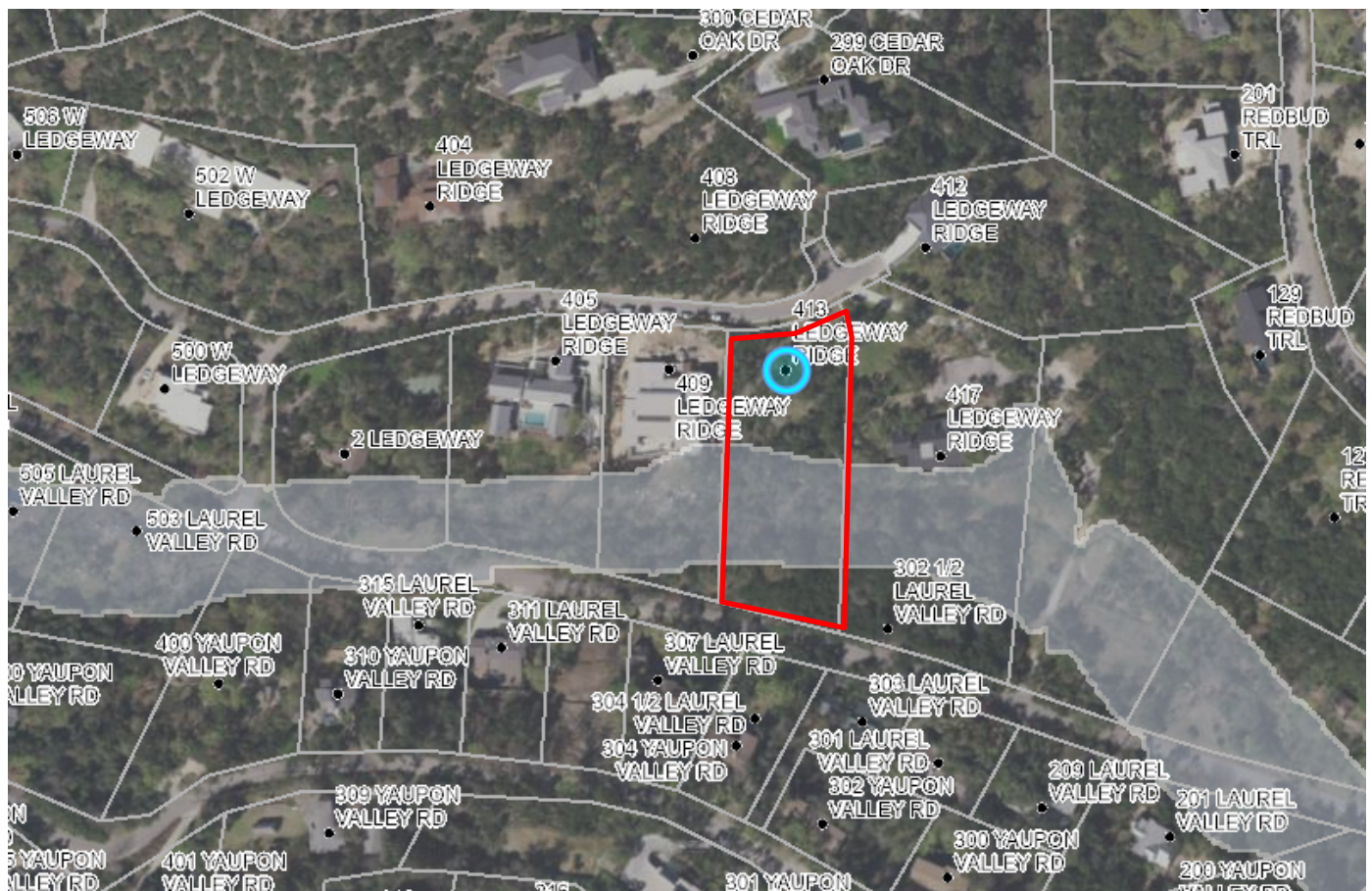
The existing and future land use is in conformance with the City of West Lake Hills Master Plan.

Links to Relevant Code:

- [Section 22.03.034](#) [Tree and Vegetation Removal and Replacement](#)
- [Section 38.05.031](#) [Variances](#)
- [Section 22.03.514](#) [Criteria and process required for granting variance](#)



Aerial:



Date: 2025.03.03

Residence Address: 413 Ledgeway Ridge

Page | 1

Dear Mayor and City Council,

We respectfully request the opportunity to present our case at the upcoming City Council meeting on March 26th, seeking approval for the removal of six protected trees to establish an adequate buildable footprint for a single-family residence at 413 Ledgeway. On February 19th, we appeared before the Zoning and Planning Commission (ZAPCO). While we received full support from City Staff prior to the meeting, the Board ultimately voted 2-3 in opposition to our request.

The property at 413 Ledgeway is a rare undeveloped lot in West Lake Hills, originally acquired by Gregory and Kimberly Reynolds with the intent to preserve as much of the natural landscape as possible. More than half of the lot will remain undisturbed due to its designation within the FEMA Regulatory Floodway 'AE' Zone, which occupies the lower portion of the site. City Staff has acknowledged that, given the undeveloped nature of the property, it is highly likely that tree removal will be necessary for development on the upper portion of the lot.

The buildable area on the upper portion of the lot is further constrained by the presence of the existing trees and a significant slope. As a result, only approximately 8% of the total lot area—equivalent to 4,793 square feet—remains available for construction. This area must accommodate the residence, driveway (which occupies a substantial portion of the available square footage), hardscaping, and a pool. Additionally, due to the steep slope on the northwest side of the property, the only feasible access point is along the northeast side.

The six trees in question—four cedars (15", 17", 17", 23") and two live oaks (18", 19")—are positioned in such a way that their removal will have minimal visual impact on the surrounding area. We fully recognize the environmental mitigation requirements and are prepared to address them in accordance with the relevant regulations. Furthermore, we are committed to replanting new trees in strategic locations to enhance the aesthetic value of the property, complement the residence, and provide privacy between adjacent properties.

We sincerely appreciate your thoughtful consideration of this request and are available to provide any additional information or clarification as needed.

Respectfully,

Architect & Applicant – James LaRue & Emily Haydon

Homeowner – Greg Reynolds

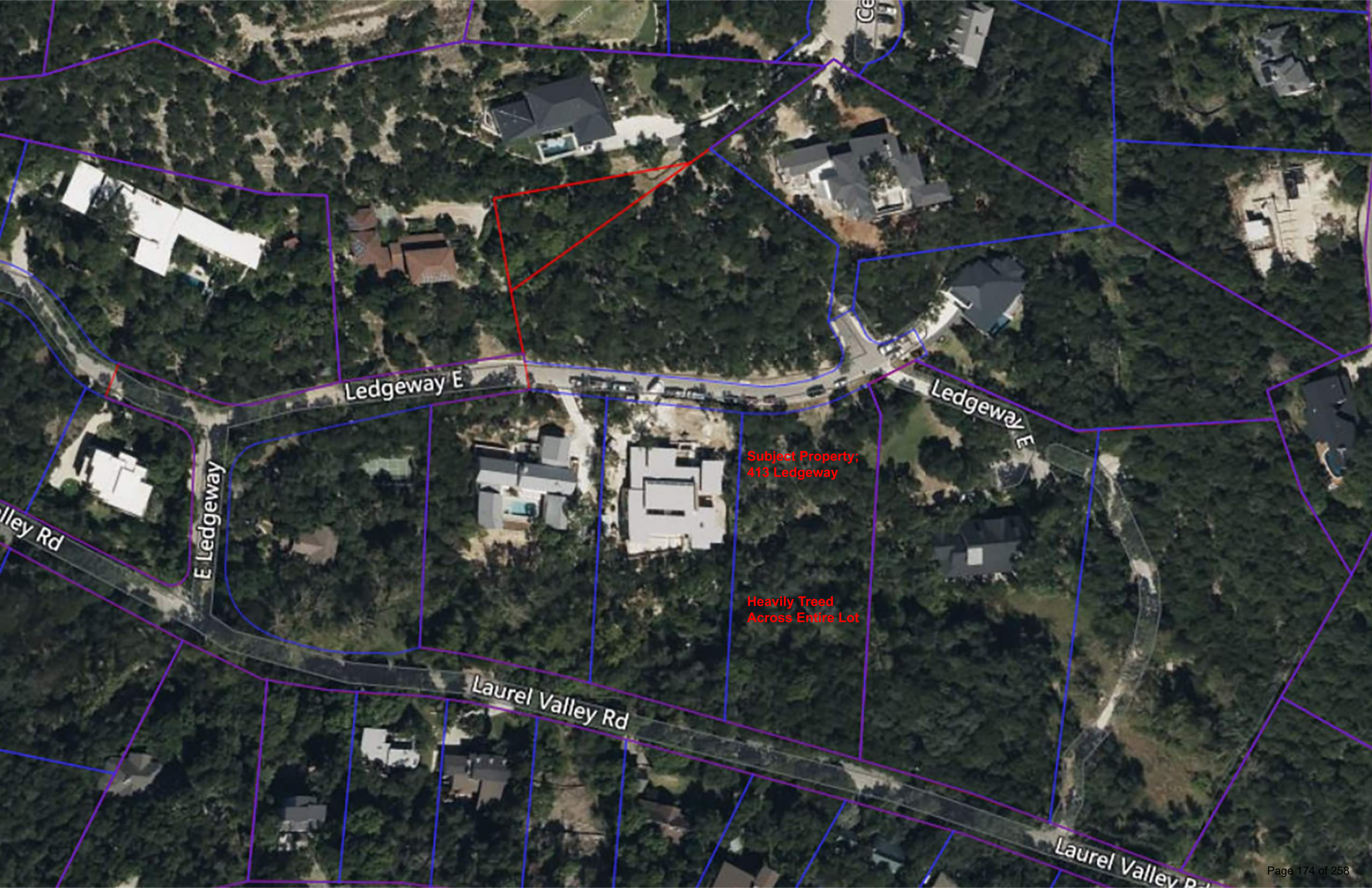
Date: 2025.03.03

Residence Address: 413 Ledgeway Ridge

Page | 1

TREE VARIANCE REQUEST

- City staff (Jennifer Bills/ Jordan Word) understood the site limitations and readily recommended approval of the Variance Request.
- All proximate neighbors have submitted signed letters in support of the Variance (see attached). Since the site is located at the end of a hammerhead cul-de-sac, no other neighbors would be affected by removal/replacement of the subject trees.
- This lot is part of a newly-developed 7-lot subdivision. Unlike tear-down sites that have a previously-cleared house/driveway area, building on a new West Lake Hills lot without a tree variance would be highly unlikely.
- Right/front of site is too steep for driveway – driveway must access on left/front side.
- Floor plan designed to work with existing grade (see site section), despite 20 feet of front/rear fall within the buildable site. Minimal cut/fill – no variance requested.
- Impervious cover will be less than 20%.
- Owner agrees to mitigate as prescribed and would plant trees to buffer this house from the street and neighbors.
- No other variances requested for this project.



Ledge way E

Ledge way E

E Ledge way

lley Rd

Laurel Valley Rd

Laurel Valley Rd

Subject Property;
413 Ledge way

Heavily Treed
Across Entire Lot

RESUBDIVISION OF PRELIMINARY PLAT
LOT 1 BLOCK A
A.F. DELONEY SUBDIVISION
TRAVIS COUNTY, TEXAS

Preparation Date: December 13, 2018

Amended Plat of
Part of Site C
Block W
Stonehedge Estates
Doc. 201600074

Lot 2

SUBDIVIDER:

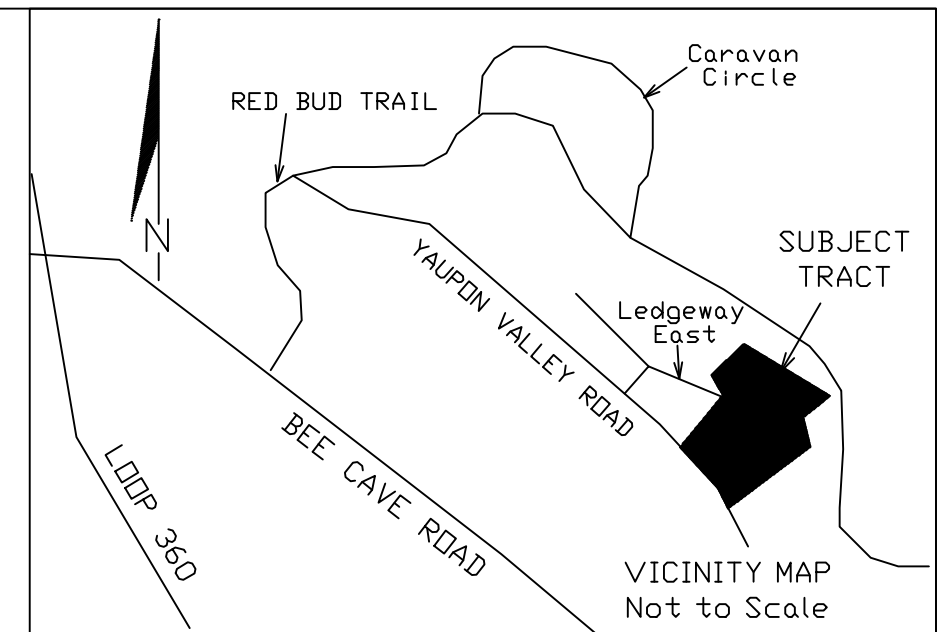
McCall Realty Holdings, LLC
E.P. McCall, Jr.
P.O. Box 164164
Austin, Texas 78716

ENGINEER:

Thompson Land Engineering, LLC
904 N. Cuernavaca
Austin, Texas 78733

SURVEYOR:

Holt Carson, Inc.
1904 Fortview Road
Austin, Texas 78704



Legend

- 1/8" Iron Rod Found
- 1" Iron Pipe Found (size noted)
- 1/2" Iron Rod Set with plastic cap imprinted with "Holt Carson, Inc."
- 1/4" OD Nail Found
- Minimum Finished Floor Elevation
- B.L. Building Line (Record Bearing and Distance)



SCALE: 1" = 60'

RESIDENTIAL LOT
DENSITY CALCULATIONS
(13.02 ACRES)*(0.67)=
8 ALLOWABLE LOTS

TREE NOTES:
1. Tree "crowns" for trees outside of the new right-of-way are only depicted on trees 13" and greater in caliper.
2. Tree "crowns" shown hereon are drawn as a function of one inch of trunk diameter equals one foot of "crown" radius. Tree "crowns" for trees with multiple trunks are calculated by adding the diameter of the largest trunk plus half the diameter of the smaller trunks.



GENERAL NOTES

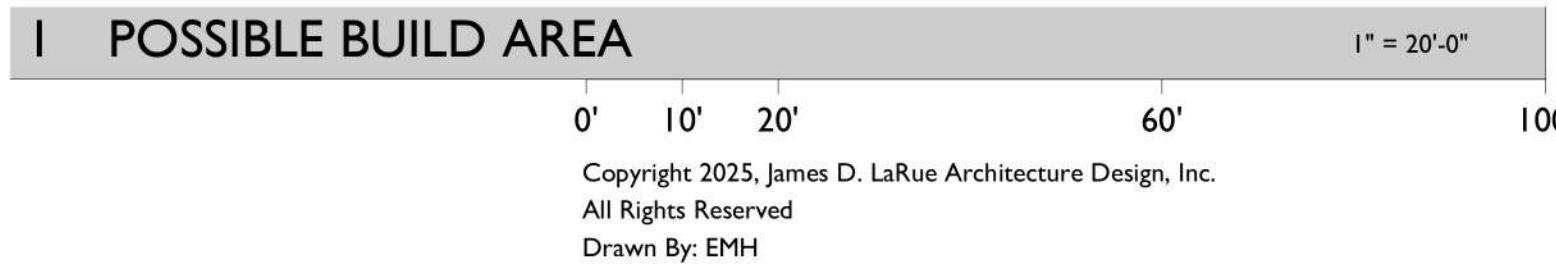
LEGAL DESCRIPTION: LOT 05, EAST LEDGEWAY SUBDIVISION
JURISDICTION: CITY OF WEST LAKE HILLS; TRAVIS COUNTY
ADDRESS: 413 LEDGEWAY RIDGE

LOT 05		AREA	% OF LOT
	TOTAL LOT AREA:	54,886 SF (1.26 AC)	100%
	POSSIBLE BUILD AREA:	4,793 SF (estimate)	8.7% (estimate)
MAX IMPERVIOUS COVER:		54,886 SF x 25% = 13,722 SF	
MAX HEIGHT:		30'-0"	

LOT 06 & 07 BUILDABLE AREAS (AS THEY RELATE TO LOT 05)

LOT 06		AREA	% OF LOT
	TOTAL LOT AREA:	48,528 SF	100%
	POSSIBLE BUILD AREA:	10,920 SF (estimate)	22% (estimate)
LOT 07		AREA	% OF LOT
	TOTAL LOT AREA:	55,388 SF	100%
	POSSIBLE BUILD AREA:	16,518 SF (estimate)	30% (estimate)

PROGRESS SET - NOT FOR CONSTRUCTION



JAMES D. LARUE ARCHITECTS
500 n. capital of tx hwy,
bldg 8, ste 110
austin, tx 78746
512.347.1688
www.larue-architects.com

LARUE
ARCHITECTS

CUSTOM RESIDENCE FOR
THE REYNOLDS FAMILY
413 LEDGEWAY RIDGE
WEST LAKE HILLS, TX 78746

Revision Schedule	
Revision Number	Revision Date

MARCH 3, 2025

POSSIBLE BUILD
AREA

ASP-I



PROGRESS SET - NOT FOR CONSTRUCTION

CUSTOM RESIDENCE FOR
THE REYNOLDS FAMILY
413 LEDGEWAY RIDGE
WEST LAKE HILLS, TX 78746

Revision Schedule	
Revision Number	Revision Date

MARCH 3, 2025

LOT
IMPROVEMENTS

ASP-2

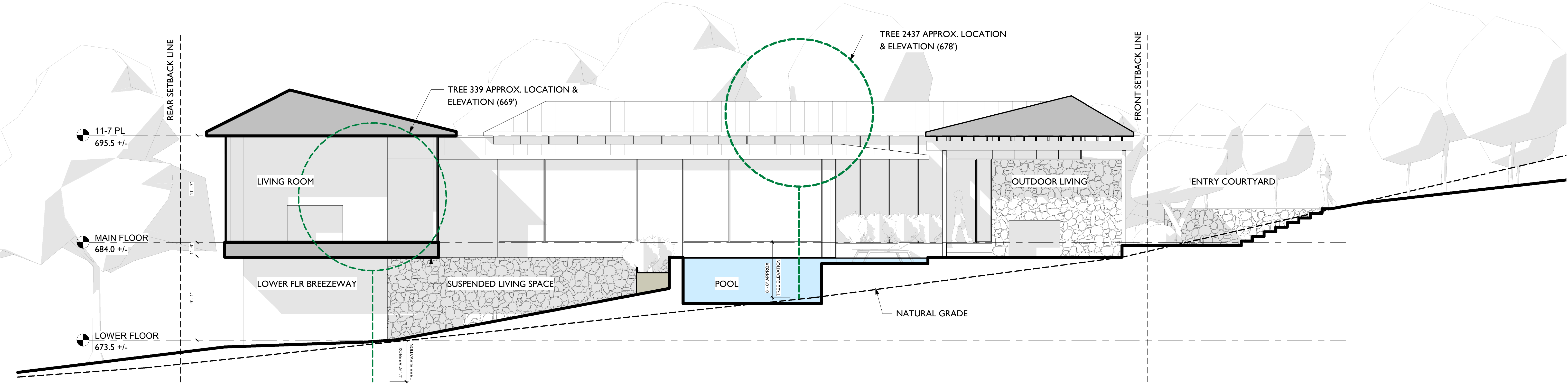
james d. larue architects
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PROFESSIONAL PRACTICES OF PERSONS REGISTERED AS
ARCHITECTS/LANDSCAPE ARCHITECTS/REGISTERED
ARCHITECTS/REGISTERED IN TEXAS
THE REGISTRATION BOARD
AUSTIN, TX 78701
512.350.8000

THE FINISHED FLOOR ELEVATION IS ESTABLISHED AT A HEIGHT THAT ENSURES THE MAIN FLOOR INTEGRATES SEAMLESSLY WITH THE NATURAL GRADE AT THE FRONT BOUNDARY OF THE RESIDENCE. AS THE TOPOGRAPHY DESCENDS TOWARD THE REAR, THE MAIN FLOOR LIVING SPACE IS SUSPENDED ABOVE THE TERRAIN BELOW, RESPONDING TO THE SITE'S NATURAL SLOPES.

THE REMOVAL OF THE PROPOSED TREES IS INTEGRAL TO THIS SITE-SENSITIVE DESIGN. WHILE THE FINISHED FLOOR REMAINS CONSISTENT, THE TREES FOLLOW THE NATURAL SLOPE OF THE LAND, PRESENTING SIGNIFICANT FUNCTIONAL AND AESTHETIC CHALLENGES, INCLUDING INTERFERENCE OF THE BUILDING'S VOLUME WITH THEIR CANOPIES AT EYE LEVEL, THE NEED FOR TREE WELLS, AND THE POTENTIAL FOR TREE FAILURE—EACH OF WHICH DISRUPTS THE INTENDED RELATIONSHIP BETWEEN THE RESIDENCE AND THE SURROUNDING LANDSCAPE.



SECTION THROUGH SUSPENDED LIVING ROOM, COURTYARD, POOL, AND OUTDOOR LIVING SPACES; FACING WEST



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Drawn By: EMH

PROGRESS SET - NOT FOR CONSTRUCTION

JAMES D. LARUE
ARCHITECTS

500 n. capital of tx hwy,
bldg 8, ste 110
austin, tx 78746
512.347.1688

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CUSTOM RESIDENCE FOR
THE REYNOLDS FAMILY
413 LEDGEWAY RIDGE
WEST LAKE HILLS, TX 78746

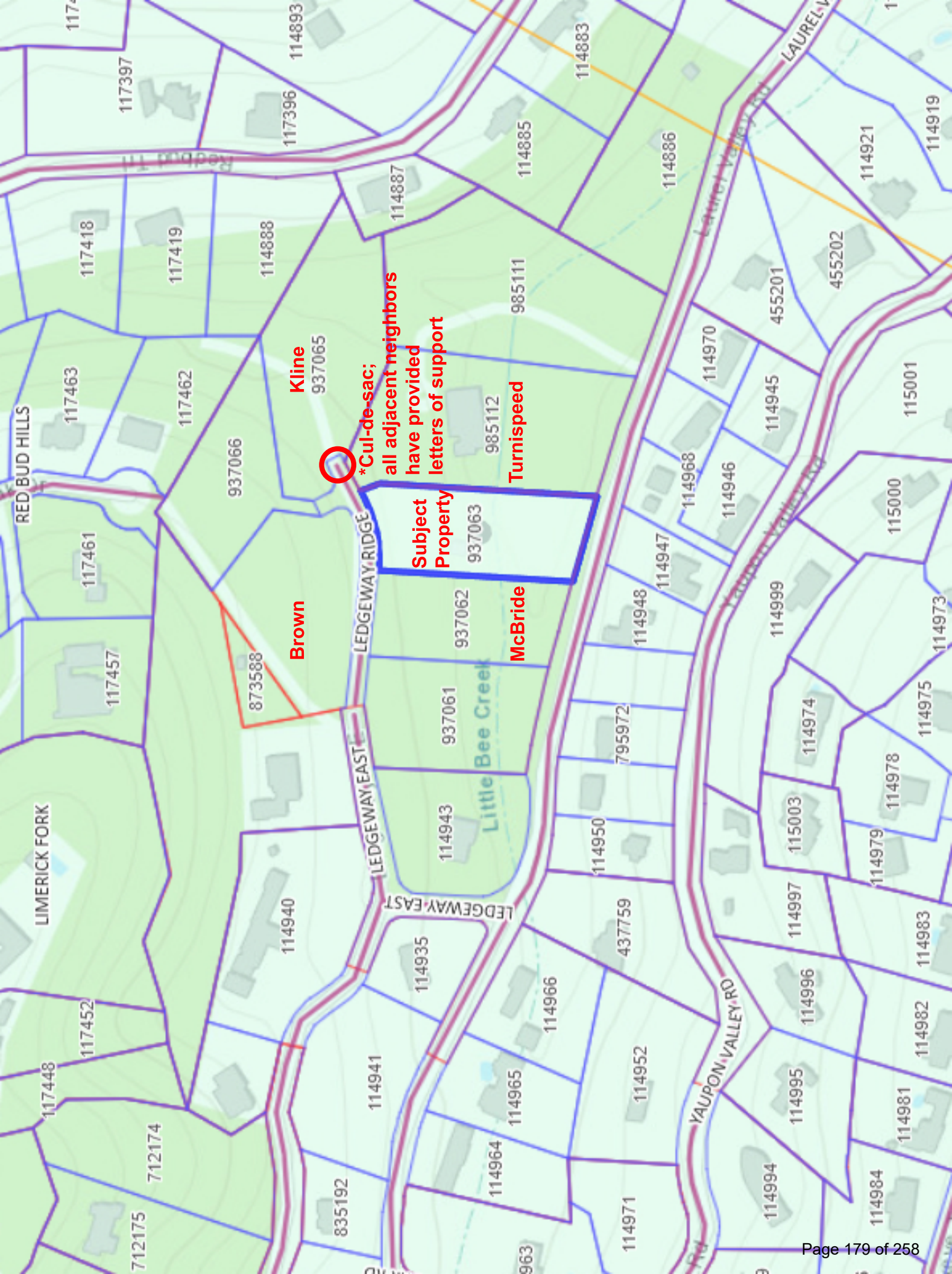
Revision Schedule

Revision Number	Revision Date
1	MAY 3, 2025

SITE SECTION

A2.3

Page 178 of 258



*Cul-de-sac;

all adjacent neighbors
have provided
letters of support

Subject
Property

Brown

Kline

McBride

Turnispeed

January 8, 2025

Chairman Robert Meisel
West Lake Hills Zoning and Planning Commission
911 Westlake Drive
West Lake Hills, Texas 78746

Re: 413 Ledgeway Ridge -Tree Variance Application

Dear Mr. Chairman:

We have been made aware of the Tree Variance application that has been filed for 413 Ledgeway Ridge and have discussed same with Greg Reynolds, owner of the property. He has made us aware of these six (6) protected trees that he proposes for removal:

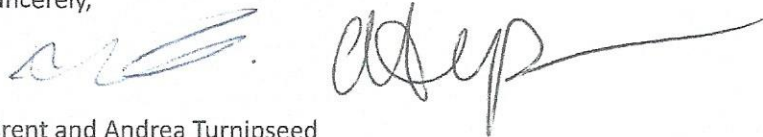
Live Oaks (#339 and #2437)

Cedars (#342, #346, #2407 and #2420)

Having gathered the facts, we have no objection to Greg's request to remove these six trees, as proposed in the Variance Application.

Please feel free to contact me if you require further clarification.

Sincerely,

Two handwritten signatures in blue ink. The first signature is a stylized 'B' followed by a horizontal line. The second signature is a more complex, cursive signature that appears to be 'A. Turnipseed'.

Brent and Andrea Turnipseed
Owner of 417 Ledgeway Ridge
Owner of Lot 4A, Ledgeway East Subdivision
West Lake Hills, Texas 78746
guijotemd@gmail.com
A214scott@gmail.com

January 8, 2025

Chairman Robert Meisel
West Lake Hills Zoning and Planning Commission
911 Westlake Drive
West Lake Hills, Texas 78746

Re: 413 Ledgeway Ridge -Tree Variance Application

Dear Mr. Chairman:

We have been made aware of the Tree Variance application that has been filed for 413 Ledgeway Ridge and have discussed same with Greg Reynolds, owner of the property. He has made us aware of these six (6) protected trees that he proposes for removal:

Live Oaks (#339 and #2437)

Cedars (#342, #346, #2407 and #2420)

Having gathered the facts, we have no objection to Greg's request to remove these six trees, as proposed in the Variance Application.

Please feel free to contact me if you require further clarification.

Sincerely,

James and Laura McBride
Owner of 409 Ledgeway Ridge
Owner of Lot 6, Ledgeway East Subdivision
West Lake Hills, Texas 78746
Jim.mcbride@bluesage.com

Jim McBride
Jan 9, 2025

January 8, 2025

Chairman Robert Meisel
West Lake Hills Zoning and Planning Commission
911 Westlake Drive
West Lake Hills, Texas 78746

Re: 413 Ledgeway Ridge -Tree Variance Application

Dear Mr. Chairman:

We have been made aware of the Tree Variance application that has been filed for 413 Ledgeway Ridge and have discussed same with Greg Reynolds, owner of the property. He has made us aware of these six (6) protected trees that he proposes for removal:

Live Oaks (#339 and #2437)

Cedars (#342, #346, #2407 and #2420)

Having gathered the facts, we have no objection to Greg's request to remove these six trees, as proposed in the Variance Application.

Please feel free to contact me if you require further clarification.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Dennis Kline', with a long horizontal stroke extending to the right.

Dennis Kline
Owner of 412 Ledgeway Ridge
Owner of Lot 3, Ledgeway East Subdivision
West Lake Hills, Texas 78746
dpvkline@outlook.com

January 10, 2025

Chairman Robert Meisel
West Lake Hills Zoning and Planning Commission
911 Westlake Drive
West Lake Hills, Texas 78746

Re: 413 Ledgeway Ridge -Tree Variance Application

Dear Mr. Chairman:

We have been made aware of the Tree Variance application that has been filed for 413 Ledgeway Ridge and have discussed same with Greg Reynolds, owner of the property. He has made us aware of these six (6) protected trees that he proposes for removal:

Live Oaks (#339 and #2437)

Cedars (#342, #346, #2407 and #2420)

Having gathered the facts, we have no objection to Greg's request to remove these six trees, as proposed in the Variance Application.

Please feel free to contact me if you require further clarification.

Sincerely,

A handwritten signature in blue ink that reads "Steve Brown (trustee)". The signature is cursive and fluid.

Steve Brown
Brown Family Revocable Trust
Owner of 300 Cedar Oak Cove
Owner of Lot 1, Ledgeway East Subdivision
West Lake Hills, Texas 78746
stevedb@gmail.com

Exhibit A

413 Ledgeway Ridge – Tree Removal

Applicant's Findings of Fact

1. The strict or literal enforcement of the terms of this chapter, because of special conditions, will result in unnecessary hardship to the applicant.

The placement of several protected trees on the lot severely restricts its buildability. At present, only approximately 8% of the lot is available for construction due to the locations of the trees. The lot is heavily wooded, and we are requesting approval to remove two protected oak trees and four protected cedar trees in order to establish a sufficient buildable area. The homeowner is fully aware of the mitigation requirements and is committed to addressing them proactively as necessary.

2. There will not be unreasonable disruption of the natural terrain or unreasonable destruction of existing flora.

The trees will be carefully removed as to not disturb any adjacent terrain. The homeowner will mitigate the necessary tree inches as a result of tree removal. The existing vegetative buffer in the 25' side setback will be preserved to continue to provide privacy between the 2 properties.

3. There is no reasonable alternative to the requisite variance that will alleviate the difficulty or hardship complained of.

We have made efforts to design the home within the current allowable buildable area. However, due to the limited buildable space, steep terrain, and the necessary placement of the driveway, this lot presents significant challenges for construction. Additionally, the trees we propose to remove are situated along the slope, with their elevation much lower than the planned Finished Floor Elevation of the home, creating a disconnected relationship between the house and the landscape.

4. The variance will not be greater than the minimum required to alleviate the difficulty or hardship complained of.

The removal of protected trees is not ideal, as our ethos is to always integrate existing trees and landscape elements to complement the new home. This lot is heavily wooded, and given the location of the trees, their removal would likely go unnoticed, resulting in minimal visual impact on the overall landscape. The newly proposed trees will be planted strategically, considering the site context, including neighboring views and solar orientation.

5. The variance does not violate the intent of the Zoning Ordinance or goals of the Comprehensive Plan.

Without the removal of these trees, this lot would become unbuildable in relation to the neighborhood standards.

6. The variance will not adversely affect neighboring properties or interfere with the enjoyment of these properties by their owners.

This lot is heavily wooded, so privacy between neighbors is not a concern. Any newly planted trees can be strategically placed to further enhance privacy.

City of West Lake Hills

MINUTES OF A ZONING & PLANNING COMMISSION (ZAPCO) REGULAR MEETING

Wednesday, February 19, 2025 at 6:30 PM

1. **Call to Order: Robert Meisel**

- a. Meeting begins at 6:30pm
- b. Roll Call
 - Chair Robert Meisel: Present
 - Vice-Chair Jim Pledger: Present
 - Commissioner Julia Webber: Present
 - Commissioner Karen Bartoletti: Present
 - Commissioner Patrick Stewart: Present
 - Commissioner Laurie Maccini: Present

2. **Citizen Communications:**

- a. None

3. **Consent Agenda:** The following items are considered to be self-explanatory by the Commission and will be enacted with one motion. There will be no separate discussion of these items unless a Commission Member or citizen so requests.

- a. Approval of the January 15, 2025 Zoning and Planning Commission minutes
- b. Approval of the January 24, 2025 Zoning and Planning Commission workshop minutes
- c. Report of previous ZAPCO cases acted upon by the BOA/Council
- d. **Action:** Commissioner Pledger moves for approval of the Consent Agenda
 - i. Commissioner Webber Seconds
 - ii. Motion carries unanimously 5 - 0

4. **Public Hearing: 704 Rocky River Rd.** – Discuss and make a recommendation on a variance to allow for the removal four trees: Tree Number 146 – a 14.5-inch oak, Tree Number 197 – a 16-inch elm, Tree Number 201 – a 17-inch oak, Tree Number 224 – a 14.5-inch elm, when trees 14-inches and greater require a variance for removal (Section 22.03.304(a)(4) of the West Lake Hills Code of Ordinances).

Applicant: Nina Falgout Sterrett, Arterberry Cooke Architecture

a. **Staff Report:**

- a. Director Bills and Building Official Jordan Word explain the tree removal permit that was obtained using an arborist's certification that 2 of the previous variance trees had died, and the applicant's withdrawal of the variance request due to the site being redesigned to save remaining trees.
 - i. Additional non-variance trees were removed that were not included on the tree survey, and staff is working with applicants to mitigate for trees between 10 and 14 inches.
- b. Chair Meisel: Is this arborist on our arborist list?
 - i. City staff accepts ISA Arborist Certifications, which this arborist has.
- c. Commissioner Webber: Is there any kind of fine that's applied to the tree person?
 - i. The property owner will be required to mitigate.
- d. Chair Meisel: Will this go to Court?
 - i. If they don't comply, court would be the next step
- e. Chair Maccini: Will they have to mitigate before receiving permits?
 - i. Yes.
- f. Chair Maccini: will new tree survey be required prior to permit approval?
 - i. Yes
- b. Public Comments:**
 - a. Nina Falgout Sterrit
 - i. Explains that trees will be saved or were removed by permit
 - b. Randy Lee – 6 Rocky River Cove:
 - i. Wanted to see how this was proceeding and has questions
 - 1. Says he has photographs of large trees not included on surveys
 - c. Luke Woolridge – 10 Rocky River Cove:
 - i. Site looks "bushwhacked"
 - ii. Concerned applicants will try to violate other ordinances
- c. Discussion:** None
- d. Action:** None needed – application has been withdrawn

5. **Public Hearing: 1501 Wildcat Hollow** - Discuss and make a recommendation on the following variance request to the Section 7.4.1 Cut/Fill Limits of the Drainage and Erosion Control Design Manual (Section 22.03.059 of the West Lake Hills Code of Ordinances):

- 1. To allow for closed cut of up to 13 feet on a slope between 25% and 35% grade where the maximum closed cut allowed is 10 feet.

2. To allow for closed cut of up to 7 feet on a slope with a grade greater than 35% where no cut or fill is allowed.
3. To allow for closed fill of up to 5 feet on a slope with a grade greater than 35% where no cut or fill is allowed.

Applicant: Davin Fillpot, Agent

a. Staff Report:

- i. Director Bills describes nature of property, previous variances granted, and additional cut/fill variance request

b. Public Comments:

- a. Heidi Restivo: Property Owner
 - i. Shared her thoughts on the development process

c. Discussion:

- i. Commissioner Stewart: Will variances be visible?
 1. No – foundation only
- ii. Commissioner Maccini:
 1. Appreciates that home size is reduced

d. Action: Commissioner Pledger moves that the variance request be forwarded to the Board of Adjustment with a recommendation of approval based on hardship of steep lot.

- i. Commissioner Webber seconds
- ii. Motion carries unanimously (5-0)

Recommendation will be forwarded to the Board of Adjustment for consideration at a special session on February 26, 2025.

6. Public Hearing: 717 ½ Yaupon Valley Road - Discuss and make a recommendation on the following variances:

1. Encroachment into all setbacks where 100 feet is required. (Section 18.02.033(a): Dimensional Standards for Water Storage Tanks)
2. Tank height of 60 feet where 30 feet is the maximum (Section 18.02.034: Design and construction of potable water tanks)
3. Encroachment into the side setbacks for GUI (Section 22.03.281 Dimensional Standards for Zoning Districts)
4. Grading greater than 18 inches with the east side setback (Section 22.03.281: Site Disturbance (excavation, filling, or grading))

5. Removal of three ash juniper (cedar) trees; #103 – 14 inch, #106 – 20 inch, #121 – 15 inch; 14 inches or greater (Section 22.03.304(a)(4): Removal of trees 14" or greater);

for the installation of a water storage tank for Travis County Water Control and Improvement District 10.

Applicant: James McDermott, Dannenbaum Engineering - Austin LLC

a. Staff Report:

- i. Director Bills explains the variance requests for the Water District 10 water storage tanks site
- ii. Commissioner Webber: When was the parcel purchased?
 1. Late 2023
- iii. Commissioner Webber: When was the code written that requires 100-foot setbacks
 1. Unknown
- iv. Commissioner Webber: Why did they acquire such a small property knowing that it would not meet code, when there are empty lots surrounding the existing site?
- v. Commissioner Maccini: Are cedars held to the same replacement standard as other trees?
 1. Yes

6. Public Comments:

- i. Carla Orts: Water District 10 General Manager
 1. Critical need for second tank:
 - a. WD10 has run out of water once in a freeze, and almost a second time.
 2. Fire protection
 3. Life expectancy of existing tank is expiring
- ii. Chair Meisel: concerned about security from attacks on public infrastructure

c. Discussion:

- i. Commissioner Webber: Strongly supports all requests

d. Action: Commissioner Stewart moves that the variance request be forwarded to the City Council with a recommendation of **approval**.

- i. Commissioner Bartoletti seconds

- ii. Motion carries unanimously (5-0)

Recommendation will be forwarded to City Council and Board of Adjustment for consideration on March 12, 2025.

7. Public Hearing: 502 Spiller Lane - Discuss and make a recommendation on two variances:

1. To allow for encroachment of up to 13 feet into the 30-foot rear setback for a residential addition (Section 22.03.275 and 22.03.281 of the West Lake Hills Code); and
2. To allow for the increase of impervious cover from 25.9% to 28.7% where the maximum allowed by code is 25%. (Section 22.03.281 of the West Lake Hills Code.)

Applicant: Davin Fillpot, Architect

a. Staff Report:

- i. Director Bills describes the existing non-conforming site, easement, and the requested variances for additional impervious cover and rear setback encroachments

b. Public Comments:

- ii. Logan Reichle – homeowner
 1. Describes variance request
- iii. Davin Fillpot – applicant
 1. Existing pool is almost entirely in rear setback
 2. Private access easement increases impervious cover on site and cannot be removed by applicant
 3. Willing to modify the request to keep existing impervious cover of 25.9%

e. Discussion:

- ii. Commissioner Bartoletti: Will maintaining the 25.9% still require a variance?
 1. Yes
- iii. Commissioner Webber: Sympathetic to addition placement design. Not opposed to conditioned portion within building area. How is tree near new building being preserved?

1. Davin Fillpot: Will follow tree and root preservation regulations.
Applicant planning on floating foundation
- iv. Commissioner Maccini: How will limbs be handled?
 1. Davin Fillpot: Less than 25% of canopy will be impacted
- v. Commissioner Pledger: Concerned with taking impervious cover from flattest part of lot and placing it into the hill and the setback
 1. Davin Fillpot: Area of proposed structure less than 15% slope
 - a. If not for impervious cover and setback issues, the location would be suitable for building
- vi. Chair Meisel: Impervious cover drives runoff
 1. Building impervious cover on slope in setback can impact neighbors
 - a. Davin Fillpot: Drainage Waiver has been requested
- vii. Commissioner Webber: Does existing house have rainwater detention?
 1. Davin Fillpot: If waiver is denied, then rainwater collection tank is required
- viii. Commissioner Maccini: Neighbors are opposed, and existing site conditions, impervious cover and setback limits were all in place at time of purchase. This isn't a hardship, but a desire for more room
 1. There are solutions that don't require variances. Variances may negatively impact neighbors
- ix. Commissioner Webber: There are potentially ways of designing around these variances
- x. Commissioner Maccini: This is design driven
- xi. Item tabled to later in meeting for applicant to discuss with homeowner (8:01 PM).**
- xii. Item reconvened after all other items closed (8:39 PM).**
 1. Davin Fillpot:
 - a. Will withdraw Impervious Cover variance request
 - b. Will remove roof from patio and keep entire deck at 50% impervious
- xiii. Commissioner Bartoletti: Still adding IC in setback
 1. Davin: sidewalk would be allowed, and current proposal would be less impervious cover in the setback than sidewalk

- f. Action:** Commissioner Webber moves that the variance request be forwarded to the City Council with a recommendation of **approval** for an uncovered deck in the setback.

- iii. Commissioner Maccini seconds
- iv. Motion fails (2-3)
 - 1. Commissioners Pledger, Stewart, and Maccini opposed
- ii. Commissioner Pledger moves for denial for lack of hardship
 - 1. Bartoletti Seconds
 - 2. Motion carries (3-2)
 - a. Maccini and Webber opposed to denial

Recommendation will be forwarded to City Council and Board of Adjustment for consideration on March 12, 2025.

- 8. Public Hearing: 413 Ledgeway Ridge - Discuss and make recommendations on proposed variances for the removal of six (6) trees with trunk diameters of 14 inches or greater, (Section 22.03.304 of the West Lake Hills Code).
 - 1. #339 - 19-inch double trunk live oak
 - 2. #342 - 17-inch double trunk ash juniper (cedar)
 - 3. #346 - 23-inch double trunk ash juniper (cedar)
 - 4. #2407 - 25-inch double trunk ash juniper (cedar)
 - 5. #2420 - 17-inch triple trunk ash juniper (cedar)
 - 6. #2437 - 18-inch live oak

Applicant: Emily Haydon, LaRue Architects

a. Staff Report:

- i. Director Bills describes the site, FEMA/Army Corps of Engineers floodway restrictions, and the requested tree variances
- ii. Commissioner Stewart: Lots 6 and 7 on the exhibits are actually built?
 - 1. Yes
- iii. Commissioner Webber: Are those the actual footprints of existing homes?
 - 1. Yes
- iv. Chair Meisel: What is the buildable area?
 - 1. 3789 square feet

7. Public Comments:

- i. Emily Hadon – LaRue Architects
 - 1. Trying to fit a house appropriate with adjacent neighbors
- ii. Greg Reynolds – owner
 - 1. Have letters showing all neighbors in favor of variance request

2. Site is extremely difficult.

g. Discussion:

- i. Commissioner Stewart: looks like a very challenging lot
 - a. Surprised and encouraging that it is designed to avoid cut/fill variances
 - b. Attempt has been made to minimize the request
- ii. Commissioner Webber: Finding a place to put replacement trees will be difficult. What if they can't find a spot?
 - a. Fee in lieu can be paid for up to 10% with staff approval. Council would have to approve more.
- iii. Commissioner Maccini: Appreciate that it's a difficult lot, but it's West Lake Hills.

h. Action: Commissioner Bartoletti moves that the variance request be forwarded to the City Council with a recommendation of **approval**

- v. Commissioner Stewart seconds
- vi. Motion fails (2-3)
- vii. **Webber:** motion for denial for more information
 - 1. Pledger: Seconds
 - 2. Motion carries (3-2)
 - a. Commissioners Pledger, Webber, Maccini for denial
 - b. Commissioner Stewart and Bartoletti opposed the denial

9. **Public Hearing: 1420 Redbud Trail:** Discuss and make a recommendation on a variance for an encroachment into the required 50-foot front setback (Section 22.03.275 and 22.03.281 of the West Lake Hills Code).

Applicant: Renee Salazar, Property Owner

a. Staff Report:

- a. Director Bills describes the site and variance request

b. Public Comments:

- a. **Renee Salazar:** homeowner
 - i. Explained request to build roof over front porch

c. Discussion:

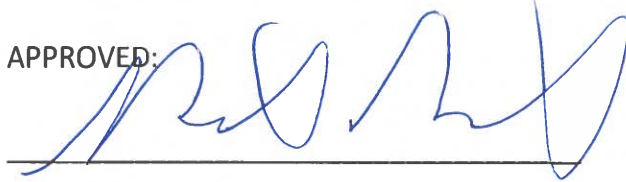
- i. Commissioner Webber: inclined to approve
- ii. Commissioner Pledger: No hardship
- iii. Commissioner Stewart: Not enough information. Don't even know the amount of the encroachment

- i. **Action:** At applicant request – item postponed to March 19, 2025 ZAPCO meeting.

10. Adjournment - Chair Robert Meisel

- 1. Chair Meisel adjourns the meeting at 8:51pm

APPROVED:



Robert Meisel, Chair

ATTEST:



Joel Sherrouse, Development Coordinator

These minutes were approved on March 19, 2025.

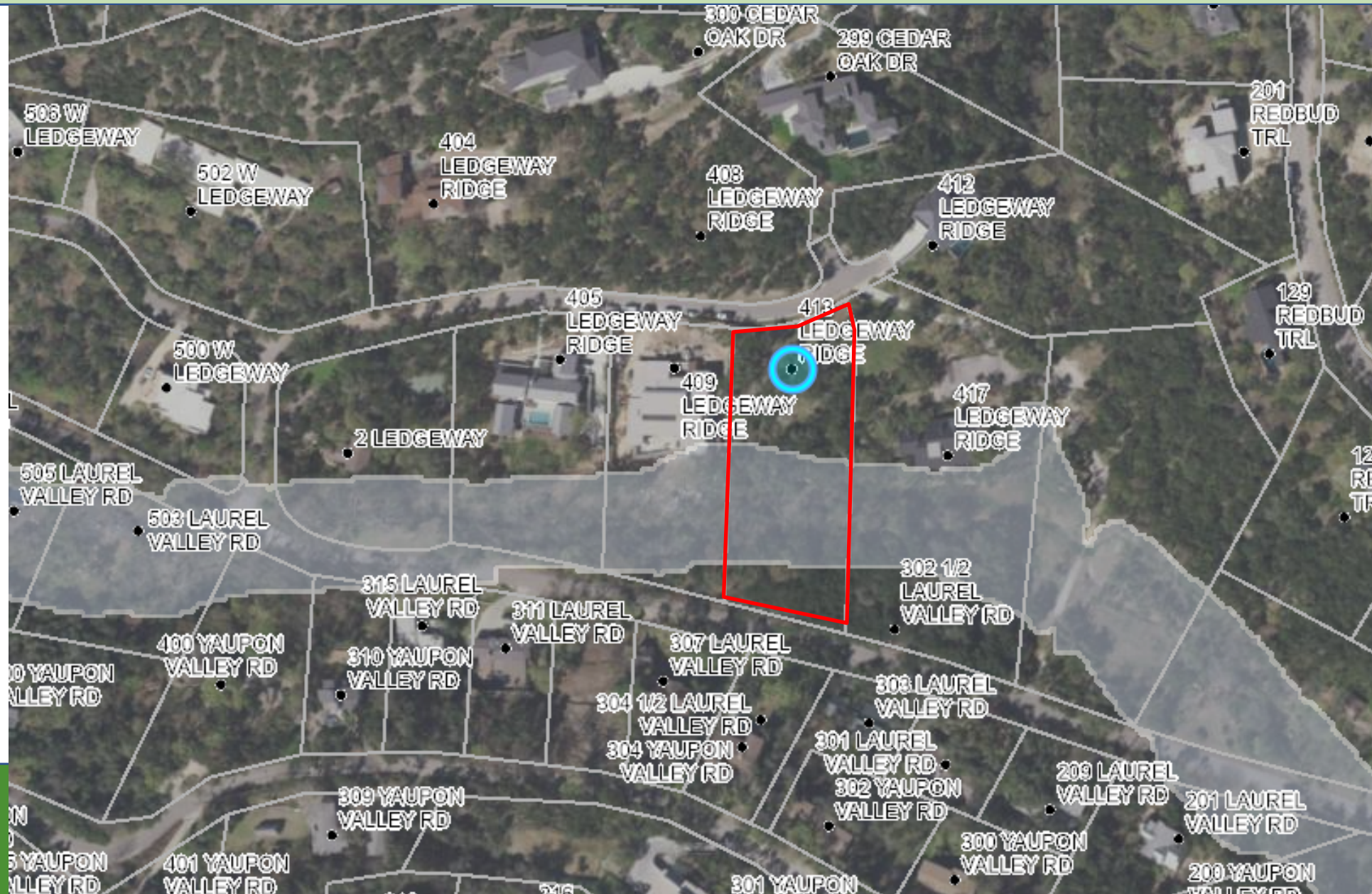
413 Ledgeway Ridge

Discuss and consider action on a recommendation from ZAPCO on proposed variances for the removal of six (6) trees:

- #339 - 19-inch double trunk live
- #342 - 17-inch double trunk ash juniper (cedar)
- #346 - 23-inch double trunk ash juniper (cedar)
- #2407 - 25-inch double trunk ash juniper (cedar)
- #2420 - 17-inch triple trunk ash juniper (cedar)
- #2437 - 18-inch live oak

with trunk diameters of 14 inches or greater, (Section 22.03.304 of the West Lake Hills Code).

413 Ledgeway Ridge



413 Ledgeway Ridge

Applicant is proposing to build a new single-family house on a lot that has not been previously developed.

Lot was subdivided into the East Ledgeway Subdivision a replat of Lot 1, Block A of the AF Deloney Subdivision on July 25, 2019.

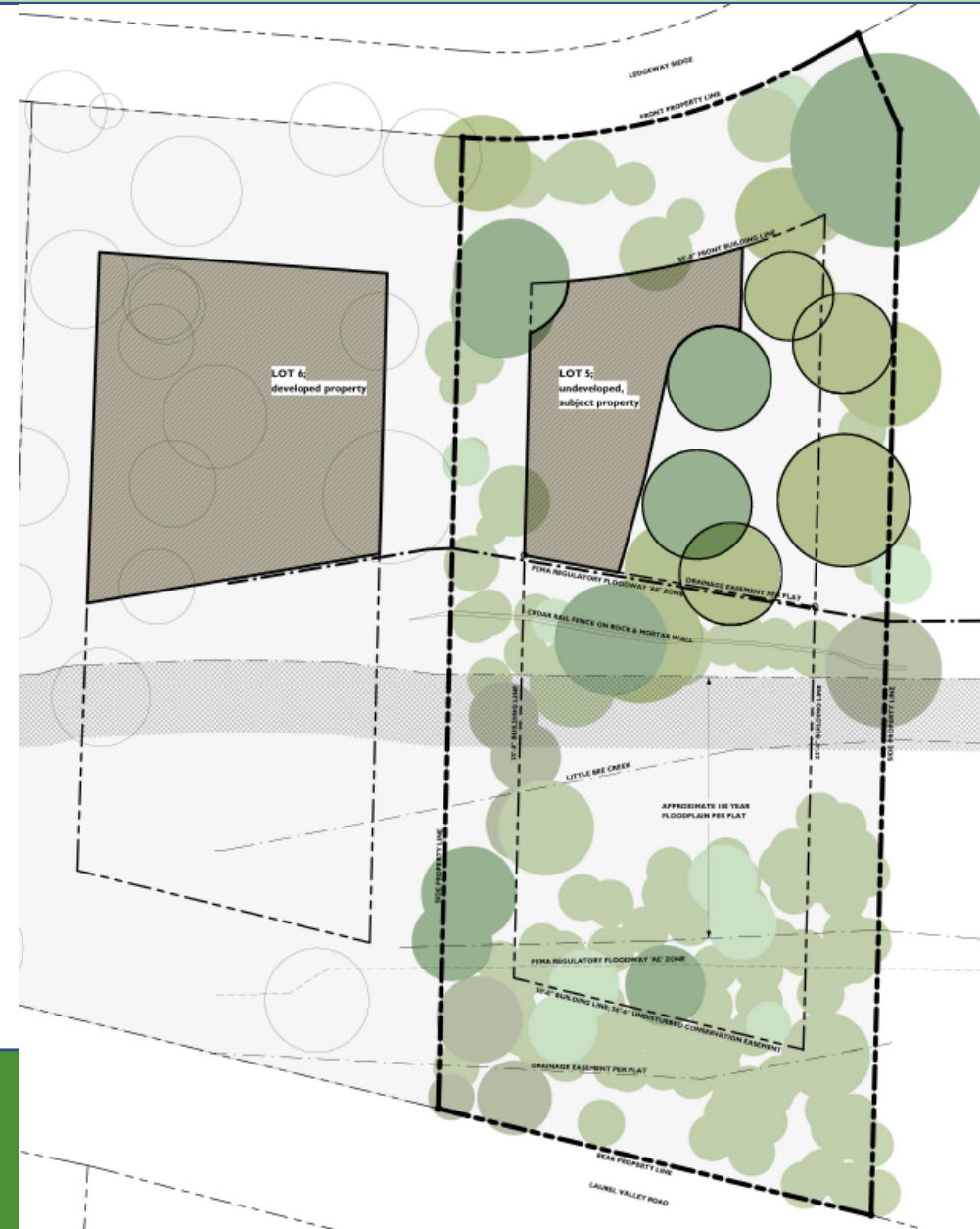
The site has FEMA regulatory floodplain/floodway on the south part of the property (Little Bee Creek).

Any work in the floodway requires extensive engineering analysis and compliance FEMA/US Army Corp regulations.

413 Ledgeway Ridge

The site has a number of trees throughout the buildable area (outside of setbacks and floodplain).

The applicant has identified that 8.7% of the site is not encumbered.



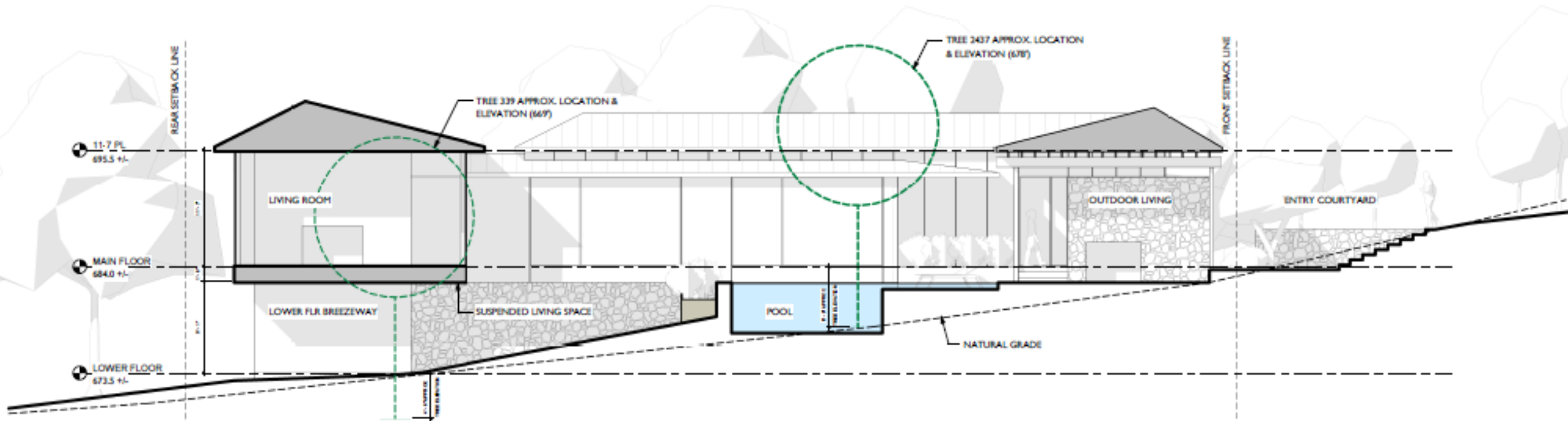
413 Ledgeway Ridge

Proposing removal of six trees for the placement of the house, pool and driveway:

- #339 - 19-inch double trunk live
- #342 - 17-inch double trunk ash
juniper (cedar)
- #346 - 23-inch double trunk ash
juniper (cedar)
- #2407 - 25-inch double trunk ash
juniper (cedar)
- #2420 - 17-inch triple trunk ash
juniper (cedar)
- #2437 - 18-inch live oak



413 Ledgeway Ridge



SECTION THROUGH SUSPENDED LIVING ROOM, COURTYARD, POOL, AND OUTDOOR LIVING SPACES; FACING WEST

413 Ledgeway Ridge

Public comment:

- The applicant provided letters of support from

Staff recommends approval based on the hardship of the competing encumbrances (setbacks, grade, trees and drainage easement/FEMA floodplain).

This item was considered by the Zoning & Planning Commission at their February 19, 2025 regular meeting and was recommended for denial by a vote of 3-2 based on not having enough information.



City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	7
Department:	Building & Development Services		
Prepared By:	Jennifer C. Bills	Cost / Budget:	None
Exhibits:	See Attached	Source of Funds:	N/A

Subject

502 Spiller Ln.: Discuss and consider action on a drainage waiver to allow a Type I submittal instead of the required Type III submittal (Section 22.03.511 (d) of the Code of Ordinances).

Recommendation

Staff recommends denial of the request, given the request for increased impervious cover over the maximum allowed and the location of the additional impervious cover at the rear of the lot near adjacent lots. (Attachment 1).

Discussion

Property Information, Zoning & Site Characteristics:

Owner: Logan & Carly Reichle

Legal Description: LOT 2B Cardona Rodolfo Subdivision, Resub of Lots 1 & ARDONA RODOLFO SUBD RESUB OF LOT 1 & 2

Lot Size: 1.00 acre (43,560 sf)

Zoning: R-1 One-Family Residential

Wastewater: On-Site Sewage Facility (Septic)

The properties surrounding the subject property are zoned R-1 One-Family.

Background & Analysis:

The Code of Ordinances allows for a request for waivers from the drainage and erosion control manual Requirements for the City Administrator's determination. If approved, no action is needed by City Council. If denied, the request is forwarded to City Council for their review and determination.

The applicant requested a drainage waiver to allow a Type I drainage study instead of a Type III. A Type I drainage study is allowed when the increase in impervious cover is less than 1,000 sf and there are no variances on the property (the applicant has a pending variance to exceed impervious cover maximum by 3.7% and encroach into the rear setback with a covered patio and deck). A Type I application does not require an engineering study or calculations of drainage or water quality. A Type III study is required when additional impervious cover exceeds 1000 square feet and total (existing and proposed) impervious cover exceeds 20% and requires a civil engineer to certify that the drainage basin is not adversely impacted by increased drainage

and that the drainage over 20% is treated for water quality. The waiver request is reviewed and determined by the City Administrator, who has denied the request. A denied waiver is then forwarded to the City Council for their review.

The pending variances will be considered the same night on March 26, 2025 by the Board of Adjustments.

Attachments:

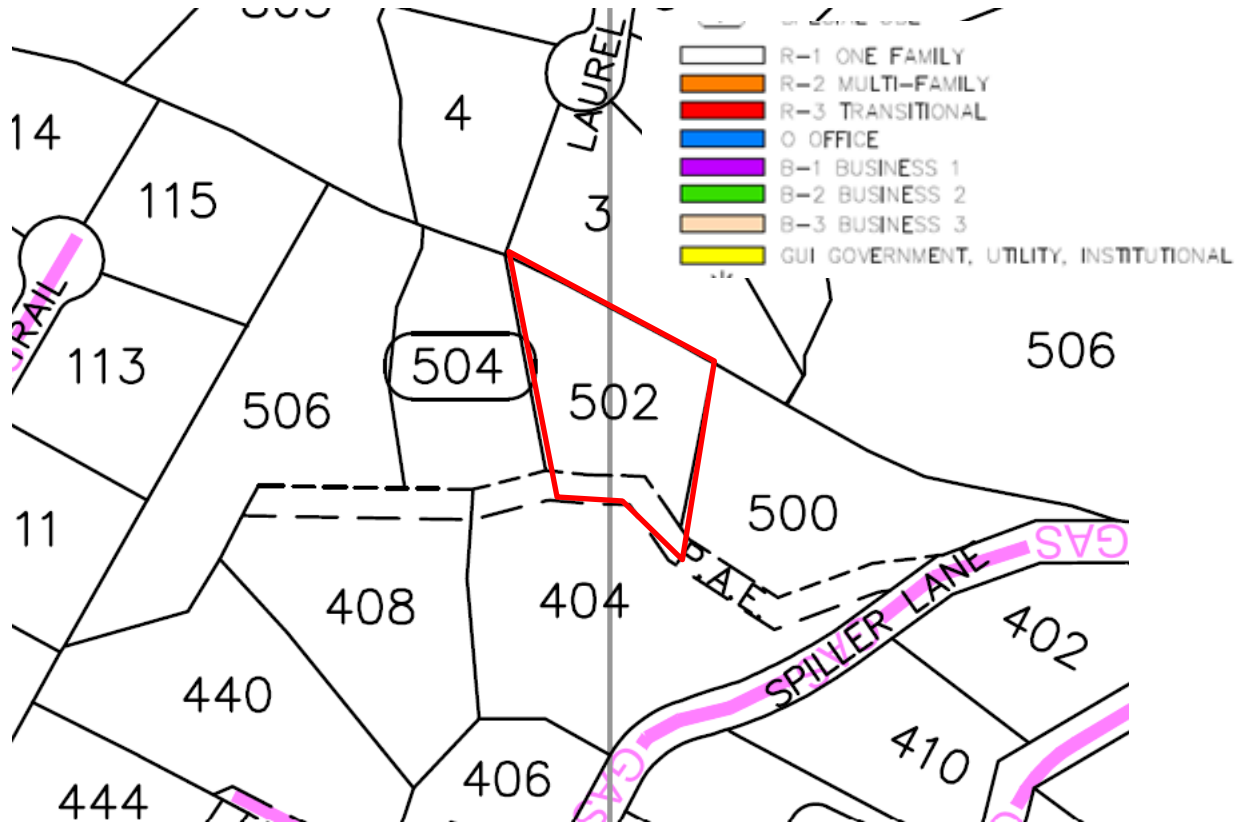
Attachment 1 – 502 Spiller Ln Determination – Denied

Attachment 2 – Applicant Request
Presentation

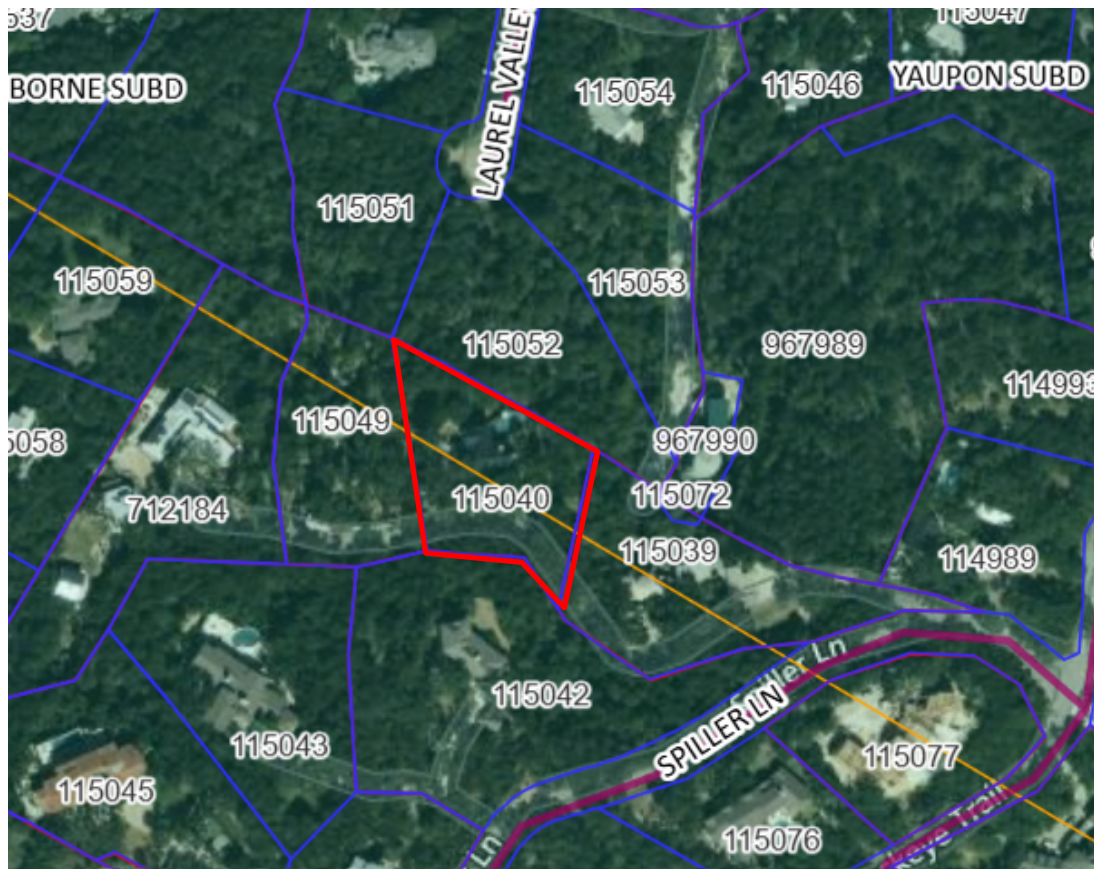
Links to Relevant Code:

[Section 22.03.511\(d\) Procedure and notice \(for drainage waivers\)](#)

Zoning:



Aerial:





City of West Lake Hills

Drainage Waiver Determination

Date: March 17, 2025

Site Address: 502 Spiller Lane Drainage and Erosion Control Manual Waiver Determination

Legal Address: Lot 2B of the Cardona Rodolfo Subdivision, Resub of Lots 1 & 2

The Drainage and Erosion Control Manual was adopted to establish standard principles and practice for the planning, design, construction, maintenance and management of stormwater drainage, erosion control and water quality facilities. Per Section 22.03.511(d) of the Code of Ordinances and Section 1.3 of the DECM, an applicant may request a waiver from the drainage and erosion control manual. When considering a waiver, the City Administrator must consider the impact on public health, flood safety and the intent of the DECM.

Request

A waiver to the Drainage and Erosion Control Manual Section 2.1 to allow a Type I development review when a Type III is required (Attachment 1).

Analysis

The existing project site has 25.9% impervious cover, which is already over the allowed maximum of 25%. The applicant has also requested variances that would add 2.9% (1,177 sf) of additional impervious cover. For sites over 20%, water quality treatment is required in addition to possible detention. The DECM requires a Type III development permit, as the additional impervious cover is more than 1,000 sf and overall impervious cover exceeds 20%. Additionally, a Type I study is not allowed with an approved variance. Requiring a Type II or III study when a variance is required is intended to ensure that the drainage does not create an adverse impact to detention or water quality to adjacent properties.

The additional impervious cover to be added is to the rear of the property. The lots adjacent are down slope from the proposed addition, which could create adverse impacts if not adequately addressed. Given the reduced setbacks requested in the variance and the increase in impervious cover over 25%, staff does not recommend waiving the Type III development category requirements.

Determination

The request for a Type I development permit review in lieu of the Type III development permit requirements is recommended for denial, given the analysis above.

The city administrator's denial will be forwarded to March 26, 2025 City Council for their action.

A handwritten signature in blue ink, appearing to read "Trey Fletcher", is written over a horizontal line.

Trey Fletcher, AICP, ICMA-CM

City Administrator

Letter to City Administrator

RE: 502 Spiller Lane petition for a waiver for a Type I Drainage Report

January 2nd, 2024

Dear City Administrator Fletcher,

Greetings. My name is Logan Reichle. My wife, Carly, and I are the owners of 502 Spiller Lane. We are in the process of designing a 793 SF - First Floor Addition to our home as well as an elevated deck extension that connects to our existing deck that encroaches into our rear setback. We are in the process of going through the variance process with the City of West Lake Hills, starting with ZAPCO in February.

The purpose of this letter is to petition the City of West Lake Hills for a waiver to be permitted to perform Type 1 Drainage Report, rather than a Type II or III Drainage Report.

We feel that once you have a chance to review the ZAPCO Application, along with all of the supporting documentation, that you will be able to understand the unique conditions that we are dealing with on our property. And even though we are having to apply for variances and our proposed impervious cover is slightly higher than the 1000SF permitted with a Type I Drainage Report, our on the ground improvements are less than 800 SF that is in the allowable buildable area and our proposed deck is elevated 5' above natural grade and not disturbing the grade below it.

We purchased our 3700 SF, 3 Bedroom home in the spring of 2022. We are a young family, with 2 children (a 1 and a 3 YO), and expecting our third in August of this year. We love living in West Lake Hills and love our home, as it currently works great for our family. However with a home that was built in 1983, it did come with a few quirks that differ from many homes built in the last 20 years. In our home, all of the bedrooms are located on the second floor, and there are not any spaces downstairs that could be converted to a bedroom space. As our family grows, we have discussed being able to add a ground level bedroom suite for relatives and grandparents to visit.

So, in the Fall of 2024 we engaged our architects, Davin Fillpot and Richard Hamer of R&D Architecture, to assist us with a design for a small first floor guest suite addition, with an emphasis on accessibility for older visitors.

As we started designing, we were made aware that there were a handful of hardship conditions on our property that would make this a challenging project for several reasons:

- 1) Our property, as well as the 2 properties to the west of ours, are not served by a traditional public street with dedicated Right Of Way, but rather by a joint use access easement. This easement is used by WCID10, ESD9 as well as the City of WLH. The fully paved easement runs completely across our property from east to west and comprises approximately 2300 SF of Impervious Cover, that counts against our 25% IC.

- 2) As you can tell by the site plan contained in our packet, when the home was originally built it was designed to be located deep into the site. We assume that it was designed this way in order to preserve the 20 Trees with diameters of 14" or greater. Also, the pool and the exterior deck are fully located in the rear 30' setback, which are treated as pre-existing nonconforming structures. It is our understanding that if we wanted to do any small addition or re-work of our pool deck area that it would require a variance.

In working with our architect, we explored different design options for the first floor guest suite. We decided that the best solution was to design the addition so that all proposed conditioned space would exist in the allowable buildable area, and not encroach into either the rear 30' or 25' side setbacks. We also adjusted the building footprint so that we could preserve tree #340, (15" oak) as well as a grove of trees in the side setback that serves as a nice vegetative screening. We were able to achieve this with the physical addition, but we also would like the new structure to have access to the pool area and our square up our oddly shaped deck. In order to achieve this we would like to extend an exterior egress walkway, egress stair to grade, and a small enclosed patio between the proposed addition and the pre existing nonconforming pool deck. This will require a variance for the deck/patio structure to encroach into the rear 30' setback to connect to the existing deck.

Our detailed impervious cover calculation for existing improvements on the site is 25.9%, and INCLUDES the 2300 SF fully paved easement as part of that calculation. The proposed improvements for both the footprint of the addition (793 SF) and the deck extension, patio and stair (384 SF) add up to an additional 1177 SF for a Grand total of 28.7% Impervious Cover for the existing and proposed.

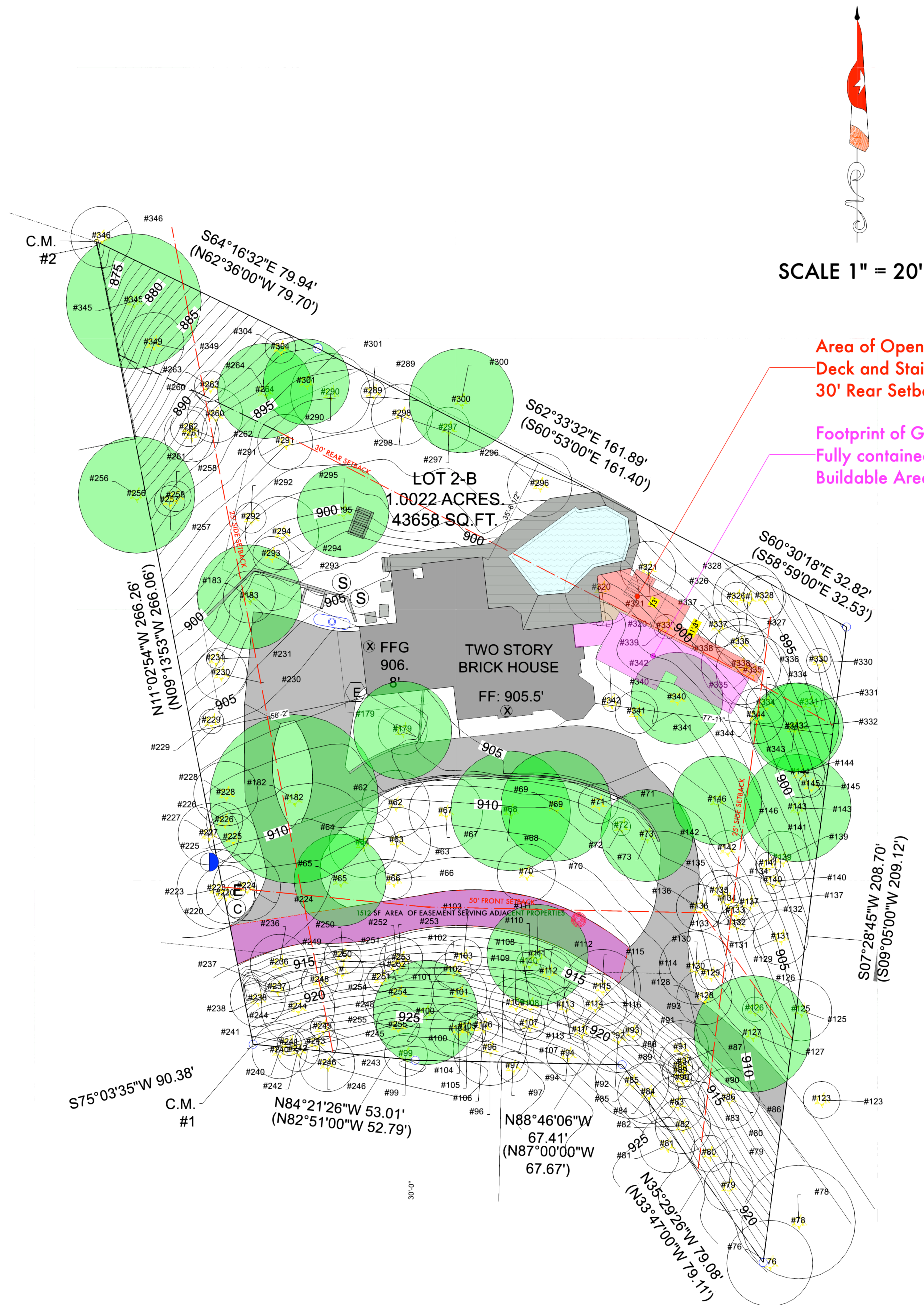
We feel that our proposed improvements are more in line with a Type I Drainage Report rather than a Type II / III, because of the limited impact on the site with the proposed 793 SF footprint being the only on the ground improvement, and the deck being elevated above natural grade by 5' to match the existing pool deck.

Please don't hesitate reaching out with any additional questions or clarifications.
Thank you for your consideration.

Sincerely,



Logan Reichle
502 Spiller Lane
West Lake Hills, Texas 78746
Email: logan.reichle@cbre.com
Phone: 512-217-6401



SCALE 1" = 20'

Area of Open and Covered
Deck and Stair Area in
30' Rear Setback

Footprint of Grandparents Suite
Fully contained in Allowable
Buildable Area

Lot Area	43658 SF
25% Allowable IC	10,914.5 SF

Impervious Cover - Existing Elements	
EXIST House / Garage	2540 SF
EXIST Driveway Paving	7225 SF
EXIST Pool	717 SF
EXIST Pool Deck (1030@50%)	515 SF
EXIST Entry Deck (182@50%)	91 SF
EXIST AC Pads	36 SF
EXIST 3 Rock Walls	145 SF
EXIST Stone Steps	52 SF

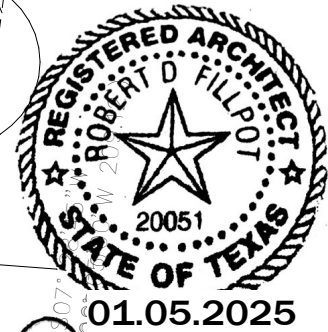
TOTAL EXISTING IMP. COVER	11,321 SF
IMPERVIOUS COVER	25.9 %

Proposed Improvements

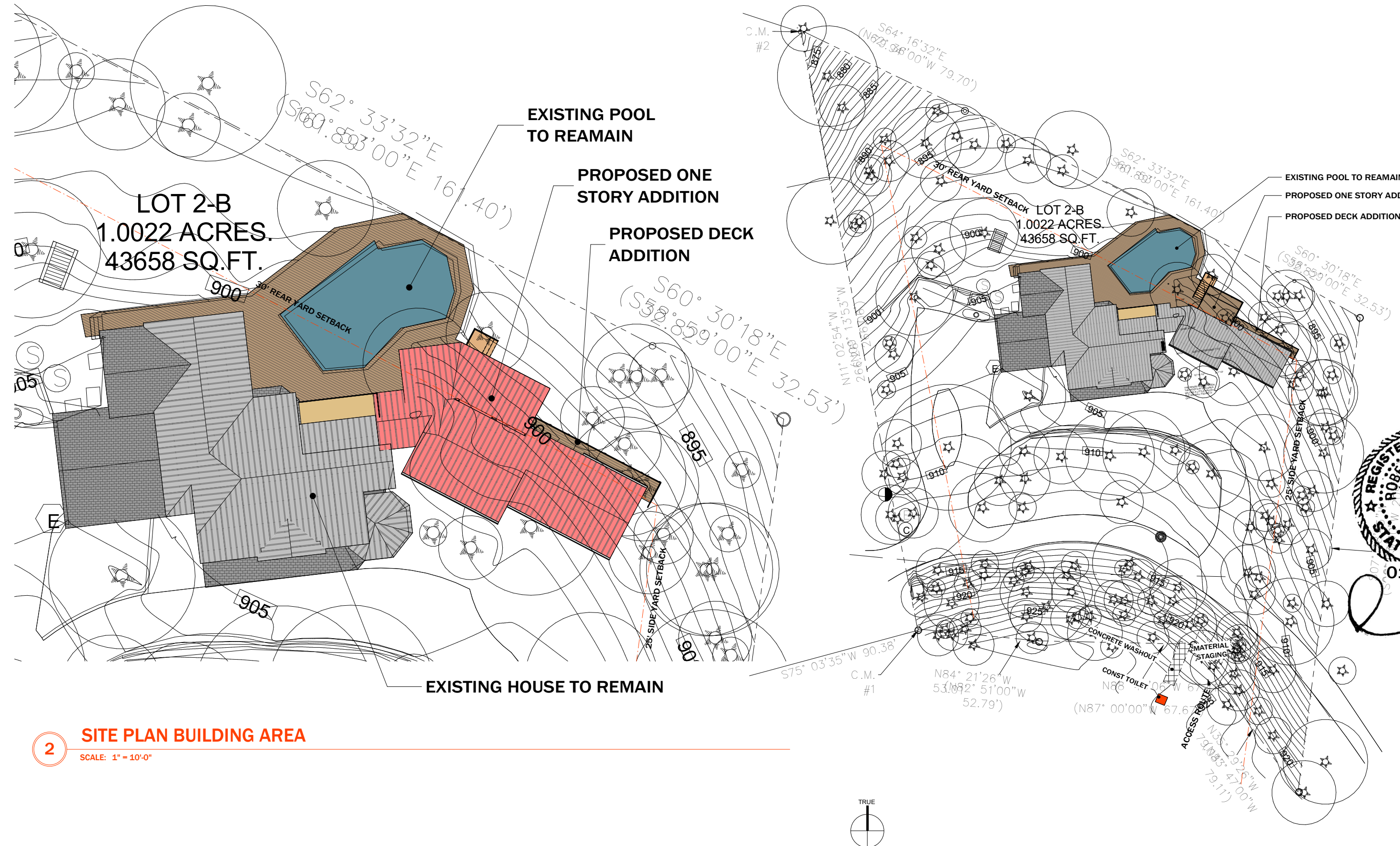
Guest Suite Addition	793 SF
Uncovered Connecting Deck /Stair (164 SF @ 50%)	82 SF
Covered Screened In Porch	182 SF
Roof Extension over Grill area	120 SF

TOTAL PROPOSED NEW IC	1177 SF
-----------------------	---------

GRAND TOTAL EXIST + PROPOSED - 28.7%



[Signature]



2

SITE PLAN BUILDING AREA

SCALE: 1" = 10'-0"

1

SITE PLAN

SCALE: 1" = 20'-0"

PROJECT:
502 SPILLER
LANE

WEST LAKE HILLS,
TEXAS

DATE: 01052025
PROJECT NO: SPL_24
REVISION DATE

NOTES:



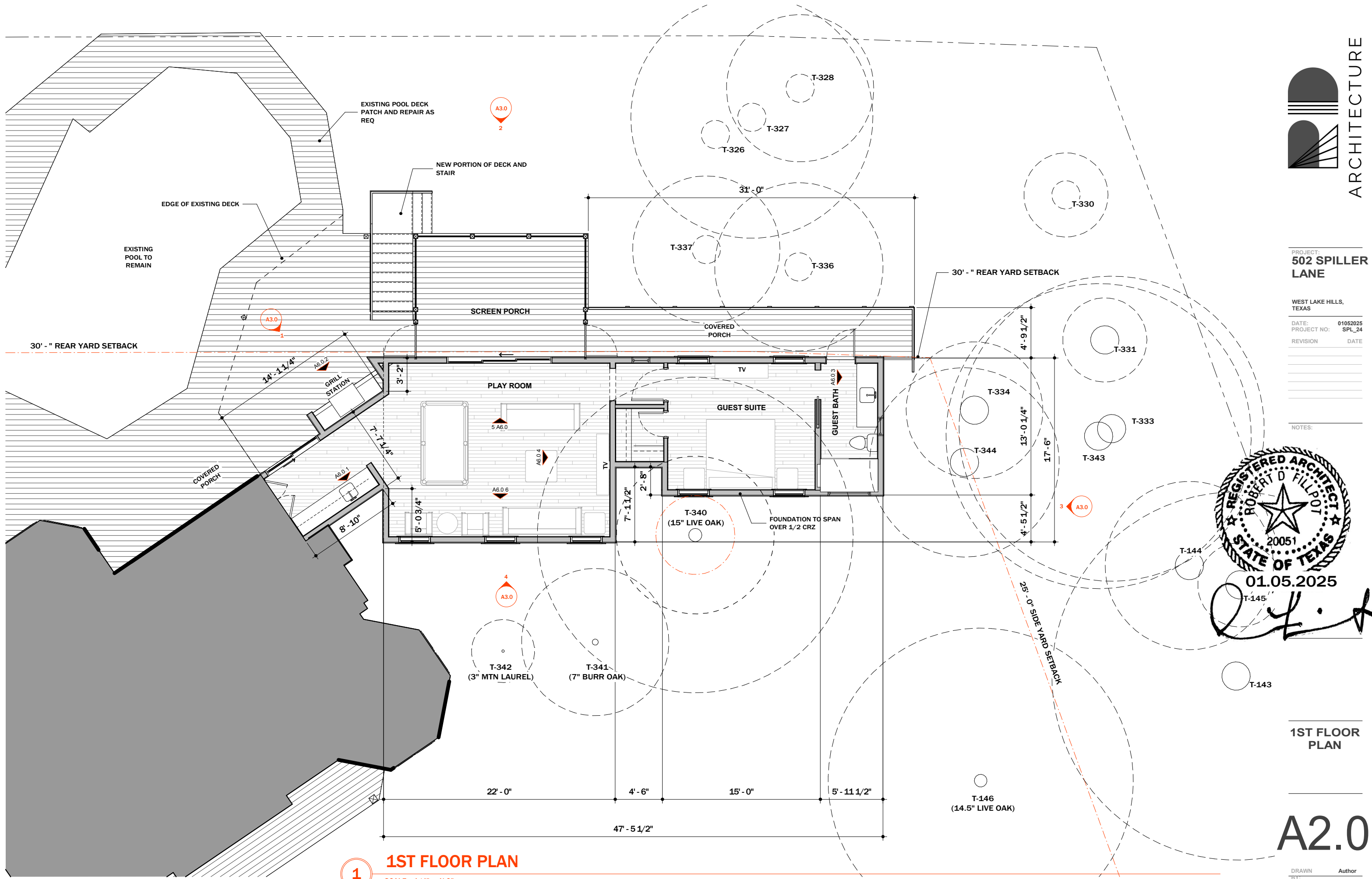
01.05.2025

[Signature]

1ST FLOOR
PLAN

A2.0

DRAWN BY: Author



1 1ST FLOOR PLAN
SCALE: 1/4" = 1'-0"

PROJECT:
502 SPILLER
LANE

WEST LAKE HILLS,
TEXAS

DATE: 01052025
PROJECT NO: SPL_24

REVISION DATE

NOTES:



[Signature]

2ND FLR PLAN
11' - 6"

1ST FLR CLG
10' - 0"

1ST FLOOR PLAN
0' - 0"

EXTERIOR
ELEVATIONS

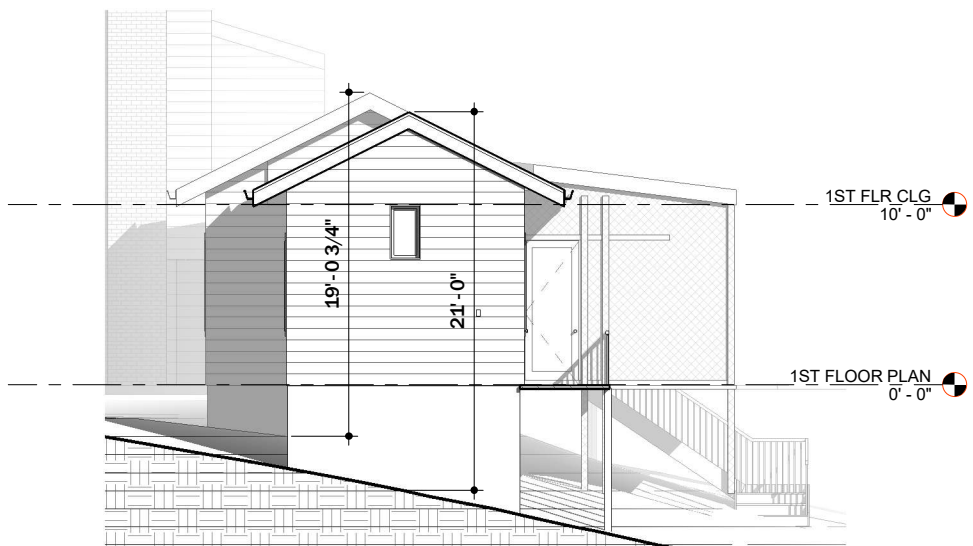
A3.0

DRAWN BY: Author

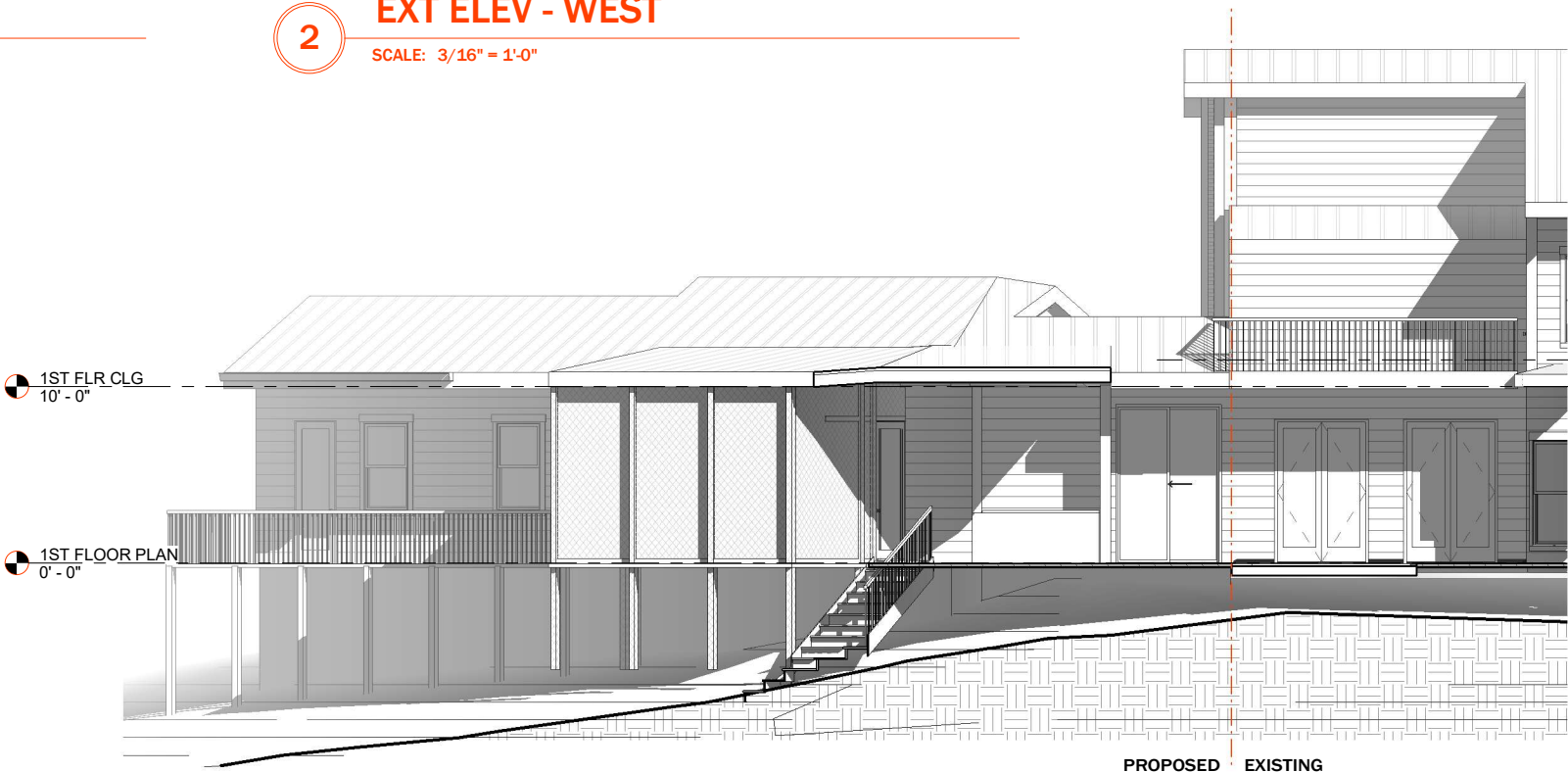


4 EXT ELEV - NORTH
SCALE: 3/16" = 1'-0"

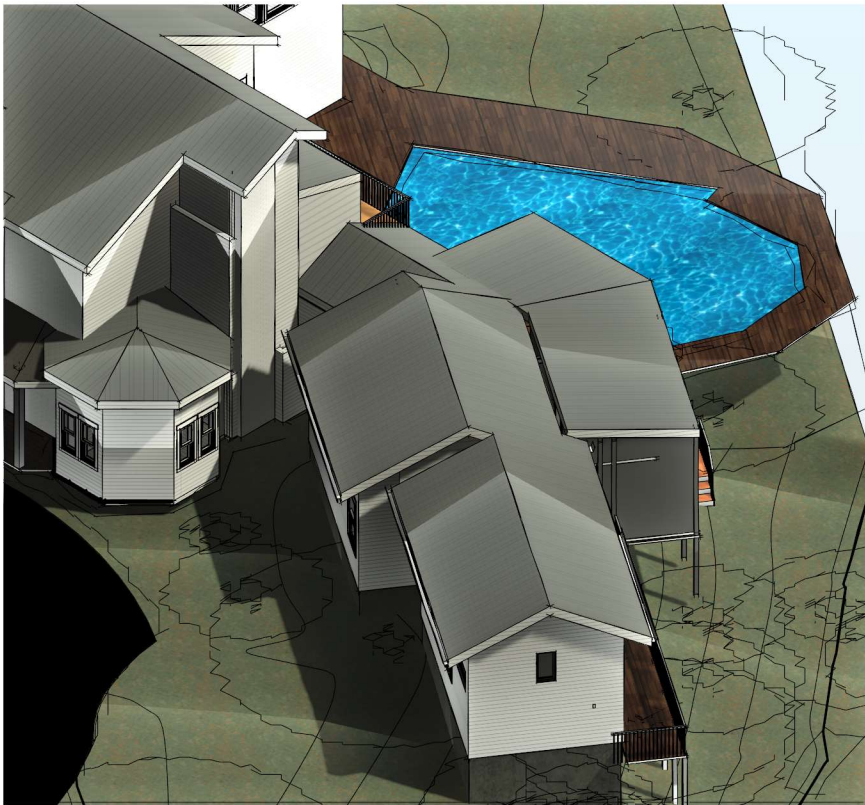
2 EXT ELEV - WEST
SCALE: 3/16" = 1'-0"



3 EXT ELEV - EAST
SCALE: 3/16" = 1'-0"



1 EXT ELEV - SOUTH
SCALE: 3/16" = 1'-0"





PROJECT:
**502 SPILLER
LANE**

WEST LAKE HILLS,
TEXAS

DATE: 01052025
PROJECT NO: SPL_24

REVISION DATE

NOTES:

NOT FOR CONSTRUCTION

RENDERINGS

A8.1

DRAWN BY: Author



PROJECT:
**502 SPILLER
LANE**

WEST LAKE HILLS,
TEXAS

DATE: 01/05/25
PROJECT NO: SPL_24

REVISION DATE

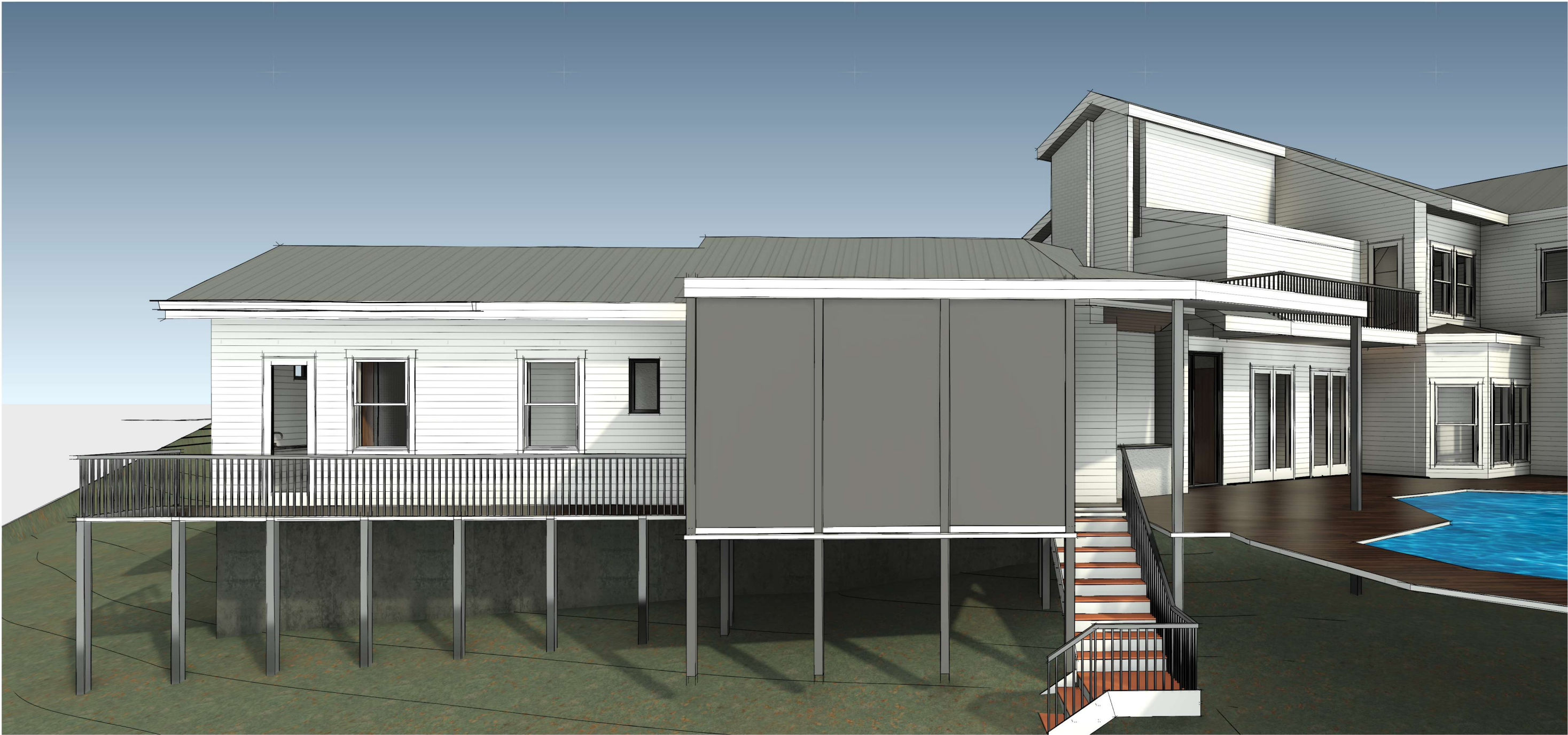
NOTES:

NOT FOR CONSTRUCTION

RENDERINGS

A8.2

DRAWN BY: Author



ARCHITECTURE

PROJECT:
**502 SPILLER
LANE**

WEST LAKE HILLS,
TEXAS

DATE: 01/05/25
PROJECT NO: SPL_24
REVISION DATE

NOTES:

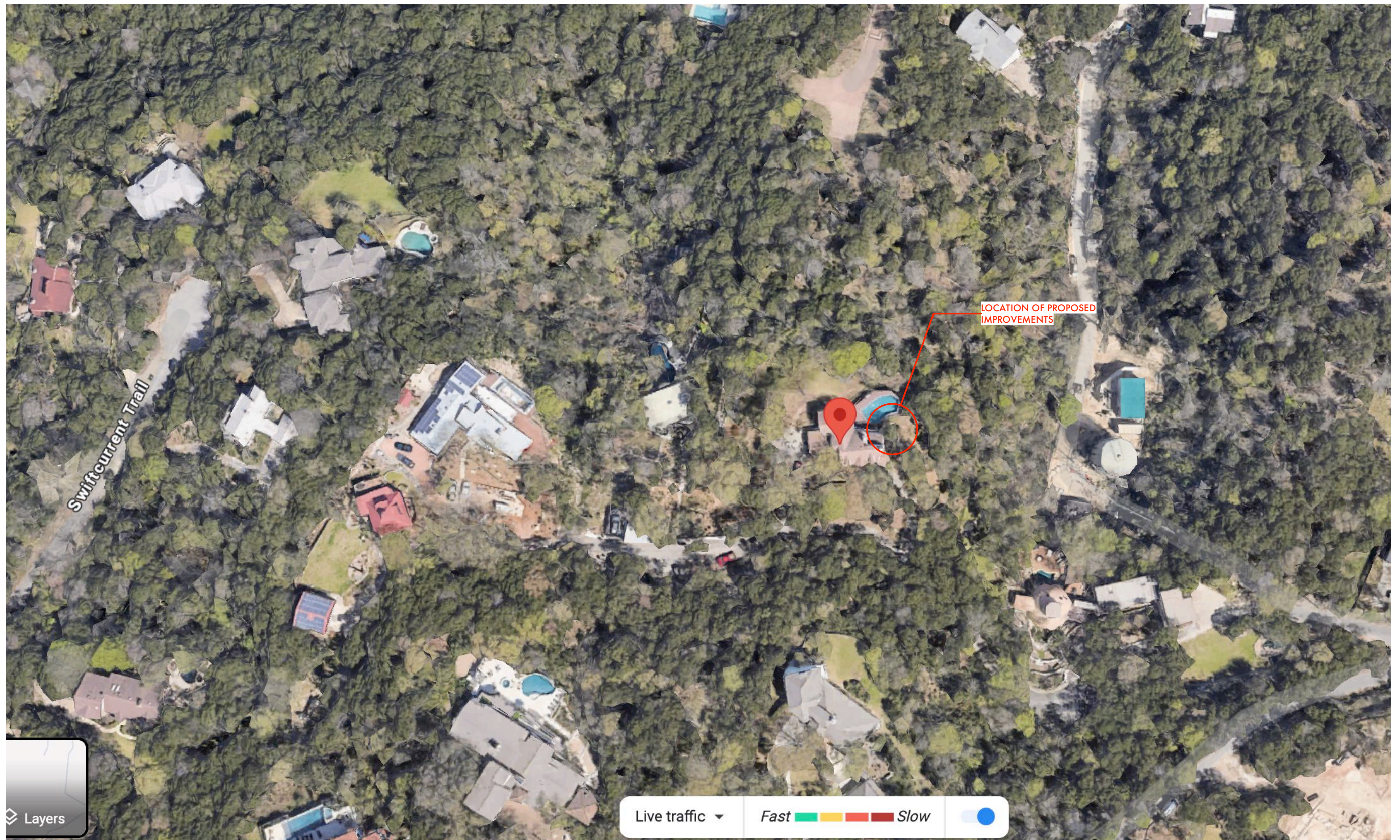
NOT FOR CONSTRUCTION

RENDERINGS

A8.3

DRAWN BY: Author

Page 217 of 258



PROXIMITY MAP OF PROPOSED IMPROVEMENTS

Waterloo Surveyors
SURVEY PLAT
Design Survey

LEGEND
RECORD CALL ()
BUILDING SETBACK LINE
CITY OF WEST LAKE HILLS ZONING
CONTROLLING MONUMENT
FINISHED FLOOR
FINISHED FLOOR GARAGE
PUBLIC UTILITY EASEMENT
FOUND 1/2" IRON ROD
FOUND 1" IRON PIPE
SET 1/2" IRON ROD WITH CAP "WATERLOO SURVEYORS"
CABLE PEDESTAL
ELECTRIC DROP
ELECTRIC MANHOLE
ELECTRIC METER
PROPANE TANK
SEPTIC LID
TREE, DRIPLINE & NUMBER
CHAIN LINK FENCE
HOGWIRE FENCE
BENCHMARK:
SET COTTON GIN SPINDLE IN ASPHALT
NAVD88 ELEVATION: 913.0'

ASPHALT
BRICK
CONCRETE
POOL
RAILROAD TIE
WOOD DECK

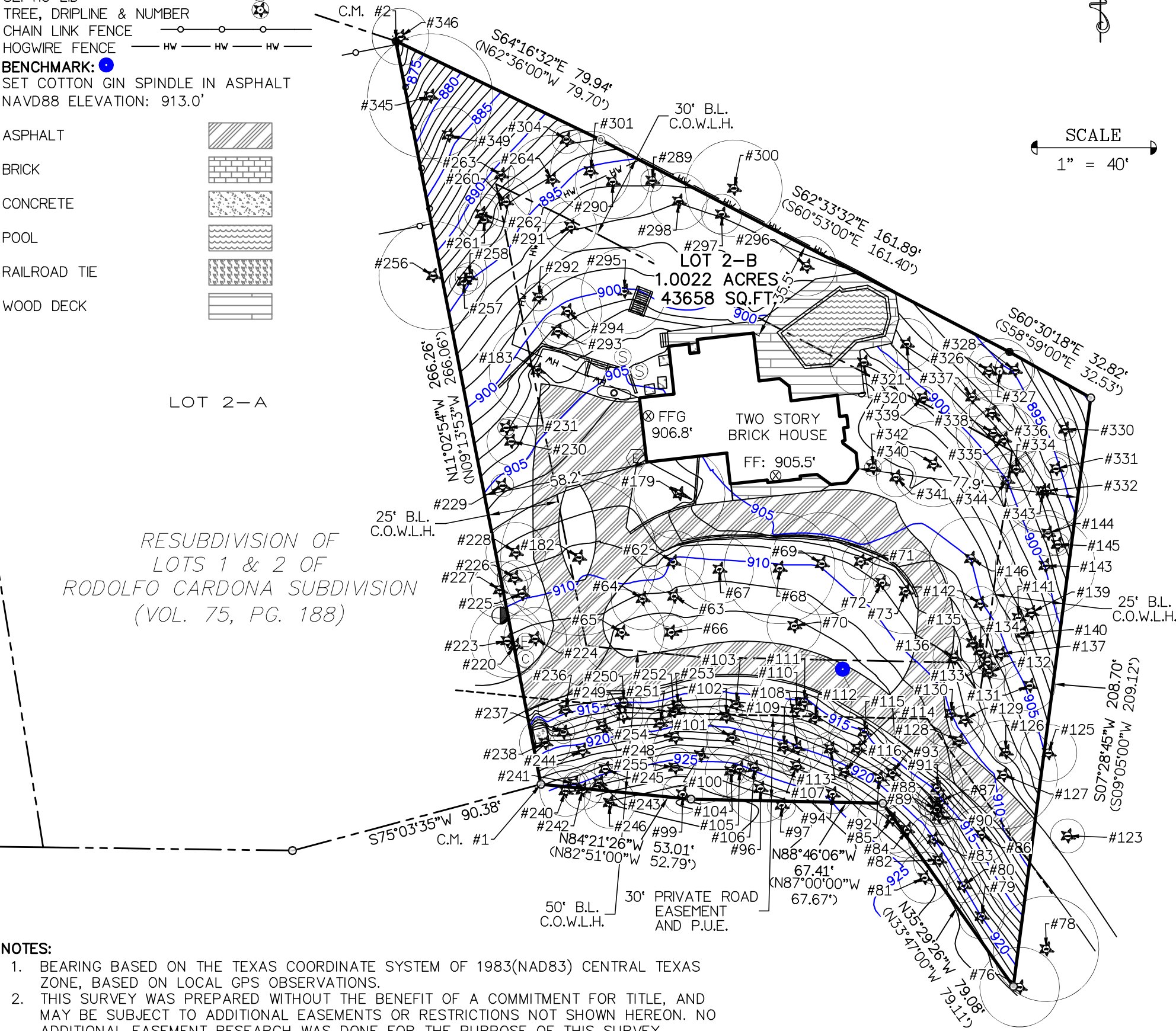
OWNER:
RICHARD LOGAN REICHLE AND
CARLY GUILLOT REICHLE

ADDRESS:
502 SPILLER LANE
WESTLAKE HILLS, TEXAS 78746

GENERAL DESCRIPTION:
LOT 2-B, RESUBDIVISION OF LOTS 1 & 2 OF RODOLFO
CARDONA SUBDIVISION, A SUBDIVISION IN TRAVIS
COUNTY, TEXAS ACCORDING TO THE MAP OR PLAT
THEREOF RECORDED IN VOLUME 75, PAGE 188, PLAT
RECORDS OF TRAVIS COUNTY, TEXAS.



SCALE
1" = 40'



- NOTES:**
1. BEARING BASED ON THE TEXAS COORDINATE SYSTEM OF 1983(NAD83) CENTRAL TEXAS ZONE, BASED ON LOCAL GPS OBSERVATIONS.
 2. THIS SURVEY WAS PREPARED WITHOUT THE BENEFIT OF A COMMITMENT FOR TITLE, AND MAY BE SUBJECT TO ADDITIONAL EASEMENTS OR RESTRICTIONS NOT SHOWN HEREON. NO ADDITIONAL EASEMENT RESEARCH WAS DONE FOR THE PURPOSE OF THIS SURVEY.
 3. THE TREE CIRCLES SHOWN HEREON HAVE ONE (1) FOOT RADIUS DRAWN FOR EVERY ONE (1) INCH OF MEASURED TRUNK DIAMETER. GENERALLY, TRUNK DIAMETER IS MEASURED AT A DISTANCE OF 4.5 FEET ABOVE GROUND LEVEL. MULTI-TRUNK TREES ARE DISPLAYED USING THE FOLLOWING FORMULA: SUM OF THE LARGEST TRUNK + 1/2 OF THE SUM OF SMALLER TRUNKS.
 4. SEE TREE LIST ON PAGE 2.
 5. THE PROPERTY SHOWN HEREON IS NOT WITHIN A SPECIAL FLOOD HAZARD AREA AS IDENTIFIED BY THE FEDERAL INSURANCE ADM. DEPARTMENT OF HUD FLOOD HAZARD BOUNDARY MAP REVISED AS PER MAP NUMBER: 48453C0445K, ZONE: X, DATED: 01/22/2020.

State of Texas §
County of Travis §

The undersigned does hereby certify that this survey was this day made on the property legally described hereon and is correct, and this survey substantially complies with the current Texas Society of Professional Surveyors Standards and Specifications for a Category 1B Conditions II Survey.

I Karl E. Atkins, a Texas Registered Professional Land Surveyor do hereby certify to the land owners, that this the above survey, represents an on the ground survey conducted under my supervision this the 20TH day of NOVEMBER, 2024 and is true and correct to the best of my knowledge.



Karl E. Atkins
Karl E Atkins, RPLS 4618

11/20/2024

Date of Signature

TREE LIST:					
#.	TYPE.	SIZE.	TAG NO.		
62	JUNIPER	8 6		179	LIVE OAK 16
63	JUNIPER	11		182	LIVE OAK 20 15 TAG 453
64	JUNIPER	11		183	LIVE OAK 17
65	JUNIPER	11 8		220	JUNIPER 7 5
66	JUNIPER	6		223	JUNIPER 13
67	SPANISH OAK	12		224	JUNIPER 11
68	SPANISH OAK	14 11 TAG 450		225	JUNIPER 8
69	SPANISH OAK	18 TAG 451		226	JUNIPER 6
70	MOUNTAIN LAUREL	4 4 3 2 2		227	JUNIPER 10
71	MOUNTAIN LAUREL	4 3 2		228	JUNIPER 7 7
72	SPANISH OAK	3		229	LACEY OAK 4
73	JUNIPER	15		230	YAUPON 5 4 3
76	JUNIPER	14		231	YAUPON 3
78	JUNIPER	14 9		236	JUNIPER 7 5
79	JUNIPER	8		237	JUNIPER 4
80	SPANISH OAK	6		238	JUNIPER 9
81	JUNIPER	9		240	JUNIPER 7 4
82	JUNIPER	9		241	JUNIPER 4
83	JUNIPER	9		242	JUNIPER 7
84	JUNIPER	10		243	JUNIPER 7
85	JUNIPER	12		244	JUNIPER 9 6
86	JUNIPER	7 6		245	SPANISH OAK 4
87	JUNIPER	8		246	JUNIPER 9
88	JUNIPER	4		248	JUNIPER 6
89	JUNIPER	6		249	JUNIPER 5 4
90	JUNIPER	3		250	JUNIPER 6
91	JUNIPER	9		251	JUNIPER 3 3
92	JUNIPER	8 7		252	JUNIPER 4
93	JUNIPER	3		253	JUNIPER 5 4
94	JUNIPER	7		254	JUNIPER 6 6 5
96	JUNIPER	12		255	SPANISH OAK 7
97	SPANISH OAK	5		256	JUNIPER 19 TAG 409
99	JUNIPER	7		257	LACEY OAK 5
100	JUNIPER	17		258	LACEY OAK 5
101	JUNIPER	7 4		260	SPANISH OAK 9
102	JUNIPER	6		261	SPANISH OAK 9
103	JUNIPER	6		262	SPANISH OAK 6
104	JUNIPER	9		263	SPANISH OAK 5
105	SPANISH OAK	5		264	SPANISH OAK 7 6 6 5 TAG 454
106	JUNIPER	5		289	LACEY OAK 4
107	JUNIPER	5		290	JUNIPER 13
108	JUNIPER	9		291	YAUPON 5 4 4
109	JUNIPER	7 3		292	MAPLE 5
110	JUNIPER	4		293	MAPLE 6
111	JUNIPER	9 9 6		294	CHINKAPIN OAK 12
112	SPANISH OAK	5 5		295	CHINKAPIN OAK 15
113	JUNIPER	6		296	MOUNTAIN LAUREL 5 4 4 3
114	JUNIPER	9 3		297	YAUPON 4 4 2
115	JUNIPER	9 7		298	SPANISH OAK 10
116	SPANISH OAK	4		300	SPANISH OAK 12 10
123	CAROLINA LAUREL	3 2 2 2		301	JUNIPER 14
125	JUNIPER	10		304	YAUPON 3 2 2
126	JUNIPER	4		320	JUNIPER 12
127	JUNIPER	13 12 TAG 146		321	JUNIPER 9
128	JUNIPER	9		326	JUNIPER 5
129	JUNIPER	5		327	JUNIPER 9 5
130	JUNIPER	12		328	JUNIPER 7
131	JUNIPER	9		330	JUNIPER 3 2
132	JUNIPER	6		331	JUNIPER 4
133	JUNIPER	3		332	JUNIPER 11 7
134	JUNIPER	8		334	JUNIPER 5 3
135	JUNIPER	7		335	LIVE OAK 12
136	SPANISH OAK	6 3		336	LIVE OAK 8
137	SPANISH OAK	9		337	JUNIPER 7
139	JUNIPER	9		338	JUNIPER 10 6
140	JUNIPER	4		339	GUM 4
141	JUNIPER	4		340	LIVE OAK 15
142	JUNIPER	6		341	BUR OAK 7
143	JUNIPER	10 9 6 TAG 452		342	MOUNTAIN LAUREL 3
144	JUNIPER	8		343	JUNIPER 8 7 6
145	LACEY OAK	4		344	LIVE OAK 9
146	LIVE OAK	10 9		345	LIVE OAK 9 8 7 6 5
				346	CHERRY 10
				349	SPANISH OAK 10

502 Spiller Ln

9. Discuss and consider action on a drainage waiver to allow a Type I submittal instead of the required Type III submittal (Section 22.03.511 (d) of the Code of Ordinances).

Applicant: Davin Fillpot, Architect LLC



502 Spiller Ln

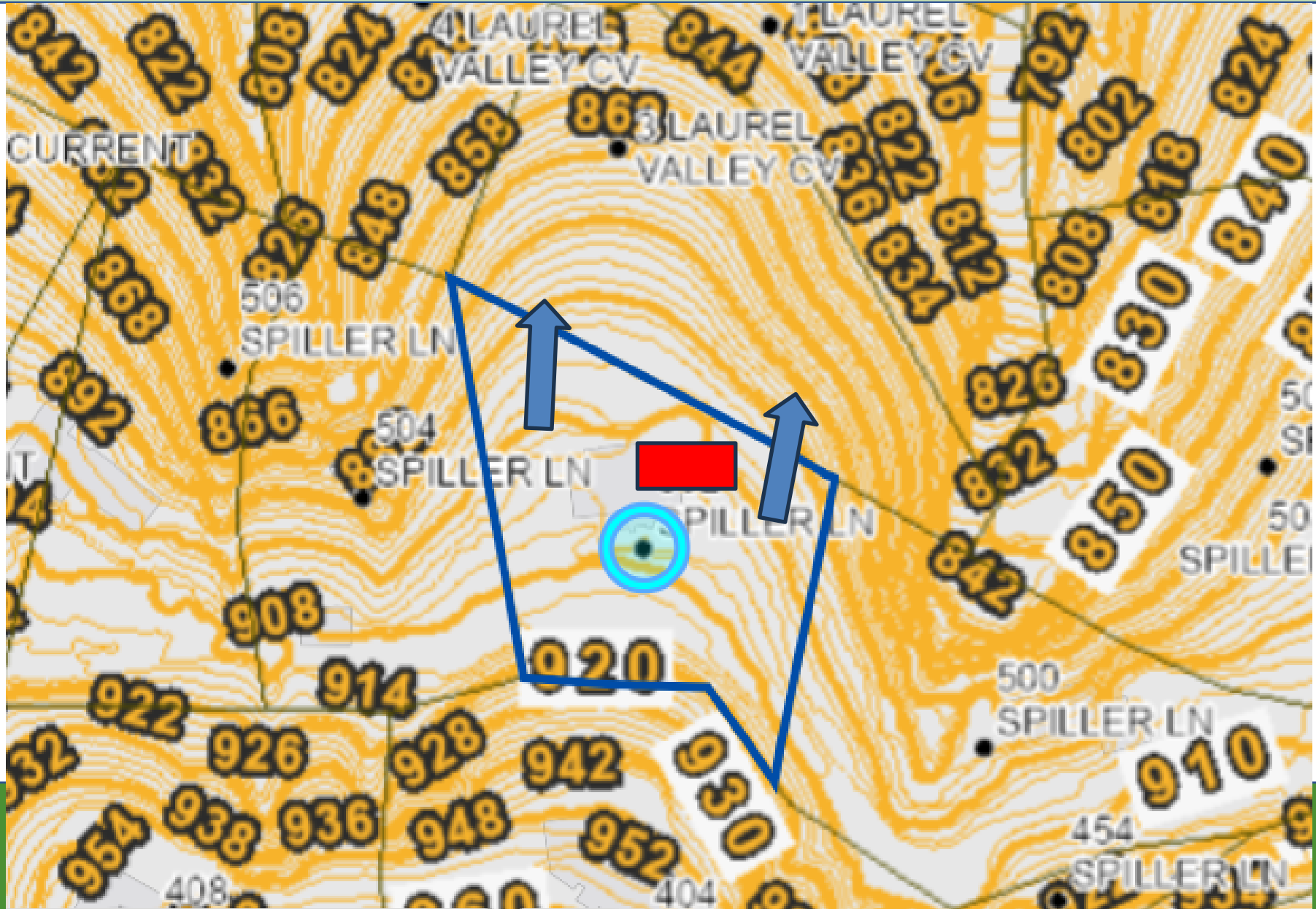
The applicant is requesting to use Type I application standards where a Type III is required.

The drainage and erosion control manual requires all properties that receive variance are not eligible for a Type I drainage application. A Type I is allowed when the new impervious cover added is not more than 1,000 sf and the applicant can certify that there is no change to the drainage pattern or adverse impact to other property.

This property is already over the 25% maximum and is requesting a variance to encroach into the rear setback up to 13 feet and increase impervious cover by 2.8%



502 Spiller Ln



502 Spiller Ln

Analysis:

- The existing site has 25.9% of impervious cover and the applicant is proposing to add an additional 2.8% (1,177 sf).
- For this site, the IC max is 25%. Any new amount of water cannot convey offsite at a faster rate than existing and any stormwater over 20% must be treated for water quality. The addition to the rear of the structure and the adjacent properties are down slope.



502 Spiller Ln

- Staff recommends denial of the request for Type I application.





City of West Lake Hills City Council

AGENDA REPORT

Meeting Date:	March 26, 2025	Item Number:	8
Department:	Administration Trey Fletcher		
Prepared By:	City Administrator	Cost / Budget:	\$ 524,000.
Exhibits:		Source of Funds:	Bond Funds

Subject

Discuss and consider approving a quote from McCoy Rockford for the purchase of furniture, fixtures and equipment for the new municipal complex.

Recommendation

Approval. Authorizing the City Administrator to execute contracts for the purchase of furniture, fixtures and equipment.

Discussion

The City's new municipal complex is currently under construction and slated for substantial completion in June and final completion in July. Move-in is planned within 30 days of final completion.

The project budget established \$608,000 for the furniture, fixtures and equipment budget (FFE). Of this, \$524,000 is allocated toward furniture. This assumed new furniture at \$30/sf based on 17,480 sf and does not consider the liquidation of any existing FFE that will not be relocated.

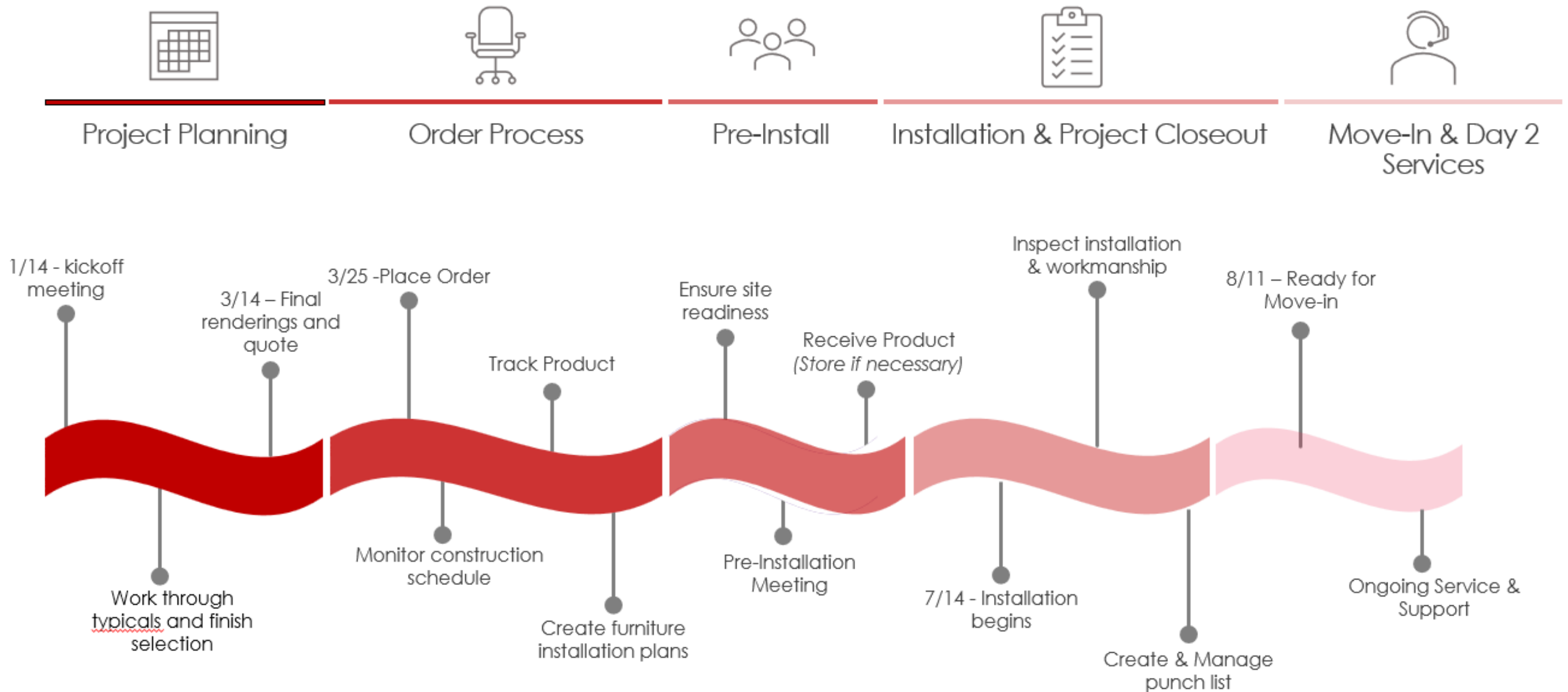
Specific pricing will be provided prior to action being requested.



WEST LAKE HILLS CITY HALL & POLICE
3/21/25

 **BRINKLEY
SARGENT
WIGINTON
ARCHITECTS**

Project Execution

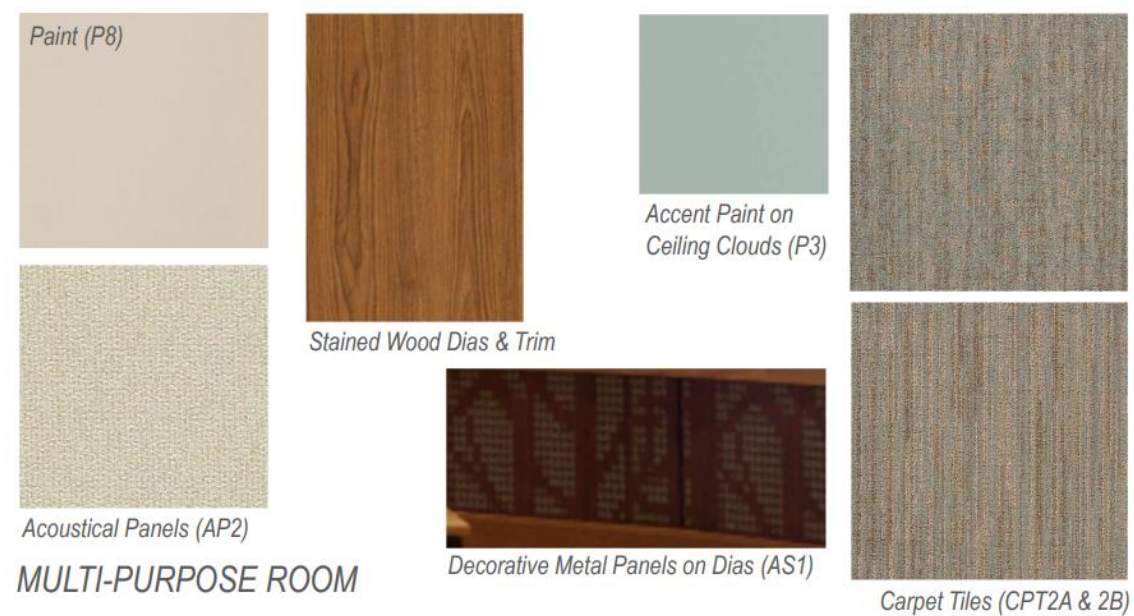


L1

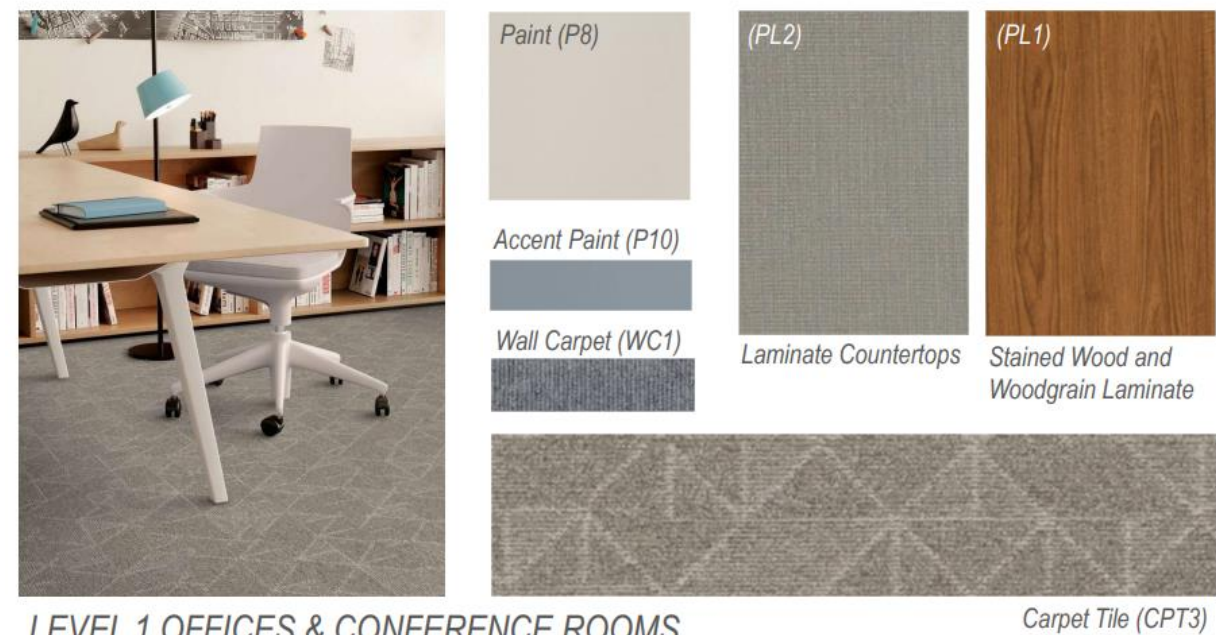
ARCH FINISHES



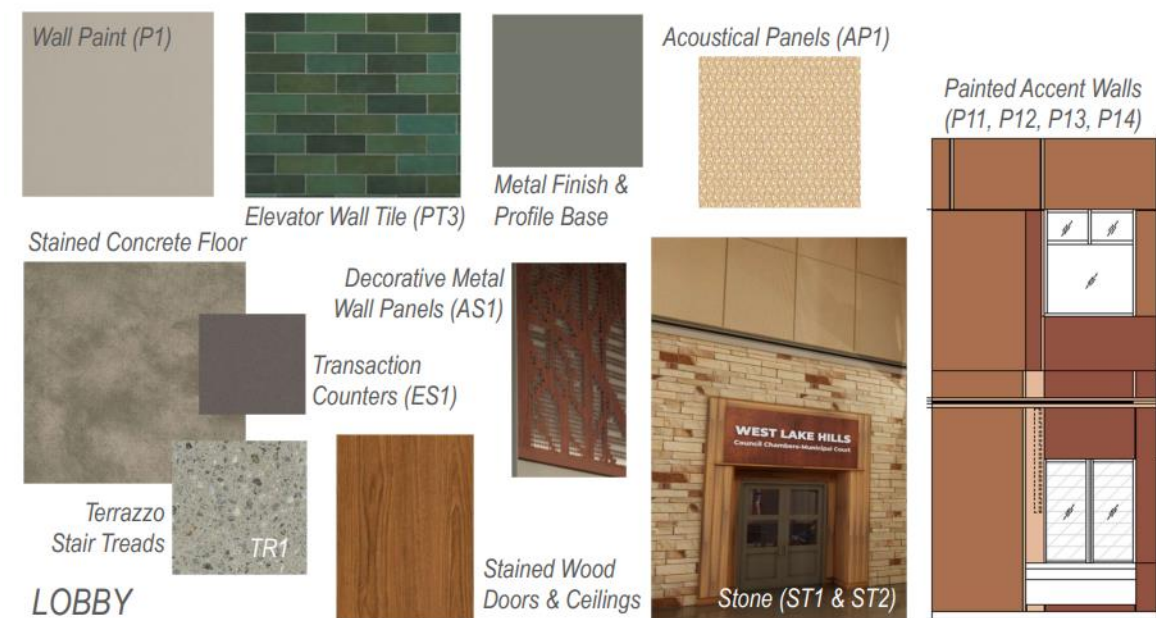
LEVEL 1 CORRIDORS & BREAK ROOM



MULTI-PURPOSE ROOM



LEVEL 1 OFFICES & CONFERENCE ROOMS



LOBBY

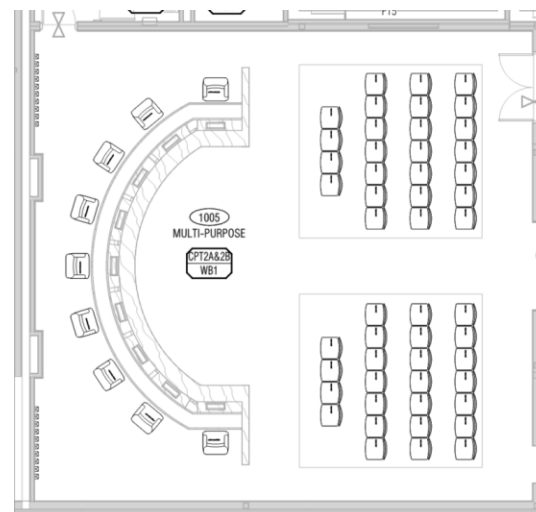


LEVEL 1 POLICE RESTROOMS & SHOWERS

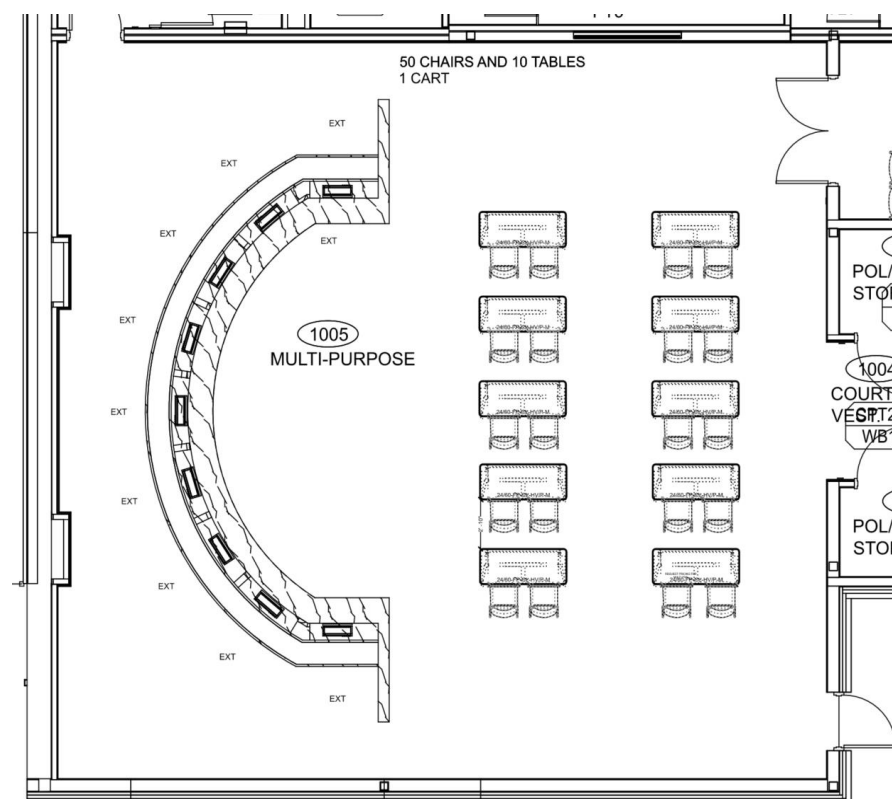
01

MULTI-PURPOSE 1005

Setting



TOTAL TABLES: 10
TOTAL CHAIRS: 50
1 CART FOR TRANSPORT OF CHAIRS
LECTERN NOT IN MR SCOPE



Chair Frame:
Global Metal Leg
Chrome

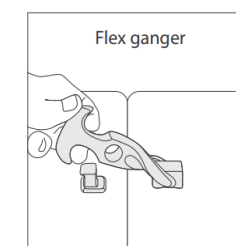


Chair Seat Textile:
Mayer Lavish Ecru

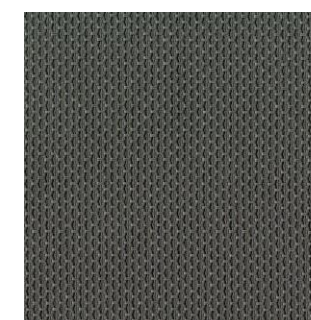


- Features:
- Stacking
 - No visible hardware
 - Stack up to four high on the floor or on chair dolly
 - Weighs 20 lbs

GLOBAL ZOMA CHAIR



Flex gangers can be used to easily link adjacent tables in multiple configurations. Flex gangers use a flexible loop that engages a hook to hold two adjacent table tops in place. No tools are required to stretch the loop across the seam between two table edges and to connect it to the hook on the adjacent table. All flex ganger locations are pre-drilled for simple relocation when desired.



Modesty Panel: Latch
in Nimbus



Tabletop: Satin Stone



Table Edge: Stone

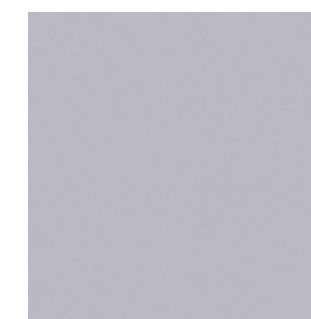
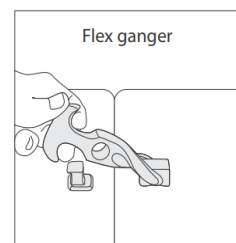


Table Leg:
Platinum Metallic

- Features:
- Modesty
 - Ganging brackets
 - Linkable power (2 PWR & A-C USB)

GROUPWORK FLIP TOP TABLE W/
MODESTY

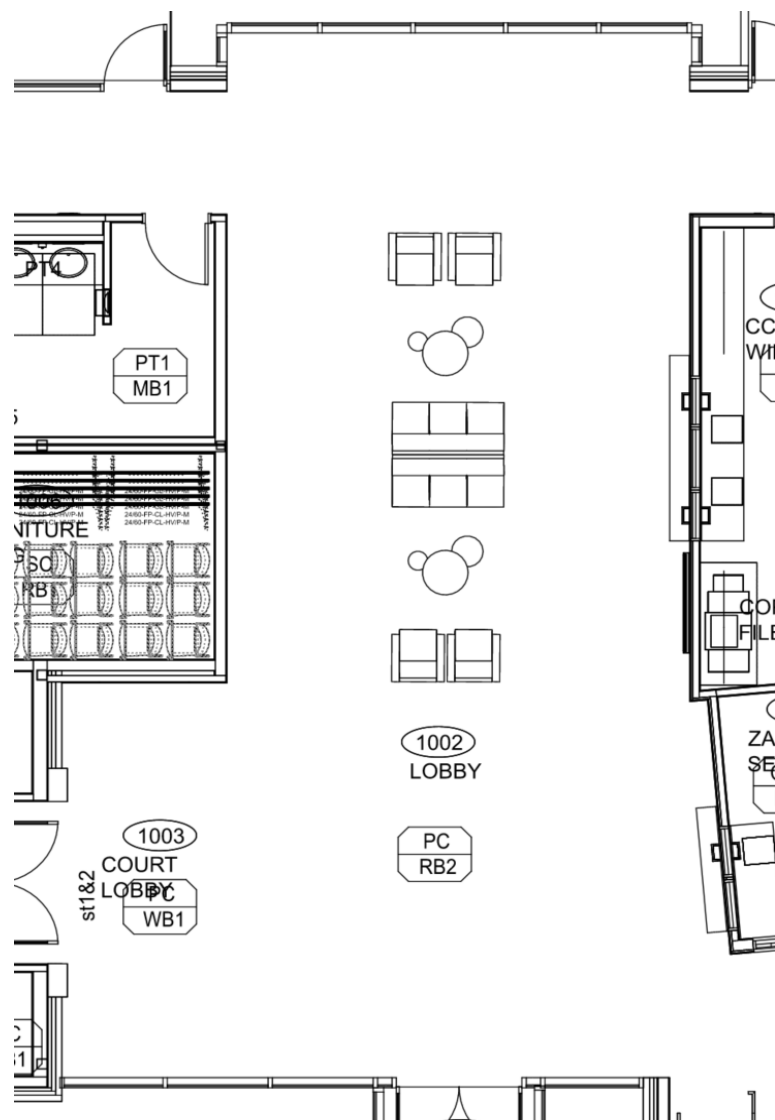


Flex gangers can be used to easily link adjacent tables in multiple configurations. Flex gangers use a flexible loop that engages a hook to hold two adjacent table tops in place. No tools are required to stretch the loop across the seam between two table edges and to connect it to the hook on the adjacent table. All flex ganger locations are pre-drilled for simple relocation when desired.

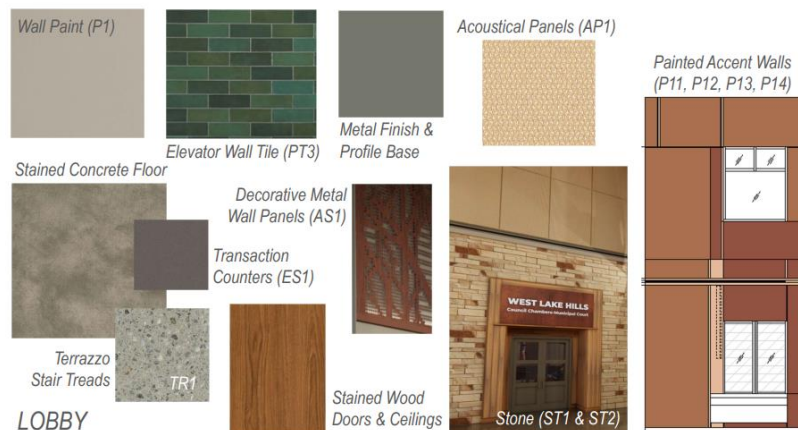
02

LOBBY 1002

Setting



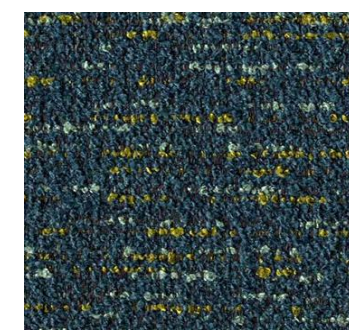
Lobby Arch Finishes



Chair Frame:
Chrome



Seating: Arc Com
Stetson Forest #25



Seating: Designtex
Dapple Canal



GLOBAL CITI CHAIR
All Dapple



GLOBAL CITI SQUARE
THREE SEAT SOFA, ARMLESS
Seat Stetson
Back Dapple



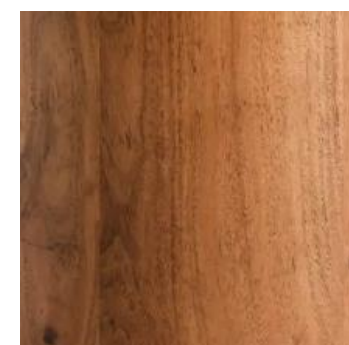
BLUDOT TURN TALL SIDE TABLE



BLUDOT TURN COFFEE TABLE



BLUDOT TURN LOW SIDE TABLE

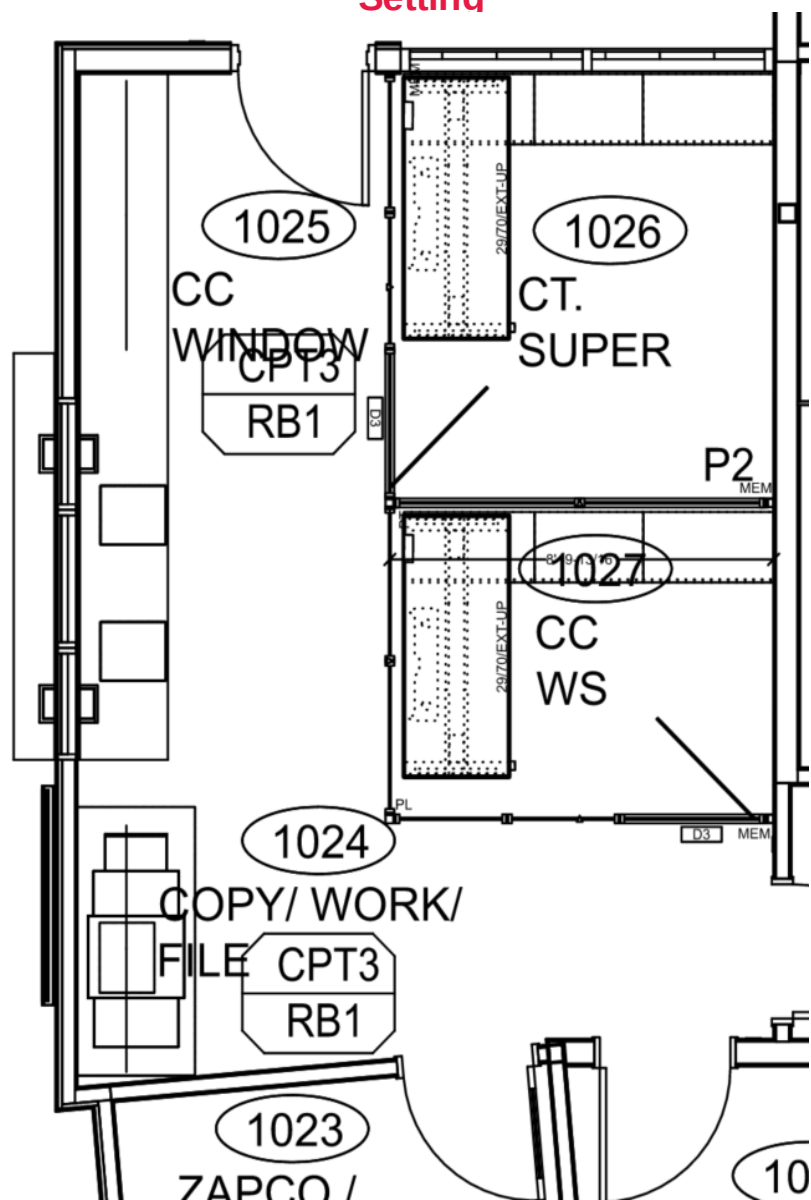


Tables: Acacia

03

CT. SUPER 1026 AND CC WS 1027

Setting



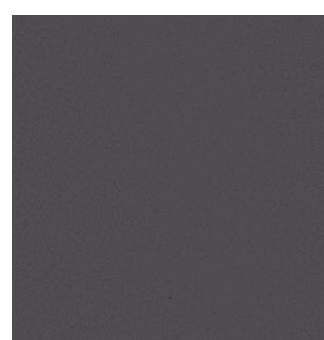
Carpet Tile (CPT3)



MIGRATION SE WITH CURRENCY STORAGE



Desk Laminate
Winter on Maple



Wall frame:
Steelcase Paint Merle

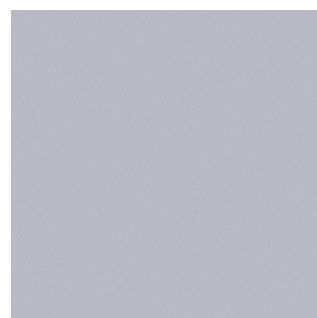


Table Leg:
Platinum Metallic

NO MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED

Features:

Hanging options:

- Over door hanger
- Rare earth magnets
- Load bar (300lb limit)

WORK WITH ARCHITECT ON THIS WALL DESIGN. MRI IS UNABLE TO PROVIDE DESIGN MODIFICATIONS

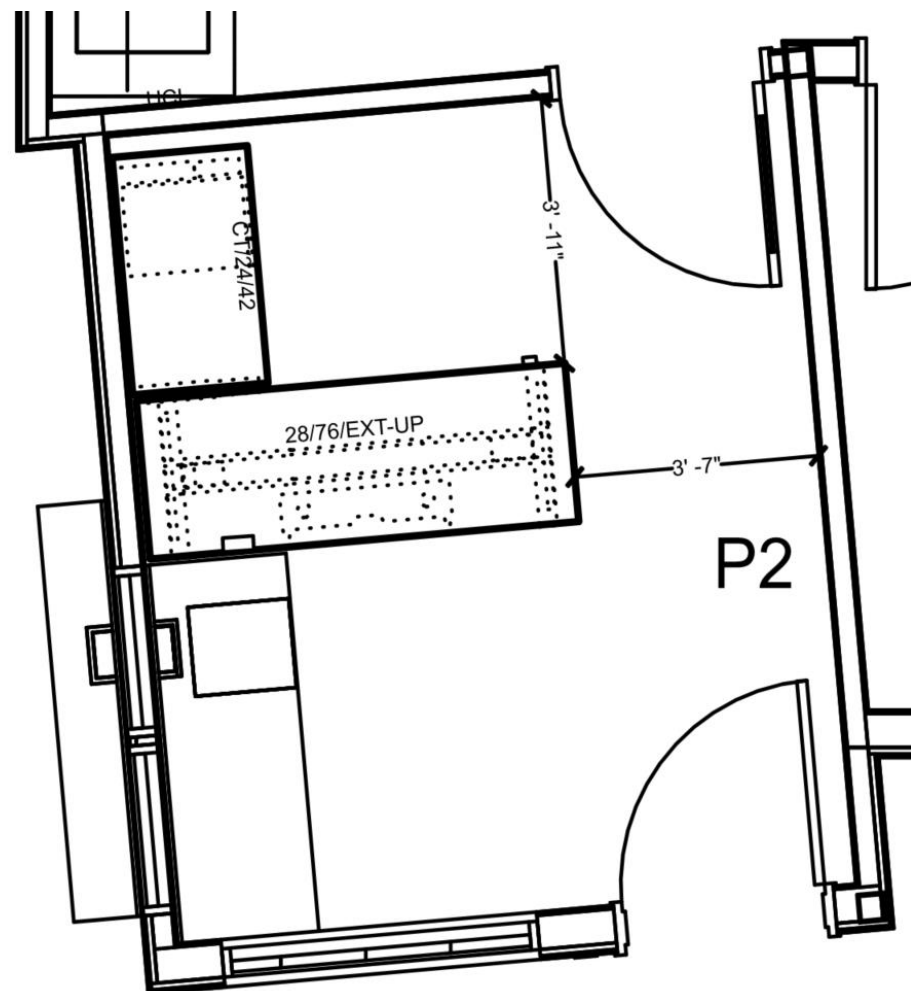


CT. SUPER 1026



CC WS 1027

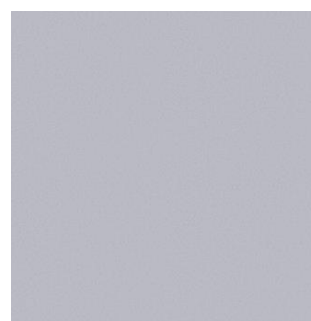
Setting



Carpet Tile (CPT3)



MOBILE BOX/BOX/FILE

Desk Laminate
Winter on MapleMetal:
Platinum Metallic

NO MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED

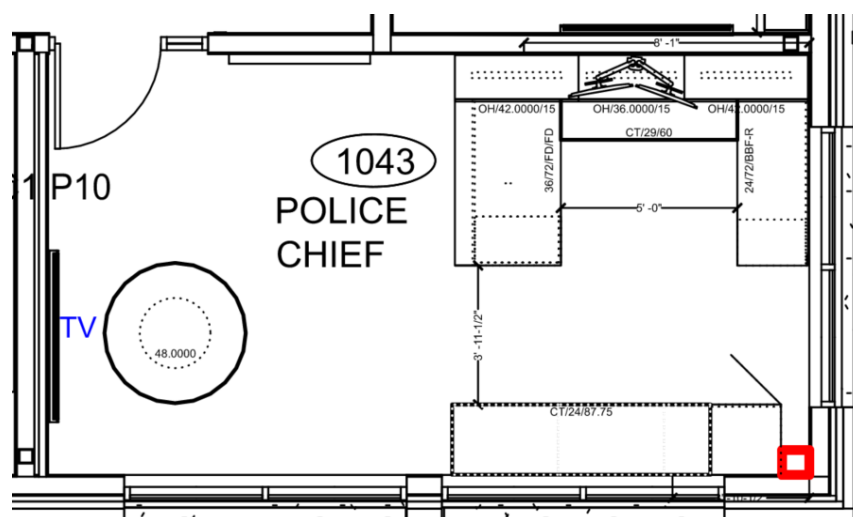


MIGRATION SE

05

POLICE CHIEF 1043

Setting



Carpet Tile (CPT3)



STEELCASE LEAP CHAIR
WITH HEADREST



E-TABLE ROUND CONFERENCE
TABLE



Tackboard: Billiard
Storm Cloud



Desk and Table top
and base Laminate:
Blackwood



Chair Textile:
Stand In Orca

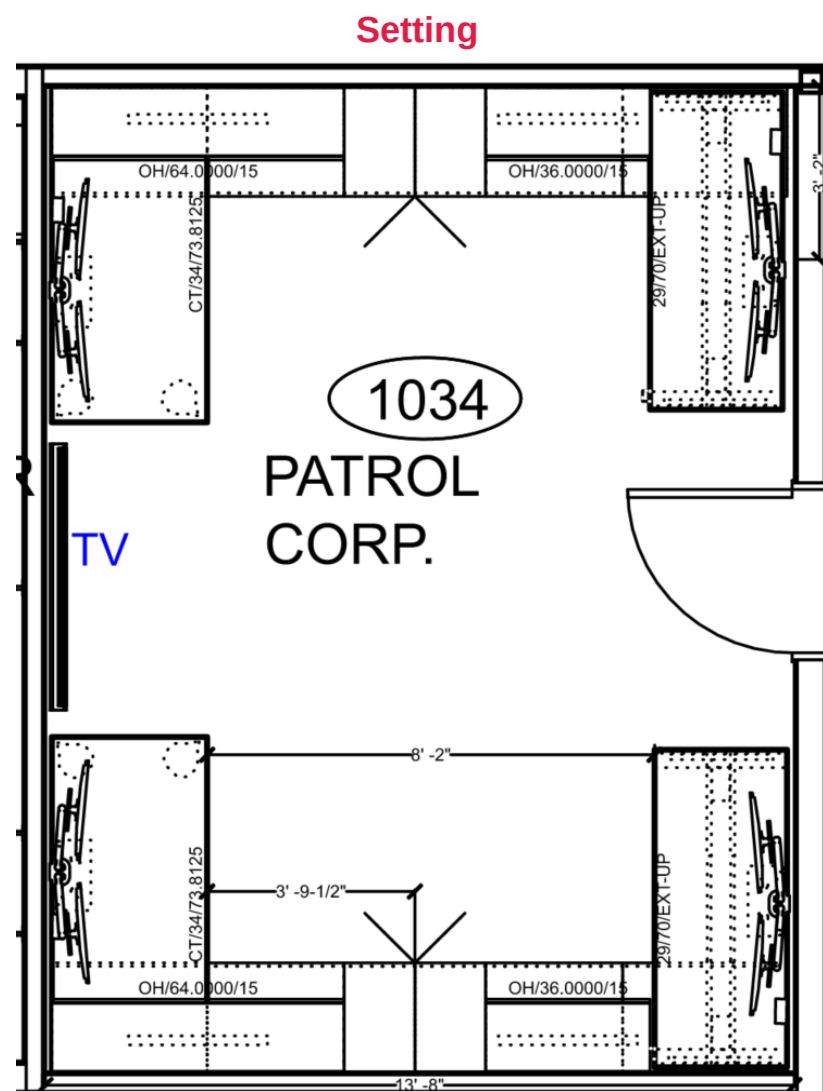


Handles:
Polished Chrome

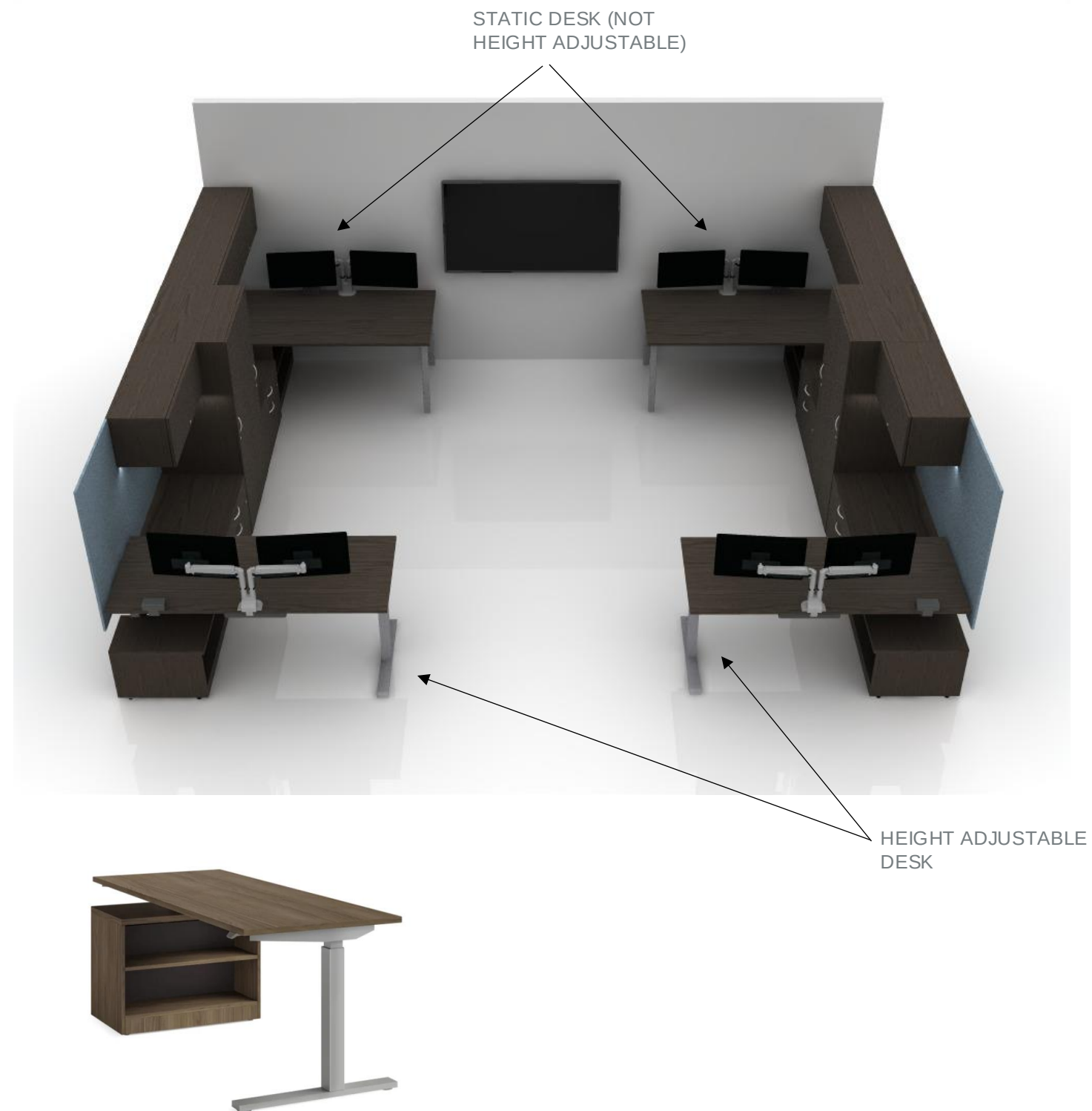
MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED

06

PATROL CORP. 1034



Carpet Tile (CPT3)



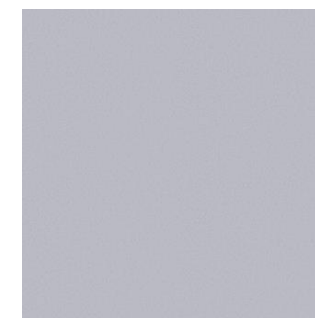
MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED



Tackboard Textile
DesignTex Billiard
Storm Cloud



Desk Laminate:
Blackwood

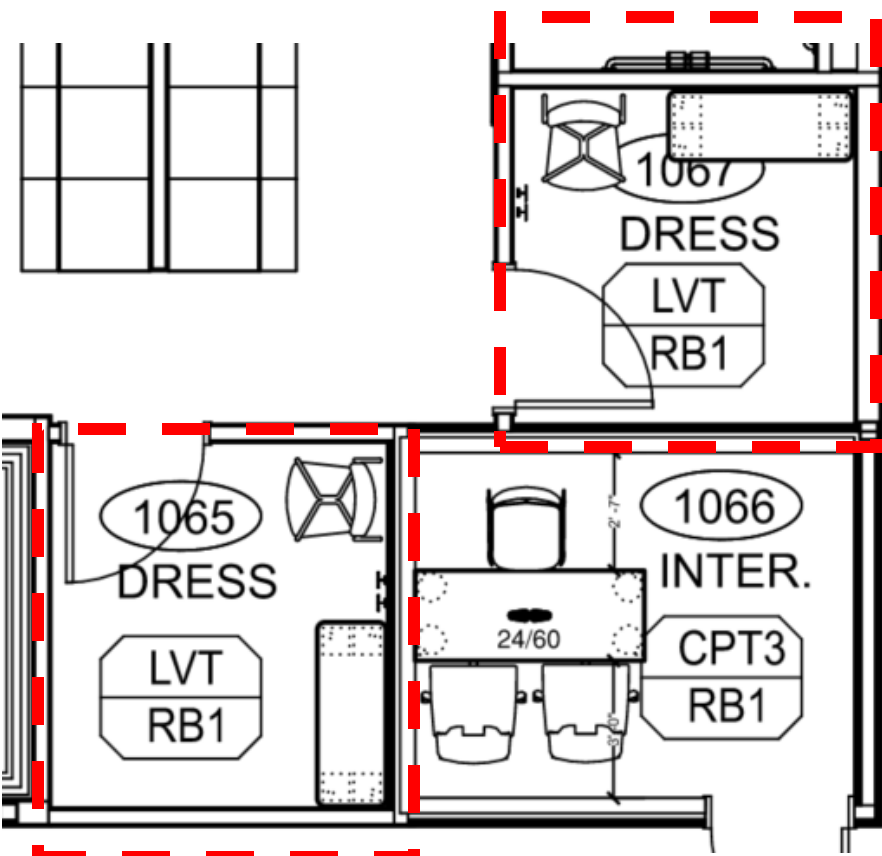


Metal:
Platinum Metallic

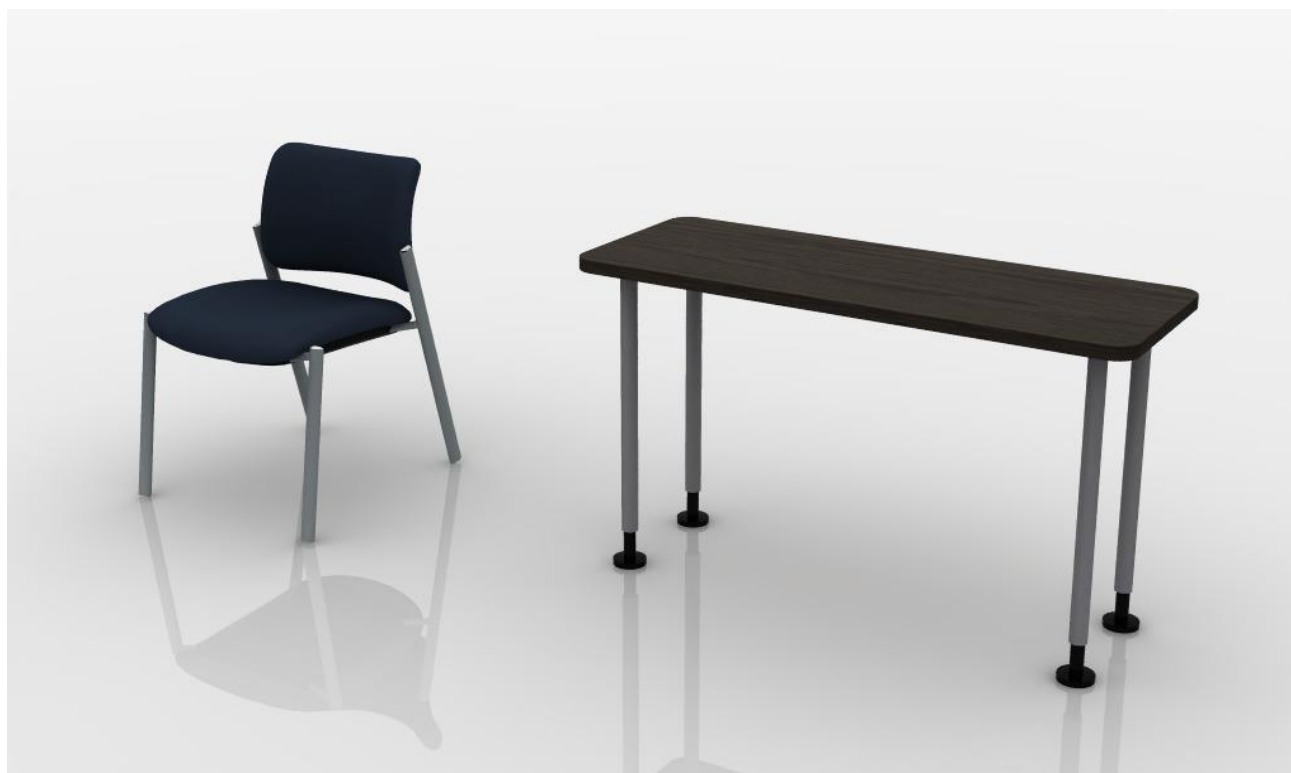
07

DRESS

Setting



*LVT FLOORING



Chair Frame:
Tungsten



Chair Textile:
Allante Free Old
Navy



Features:

- Non marking glides
- Weighs 20 lbs

GLOBAL ZOMA CHAIR



Desk Laminate:
Blackwood

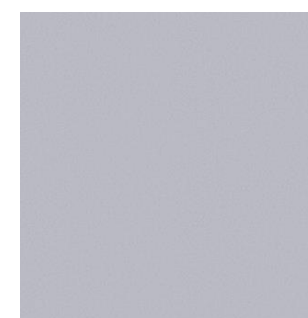


Table Leg:
Platinum Metallic

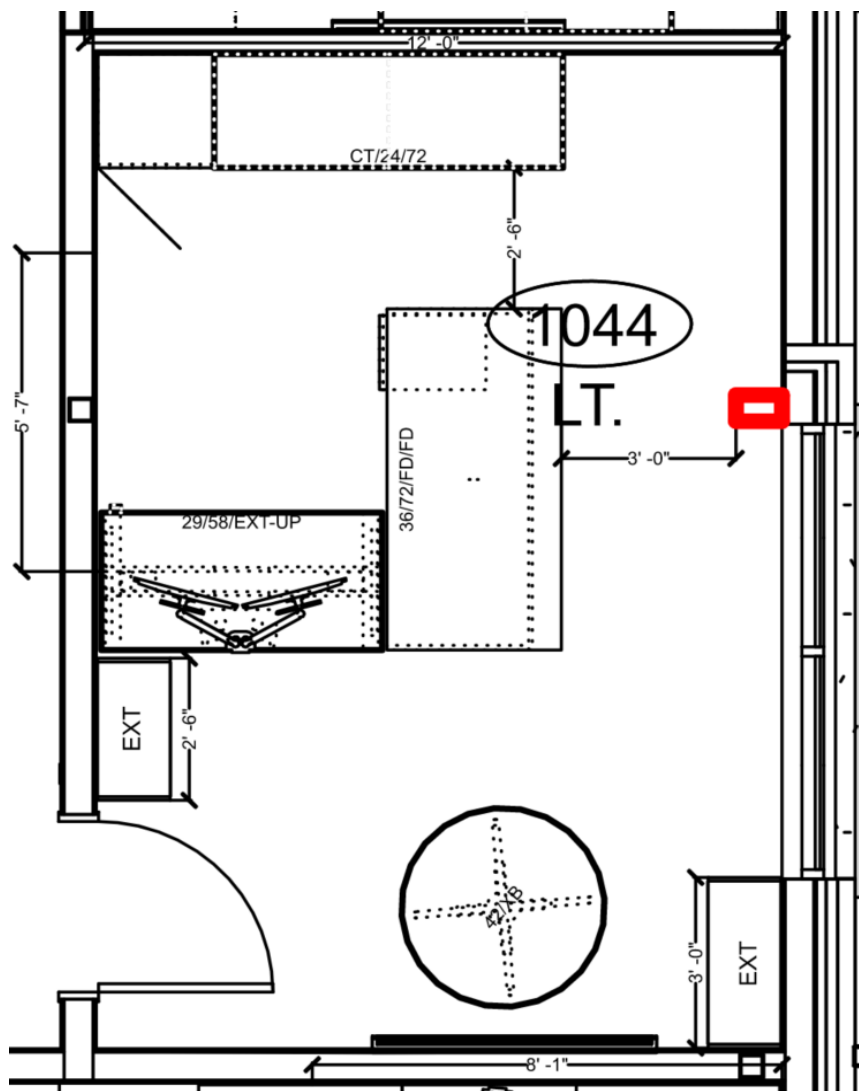


STEELCASE GROUPWORK TABLE

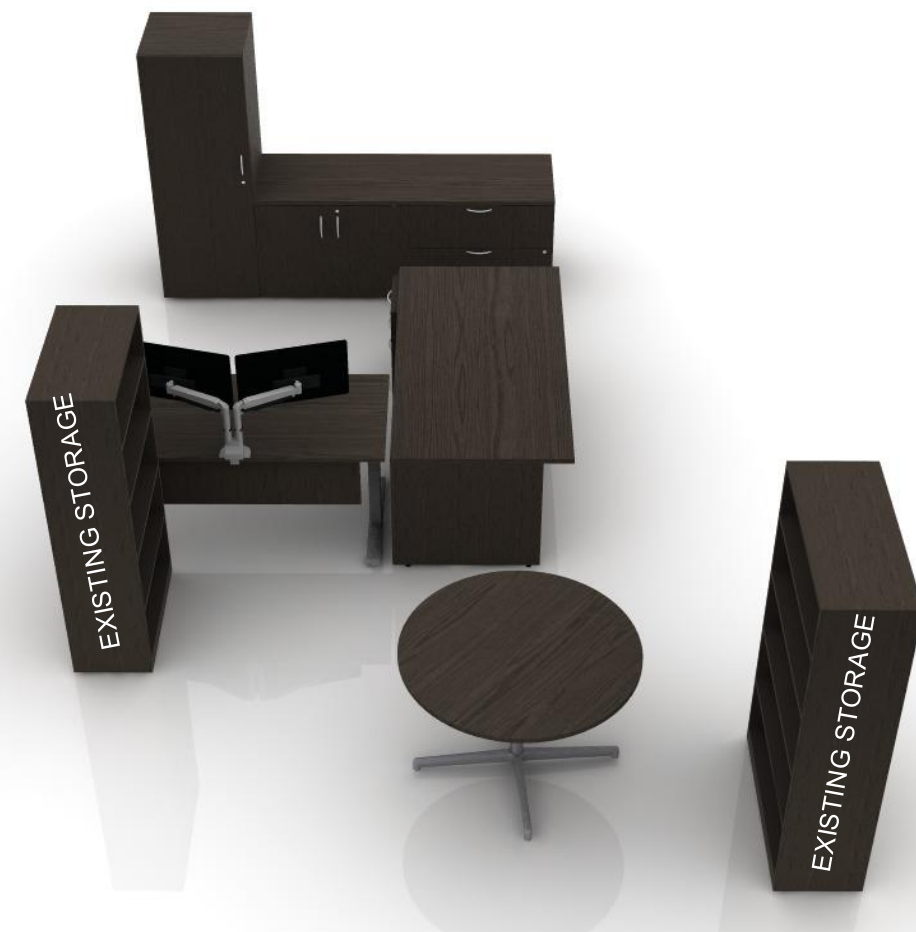
08

LT. 1044

Setting



MOBILE STORAGE



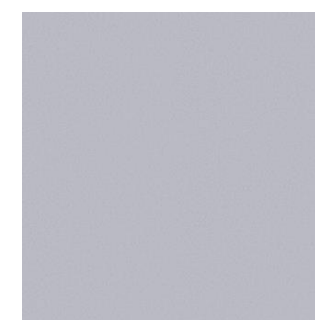
CURRENCY TABLE



STEELCASE LEAP



Desk and Table
Laminate: Blackwood



Metal:
Platinum Metallic



CYBER POWER Surge Protector Outlet Strip: 6
Outlets, NEMA 5-15R, NEMA 5-15P, 12 ft Cord Lg,
Black

Item 832UM5 Mfr. Model CSB6012

12 FT CABLE FOR DATA TO BE
PROVIDED BY OTHERS.
THIS IS POWER ONLY

MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED

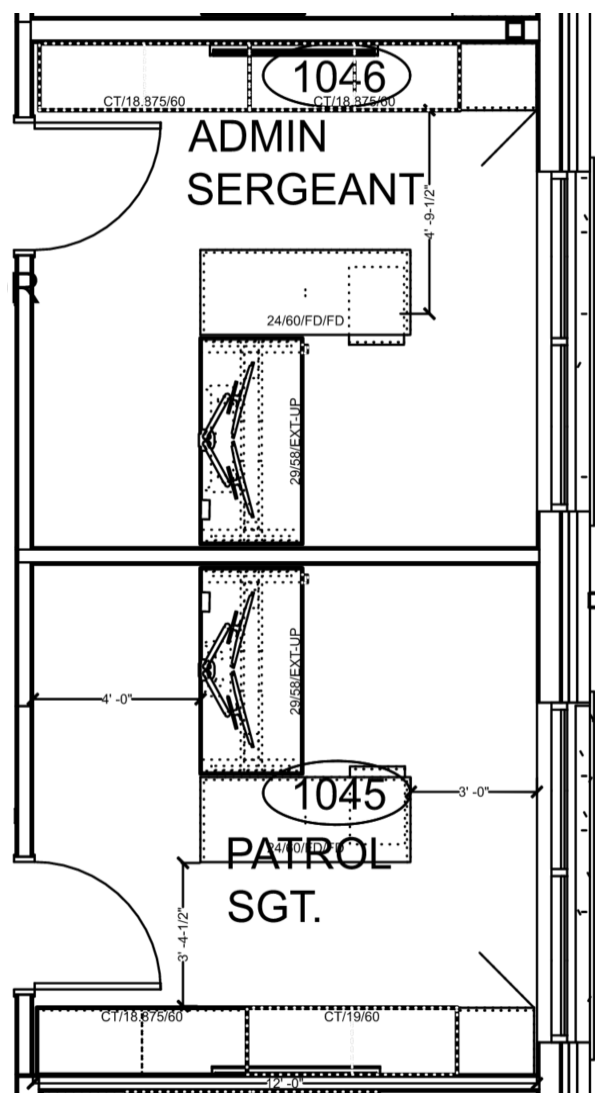


Carpet Tile (CPT3)

09

PATROL SGT. 1045/ ADMIN SERGEANT 1046

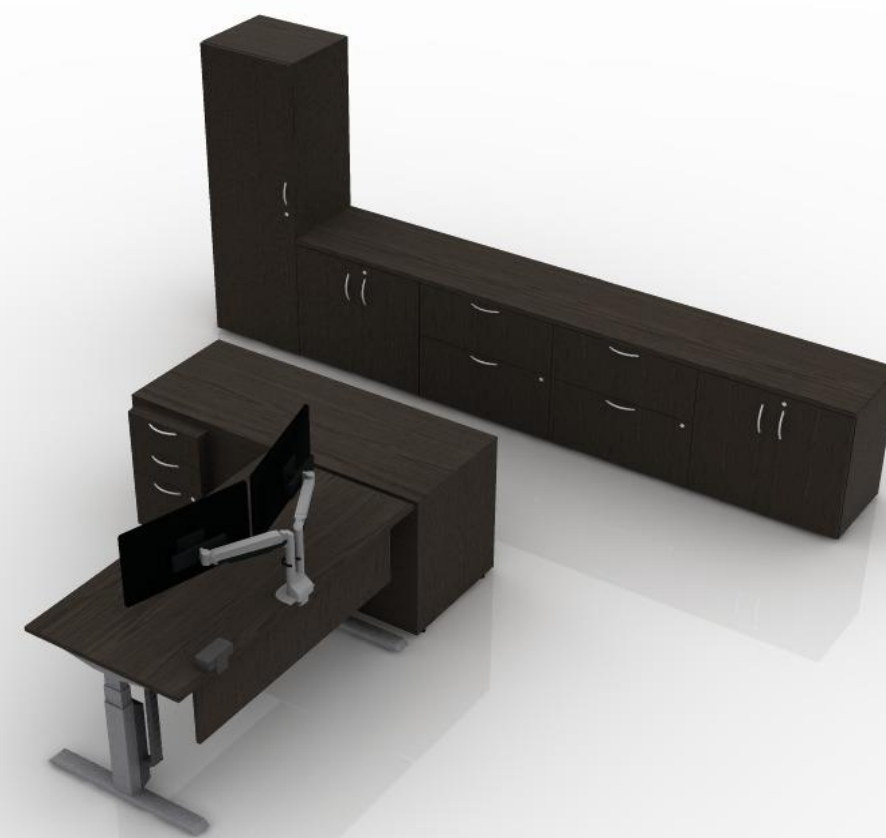
Setting



Carpet Tile (CPT3)



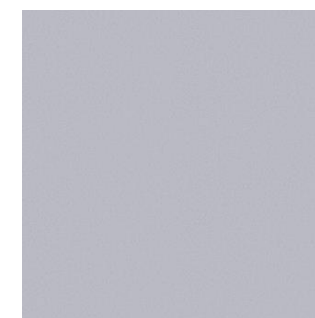
MOBILE BOX/BOX/FILE PEDESTAL
MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED



MIGRATION SE



Desk Laminate:
Blackwood

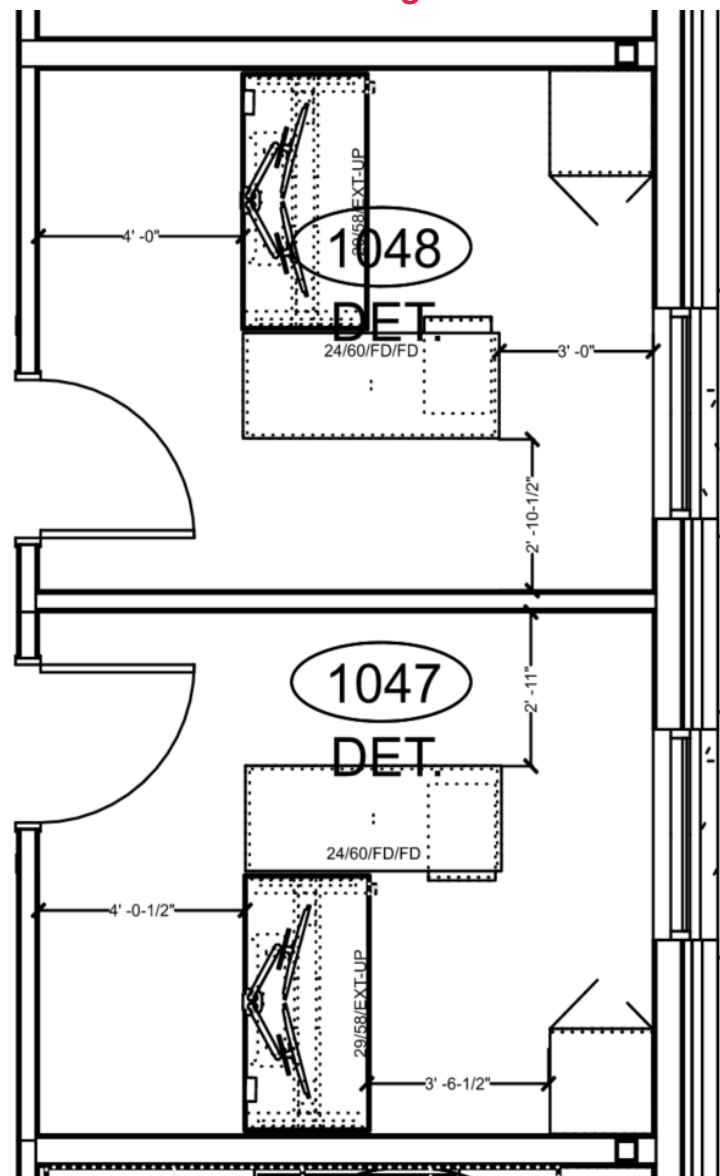


Metal:
Platinum Metallic

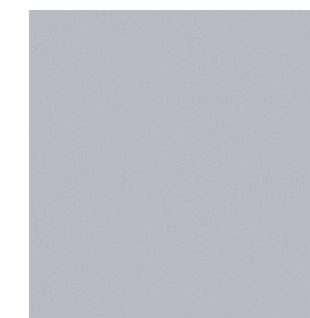
10

DET. 1047/ DET. 1048

Setting



Desk Laminate:
Blackwood



Metal:
Platinum Metallic

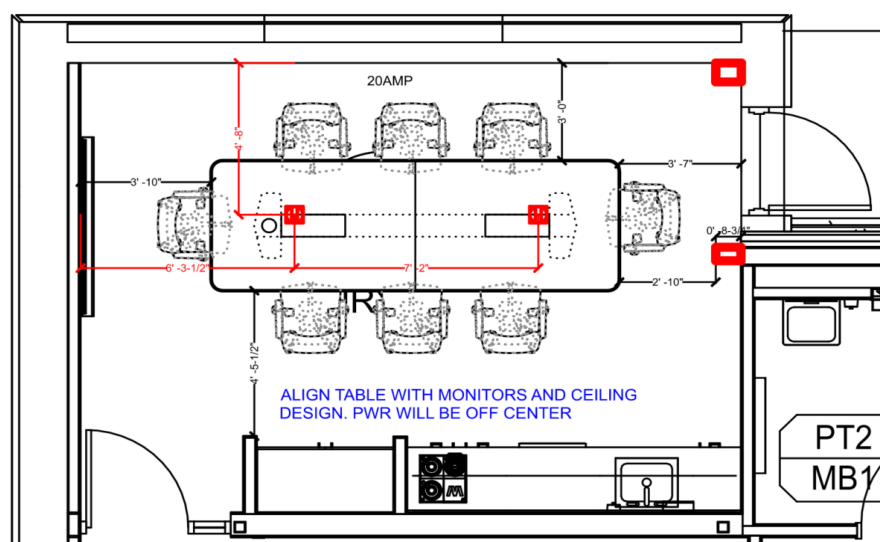


Carpet Tile (CPT3)

MOBILE BOX/BOX/FILE PEDESTAL
MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED

MIGRATION SE

Setting



Carpet Tile (CPT3)



Chair Frame:
Aluminum

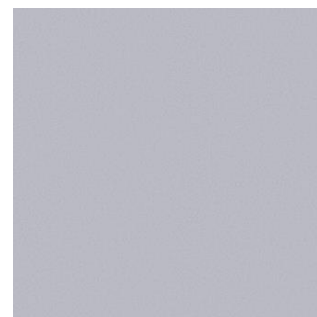


Chair Textile:
Allante Free Chateau Grey

GLOBAL LURAY HIGH BACK



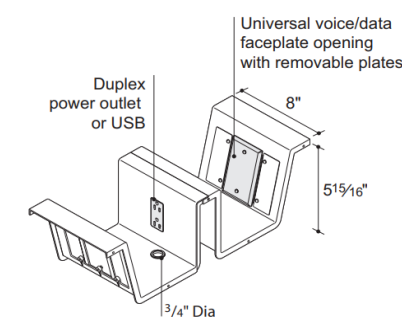
Table top and base
Blackwood



Metal:
Platinum Metallic



20 AMP PLUG



Utility bay interior is 8"W x 5 15/16"D, providing ample room for cords.

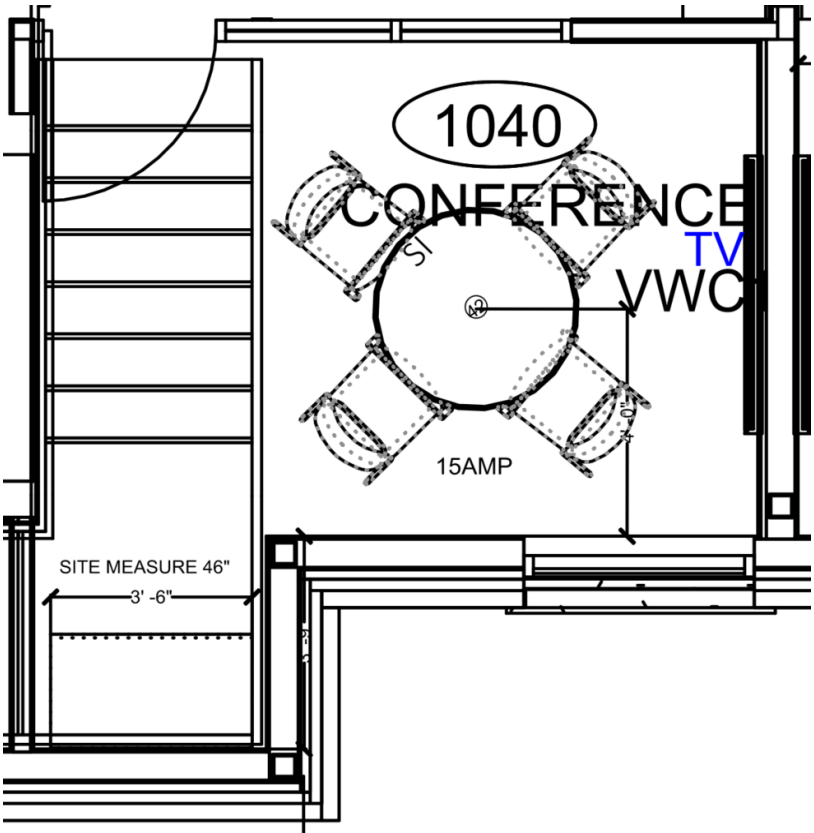
Each utility bay has two duplex power outlets that are factory provided and installed at no additional charge. For an additional charge, two USB A ports are available in place of one duplex power outlet.

E-TABLE CONFERENCE TABLE W/ USB POWER

12

CONFERENCE 1040

Setting



Carpet Tile (CPT3)



Desk Laminate:
Blackwood

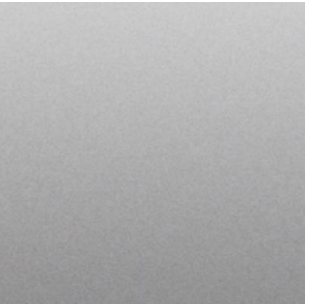


Table Leg:
Satin Chrome



BLACK POWER UNIT

- Features:
- Base with wire management
 - Byrne Eclipse power unit (2 PWR + USB A+C)

GROUPWORK + GIBRALTAR ROUND TABLE



15 AMP PLUG



CURRENCY CABINET



Desk Laminate:
Blackwood



Chair Frame:
Chrome



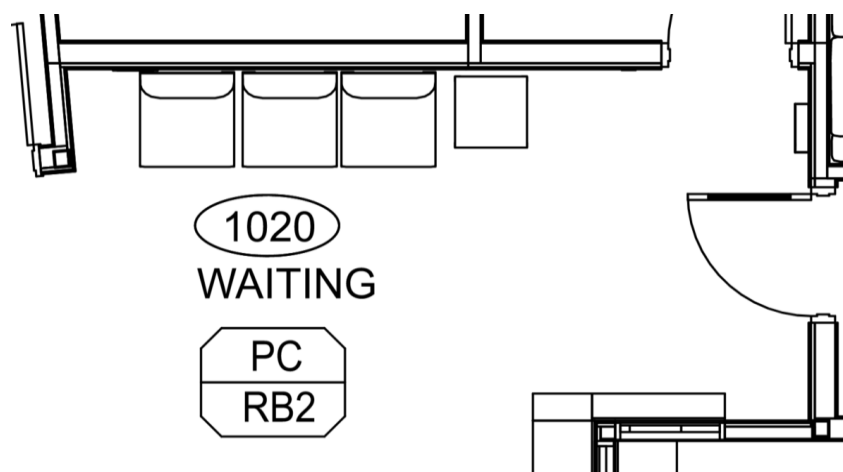
Zoma Chair Textile:
Momentum Otto in
Seed

GLOBAL ZOMA CHAIR

13

WAITING 1020

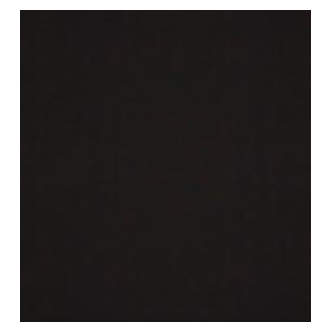
Setting



*POLISHED CONCRETE FLOORING



Chair Laminate:
Arc Com Stetson in
Forest



Chair Leg:
Espresso



Chrome

Features:

- False Seams for easy cleaning
- Nylon glides for all flooring



Wood Square Tapered Leg



Square Edge

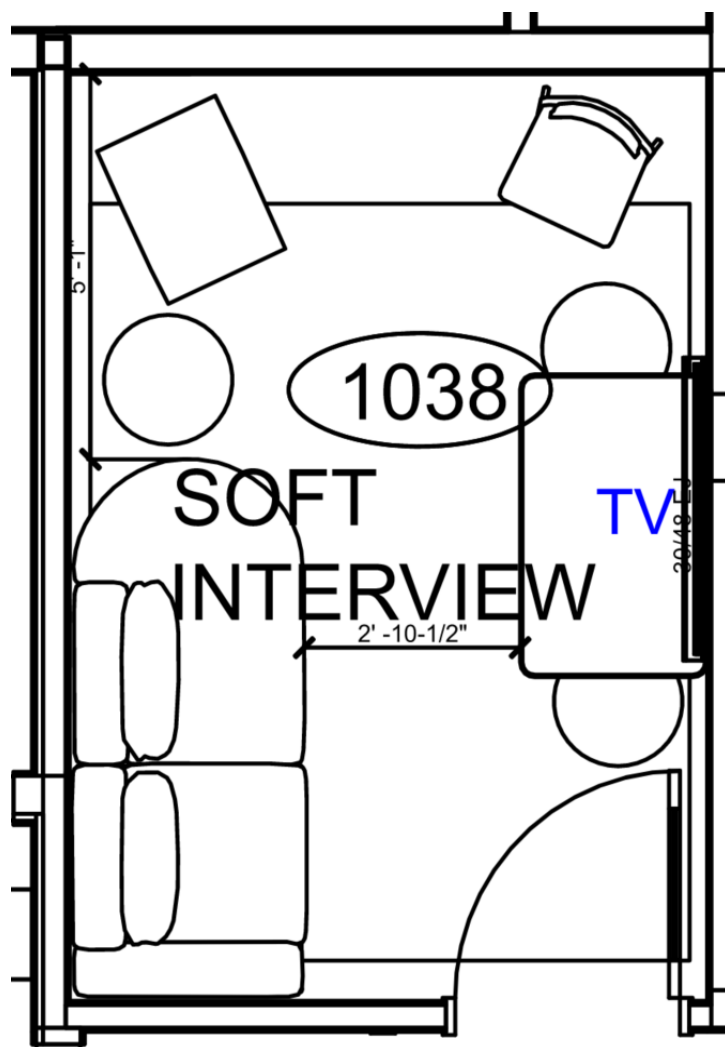
SIT ON IT CAMEO MODULAR SINGLE SEAT

SIT ON IT MEZZANINE SQUARE TABLE

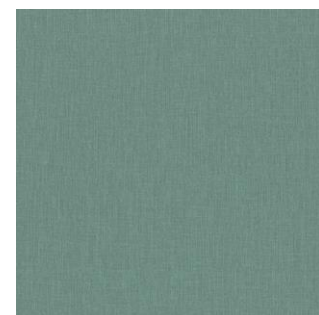
14

SOFT INTERVIEW 1038

Setting



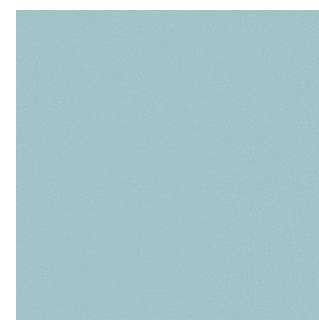
Carpet Tile (CPT3)



Chair Textile:
Alphabet Eucalyptus



Chair Frame:
Arctic White



Chair Textile:
Stand In Juniper



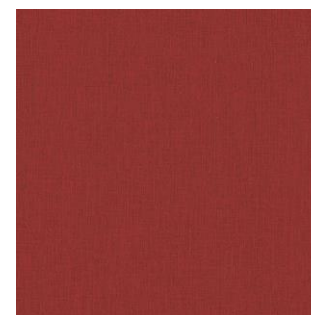
FLOWFORM SOFT ROCKER



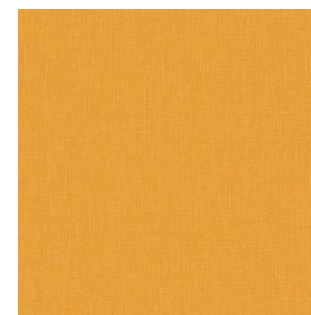
MOVE CHAIR



FLOWFORM OUTDOOR TAPERED
CYLINDER STOOL



Ottoman Textile:
Alphabet Heat

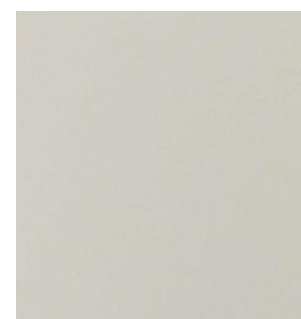


Ottoman Textile:
Alphabet Glow

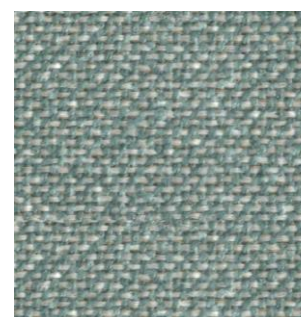


Ottoman Textile:
Alphabet Apple

WALL MOUNTED STORAGE & TOYS NOT PROVIDED
BY MR



Sofa Legs: Chalk



Sofa Textile:
Roam Glacier



Edge Color:
Blueberry



OFS BLUSH SOFA



SMITH SYSTEM
ELEMENATL TABLE

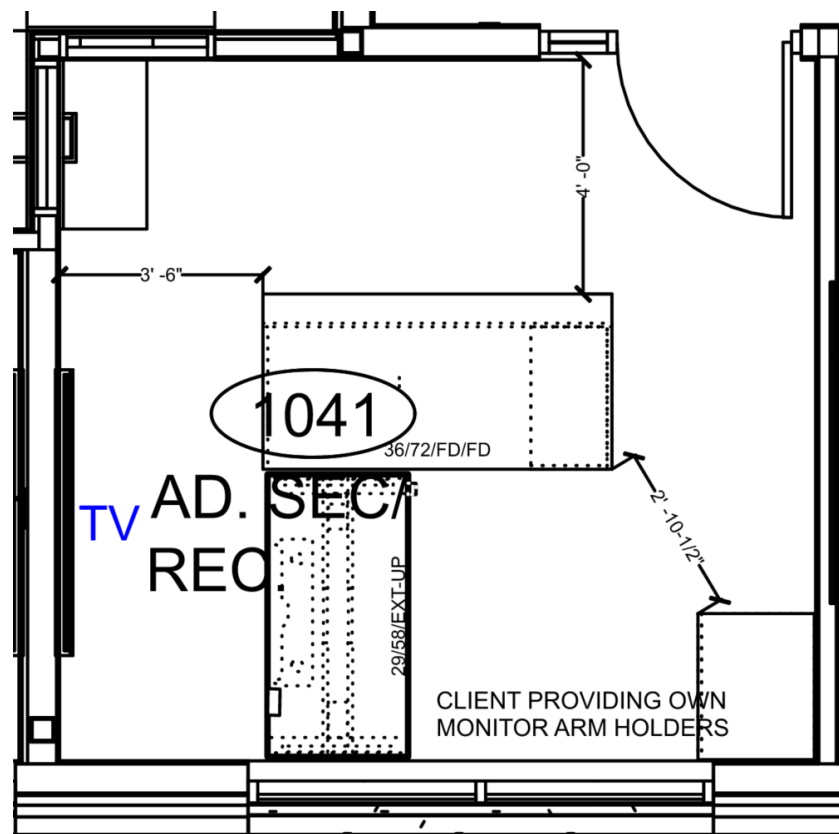


Leg Color:
Cerulean

15

AD. SEC/REC 1041

Setting



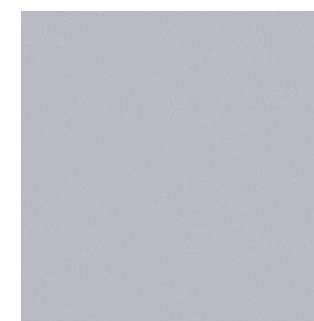
Carpet Tiles (CPT2A & 2B)



CURRENCY CABINET



Desk Laminate:
Blackwood

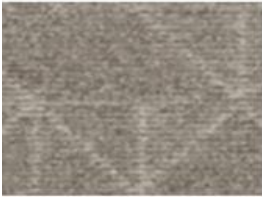
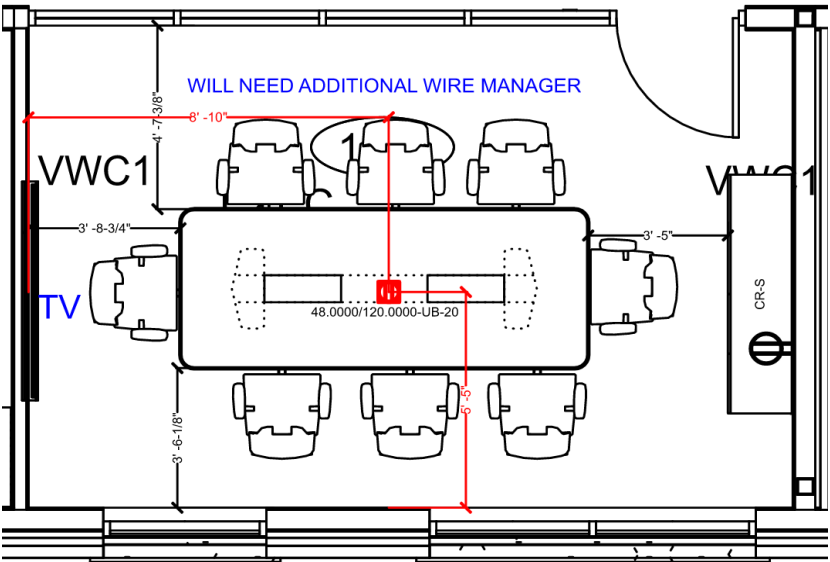


Metal
Platinum Metallic

MONITOR ARMS NOT PROVIDED. CLAMP ON POWER PROVIDED

EXEC. CONFERENCE 1042

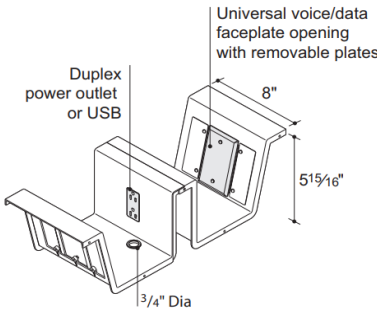
Setting



Carpet Tile (CPT3)

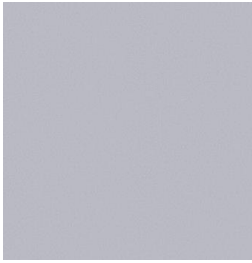


POWER FIRST Extension Cord: 9 ft Cord Lg, 12 AWG Wire Size, 12/3, SPT-3, NEMA 6-20P, Beige
Item: 3AY47 Mfr. Model 3AY47



Utility bay interior is 8"W x 5 15/16"D, providing ample room for cords.

Each utility bay has two duplex power outlets that are factory provided and installed at no additional charge. For an additional charge, two USB A ports are available in place of one duplex power outlet.



Metal
Platinum Metallic

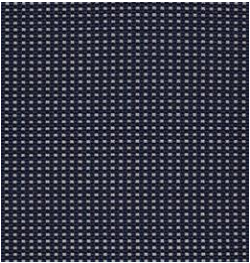


Table Top and Base
Laminate:
Blackwood

E-TABLE CONFERENCE TABLE W/ USB POWER



20 AMP PLUG



Chair Mesh Back:
Navy

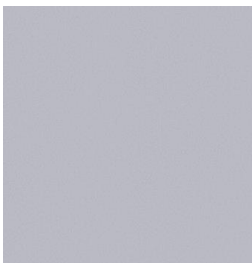


Chair Seat Textile:
Element Sapphire

SIT ON IT AMPLIFY CHAIR LARGE & TALL



Features:
Interior shelves



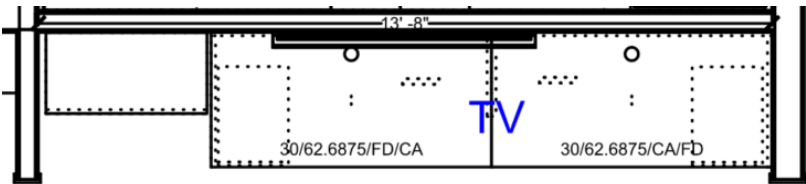
Credenza Base:
Platinum Metallic



Credenza Laminate:
Blackwood

WEST ELM GREENPOINT CREDENZA
19" deep

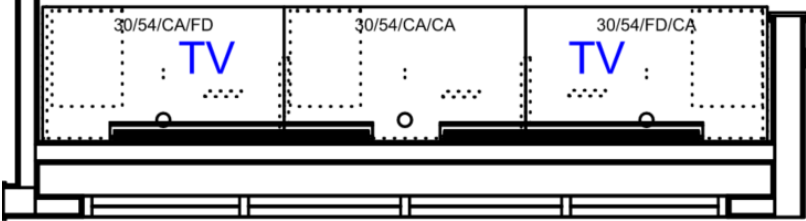
Setting



1035

REPORT
WRITING

NEED POWER STRIPS TO REACH CERTAIN
AREAS



*LVT FLOORING (DARK)



MOBILE BOX/BOX/FILE PEDESTAL



3H STEEL LATERAL FILE



Desk Laminate:
Blackwood



Metal
Platinum Metallic

POWER STRIPS PROVIDED UNDER WORKSURFACE

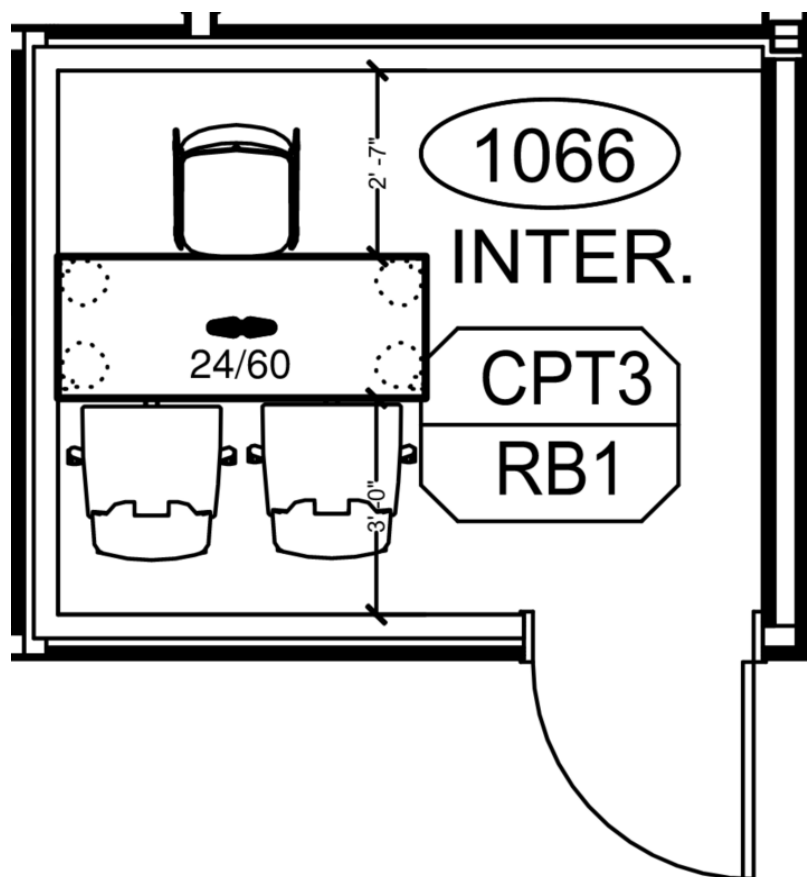


MONITOR STANDS PROVIDED BY OTHERS TO AVOID CONFLICT WITH TV
MONITORS

18

INTER. 1066 OPTION 2

Setting



Carpet Tile (CPT3)



AMPLIFY HIGHBACK FULLY UPHOLSTERED



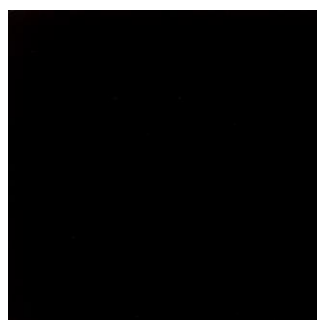
MAX STACKER



Chair Seat Textile:
Element in Sapphire



Chair Mesh Back:
Navy



Chair Seat and Frame:
Black



Desk Laminate:
Blackwood

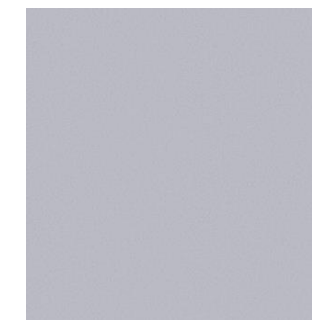


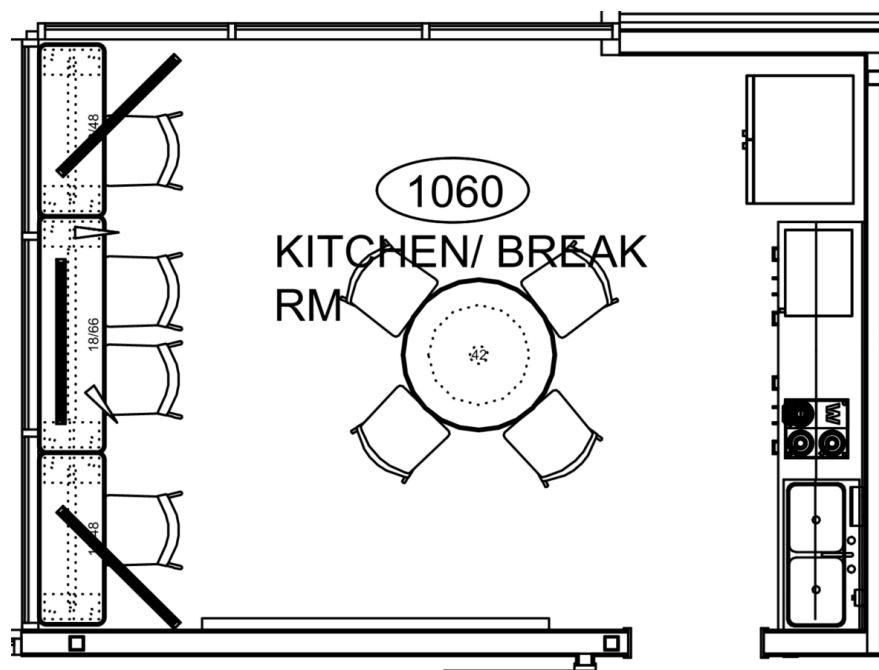
Table Legs:
Platinum Metallic

UNIVERSAL TABLE WITH POST LEGS

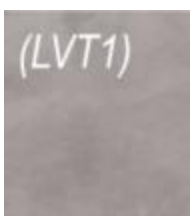
19

KITCHEN/ BREAK RM. 1060

Setting



*LVT FLOORING



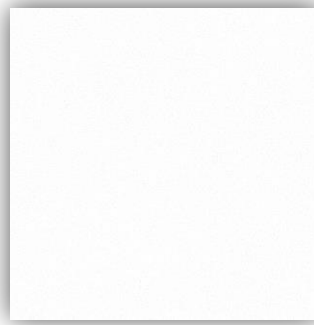
MOVE CHAIR



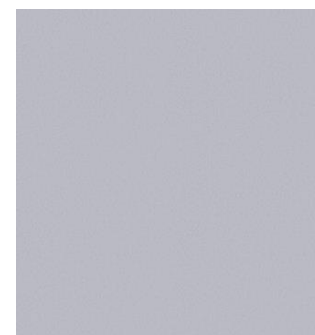
MOVE STOOL



Chair Textile:
Stand In Orca



Chair Back:
Arctic White



Chair and Table Leg:
Platinum Metallic



Table
Laminate: Dune



STEELCASE GROUPWORK STANDING
HEIGHT TABLE 18" DEEP

ARCH FINISHES

LVT Flooring



LEVEL 2 OFFICES & CONFERENCE ROOMS



Paint Above
Wall Tile (P8)



Wall Tile (PT5)



Floor Tile (PT2)

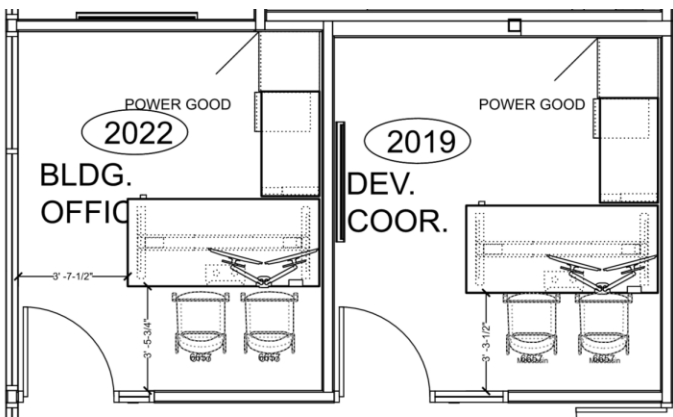
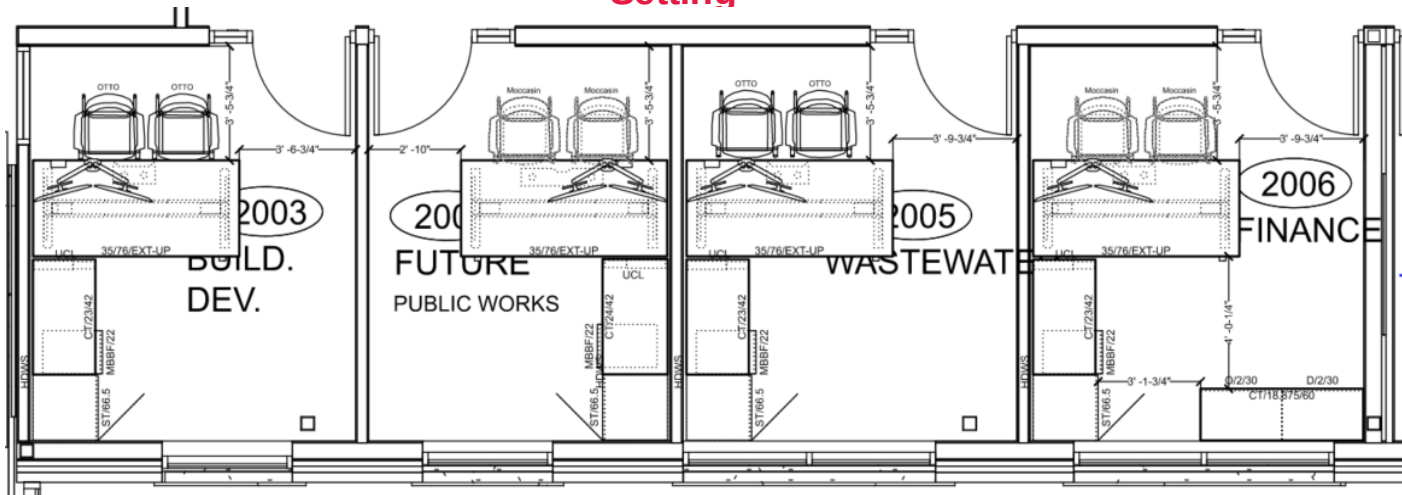


LEVEL 2
STAFF RESTROOMS

20

BUILD. DEV. 2003 – BLDG. OFFICIAL 2022

Setting



CURRENCY CREDENZA (Only in Finance Office 2006)



Carpet Tile (CPT3)

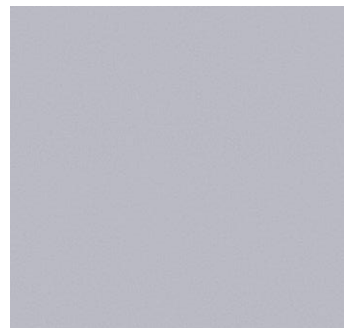


Table Leg:
Platinum Metallic

Office Laminate:
Bisque Noce



CURRENCY TOWER



MIGRATION SE



MOBILE BOX/BOX/FILE PEDESTAL



Guest Chair Textile:
Momentum Otto Seed

Offices:
2003, 05, 08, 22



Chair Frame:
Tungsten



Guest Chair Textile:
Brisa Distressed in
Moccasin
Offices:
2004, 06, 19, 22

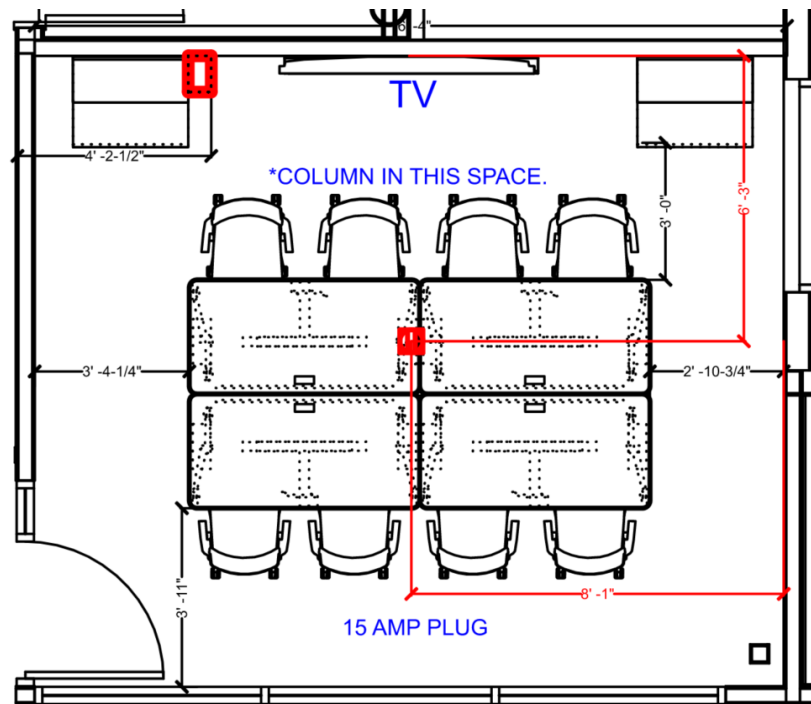


GLOBAL ZOMA CHAIR W/
ARMS

21

CONFERENCE 2011

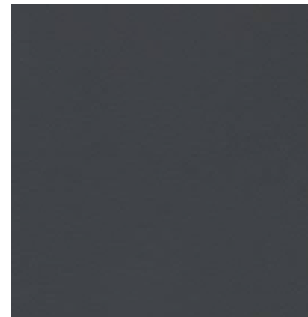
Setting



Carpet Tile (CPT3)



Chair Frame: Aluminum



Chair Textile:
Allante Free Chateau Grey

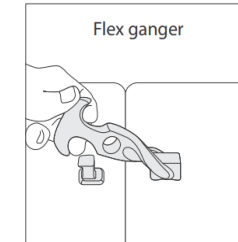
GLOBAL LURAY MID BACK



15 AMP PLUG



Storage:
Bisque Noce



Flex gangers can be used to easily link adjacent tables in multiple configurations. Flex gangers use a flexible loop that engages a hook to hold two adjacent table tops in place. No tools are required to stretch the loop across the seam between two table edges and to connect it to the hook on the adjacent table. All flex ganger locations are pre-drilled for simple relocation when desired.

Features:

- Modesty
- Ganging brackets
- Linkable power (2 PWR & A-C USB)

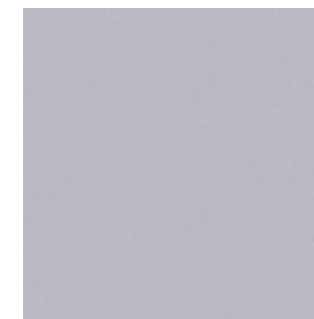


Table Leg:
Platinum Metallic



Modesty Panel: Latch
in Nimbus



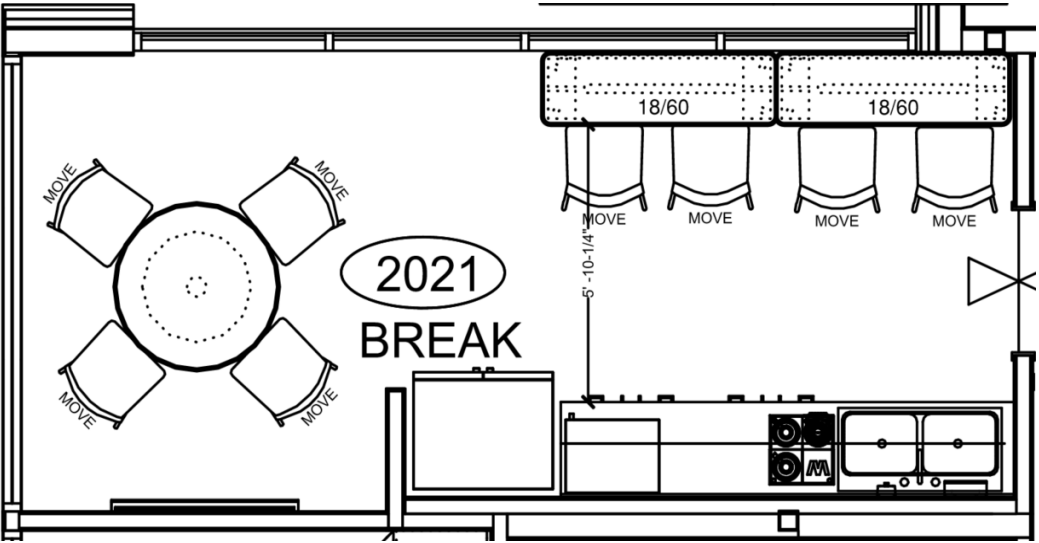
Tabletop: Satin Stone



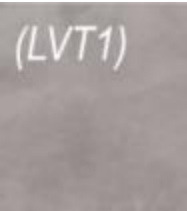
Table Edge: Stone

GROUPWORK FLIP TOP TABLE W/
MODESTY

Setting



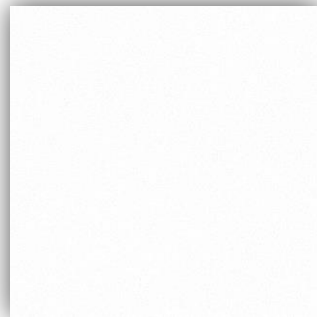
*LVT FLOORING



MOVE STOOL



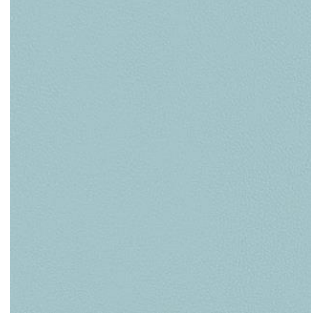
MOVE CHAIR W/ CASTERS



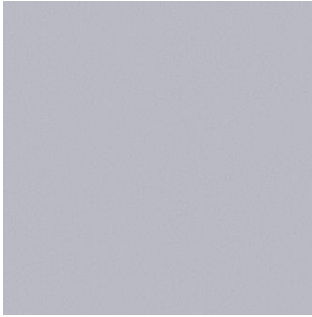
Chair Back:
Arctic White



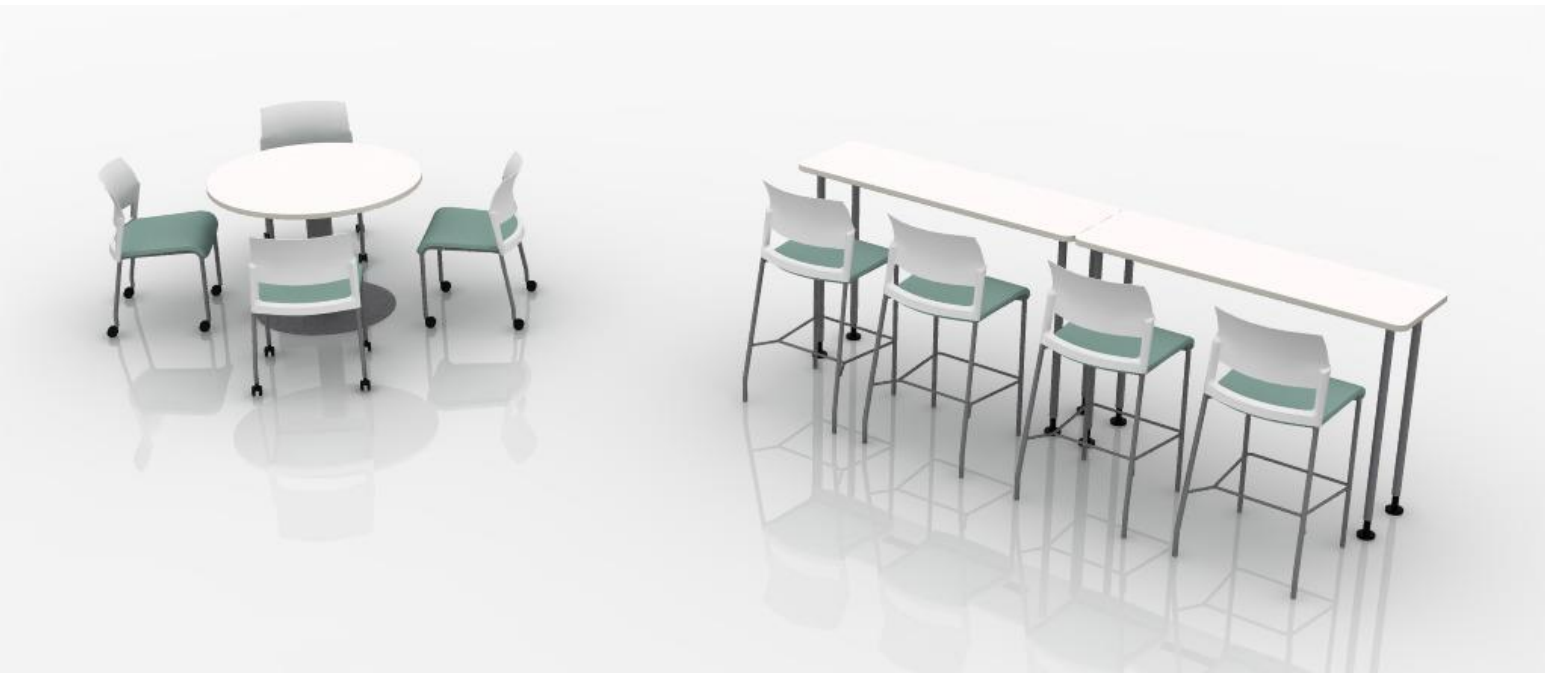
Table Laminate:
Dune



Chair Textile:
Stand In Juniper



Chair legs and
Table Leg:
Platinum Metallic

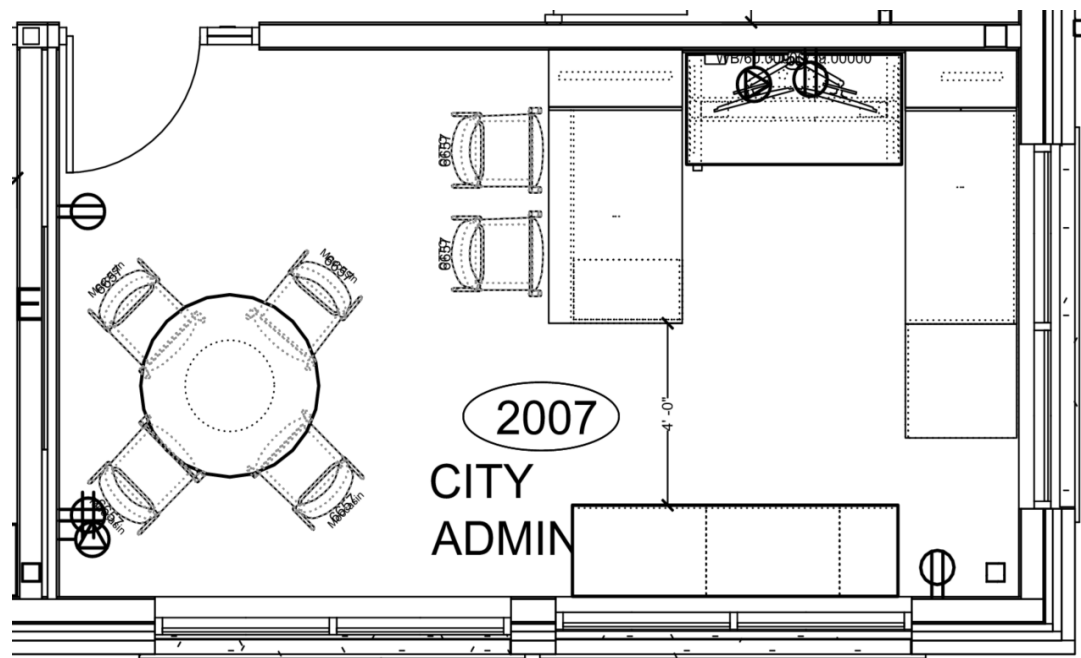


18" D GROUPWORK TABLES

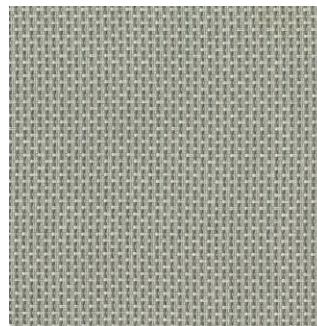
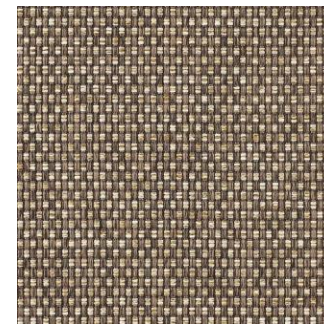


GROUPWORK ROUND TABLE

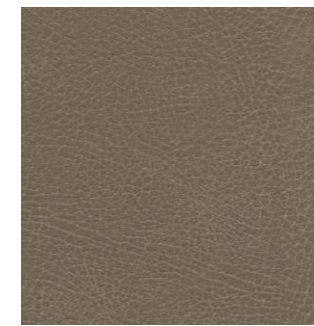
Setting



Carpet Tile (CPT3)

Table Base:
Bisque Wenge (Noce
not available)Office Laminate:
Bisque NoceE-TABLE ROUND CONFERENCE
TABLETackboard Textile
Latch in Cool Gray

Qty. 2

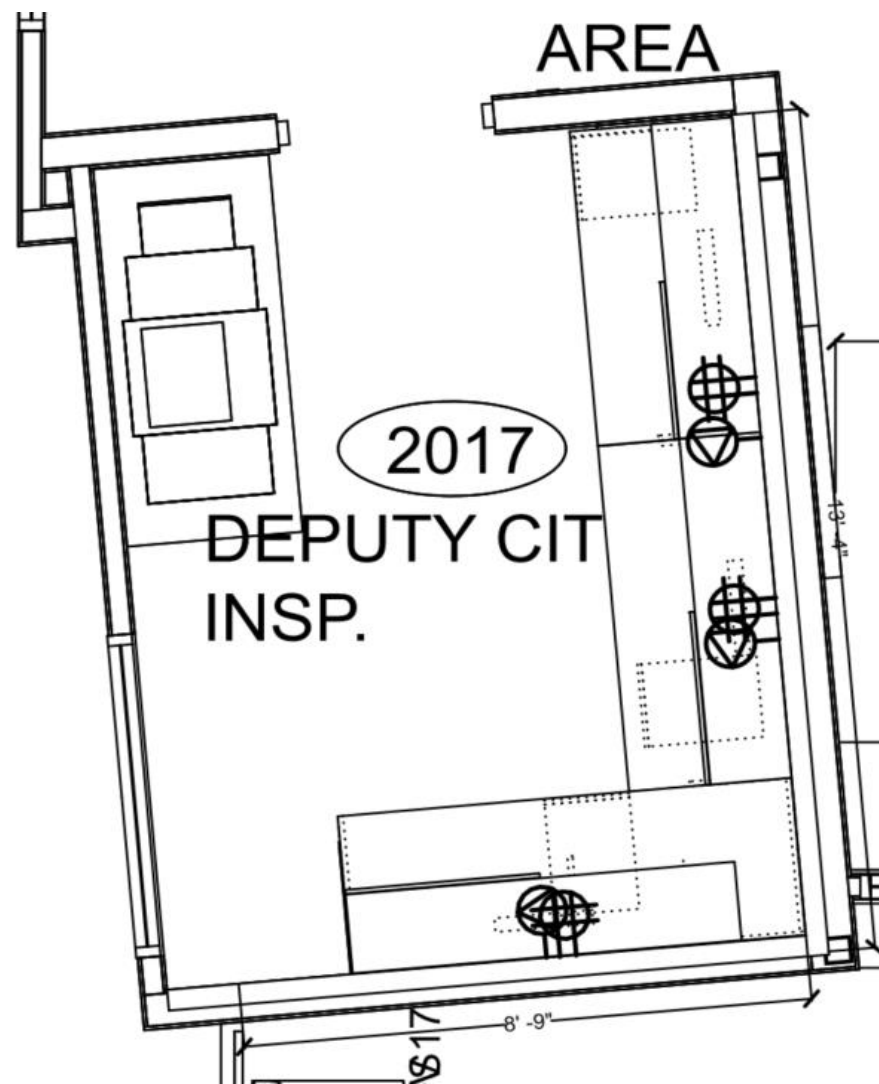
Guest Chair Textile:
Momentum Otto in
SeedQty. 4
Guest Chair Textile:
Brisa Distressed in
MoccasinGLOBAL ZOMA CHAIR W/
ARMS 22lbs

The e³ environmental CeramicSteel surfaces are ideal for all magnets and magnetic impregnated materials and will not be scratched or damaged from the contact.

WHITE BOARD IS MAGNETIC

Chair Frame:
Tungsten

Setting



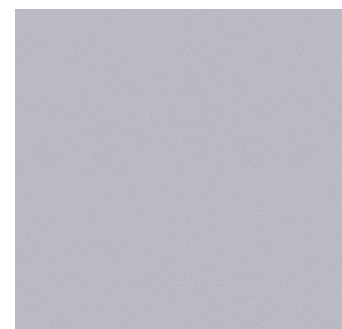
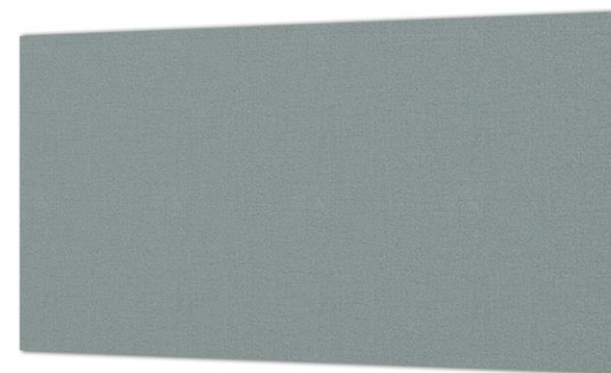
Carpet Tile (CPT3)



MONITOR STANDS PROVIDED BY OTHERS



MOBILE BOX/BOX/FILE

Metal
Platinum Metallic

STEELCASE TACKBOARD

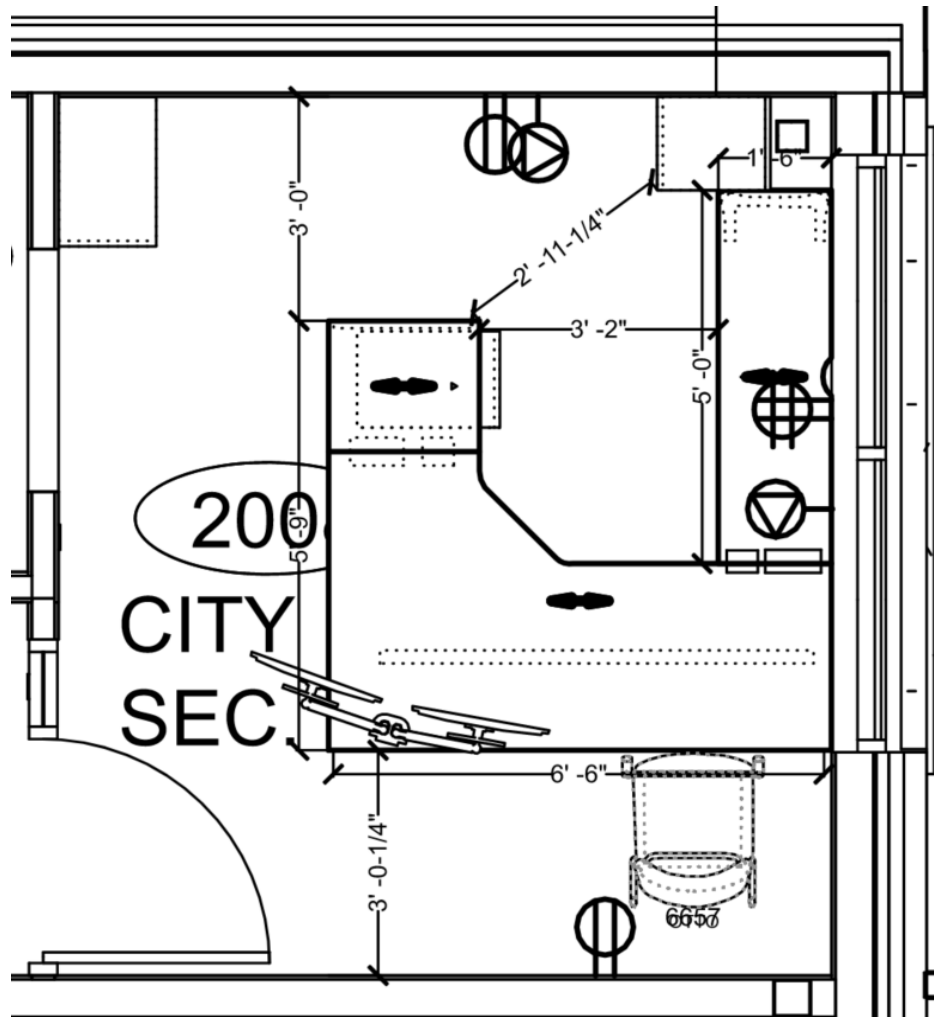
Office Laminate:
Bisque NoceTackboard Textile
Billiard Storm Cloud

POWER STRIPS PROVIDED UNDER WORKSURFACES

25

CITY SEC. 2008

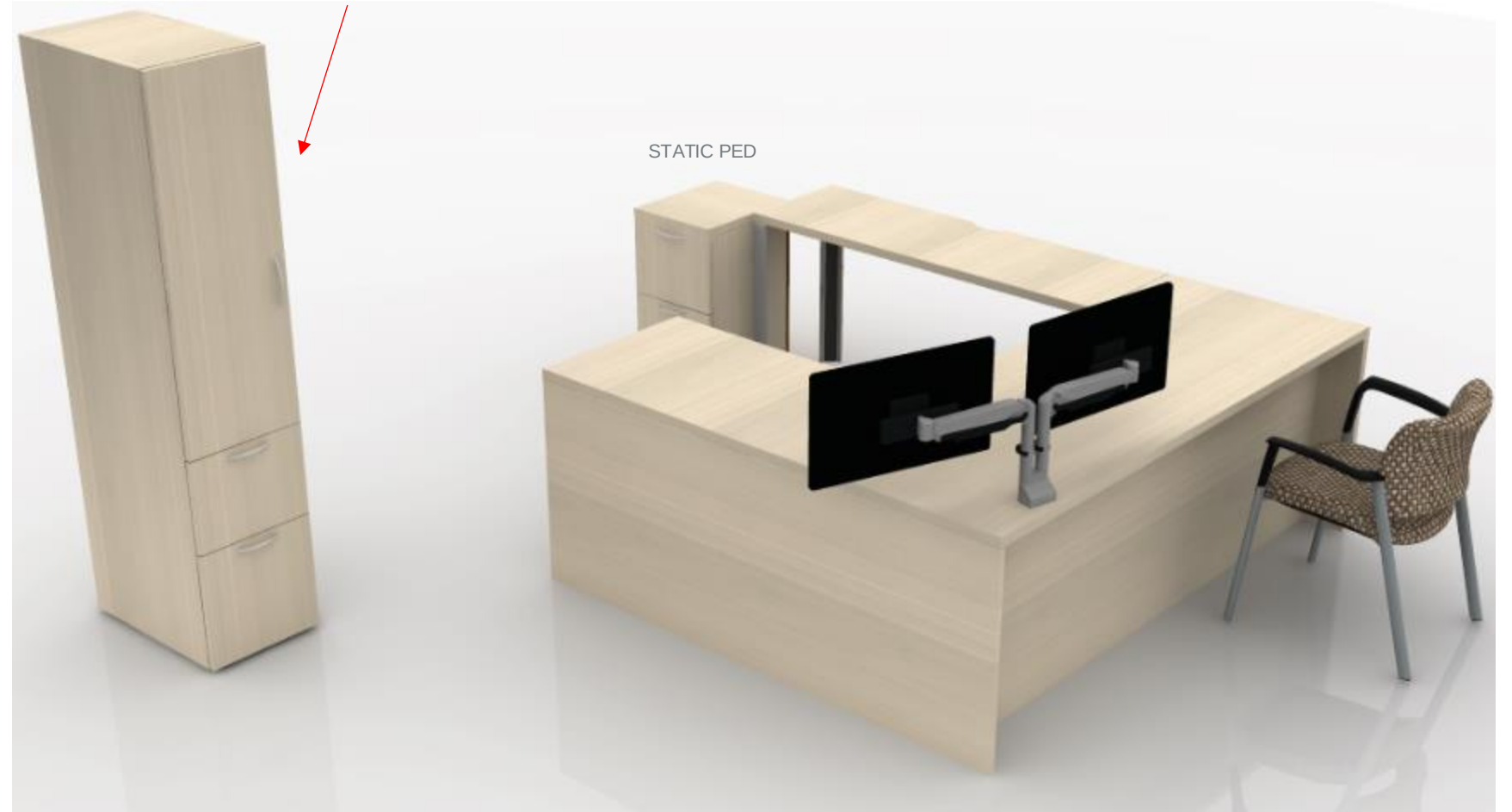
Setting



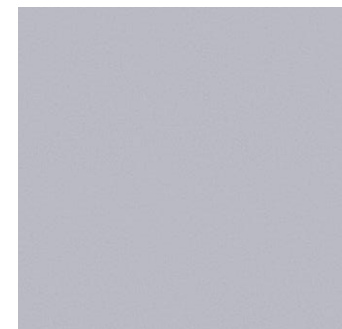
Carpet Tile (CPT3)

MONITOR ARMS SPECIFIED. CLAMP ON POWER PROVIDED

HOOK IN INTERIOR



MOBILE BOX/BOX/FILE
LATERAL FILE



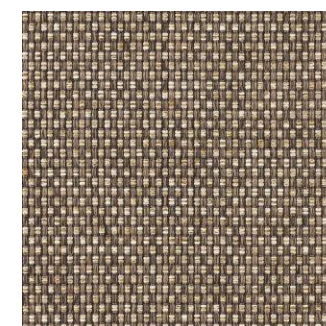
Metal:
Platinum Metallic



Chair Frame:
Tungsten



Office Laminate:
Bisque Noce



Guest Chair Textile:
Momentum Otto
Seed

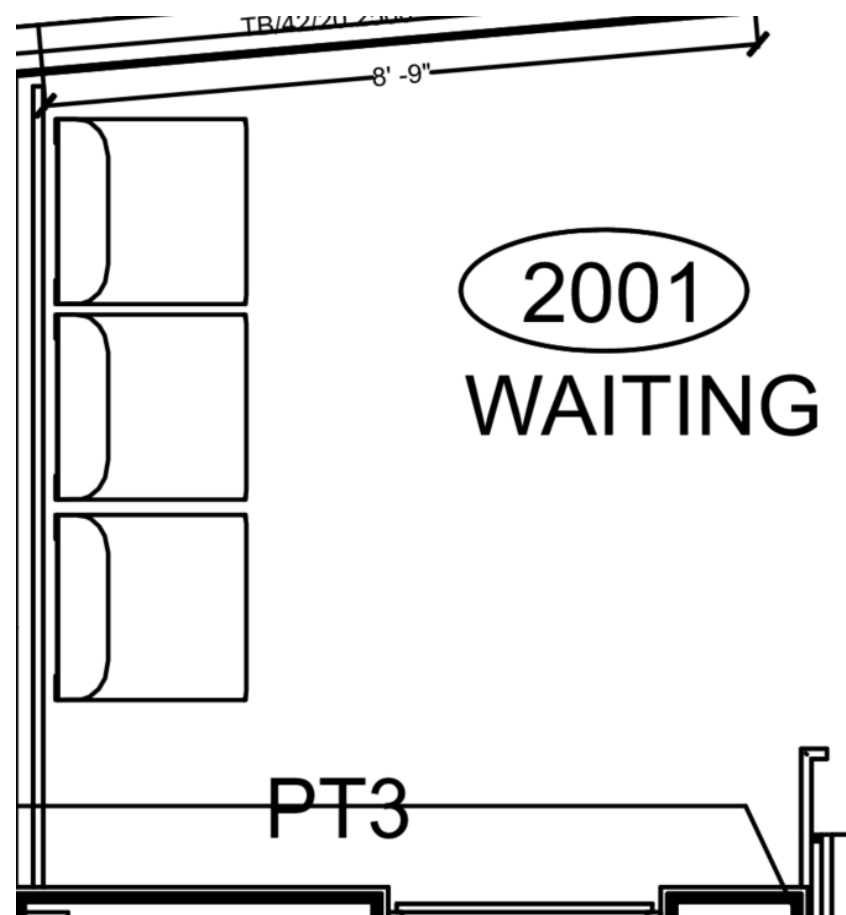


GLOBAL ZOMA CHAIR W/
ARMS 22lbs

26

WAITING 2001

Setting



Carpet Tile (CPT3)



Chair Textile:
Arc Com
Stetson Forest #25



Chrome



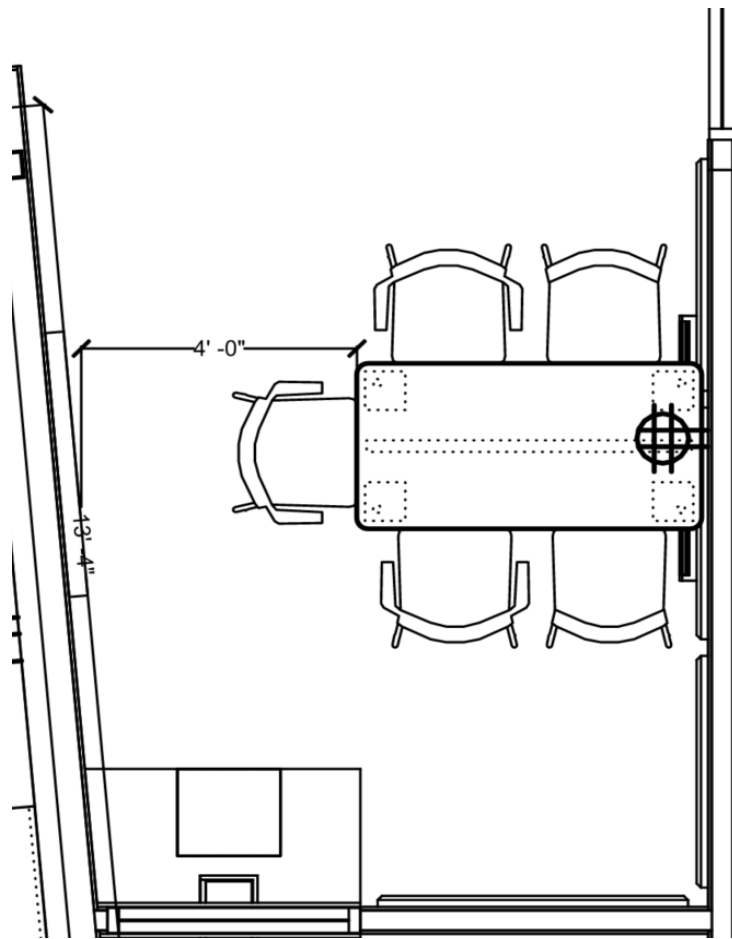
Features:

- False Seams for easy cleaning
- Nylon glides for all flooring

SIT ON IT CAMEO MODULAR SINGLE SEAT

OPEN WORK AREA 2020

Setting

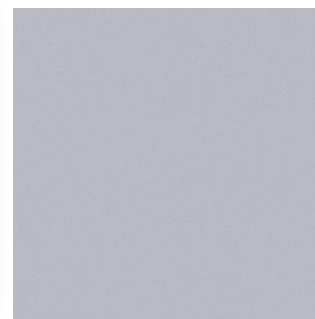
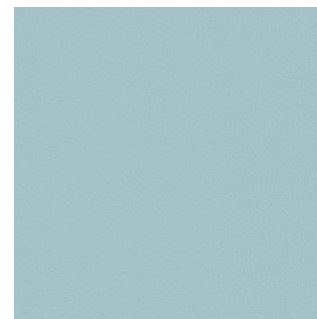


Carpet Tile (CPT3)

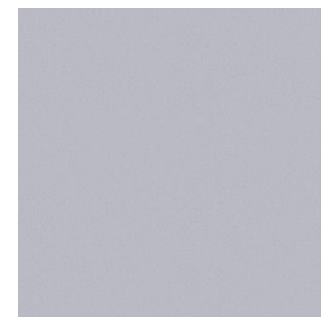


Features:

- 3 Chairs with Arms
- 2 Chairs without Arms

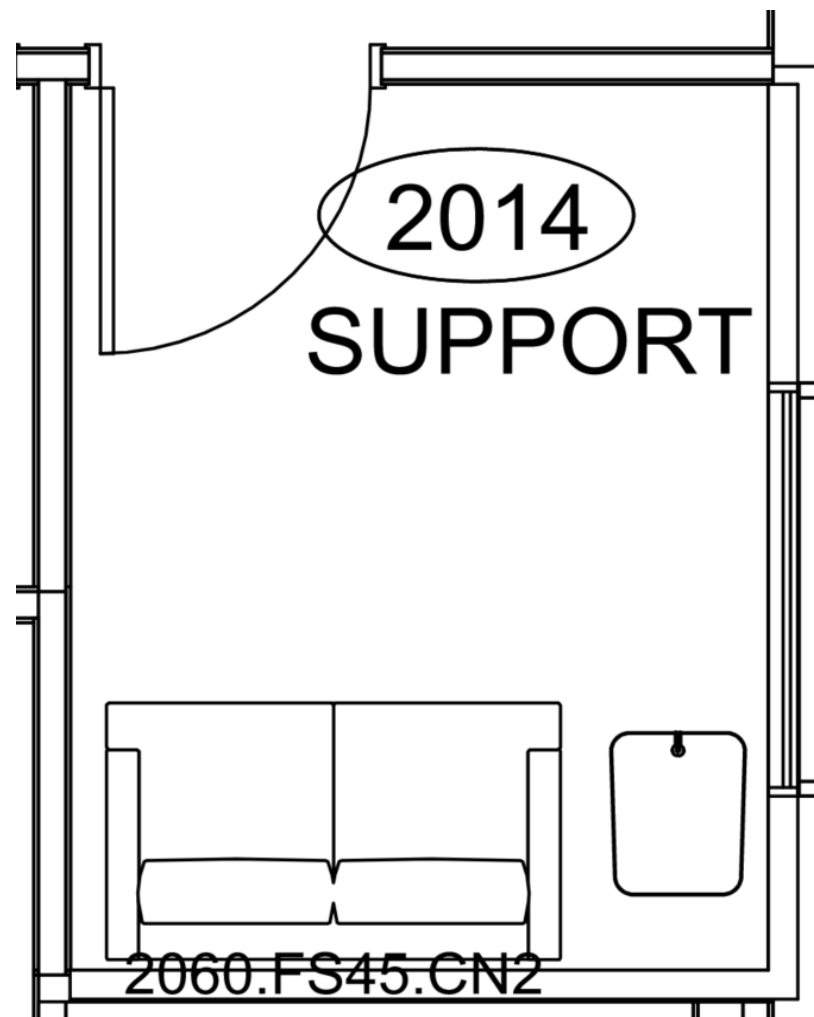
Chair Back:
Arctic WhiteChair Leg:
Platinum MetallicChair Textile:
Stand In Juniper

MOVE STOOL

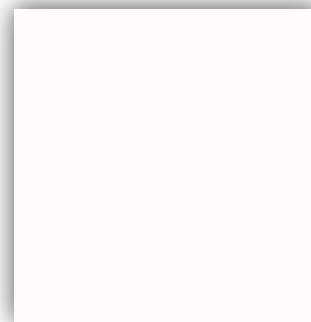
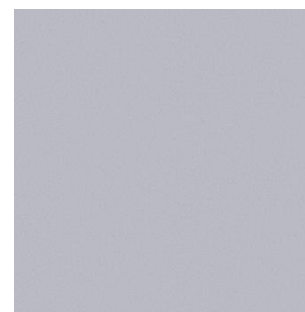
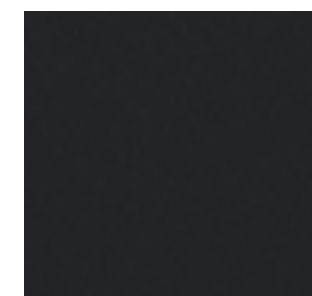
Office Laminate:
Steelcase Laminate
Bisque NoceTable Leg:
Platinum Metallic

GROUPWORK WITH CASTERS

Setting



Carpet Tile (CPT3)

Tabletop:
MilkTable Leg:
Platinum MetallicSTEELCASE SKATE TABLE
W/ CASTERSSofa Upholstery:
Pop CafeSofa Leg:
Charcoal

SIT ON IT SABLE SETTEE