



AGENDA
CITY COUNCIL REGULAR MEETING
MARCH 15, 2022 @ 7:00 PM

Notice is hereby given the City Council for the City of Parker will meet on Tuesday, March 15, 2022, at 7:00 P.M. at the Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002. The City Council meeting will be open to the public and live streamed.

Pursuant to Texas Government Code § 551.127, notice is given that it is the intent of the City Council that a quorum of the Council will be physically present for the above-referenced meeting at Parker City Hall, 5700 E. Parker Road, Parker Texas. Some council members or City employees may participate in this meeting remotely by means of video conference call in compliance with state law.

CALL TO ORDER – Roll Call and Determination of a Quorum

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: I pledge allegiance to the flag of the United States of America; and to the republic for which it stands, one nation under God, indivisible with liberty and justice for all.

TEXAS PLEDGE: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

PUBLIC COMMENTS The City Council invites any person with business before the Council to speak to the Council. No formal action may be taken on these items at this meeting. Please keep comments to 3 minutes.

ITEMS OF COMMUNITY INTEREST

i. REMINDER – HOME HAZARDOUS WASTE - <http://www.parkertexas.us/416/Home-Hazardous-Waste>

Canceled - COMPREHENSIVE PLAN (COMP) COMMITTEE - WEDNESDAY, MARCH 16, 2022, 6 PM
THURSDAY, APRIL 7, 2022 - LAST DAY TO REGISTER TO VOTE FOR THE MAY 7, 2022, GENERAL ELECTION

PARKS AND RECREATION COMMISSION (P&R) – WEDNESDAY, APRIL 13, 2022, 4 PM

CANDIDATES NIGHT – THURSDAY, APRIL 21, 2022, 7 PM – VICTORY CHURCH

NATIONAL PRESCRIPTION DRUG TAKE BACK - SATURDAY, APRIL 30, 2022, 10AM-2PM

REMINDER – MAY 7, 2022 – GENERAL ELECTION (EV AND ED INFO)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 24	Apr 25 Early Voting 8am to 5pm	Apr 26 Early Voting 8am to 5pm	Apr 27 Early Voting 8am to 5pm	Apr 28 Early Voting 8am to 5pm	Apr. 29 Early Voting 8am to 5pm	Apr. 30 Early Voting 8am to 5pm* Changed 2022 0210
May 1	May 2 Early Voting 7am to 7pm	May 3 Early Voting 7am to 7pm	May 4	May 5	May 6	May 7 Election Day 7am to 7pm

PRIMARY RUNOFF ELECTION – TUESDAY, MAY 24, 2022

CONSENT AGENDA Routine Council business. Consent Agenda is approved by a single majority vote. Items may be removed for open discussion by a request from a Councilmember or member of staff.

- [1.](#) APPROVAL OF MEETING MINUTES FOR FEBRUARY 15, 2022.
- [2.](#) APPROVAL OF MEETING MINUTES FOR MARCH 7, 2022.

INDIVIDUAL CONSIDERATION ITEMS

- [3.](#) CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON THE REVISED AUDIT SUPPORTING DOCUMENTATION. [*This item was originally presented on February 15, 2022.*]
- [4.](#) CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ORDINANCE NO. 813, REPEALING ORDINANCE NOS. 358 AND 776 (FIRE AND POLICE ALARM SYSTEMS REGULATIONS).
- [5.](#) CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ORDINANCE NO. 814, AMENDING ORDINANCES NO. 777, 725, 706, and 666 (REGULATING STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE).
- [6.](#) CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON 6815 MCWHIRTER ROAD DEVELOPMENT PLAT.
- [7.](#) CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON KINGS CROSSING PHASE 3 FINAL PLAT.

ROUTINE ITEMS

[8.](#) UPDATE(S):

ANY COMMITTEE UPDATES, AS NEEDED.

MONTHLY/QUARTERLY REPORTS (Links below.)

[Feb 2022 - Building Permit/Code Report](#)

[Feb 2022 – Court Report](#)

[Feb 2022 – Finance \(monthly financials\) Report](#)

[Feb 2022 – Police Report](#)

[Jan/Feb 2022 – Republic Services, Inc. dba Allied Waste Services of Plan](#)

[Jan/Feb 2022 – Website \(PIWIK\) Report New](#)

ACCEPTANCE OF DONATION(S) FOR POLICE, FIRE, AND CITY STAFF DUE TO FOR THE RECORD (Each valued at between \$0 - \$500).

Tim and Cyndi Daugherty donated snacks valued at \$30.00.

ROUTINE ITEMS

[9.](#) FUTURE AGENDA ITEMS

EXECUTIVE SESSION START TO FINISH - Pursuant to the provisions of Chapter 551, Texas Government Code the City Council may hold a closed meeting.

10. RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:

Government Code Section 551.074 Personnel—To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

Government Code Section 551.071(1)—Consultation with City Attorney concerning Pending or Contemplated Litigation.

Government Code Section 551.071(2) – Consultation with Attorney 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 this chapter (Open Meetings Act).

RECONVENE REGULAR MEETING.

ANY APPROPRIATE DELIBERATION AND/OR ACTION ON ANY OF THE EXECUTIVE SESSION SUBJECTS LISTED ABOVE.

ADJOURN

In addition to any specifically identified Executive Sessions, Council may convene into Executive Session at any point during the open meeting to discuss any item posted on this Agenda. The Open Meetings Act provides specific exceptions that require that a meeting be open. Should Council elect to convene into Executive Session, those exceptions will be specifically identified and announced. Any subsequent action, as a result of this Executive Session, will be taken and recorded in open session.

I certify that this Notice of Meeting was posted on or before March 11, 2022, by 5:00 p.m. at the Parker City Hall, and as a courtesy, this Agenda is also posted to the City of Parker Website at www.parkertexas.us.

The Parker City Hall is Wheelchair accessible. Sign interpretations or other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Secretary's Office at 972 442 6811.

Date Notice Removed

Patti Scott Grey
City Secretary

The Parker City Hall is Wheelchair accessible. Sign interpretations or other special assistance for disabled attendees must be requested 48 hours in advance by contacting the City Secretary's Office at 972 442 6811.



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Council
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey
Estimated Cost:	Date Prepared: February 18, 2022
Exhibits:	<u>None</u>

AGENDA SUBJECT

REMINDER – HOME HAZARDOUS WASTE - <http://www.parkertexas.us/416/Home-Hazardous-Waste>

Canceled - COMPREHENSIVE PLAN (COMP) COMMITTEE - WEDNESDAY, MARCH 16, 2022, 6 PM

THURSDAY, APRIL 7, 2022 - LAST DAY TO REGISTER TO VOTE FOR THE MAY 7, 2022, GENERAL ELECTION

PARKS AND RECREATION COMMISSION (P&R) – WEDNESDAY, APRIL 13, 2022, **4 PM**

CANDIDATES NIGHT – THURSDAY, APRIL 21, 2022, 7 PM – VICTORY CHURCH

NATIONAL PRESCRIPTION DRUG TAKE BACK - SATURDAY, APRIL 30, 2022, 10AM-2PM

REMINDER – MAY 7, 2022 – GENERAL ELECTION (EV AND ED INFO)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 24	Apr 25 Early Voting 8am to 5pm	Apr 26 Early Voting 8am to 5pm	Apr 27 Early Voting 8am to 5pm	Apr 28 Early Voting 8am to 5pm	Apr. 29 Early Voting 8am to 5pm	Apr. 30 Early Voting 8am to 5pm* Changed 2022 0210
May 1	May 2 Early Voting 7am to 7pm	May 3 Early Voting 7am to 7pm	May 4	May 5	May 6	May 7 Election Day 7am to 7pm

PRIMARY RUNOFF ELECTION – TUESDAY, MAY 24, 2022

SUMMARY

Please review information provided.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	City Secretary
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey
Estimated Cost:	Date Prepared:	February 18, 2022
Exhibits:	<ul style="list-style-type: none"> • Proposed Minutes 	

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR FEBRUARY 15, 2022.

SUMMARY

Please review the attached minutes. If you have any questions, comments, and/or corrections, please contact the City Secretary at PGrey@parkertexas.us prior to the City Council meeting.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022



MINUTES
CITY COUNCIL MEETING
FEBRUARY 15, 2022

CALL TO ORDER – Roll Call and Determination of a Quorum

The Parker City Council met in a regular meeting on the above date at Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002.

Mayor Lee Pettie called the meeting to order at 7:00 p.m. Mayor Pro Tem Cindy Meyer and Councilmembers Diana M. Abraham, Terry Lynch, Jim Reed, and Michael Slaughter were present.

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, Finance/Human Resources Director Grant Savage, City Attorney Trey Lansford, Public Works Director Gary Machado, Fire Chief Mike Sheff, and Police Chief Richard Brooks

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: Joe Proctor led the pledge.

TEXAS PLEDGE: Parker Ammar led the pledge.

PUBLIC COMMENTS The City Council invites any person with business before the Council to speak. No formal action may be taken on these items at this meeting. Please keep comments to 3 minutes.

Parker Ammar, 6903 Audubon Drive, spoke, regarding Maxwell Creek annexation/development. (See Exhibit 1 – Parker Ammar’s handout, Maxwell Creek Annexation, dated February 15, 2022.)

ITEMS OF COMMUNITY INTEREST

- **Canceled** - COMPREHENSIVE PLAN (COMP) COMMITTEE - WEDNESDAY, FEBRUARY 16, 2022, 6 PM
- PARKS AND RECREATION COMMISSION (P&R) – WEDNESDAY, MARCH 9, 2022, **4 PM**
- CITY FILING DEADLINE – FRIDAY, FEBRUARY 18, 2022, 5:00 PM
- **2022 PRIMARY ELECTION – PARKER CITY HALL**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
February 13	February 14 Early Voting 8am–5pm	February 15 Early Voting 8am–5pm	February 16 Early Voting 8am–5pm	February 17 Early Voting 8am–5pm	February 18 Early Voting 8am–5pm	February 19 Early Voting 7am–7pm
February 20 Early Voting 11am–5pm	February 21 <i>No Voting - President’s Day</i>	February 22 Early Voting 7am–7pm	February 23 Early Voting 7am–7pm	February 24 Early Voting 7am–7pm	February 25 Early Voting 7am–7pm	February 26
February 27	February 28	March 1 Election Day 7am–7pm				

- THURSDAY, APRIL 7, 2022 - LAST DAY TO REGISTER TO VOTE FOR THE MAY 7, 2022, GENERAL ELECTION

- NATIONAL PRESCRIPTION DRUG TAKE BACK - SATURDAY, APRIL 30, 2022, 10AM-2PM
- REMINDER – MAY 7, 2027 – GENERAL ELECTION (EV AND ED INFO)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 24	Apr 25 Early Voting 8am to 5pm	Apr 26 Early Voting 8am to 5pm	Apr 27 Early Voting 8am to 5pm	Apr 28 Early Voting 8am to 5pm	Apr. 29 Early Voting 8am to 5pm	Apr. 30 Early Voting 8am to 5pm* Changed 2022 0210
May 1	May 2 Early Voting 7am to 7pm	May 3 Early Voting 7am to 7pm	May 4	May 5	May 6	May 7 Election Day 7am to 7pm

Mayor Pettie reviewed the Items of Community Interest and noted there would be a Facility Meeting, Tuesday, February 22, 2022, at 6 PM in the Fire Department Training Room, due to 2022 March Primary early voting. She encouraged residents to attend.

CONSENT AGENDA Routine Council business. Consent Agenda is approved by a single majority vote. Items may be removed for open discussion by a request from a Councilmember or member of staff.

1. APPROVAL OF MEETING MINUTES FOR JANUARY 11, 2022.
2. APPROVAL OF MEETING MINUTES FOR FEBRUARY 1, 2022.

MOTION: Councilmember Slaughter moved to approve consent agenda items 1 and 2, as presented. Councilmember Lynch seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0.

INDIVIDUAL CONSIDERATION ITEMS

3. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON THE ANNUAL AUDIT REPORT.

BrooksWatson & Co. Certified Public Accountant Mike Brooks reviewed the Audit Presentation PowerPoint for the year ending September 30, 2021, dated February 15, 2022, in tonight's City Council packet. The City of Parker, Texas received a clean, unmodified opinion, which is the highest level of assurance.

There were no questions. The Mayor and City Council, staff, and residents were encouraged to contact Finance/Human Resources (FIN/HR) Director Savage should they have questions.

Mayor Pettie, on behalf of herself, and City Council, thanked the Mr. Mike Brooks, and City Staff, especially FIN/HR Director Savage, for their continued efforts on the audit process.

MOTION: Councilmember Slaughter moved to accept/approve the Annual Financial Report 2021 For Fiscal Year Ended September 30, 2021, as presented. Councilmember Lynch seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0.

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION NO. 2022-694, AUTHORIZING CONTINUED PARTICIPATION WITH THE STEERING COMMITTEE OF CITIES SERVED BY ONCOR; AND AUTHORIZING THE

PAYMENT OF TEN CENTS PER CAPITA TO THE STEERING COMMITTEE TO FUND REGULATORY AND LEGAL PROCEEDINGS AND ACTIVITIES RELATED TO ONCOR ELECTRIC DELIVERY COMPANY, LLC.

City Administrator Olson reviewed the item. Council asked for clarification on why the invoice calculation was per capita, when all City of Parker residents are not Oncor customers. Mr. Olson and Lansford will contact Oncor Steering Committee of Cities Counsel, Lloyd Gosselink Rochelle & Townsend, P.C. Thomas Brocato, for clarification and report back to Council.

MOTION: Councilmember Slaughter moved to approve Resolution No. 2022-694, authorizing continued participation with the Steering Committee of Cities served by Oncor; and authorizing the payment of ten cents per capita to the Steering Committee to fund regulatory and legal proceedings and activities related to Oncor Electric Delivery Company, LLC. Mayor Pro Tem Meyer seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0.

ROUTINE ITEMS

5. UPDATE(S):

ANY COMMITTEE UPDATES, AS NEEDED.

No Updates.

MONTHLY/QUARTERLY REPORTS

DEPARTMENT REPORTS –BUILDING/CODE (Nov21-Jan22), COURT (Nov21-Jan22), FINANCE (monthly financials) (Nov21-Jan22), FIRE (4TH QTR), INVESTMENT (4TH QTR), POLICE (Nov21-Jan22), REPUBLIC WASTE (Nov21, Dec21, Jan22), AND WEBSITE (Nov21-Jan22)

Council accepted reports.

ACCEPTANCE OF DONATION(S) FOR POLICE, FIRE, AND CITY STAFF FOR THE RECORD (Each valued at between \$0 - \$500).

Jerry Dorough donated \$100.00 to Parker Fire Department.

Davies/Coble family donated snacks, estimated value is \$50.00

Nhan Anderson donated snacks, estimated value \$45.00

Epel Brohlan donated Girl Scout Cookies, estimated value \$30.00

Pier Burgess donated \$60.90 for P&R Wildflower edging/fencing

Mayor Pettie, on behalf of herself, City Council, and City Staff, thanked the above listed donors for their kind and generous donations.

FUTURE AGENDA ITEMS

6. FUTURE AGENDA ITEMS

Mayor Pettie asked if there were any items to be added to the future agenda.

Hearing no requests, Mayor Pettie encouraged everyone to email her any requests. She noted the next regularly scheduled meeting would be Tuesday,

March 15, 2022, as City Council canceled the Tuesday, March 1, 2022 meeting, due to the 2022 March Primary Early Voting at Parker City Hall.

WORKSHOP

7. COMPREHENSIVE PLAN PRESENTATION

Councilmember Slaughter reviewed the Comprehensive Plan Update Powerpoint, dated February 15, 2022, in tonight's City Council packet and answered questions.

EXECUTIVE SESSION - Pursuant to the provisions of Chapter 551, Texas Government Code, Vernon's Texas Codes Annotated the City Council may hold a closed meeting.

8. RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:

- a. Government Code Section 551.074 Personnel—To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.
- b. Government Code Section 551.071(1)—Consultation with City Attorney concerning Pending or Contemplated Litigation.
- c. Government Code Section 551.071(2) – Consultation with Attorney 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 this chapter (Open Meetings Act).

Mayor Lee Pettie recessed the regular meeting to Executive Session at 8:03 p.m.

RECONVENE REGULAR MEETING.

Mayor Lee Pettie reconvened the meeting at 10:31 p.m.

ANY APPROPRIATE DELIBERATION AND/OR ACTION ON ANY OF THE EXECUTIVE SESSION SUBJECTS LISTED ABOVE.

MOTION: Councilmember Reed moved to accept the mediation plan in the Booth case. Councilmember Slaughter seconded with Councilmembers Abraham, Lynch, Meyer, Reed, and Slaughter voting for the motion. Motion carried 5-0.

ADJOURN

Mayor Lee Pettie adjourned the meeting at 10:32 p.m.

APPROVED:

Mayor Lee Pettie

ATTESTED:

Approved on the 15th
day
of March, 2022.

Patti Scott Grey, City Secretary

PROPOSED



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: City Secretary
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey
Estimated Cost:	Date Prepared: March 8, 2022
Exhibits:	<ul style="list-style-type: none"> • Proposed Minutes

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR MARCH 7, 2022.

SUMMARY

Please review the attached minutes. If you have any questions, comments, and/or corrections, please contact the City Secretary at PGrey@parkertexas.us prior to the City Council meeting.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022



MINUTES
CITY COUNCIL MEETING
MARCH 7, 2022

CALL TO ORDER – Roll Call and Determination of a Quorum

The Parker City Council met in a special meeting on the above date at Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002.

Mayor Lee Pettie called the meeting to order at 3:00 p.m. Mayor Pro Tem Cindy Meyer and Councilmembers Diana M. Abraham, Terry Lynch, Jim Reed, and Michael Slaughter were present.

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, Finance/Human Resources Director Grant Savage, City Attorney Trey Lansford, Public Works Director Gary Machado, City Engineer John Birkhoff, P.E., Fire Chief Mike Sheff, and Police Chief Richard Brooks

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: Steve Sallman led the pledge.

TEXAS PLEDGE: Jim Douglas led the pledge.

PUBLIC HEARING

- PUBLIC HEARING REGARDING A PROPOSED TEMPORARY MORATORIUM ON THE ACCEPTANCE, REVIEW, AND APPROVALS NECESSARY FOR THE SUBDIVISION, SITE PLANNING, DEVELOPMENT, OR CONSTRUCTION WITHIN THE CITY LIMITS AND EXTRATERRITORIAL JURISDICTION OF THE CITY OF PARKER.

Mayor Pettie opened a public hearing regarding a proposed temporary moratorium at 3:02 p.m., by reading proposed Ordinance No. 812's caption, *(included in tonight's Council packet)* as follows:

“AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, ENACTING A TEMPORARY MORATORIUM ON THE ACCEPTANCE, AUTHORIZATION, AND APPROVALS NECESSARY FOR THE SUBDIVISION, SITE PLANNING, DEVELOPMENT, ZONING, AND CONSTRUCTION IN THE CITY LIMITS AND EXTRATERRITORIAL JURISDICTION, PROVIDING FINDINGS OF FACT, DEFINITIONS, APPLICABILITY, PURPOSE, ENACTMENT, DURATION, EXTENSION, EXCEPTIONS AND EXEMPTIONS, DETERMINATION AND APPEALS; PROVIDING FOR SEVERABILITY, REPEALER, ENFORCEMENT, PROPER NOTICE AND MEETING, AND AN EFFECTIVE DATE.”

City Engineer John Birkhoff, P.E., of Birkhoff, Hendricks & Carter, LLP, reviewed the City of Parker's current water supply and demand. With reference to his letter included in tonight's Council packet, dated March 1, 2022, to City Administrator Luke Olson, Mr. Birkhoff indicated the current water demand is at or beyond the

contracted supply of 3.5 MGD (Millions of Gallons Per Day) from North Texas Municipal Water District (NTMWD). This is not including the additional 834 lots the City has already approved for development. Mr. Birkhoff recommends that no additional lots be approved until a second pump station is brought online and the new NTMWD water supply contract is signed.

Mayor Pettie opened the floor for comments at 3:15 p.m.

Jim Douglas, 5005 Hackberry Lane, asked approximately how much the second pump station, now being completed, cost the City; what, if any, negotiations Council and Staff have been doing on the NTMWD contract in the past two (2) years; and voiced his concern whether Council and Staff have been monitoring the situation.

No one else came forward and Mayor Pettie declared the public hearing closed at 3:17 p.m.

INDIVIDUAL CONSIDERATION ITEMS

- CONSIDERATION AND CONDUCT THE FIRST OF TWO READINGS OF AN ORDINANCE ENACTING A PROPOSED TEMPORARY MORATORIUM ON THE ACCEPTANCE, REVIEW, AND APPROVALS NECESSARY FOR THE SUBDIVISION, SITE PLANNING, DEVELOPMENT, OR CONSTRUCTION WITHIN THE CITY LIMITS AND EXTRATERRITORIAL JURISDICTION OF THE CITY OF PARKER.

Mayor Pettie once again read proposed Ordinance No. 812's caption, as follows:

“AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, ENACTING A TEMPORARY MORATORIUM ON THE ACCEPTANCE, AUTHORIZATION, AND APPROVALS NECESSARY FOR THE SUBDIVISION, SITE PLANNING, DEVELOPMENT, ZONING, AND CONSTRUCTION IN THE CITY LIMITS AND EXTRATERRITORIAL JURISDICTION, PROVIDING FINDINGS OF FACT, DEFINITIONS, APPLICABILITY, PURPOSE, ENACTMENT, DURATION, EXTENSION, EXCEPTIONS AND EXEMPTIONS, DETERMINATION AND APPEALS; PROVIDING FOR SEVERABILITY, REPEALER, ENFORCEMENT, PROPER NOTICE AND MEETING, AND AN EFFECTIVE DATE.”

Councilmember Abraham asked if there were any proposed subdivisions. City Administrator Olson said there were none at this time.

WORKSHOP

Mayor Pettie briefly recessed the meeting, due to technical problems.

- ENTERPRISE FLEET MANAGEMENT - CITY OF PARKER PRESENTATION
Enterprise Fleet Management Senior Account Executive North Texas Nick A. Hardwick reviewed his PowerPoint and other documents provided to the City via Council Chamber monitors. (***See Exhibit 1 – Enterprise Fleet Management's backup documentation, dated March 7, 2022.***)

FUTURE AGENDA ITEMS

Councilmember Slaughter asked that an item, regarding a possible Enterprise Fleet Management Program be added to the Future Agenda Items.

ADJOURN

Mayor Lee Pettie adjourned the meeting at 4:28 p.m.

APPROVED:

Mayor Lee Pettie

ATTESTED:

Approved on the 15th day
of March, 2022.

Patti Scott Grey, City Secretary



Council Agenda Item

Budget Account Code:	Meeting Date:	See above.
Budgeted Amount:	Department/ Requestor:	Finance
Fund Balance-before expenditure:	Prepared by:	ACA/CS Scott Grey for Finance/HR Manager Grant Savage
Estimated Cost:	Date Prepared:	March 10, 2022
Exhibits:	Annual Financial Report – Year Ended September 30, 2021 and supporting documentation	

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON THE REVISED AUDIT SUPPORTING DOCUMENTATION. [*This item was originally presented on February 15, 2022.*]

SUMMARY

Please review the attached Annual Financial Report – Year Ended September 30, 2021. The Annual Financial Report itself has not changed from the February 15th presentation and council approval. There was a slight change in the supporting documentation. If you have any questions, comments, and/or concerns, please contact the Finance Manager Grant Savage at gsavage@parkertexas.us prior to the City Council meeting.

Mike Brooks with BrooksWatson, & Co., PLLC will present the changes to Council.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Grant Savage</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022

ANNUAL FINANCIAL REPORT

of the

City of Parker, Texas

**For the Year Ended
September 30, 2021**

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City of Parker, Texas

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September 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Parker, Texas:

Report on the Financial Statements

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 the City of Parker, Texas (the "City"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Brooks Watson & Co.

Brooks Watson & Co., PLLC
Certified Public Accountants
Houston, Texas
February 4, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

September 30, 2021

As management of the City of Parker, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021.

Financial Highlights

- The City's total combined net position is \$60,039,692 at September 30, 2021. Of this, \$11,421,383 (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$6,769,560, an increase of \$1,630,171.
- As of the end of the year, the unassigned fund balance of the general fund was \$5,017,117 or 134% of total general fund expenditures.
- The City had an overall increase in net position of \$685,063, which is primarily due to business-type activities revenue exceeding current year expenses.
- The City budgeted a deficit to fund balance for the general fund of \$265,846 for the year. The actual activity resulted in an increase in the fund balance for the general fund of \$925,642. This resulted in a positive overall variance between budget to actual of \$1,191,488.

Overview of the Financial Statements

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

Government-Wide Statements

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

The *statement of net position* presents information on all of the City's assets, liabilities, and deferred inflows/outflows with the difference 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. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2021

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, public works, culture and recreation, and community development. The business-type activities of the City include water, sewer and sanitation operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate Parker Volunteer Fire Department for which the City is financially accountable. Although legally separate, the Fire Department functions for all practical purposes as a department of the City and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 18 through 21 of this report.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City of Parker. They are usually segregated for specific activities or objectives. The City of Parker uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of City funds are governmental and proprietary.

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 year. Such information may be useful in evaluating the City'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

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2021

revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Parker maintains thirteen 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 and debt service funds, which are considered major funds.

The City of Parker adopts an annual appropriated budget for its general, debt service, capital projects, and utility funds. A budgetary comparison schedule has been provided to demonstrate compliance with the general fund budget.

Proprietary Funds

The City maintains one type of proprietary fund which is considered an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water distribution, wastewater collection/treatment, water construction operations and sanitation services. The proprietary fund financial statements provide separate information for the water distribution, wastewater collection/treatment fund, and sanitation funds. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund and schedule of changes in net pension and OPEB liability, and related ratios for Texas Municipal Retirement System. The RSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Parker, assets and deferred outflows exceeded liabilities and deferred inflow by \$60,039,692 as of September 30, 2021, in the primary government.

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2021

The largest portion of the City's net position, \$46,172,854, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and drainage systems, as well as the public works facilities), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Current and other assets of Governmental Activities as of September 30, 2021 and September 30, 2020 were \$7,853,806 and \$5,743,999, respectively. The increase of \$2,109,807 was primarily due to greater cash on hand resulting from greater than anticipated governmental revenues. Capital assets of Governmental Activities as of September 30, 2021 and September 30, 2020 were \$33,814,187 and \$36,113,273, respectively. The decrease of \$2,299,086, was primarily attributable to current year depreciation exceeding new capital investments. Long-term liabilities of Governmental Activities as of September 30, 2021 and September 30, 2020 were \$2,175,949 and \$2,506,940, respectively. The decrease of \$330,991 is primarily due to principal payments made during the current year.

Current and other assets of Business-Type Activities as of September 30, 2021 and September 30, 2020 were \$8,373,199 and \$11,749,188, respectively. The decrease of \$3,375,989 was a direct result of cash on hand being spent on new capital investments over the course of the year. Other liabilities of Business-Type Activities as of September 30, 2021 and September 30, 2020 were \$774,834 and \$666,208, respectively. The increase of \$108,626 was a result of timing of payments to third party vendors in the subsequent fiscal year. Long-term liabilities of Business-Type Activities as of September 30, 2021 and September 30, 2020 were \$7,683,359 and \$7,996,505, respectively. The decrease of \$313,146 is primarily due to principal payments made during the current year.

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2021

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2021			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 7,853,806	\$ 8,373,199	\$ 16,227,005	\$ 5,743,999	\$ 11,749,188	\$ 17,493,187
Capital assets, net	33,814,187	21,866,795	55,680,982	36,113,273	17,596,770	53,710,043
Total Assets	41,667,993	30,239,994	71,907,987	41,857,272	29,345,958	71,203,230
Deferred Outflows of Resources	257,044	76,044	333,088	203,099	62,718	265,817
Other liabilities	1,454,934	774,834	2,229,768	829,502	666,208	1,495,710
Long-term liabilities	2,175,949	7,683,359	9,859,308	2,506,940	7,996,505	10,503,445
Total Liabilities	3,630,883	8,458,193	12,089,076	3,336,442	8,662,713	11,999,155
Deferred Inflows of Resources	88,138	24,169	112,307	90,248	25,015	115,263
Net Position:						
Net investment in capital assets	32,101,286	14,071,568	46,172,854	34,416,835	9,697,271	44,114,106
Restricted	791,096	1,654,359	2,445,455	428,085	1,284,098	1,712,183
Unrestricted	5,313,634	6,107,749	11,421,383	3,788,761	9,739,579	13,528,340
Total Net Position	\$ 38,206,016	\$ 21,833,676	\$ 60,039,692	\$ 38,633,681	\$ 20,720,948	\$ 59,354,629

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2021

Statement of Activities:

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

	For the Year Ended September 30, 2021			For the Year Ended September 30, 2020		
			Total			Total
	Governmental	Business-Type	Primary	Governmental	Business-Type	Primary
	Activities	Activities	Government	Activities	Activities	Government
Revenues						
Program revenues:						
Charges for services	\$ 1,088,320	\$ 4,740,579	\$ 5,828,899	\$ 674,346	\$ 4,681,505	\$ 5,355,851
Grants and contributions	6,486	461,013	467,499	706,492	117,876	824,368
General revenues:						
Property taxes	4,185,386	-	4,185,386	3,849,069	-	3,849,069
Sales taxes	358,488	-	358,488	262,590	-	262,590
Franchise and local taxes	266,873	-	266,873	284,133	-	284,133
Investment income	49,260	3,161	52,421	65,066	72,989	138,055
Other revenues	130,015	-	130,015	11,383	-	11,383
Total Revenues	6,084,828	5,204,753	11,289,581	5,853,079	4,872,370	10,725,449
Expenses						
General government	1,096,747	-	1,096,747	1,259,419	-	1,259,419
Public safety	2,799,376	-	2,799,376	2,508,377	-	2,508,377
Public works	2,636,790	-	2,636,790	2,270,465	-	2,270,465
Culture and recreation	10,618	-	10,618	10,618	-	10,618
Interest and fiscal charges	41,546	237,502	279,048	93,072	244,438	337,510
Water, sewer, & sanitation	-	3,781,939	3,781,939	-	3,731,300	3,731,300
Total Expenses	6,585,077	4,019,441	10,604,518	6,141,951	3,975,738	10,117,689
Change in Net Position						
Before Transfers	(500,249)	1,185,312	685,063	(288,872)	896,632	607,760
Transfers	72,584	(72,584)	-	(964,026)	964,026	-
Change in Net Position	(427,665)	1,112,728	685,063	(1,252,898)	1,860,658	607,760
Beginning Net Position	38,633,681	20,720,948	59,354,629	39,886,579	18,860,290	58,746,869
Ending Net Position	\$ 38,206,016	\$ 21,833,676	\$ 60,039,692	\$ 38,633,681	\$ 20,720,948	\$ 59,354,629

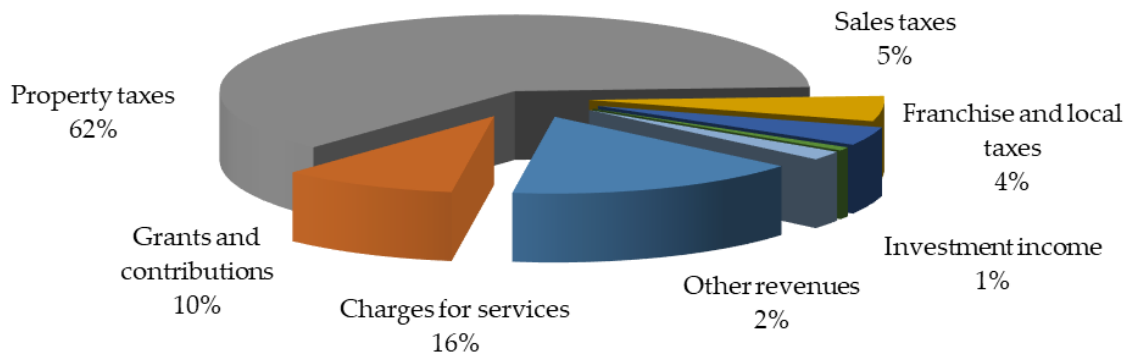
City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2021

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

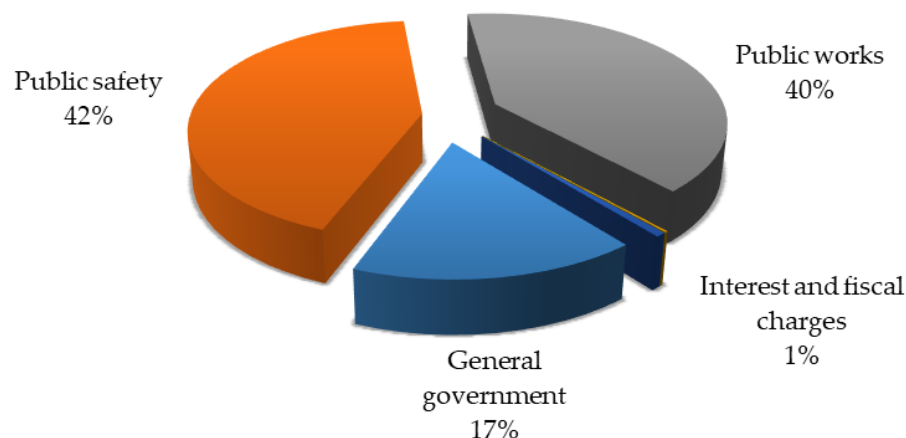
Governmental Activities - Revenues



For the year ended September 30, 2021, revenues from governmental activities totaled \$6,084,828. Property tax, charges for services, and grants and contributions are the City's largest revenue sources. Property tax increased \$336,317 or 9% due to an increase in the taxable appraisal value of properties. Grants and contributions decreased \$700,006 or 99% due to nonrecurring capital contributions from a developer in the prior year. Sales tax revenues increased \$95,898 or 37% due to increased economic growth fueled by local purchases. Investment income decreased by \$15,806 or 24% primarily due to realization of lower interest rates. Other revenues increased \$118,632 due primarily to nonrecurring fine collections and proceeds from sale of assets received in the current year. All other revenues remained relatively stable over the course of the fiscal year.

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses



City of Parker, Texas

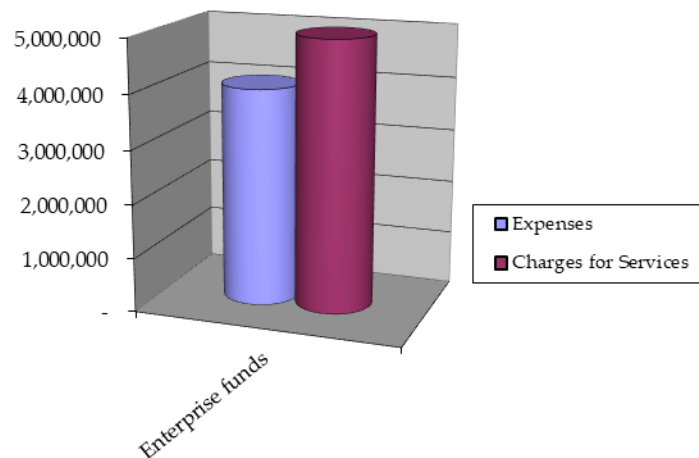
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2021

For the year ended September 30, 2021, expenses for governmental activities totaled \$6,585,077. This represents an increase of \$443,126 or 7% from the prior year. The City's largest functional expense is public safety for \$2,799,376. Public safety expenses increased by \$290,999 or 12% from prior year. The increase was primarily a result of greater personnel costs, communication service expenses, depreciation expenses in the current year. General government expenses decreased by \$162,672 or 13% primarily due to nonrecurring worker's compensation and liability insurance expenses in the prior year. Public works expenses increased by \$366,325 or 16% primarily due to nonrecurring street maintenance expenses and professional service costs in the current year. Interest and fiscal charges decreased by \$51,526 or 55% primarily due to nonrecurring bond issuance costs recognized in the prior year. All other expenses remained relatively stable over the course of the fiscal year.

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

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2021, charges for services by business-type activities totaled \$4,740,579. This is an increase of \$59,074, or 1% from the previous year. This increase directly relates to a 3% increase in refuse billing rates and growth in the City's customer base compared to the prior year.

Total expenses for business-type activities increased \$43,703 or 1%, which is considered minimal.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2021

As of the end of the year the general fund reflected a total fund balance of \$5,056,307. Of this, \$39,190 is considered nonspendable. The unassigned fund balance totaled \$5,017,117 as of yearend. The general fund balance increased \$925,642 primarily as a result of greater than anticipated revenues and less than anticipated expenditures.

As of September 30, 2021, the debt service fund reflected a fund balance of \$247,258, a slight increase of \$518 from the prior year. The fund experienced an increase primarily due to property tax revenues exceeding debt service expenditures.

As of September 30, 2021, the nonmajor governmental funds reflected a total fund balance of \$1,465,995, an increase of \$704,011. The increase was primarily a result of transfers received from other funds.

There was an increase in governmental fund balance of \$1,630,171 from the prior year. The increase was primarily a result of current year revenue

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total positive budget variance of \$1,191,488 in the general fund. This was primarily the result of positive revenue and expenditure variance totaling \$833,306 and \$368,160, respectively. All expenditures were less than final budgeted appropriations, with the exception of municipal court and transfers out.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$33,814,187 in a variety of capital assets and infrastructure, net of accumulated depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34. The City's business-type activities funds had invested \$21,866,795 in a variety of capital assets and infrastructure, net of accumulated depreciation.

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

- Developer contributions received totaling \$4459,115 for water system improvements.
- Purchased video system for council chambers totaling \$78,179.
- Purchased 2020 Chevy Tahoe for police department for \$49,214.
- Purchased badger meters for \$60,879.

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2021

- Central lift station improvements totaling \$4,299,045.

More detailed information about the City's capital assets is presented in note IV. D. to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total bonds outstanding of \$8,565,086. During the year, principal payments totaling \$655,000 were made. More detailed information about the City's long-term liabilities is presented in note IV. E. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Mayor and City Council are committed to maintaining and improving the overall wellbeing of the City of Parker and improving services provided to their public citizens. The City is budgeting for growth in the upcoming year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Parker's finances for all those with an interest in the City's finances. Questions concerning this report or requests for additional financial information should be directed to the City Administrator, 5700 East Parker Road, Parker, Texas 75002.

FINANCIAL STATEMENTS

City of Parker, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
September 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 4,024,811	\$ 7,479,561	\$ 11,504,372
Restricted cash	-	792,841	792,841
Investments	2,570,836	-	2,570,836
Receivables, net	224,944	657,871	882,815
Internal balances	993,786	(993,786)	-
Prepaid expenses	39,429	7,768	47,197
Total Current Assets	7,853,806	7,944,255	15,798,061
Capital assets:			
Non-depreciable	901,821	5,316,274	6,218,095
Net depreciable capital assets	32,912,366	16,550,521	49,462,887
Grant receivables	-	428,944	428,944
Total Noncurrent Assets	33,814,187	22,295,739	56,109,926
Total Assets	41,667,993	30,239,994	71,907,987
<u>Deferred Outflows of Resources</u>			
Pension outflows	234,064	64,184	298,248
OPEB outflows	14,103	3,866	17,969
Deferred charge on refunding	8,877	7,994	16,871
Total Deferred Outflows of Resources	257,044	76,044	333,088

City of Parker, Texas
STATEMENT OF NET POSITION (Page 2 of 2)
September 30, 2021

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and			
accrued liabilities	108,496	598,158	706,654
Payable to Collin County	-	238,856	238,856
Customer deposits	96,000	-	96,000
Accrued interest payable	5,553	36,772	42,325
Unearned revenue	782,803	-	782,803
Compensated absences, current	82,143	16,668	98,811
Long-term debt due within one year	379,939	295,062	675,001
	<u>1,454,934</u>	<u>1,185,516</u>	<u>2,640,450</u>
Noncurrent liabilities:			
Long-term debt due in more than one year	1,341,920	7,044,624	8,386,544
Compensated absences, noncurrent	9,127	1,852	10,979
Net pension liability	761,514	208,819	970,333
OPEB liability	63,388	17,382	80,770
	<u>2,175,949</u>	<u>7,272,677</u>	<u>9,448,626</u>
Total Liabilities	<u>3,630,883</u>	<u>8,458,193</u>	<u>12,089,076</u>
<u>Deferred Inflows of Resources</u>			
Pension inflows	74,630	20,465	95,095
OPEB inflows	13,508	3,704	17,212
Total Deferred Inflows of Resources	<u>88,138</u>	<u>24,169</u>	<u>112,307</u>
<u>Net Position</u>			
Net investment in capital assets	32,101,286	14,071,568	46,172,854
Restricted	791,096	1,654,359	2,445,455
Unrestricted	5,313,634	6,107,749	11,421,383
Total Net Position	<u>\$ 38,206,016</u>	<u>\$ 21,833,676</u>	<u>\$ 60,039,692</u>

See Notes to Financial Statements.

City of Parker, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 1,096,747	\$ 856,082	\$ -	\$ -
Public safety	2,799,376	232,238	5,736	-
Public works	2,636,790	-	-	-
Culture and recreation	10,618	-	750	-
Interest and fiscal charges	41,546	-	-	-
Total Governmental Activities	<u>6,585,077</u>	<u>1,088,320</u>	<u>6,486</u>	<u>-</u>
Business-Type Activities				
Water, Sewer, & Sanitation	4,019,441	4,740,579	-	461,013
Total Business-Type Activities	<u>4,019,441</u>	<u>4,740,579</u>	<u>-</u>	<u>461,013</u>
Total Primary Government	<u>\$ 10,604,518</u>	<u>\$ 5,828,899</u>	<u>\$ 6,486</u>	<u>\$ 461,013</u>

General Revenues:

Taxes
 Property taxes
 Sales taxes
 Franchise and local taxes
 Investment income
 Other revenues

Transfers

Total General Revenues & Transfers

Change in Net Position

Beginning Net Position
 Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (240,665)	\$ -	\$ (240,665)
(2,561,402)	-	(2,561,402)
(2,636,790)	-	(2,636,790)
(9,868)	-	(9,868)
(41,546)	-	(41,546)
<u>(5,490,271)</u>	<u>-</u>	<u>(5,490,271)</u>
-	1,182,151	1,182,151
-	1,182,151	1,182,151
<u>(5,490,271)</u>	<u>1,182,151</u>	<u>(4,308,120)</u>
4,185,386	-	4,185,386
358,488	-	358,488
266,873	-	266,873
49,260	3,161	52,421
130,015	-	130,015
72,584	(72,584)	-
<u>5,062,606</u>	<u>(69,423)</u>	<u>4,993,183</u>
(427,665)	1,112,728	685,063
38,633,681	20,720,948	59,354,629
<u>\$ 38,206,016</u>	<u>\$ 21,833,676</u>	<u>\$ 60,039,692</u>

City of Parker, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2021

	General	Debt Service	Total Nonmajor Governmental Funds
<u>Assets</u>			
Cash and cash equivalents	\$ 2,265,451	\$ 247,258	\$ 1,512,102
Investments	2,502,754	-	68,082
Receivables, net	204,707	15,079	5,158
Due from other funds	993,786	-	-
Prepaid expenses	39,190	-	239
Total Assets	\$ 6,005,888	\$ 262,337	\$ 1,585,581
<u>Liabilities</u>			
Accounts payable and accrued liabilities	\$ 106,000	\$ -	\$ 2,496
Customer deposits	96,000	-	-
Unearned revenue	665,713	-	117,090
Total Liabilities	867,713	-	119,586
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	81,868	15,079	-
Total Deferred Inflows of Resources	81,868	15,079	-
<u>Fund Balances</u>			
Nonspendable:			
Prepaid expenses	39,190	-	-
Restricted for:			
Parks and recreation	-	-	4,075
Debt service	-	247,258	-
Capital projects	-	-	347,577
Public safety	-	-	192,186
Committed for:			
Capital improvements	-	-	922,157
Unassigned reported in:			
General fund	5,017,117	-	-
Total Fund Balances	5,056,307	247,258	1,465,995
Total Liabilities, Deferred Inflows and Fund Balances	\$ 6,005,888	\$ 262,337	\$ 1,585,581

See Notes to Financial Statements.

Total Governmental Funds	
<hr/>	
\$	4,024,811
	2,570,836
	224,944
	993,786
	39,429
<hr/>	
\$	7,853,806
<hr/>	

\$	108,496
	96,000
	782,803
<hr/>	
	987,299
<hr/>	

	96,947
<hr/>	
	96,947
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	39,190
	4,075
	247,258
	347,577
	192,186
	922,157
	5,017,117
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	6,769,560
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\$	7,853,806
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City of Parker, Texas

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

September 30, 2021

Fund Balances - Total Governmental Funds	\$ 6,769,560
Adjustments for the Statement of Net Position:	
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.	
Capital assets - non-depreciable	901,821
Capital assets - net depreciable	32,912,366
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Property taxes	96,947
Deferred outflows (inflows) of resources, represent a consumption (acquisition) of net position that applies applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure)/(revenue) until then.	
Deferred charge on refunding	8,877
Pension contributions	131,705
OPEB contributions	796
Pension deferred outflows	102,359
OPEB deferred outflows	13,307
Pension deferred inflows	(74,630)
OPEB deferred inflows	(13,508)
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.	
Accrued interest	(5,553)
Bond premium	(49,768)
Net pension liability	(761,514)
OPEB liability	(63,388)
Compensated absences	(91,270)
Non-current liabilities due in one year	(379,939)
Non-current liabilities due in more than one year	(1,292,152)
Net Position of Governmental Activities	\$ 38,206,016

See Notes to Financial Statements.

City of Parker, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2021

	General	Debt Service	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property tax	\$ 3,713,477	\$ 411,153	\$ -	\$ 4,124,630
Sales tax	358,488	-	-	358,488
Franchise and local taxes	292,653	-	-	292,653
License and permits	856,082	-	-	856,082
Contributions and donations	-	-	5,350	5,350
Intergovernmental	165,674	-	-	165,674
Fines and forfeitures	217,792	-	14,446	232,238
Investment income	48,718	-	542	49,260
Other revenue	94,208	8,441	416	103,065
Total Revenues	5,747,092	419,594	20,754	6,187,440
Expenditures				
Current:				
General government	479,098	-	56,812	535,910
Police department	1,234,255	-	-	1,234,255
Municipal court	200,298	-	4,554	204,852
Fire department	794,826	-	28,676	823,502
Building and code enforcement	196,973	-	-	196,973
Public works	312,381	-	329,003	641,384
City property	538,641	-	-	538,641
Capital outlay	-	-	62,210	62,210
Debt Service:				
Principal	-	369,725	-	369,725
Interest and fiscal charges	-	49,351	-	49,351
Total Expenditures	3,756,472	419,076	481,255	4,656,803
Excess of Revenues Over (Under)				
Expenditures	1,990,620	518	(460,501)	1,530,637
Other Financing Sources (Uses)				
Transfers in	47,584	-	1,138,505	1,186,089
Transfers (out)	(1,113,505)	-	-	(1,113,505)
Proceeds from sale of assets	943	-	26,007	26,950
Total Other Financing Sources (Uses)	(1,064,978)	-	1,164,512	99,534
Net Change in Fund Balances	925,642	518	704,011	1,630,171
Beginning fund balances	4,130,665	246,740	761,984	5,139,389
Ending Fund Balances	\$ 5,056,307	\$ 247,258	\$ 1,465,995	\$ 6,769,560

See Notes to Financial Statements.

City of Parker, Texas

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

For the Year Ended September 30, 2021

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

Net changes in fund balances - total governmental funds	\$ 1,630,171
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	212,895
Depreciation expense	(2,511,981)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Property and franchise taxes	34,976
Grants	(164,538)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	(8,089)
Accrued interest	1,216
Pension expense	7,334
OPEB liability	(5,963)
The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Amortization of deferred charges on refunding	(1,430)
Amortization of premium	8,019
Principal payments	369,725
Change in Net Position of Governmental Activities	\$ (427,665)

See Notes to Financial Statements.

City of Parker, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUND (Page 1 of 2)
September 30, 2021

	<u>Water & Sewer</u>	<u>Sanitation</u>	<u>Total</u>
<u>Assets</u>			
<u>Current Assets</u>			
Cash and cash equivalents	\$ 7,405,914	\$ 73,647	\$ 7,479,561
Restricted cash	792,841	-	792,841
Receivables, net	614,861	43,010	657,871
Prepaid expenses	7,768	-	7,768
Total Current Assets	<u>8,821,384</u>	<u>116,657</u>	<u>8,938,041</u>
<u>Noncurrent Assets</u>			
Capital assets:			
Non-depreciable	5,316,274	-	5,316,274
Net depreciable capital assets	16,550,521	-	16,550,521
Grant receivable	428,944	-	428,944
Total Noncurrent Assets	<u>22,295,739</u>	<u>-</u>	<u>22,295,739</u>
Total Assets	<u>31,117,123</u>	<u>116,657</u>	<u>31,233,780</u>
<u>Deferred Outflows of Resources</u>			
Pension outflows	64,184	-	64,184
OPEB outflows	3,866	-	3,866
Deferred charge on refunding	7,994	-	7,994
Total Deferred Outflows of Resources	<u>76,044</u>	<u>-</u>	<u>76,044</u>

City of Parker, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUND (Page 2 of 2)
September 30, 2021

	<u>Water & Sewer</u>	<u>Sanitation</u>	<u>Total</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accounts payable and accrued liabilities	\$ 563,172	\$ 34,986	\$ 598,158
Accrued interest	36,772	-	36,772
Due to other funds	993,786	-	993,786
Payable to Collin County	238,856	-	238,856
Compensated absences, current	16,668	-	16,668
Long term debt due within one year	295,062	-	295,062
Total Current Liabilities	<u>2,144,316</u>	<u>34,986</u>	<u>2,179,302</u>
<u>Noncurrent Liabilities</u>			
Long term debt due in more than one year	7,044,624	-	7,044,624
Compensated absences, noncurrent	1,852	-	1,852
Net pension liability	208,819	-	208,819
OPEB liability	17,382	-	17,382
Total Liabilities	<u>9,416,993</u>	<u>34,986</u>	<u>9,451,979</u>
<u>Deferred Inflows of Resources</u>			
Pension inflows	20,465	-	20,465
OPEB inflows	3,704	-	3,704
Total Deferred Inflows of Resources	<u>24,169</u>	<u>-</u>	<u>24,169</u>
<u>Net Position</u>			
Net investment in capital assets	14,071,568	-	14,071,568
Restriction for capital projects	1,654,359	-	1,654,359
Unrestricted	6,026,078	81,671	6,107,749
Total Net Position	<u>\$ 21,752,005</u>	<u>\$ 81,671</u>	<u>\$ 21,833,676</u>

See Notes to Financial Statements.

City of Parker, Texas

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

For the Year Ended September 30, 2021

	Water & Sewer	Sanitation	Total
<u>Operating Revenues</u>			
Water sales	\$ 3,588,847	\$ -	\$ 3,588,847
Sewer revenue	401,701	-	401,701
Garbage collection	-	460,070	460,070
Meter installations	207,630	-	207,630
Other revenue	82,331	-	82,331
Total Operating Revenues	4,280,509	460,070	4,740,579
<u>Operating Expenses</u>			
Cost of water	2,467,586	-	2,467,586
Cost of sewer	340,612	-	340,612
Cost of sanitation	-	409,680	409,680
Depreciation	564,061	-	564,061
Total Operating Expenses	3,372,259	409,680	3,781,939
Operating Income (Loss)	908,250	50,390	958,640
<u>Nonoperating Revenues (Expenses)</u>			
Investment income	3,161	-	3,161
Interest expense	(237,502)	-	(237,502)
Intergovernmental	1,898	-	1,898
Total Nonoperating Revenues (Expenses)	(232,443)	-	(232,443)
Income before Capital Contributions and Transfers	675,807	50,390	726,197
Contributed capital assets from developer	459,115	-	459,115
Transfers (out)	(50,000)	(22,584)	(72,584)
Change in Net Position	1,084,922	27,806	1,112,728
Beginning net position	20,667,083	53,865	20,720,948
Ending Net Position	\$ 21,752,005	\$ 81,671	\$ 21,833,676

See Notes to Financial Statements.

City of Parker, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended September 30, 2021

	Water & Sewer	Sanitation	Total
<u>Cash Flows from Operating Activities</u>			
Receipts from customers	\$ 4,072,851	\$ 457,770	\$ 4,530,621
Payments to suppliers and employees	(2,717,051)	(407,963)	(3,125,014)
Net Cash Provided by Operating Activities	1,355,800	49,807	1,405,607
<u>Cash Flows from Noncapital Financing Activities</u>			
Short-term borrowing between funds	993,786	-	993,786
Net Cash (Used) Provided by Noncapital Financing Activities	993,786	-	993,786
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfers (out)	(50,000)	(22,584)	(72,584)
Net Cash Provided (Used) by Noncapital Financing Activities	(50,000)	(22,584)	(72,584)
<u>Cash Flows from Capital and Related Financing Activities</u>			
Purchase of capital assets	(4,374,971)	-	(4,374,971)
Intergovernmental revenues	1,898	-	1,898
Principal paid on debt	(285,275)	-	(285,275)
Interest paid on debt	(267,394)	-	(267,394)
Net Cash (Used) Provided by Capital and Related Financing Activities	(4,925,742)	-	(4,925,742)
<u>Cash Flows from Investing Activities</u>			
Interest on investments	3,161	-	3,161
Net Cash Provided by Investing Activities	3,161	-	3,161
Net Increase (Decrease) in Cash and Cash Equivalents	(2,622,995)	27,223	(2,595,772)
Beginning cash and cash equivalents	10,821,750	46,424	10,868,174
Ending Cash and Cash Equivalents	\$ 8,198,755	\$ 73,647	\$ 8,272,402

See Notes to Financial Statements.

City of Parker, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 2 of 2)
For the Year Ended September 30, 2021

	Water & Sewer	Sanitation	Total
<u>Reconciliation of Operating Income (Loss)</u>			
<u>to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$ 908,250	\$ 50,390	\$ 958,640
Adjustments to reconcile operating income to net cash provided:			
Depreciation	564,061	-	564,061
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Accounts receivable	(205,760)	(2,300)	(208,060)
Grant receivables	(1,898)	-	(1,898)
Prepaid expenses	(3,611)	-	(3,611)
Increase (Decrease) in:			
Accounts payable and accrued liabilities	96,814	1,717	98,531
Compensated absences	293	-	293
Deferred outflows of resources - Pension	(12,832)	-	(12,832)
Deferred inflows of resources - Pension	(1,649)	-	(1,649)
Deferred inflows of resources - OPEB	803	-	803
Deferred outflows of resources - Pension	(1,782)	-	(1,782)
Net pension liability	10,665	-	10,665
OPEB liability	2,446	-	2,446
Net Cash Provided by Operating Activities	\$ 1,355,800	\$ 49,807	\$ 1,405,607
 <u>Schedule of Non-Cash Capital and Related</u>			
<u>Financing Activities</u>			
Capital assets contributed by developer	\$ 459,115	\$ -	\$ 459,115

See Notes to Financial Statements.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

The City of Parker, Texas (the "City") was incorporated on March 22, 1969 and operates under a Type A General Law form of government. The City provides: police; fire; code enforcement; public works; street repair and maintenance; parks; general administrative services; water; wastewater; and sanitation.

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 considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The Parker Volunteer Fire Department, although legally separate, is considered part of the 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.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Blended Component Unit

Parker Volunteer Fire Department

The Parker Volunteer Fire Department (the “VFD”) was created by City ordinance on February 22, 1983. The purpose of the VFD is to provide fire protection to the citizens of the City. The Fire Chief is the executive officer of the department and is appointed by the Mayor of the City.

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

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

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

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

The government reports the following governmental funds:

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, police and fire departments, public works, building and code enforcement, and city property. The general fund is considered a major fund for reporting purposes.

Debt Service Fund

The debt service fund is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of governmental funds. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

Capital Street Construction Fund

The Capital Street Construction fund is used to account for the construction or maintenance of street projects being financed from bond proceeds, grants or transfers from other funds. This fund is considered nonmajor for reporting purposes.

Capital Drainage Fund

The Capital Drainage fund is used to account for the construction or maintenance of drainage related improvements being financed from bond proceeds, grants, or transfers from other funds. This fund is considered nonmajor for reporting purposes.

Capital Facilities Fund

The Capital Facilities fund is used to account for land acquisition, construction, renovation and equipping of government facilities being financed from bond proceeds, grants, or transfers from other funds. This fund is considered nonmajor for reporting purposes.

Volunteer Fire Department Fund

The volunteer fire department fund (the "VFD") is used to account for contributions and grants that are contributed to the VFD for fire protection. The VFD is considered a nonmajor fund for reporting purposes. The VFD is reported as a blended component unit because it has no separate board from City Council, and it is financially accountable to the City.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes in a special revenue fund. These funds consist of the law enforcement, court security, court technology, police donations, child safety, equipment replacement, and parks program.

Proprietary Fund Types

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

The government reports the following major enterprise fund:

Water & Sewer Fund

This fund is used to account for the provision of water & sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water production and distribution system, and water collection and treatment systems. The fund also accounts for the accumulation of resources for and the payment of long-term debt. All costs are financed through charges to utility customers.

Sanitation Fund

This fund is used to account for the provision of garbage services to the residents of the City. Activities of the fund include administration, operations, maintenance, and contract garbage 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 and 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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

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.

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

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

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.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexSTAR, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

2. Fair Value

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

3. Receivables and Interfund Transactions

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

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

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

4. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

5. Inventories and Prepaid Items

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

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or

City of Parker, Texas

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September 30, 2021

business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

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

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

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 to 20 years
Furniture and equipment	5 to 10 years
Infrastructure	20 - 40 years
Water and sewer system	40 years
Buildings and improvements	40 years

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows 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. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. An example which arises only under a modified accrual basis of accounting, relates to the accounting for uncollected property taxes. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

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from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources can also occur at the government wide level due to differences between investment gains and losses realized on pension investments compared to assumptions used within the pension actuarial valuation model.

8. 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.

9. 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.

10. 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.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

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The governing body (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consist of unpaid, accumulated vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees.

It is the City's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the City's governmental funds recognize accrued compensated absences when it is paid.

12. Long-Term Obligations

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

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

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

discount. Issuance costs are expensed as incurred in accordance with GASB statement no. 65.

The net pension liability is included within long term debt. This liability is valued using an actuarial model and represents the difference between the plan fiduciary net position and the net pension liability consistent with GASB statement no. 68. The portion of this liability presented as a current liability is based on actuarially calculations for estimated future payments of benefits and refunds over the twelve months following yearend.

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

13. Pensions

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

14. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

15. Estimates

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and water & sewer, and sanitation fund. Capital projects fund budgets are appropriated on a project-length basis.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

The appropriated budget is prepared by fund, function, and department. The legal level of control is the function level. No funds can be transferred or added to a budgeted item without Council approval. Appropriations lapse at the end of the year.

A. Expenditures in Excess of Appropriations

For the year ended, general fund expenditures exceeded appropriations at the legal level of control for municipal court and transfers out by \$6,203 and \$8,505, respectively.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2021, the primary government had the following investments:

Investment Type	Carrying Value	Average Maturity (Years)	Credit Rating
Certificates of deposit	\$ 2,570,836	0.06	N/A
External investment pools	10,056,040	0.11	AAAm
Total carrying value	\$ 12,626,876		
Portfolio weighted average maturity		0.10	

Interest rate risk – In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed five years; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk – The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service. As of September 30, 2021, the City's investment in TexSTAR was rated AAAM by Standard & Poor's.

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

deposits. As of September 30, 2021, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexSTAR

The Texas Short Term Asset Reserve Fund ("TexSTAR") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing, respectively. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR uses amortized cost rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position in TexSTAR are the same as the value of TexSTAR shares. There were no limitations or restrictions on withdrawals.

B. Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. The investments of the City consist of certificates of deposit and investment pool assets, which are both exempted from presentation within a fair value hierarchy table. As a result, no such table is presented.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

C. Receivables

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

	General	Debt Service	Nonmajor Govt	Water & Sewer	Sanitation	Total
Property taxes	\$ 81,868	\$ 15,079	\$ -	\$ -	\$ -	\$ 96,947
Sales tax	71,238	-	-	-	-	71,238
Franchise & local taxes	51,076	-	-	-	-	51,076
Accounts	-	-	-	614,861	43,010	657,871
Grant receivable	-	-	-	428,944	-	428,944
Other	525	-	5,158	-	-	5,683
	<u>\$ 204,707</u>	<u>\$ 15,079</u>	<u>\$ 5,158</u>	<u>\$ 1,043,805</u>	<u>\$ 43,010</u>	<u>\$ 1,311,759</u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

D. Capital Assets

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

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 843,484	\$ -	\$ -	\$ 843,484
Construction in progress	46,942	11,395	-	58,337
Total capital assets not being depreciated	<u>890,426</u>	<u>11,395</u>	<u>-</u>	<u>901,821</u>
Capital assets, being depreciated:				
Land improvements	212,367	-	-	212,367
Buildings and improvements	2,616,328	-	-	2,616,328
Vehicles and equipment	4,309,786	201,500	(67,371)	4,443,915
Infrastructure	52,266,733	-	-	52,266,733
Total capital assets being depreciated	<u>59,405,214</u>	<u>201,500</u>	<u>(67,371)</u>	<u>59,539,343</u>
Less accumulated depreciation				
Land improvements	92,654	10,618	-	103,272
Buildings and improvements	912,855	61,183	-	974,038
Vehicles and equipment	2,442,002	443,121	(67,371)	2,817,752
Infrastructure	20,734,856	1,997,059	-	22,731,915
Total accumulated depreciation	<u>24,182,367</u>	<u>2,511,981</u>	<u>(67,371)</u>	<u>26,626,977</u>
Net capital assets being depreciated	<u>35,222,847</u>	<u>(2,310,481)</u>	<u>-</u>	<u>32,912,366</u>
Total Capital Assets	<u><u>\$ 36,113,273</u></u>	<u><u>\$ (2,299,086)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 33,814,187</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 78,145
Public safety	410,576
Public works	2,012,642
Culture and recreation	10,618
Total Governmental Activities Depreciation Expense	<u><u>\$ 2,511,981</u></u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

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

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 323,666	\$ -	\$ -	\$ 323,666
Construction in progress	921,379	4,299,046	(227,817)	4,992,608
Total capital assets not being depreciated	<u>1,245,045</u>	<u>4,299,046</u>	<u>(227,817)</u>	<u>5,316,274</u>
Capital assets, being depreciated:				
Water and sewer system	22,011,559	535,040	227,817	22,774,416
Vehicles and equipment	243,142	-	(4,868)	238,274
Total capital assets being depreciated	<u>22,254,701</u>	<u>535,040</u>	<u>222,949</u>	<u>23,012,690</u>
Less accumulated depreciation				
Water and sewer system	5,665,878	557,080	-	6,222,958
Vehicles and equipment	237,098	6,981	(4,868)	239,211
Total accumulated depreciation	<u>5,902,976</u>	<u>564,061</u>	<u>(4,868)</u>	<u>6,462,169</u>
Net capital assets being depreciated	<u>16,351,725</u>	<u>(515,483)</u>	<u>227,817</u>	<u>16,550,521</u>
Total Capital Assets	<u><u>\$ 17,596,770</u></u>	<u><u>\$ 3,783,563</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 21,866,795</u></u>

Depreciation was charged to business-type activities as follows:

Water	\$ 558,645
Sewer	5,416
Total Business-Type Activities Depreciation Expense	<u><u>\$ 564,061</u></u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

E. Long-term Debt

The following is a summary of changes in the City's total governmental long-term liabilities for the year ended. In general, the City uses the debt service fund to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds, notes and other payables:					
G.O. Refunding Bonds	\$ 1,261,816	\$ -	\$ (219,725)	\$ 1,042,091	\$ 224,939
Premium	57,787	-	(8,019)	49,768	-
Certificate of Obligation	780,000	-	(150,000)	630,000	155,000
Total Governmental Activities	<u>\$ 2,099,603</u>	<u>\$ -</u>	<u>\$ (377,744)</u>	<u>\$ 1,721,859</u>	<u>\$ 379,939</u>
Long-term liabilities due in more than one year				<u>\$ 1,341,920</u>	
Business-Type Activities:					
Bonds, notes and other payables:					
G.O. Refunding Bonds	\$ 1,178,270	\$ -	\$ (205,275)	\$ 972,995	\$ 210,062
Premium	477,871	-	(31,180)	446,691	-
Comb. Tax and Rev. Bonds	6,000,000	-	(80,000)	5,920,000	85,000
Total Business-Type Activities	<u>\$ 7,656,141</u>	<u>\$ -</u>	<u>\$ (316,455)</u>	<u>\$ 7,339,686</u>	<u>\$ 295,062</u>
Long-term liabilities due in more than one year				<u>\$ 7,044,624</u>	

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

Long-term debt at year end was comprised of the following debt issues:

Description & (Allocation)	Interest Rates	Original Balance	Current Balance
Governmental Activities:			
2015 Certificate of obligation (100%)	2.09%	\$ 1,485,000	\$ 630,000
2019 General obligation refunding bonds (52%)	3.00%	1,285,000	1,042,091
Total Governmental Activities		\$ 3,505,950	\$ 1,672,091
Business-type Activities:			
2018 Combination tax & revenue bonds (100%)	3.00 - 4.00%	\$ 6,075,000	\$ 5,920,000
2019 General obligation refunding bonds (48%)	3.00%	1,200,000	972,995
Total Business-Type Activities		\$ 8,334,050	\$ 6,892,995
Total Long-Term Debt			
2015 Certificate of obligation (100%)	2.09%	1,485,000	630,000
2018 Combination tax & revenue bonds (100%)	3.00 - 4.00%	6,075,000	5,920,000
2019 General obligation refunding bonds (100%)	3.00%	2,485,000	2,015,086
Total		\$ 11,840,000	\$ 8,565,086

The annual requirements to amortize governmental activities debt issues outstanding at year end were as follows:

Year ending September 30,	Governmental Activities			
	2019 G.O. Bonds		2015 C.O.O. Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 224,939	\$ 27,884	\$ 155,000	\$ 11,547
2023	235,282	20,981	155,000	8,308
2024	155,131	15,125	160,000	5,016
2025	131,861	10,820	160,000	1,672
2026	95,664	7,407	-	-
2027	98,330	4,499	-	-
2028	100,884	1,513	-	-
Total	\$ 1,042,091	\$ 88,229	\$ 630,000	\$ 26,543

2015 certificate of obligation bonds issued August 20, 2015, due in annual installments through February 15, 2025, bearing interest ranging from 2.09% payable February 15 and August 15. The governmental activities portion is 100% of the total issue of \$1,485,000.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

2019 general obligation refunding bonds issued December 17, 2019, due in annual installments through February 15, 2028, bearing interest at 3.0% payable February 15 and August 15. The governmental activities portion is approximately 52% or \$1,285,000 of the total \$2,485,000 issue.

The annual requirements to amortize business-type activities debt issues outstanding at year ending were as follows:

Year ending September 30,	Business-Type Activities			
	2019 G.O. Bonds		2018 C.O.O. Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 210,062	\$ 26,040	\$ 85,000	\$ 232,175
2023	219,718	19,594	80,000	229,700
2024	144,869	14,125	170,000	225,950
2025	123,140	10,105	200,000	219,400
2026	89,336	6,918	245,000	210,500
2027	91,751	4,201	255,000	200,500
2028	94,119	1,412	265,000	190,100
2029 & Thereafter	-	-	4,620,000	984,600
Total	\$ 972,995	\$ 82,395	\$ 5,920,000	\$ 2,492,925

2018 combination tax and revenue bonds issued August 21, 2018, due in annual installments through February 15, 2038, bearing interest at 3.0% to 4.0% payable February 15 and August 15. The business-type activities portion is 100% or \$6,075,000 of the total \$6,075,000 issue.

2019 general obligation refunding bonds issued December 17, 2019, due in annual installments through February 15, 2028, bearing interest at 3.0% payable February 15 and August 15. The governmental activities portion is approximately 48% or \$1,200,000 of the total \$2,485,000 issue.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

The annual requirements to amortize total government-wide debt issues outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 379,939	\$ 39,431	\$ 295,062	\$ 258,215	\$ 675,001	\$ 297,646
2023	390,282	29,289	299,718	249,294	690,000	278,582
2024	315,131	20,141	314,869	240,075	630,000	260,216
2025	291,861	12,492	323,139	229,505	615,000	241,997
2026	95,664	7,407	334,336	217,418	430,000	224,825
2027	98,330	4,499	346,751	204,701	445,081	209,200
2028	100,884	1,513	359,120	191,512	460,004	193,025
2029 & after	-	-	4,620,000	984,600	4,620,000	984,600
Total	\$ 1,672,091	\$ 114,772	\$ 6,892,995	\$ 2,575,319	\$ 8,565,086	\$ 2,690,091

General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of general obligation bonds are from taxes levied on all taxable property located within the City. The City is not obligated in any manner for special assessment debt.

In 2017 Collin County agreed to issue a grant amounting to \$367,247 and lend up to \$975,506 to the City to relocate water utilities along FM 2514. The grant and payable amount are owed back to the County 30 days after the City receives the grant money from TX DOT if TX DOT approves reimbursement of this project. As of September 30, 2021, the City received \$238,856 from the County related to this agreement. This amount is carried as a liability to the County and will be paid to the County when the TX DOT grant money is received.

During September 30, 2018, TX DOT indicated their approval for this project on a 100% reimbursement basis. With this approval the City owes back the funds received from Collin County for \$238,856. As of September 30, 2021, the City had a receivable for this grant of \$428,944 from TX DOT.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

F. Other Long-term Liabilities

The following is a summary of changes in the City's other long-term liabilities for the year ended September 30, 2021. In general, the City uses the general fund to liquidate governmental activities compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 83,181	\$ 91,270	\$ (83,181)	\$ 91,270	\$ 82,143
Total Governmental Activities	<u>\$ 83,181</u>	<u>\$ 91,270</u>	<u>\$ (83,181)</u>	<u>\$ 91,270</u>	<u>\$ 82,143</u>
Other Long-term Liabilities Due in More than One Year				<u>\$ 9,127</u>	
Business-Type Activities:					
Compensated Absences	\$ 18,227	\$ 18,269	\$ (17,976)	\$ 18,520	\$ 16,668
Total Business-Type Activities	<u>\$ 18,227</u>	<u>\$ 18,269</u>	<u>\$ (17,976)</u>	<u>\$ 18,520</u>	<u>\$ 16,668</u>
Other Long-term Liabilities Due in More than One Year				<u>\$ 1,852</u>	

H. Deferred Charge on Refunding

A deferred charge resulting from the issuance of the 2019 general obligation refunding bonds has been recorded as a deferred outflow of resources and is being amortized to interest expense over the term of the refunded debt. Current year balances for governmental and business-type activities totaled \$8,877 and \$7,994, respectively. Current year amortization expense for governmental and business-type activities totaled \$1,430 and \$1,288, respectively.

I. Customer Deposits

The City had customer deposits of \$96,000 in the general fund as of yearend. The City requires a \$1,000 refundable deposit for all new home building permits. This amount will be refunded upon completion of the project and by meeting certain criteria set by the City.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

J. Interfund Transactions

The summary of interfund transfers for the year ended September 30, 2021 was as follows:

Transfers Out:	Transfer In:		Total
	General	Nonmajor Govt.	
General	\$ -	\$ 1,113,505	\$ 1,113,505
Water & sewer	25,000	25,000	50,000
Sanitation	22,584	-	22,584
Total	\$ 47,584	\$ 1,138,505	\$ 1,186,089

The composition of interfund balances as of year end was as follows:

Due from:	Due to:		Total
	Water & Sewer		
General	\$ 993,786		\$ 993,786
Total	\$ 993,786		\$ 993,786

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of fund balances restricted/committed by the City:

	Restricted	Committed
Municipal court	* \$ 61,183	\$ -
Police department	11,546	-
VFD	119,457	-
Debt service	247,258	-
Parks and recreation	4,075	-
Capital improvements	347,577	922,157
Total	\$ 791,096	\$ 922,157

*Restricted by enabling legislation.

K. Lease Obligations

In the prior year, the government entered into an operating lease agreement as lessee for an office building to be used by the police department. The term of the lease is 60 months beginning on July 12, 2016. On February 18, 2021, the City entered into an agreement to

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

extend the lease for 30 months and a rental rate of \$2,300 per month. Total lease expense for the year ended September 30, 2021 totaled \$27,200.

Future minimum payments for this lease are as follows:

Year ended September 30:

2022	\$	27,600
2023		25,300
	\$	<u>52,900</u>

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

C. Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the City could result. The City does anticipate that it will have an arbitrage liability and performs annual calculations to estimate this potential liability. The City will also engage an arbitrage consultant to perform the calculations in accordance with Internal Revenue Service's rules and regulations if indicated.

D. Defined Benefit Pension Plans

1. Plan Description

The City of Parker participates as one of 895 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

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

2. 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.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

Plan provisions for the City were as follows:

	<u>Plan Year 2019</u>	<u>Plan Year 2020</u>
Employee deposit rate	6.0%	6.0%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/25	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	0% of CPI	0% of CPI

Employees covered by benefit terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	13
Inactive employees entitled to but not yet receiving benefits	15
Active employees	24
Total	52

3. 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 of Parker were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City of Parker were 12.90% and 12.23% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021, were \$228,226, and were equal to the required contributions.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum 16 mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	7.75%
Total	100.0%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that 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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/19	\$ 4,209,074	\$ 3,296,019	\$ 913,055
Changes for the year:			
Service Cost	240,809	-	240,809
Interest	284,370	-	284,370
Change in benefit terms	-	-	-
Difference between expected and actual experience	97,916	-	97,916
Changes of assumptions	-	-	-
Contributions – employer	-	216,779	(216,779)
Contributions – employee	-	100,827	(100,827)
Net investment income	-	249,892	(249,892)
Benefit payments, including refunds of emp. contributions	(233,179)	(233,179)	-
Administrative expense	-	(1,619)	1,619
Other changes	-	(62)	62
Net changes	389,916	332,638	57,278
Balance at 12/31/20	\$ 4,598,990	\$ 3,628,657	\$ 970,333

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 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
\$ 1,550,746	\$ 970,333	\$ 485,430

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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

5. Pension Expense and Deferred Outflows and (Inflows) of Resources Related to Pensions

Pension expense for the year ended September 30, 2021 was \$217,081.

At September 30, 2021, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between projected and investment earnings	\$ -	\$ (95,095)
Changes in actuarial assumptions	7,242	-
Differences between expected and actual economic experience	123,186	-
Contributions subsequent to the measurement date	167,820	-
Total	\$ 298,248	\$ (95,095)

The City reported \$167,820 as deferred outflows and (inflows) of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2021	\$	4,386
2022		36,136
2023		(20,049)
2024		14,860
2025		-
Thereafter		-
	\$	35,333

E. Postemployment Benefits Other Than Pensions

Supplemental Death Benefits Plan

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

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

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

Employees covered by benefit terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	2
Active employees	24
Total	36

The City's retiree contribution rates to the TMRS SDBF for the years ended 2021, 2020 and 2019 are as follows:

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2019	0.02%	0.02%	100.0%
2020	0.02%	0.02%	100.0%
2021	0.08%	0.08%	100.0%

The City's contributions to the TMRS SDBF for the years ended 2021, 2020 and 2019 were \$1,108, \$332, and \$327, respectively, which equaled the required contributions each year.

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2020, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Discount rate	2.00%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

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

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 2.00%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 2.00%, as well as what the City's total OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

1% Decrease (1.00%)	Current Single Rate Assumption 2.00%	1% Increase (3.00%)
\$ 99,124	\$ 80,770	\$ 66,719

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/19	\$ 68,823
Changes for the year:	
Service Cost	3,697
Interest	1,939
Difference between expected and actual experience	(4,248)
Changes of assumptions	10,894
Benefit payments	(335)
Net changes	11,947
Balance at 12/31/20	\$ 80,770

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

For the year ended September 30, 2021, the City recognized OPEB expense of \$8,537.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Changes in assumptions	\$ 16,954	\$ -
Difference between expected and actual experience	-	(17,212)
Contributions subsequent to measurement date	1,015	-
Total	\$ 17,969	\$ (17,212)

The City reported \$1,015 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending September 30, 2022.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2021

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

Year ended December 31:		
2021	\$	2,901
2022		2,901
2023		2,838
2024		707
2025		(10,299)
Thereafter		694
	\$	<u>(258)</u>

F. Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code, Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until retirement, termination, death, or unforeseeable emergencies.

Federal law requires all assets and income of Section 457 plans to be held in trust, custodial accounts, or annuity contracts for the exclusive benefit of the participants and their beneficiaries. The City's deferred compensation plan is administered by a private corporation under contract with the City. Total participant contributions were approximately \$20,950 for the year ended September 30, 2021. The City does not contribute to the plan.

G. Subsequent Events

There were no material subsequent events through February 4, 2022, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

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City of Parker, Texas

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

GENERAL FUND

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	\$ 3,680,692	\$ 3,680,692	\$ 3,713,477	\$ 32,785
Sales tax	241,094	241,094	358,488	117,394
Franchise and local taxes	275,600	275,600	292,653	17,053
License and permits	445,500	445,500	856,082	410,582
Intergovernmental	1,200	1,200	165,674	164,474
Fines and forfeitures	220,000	220,000	217,792	(2,208)
Investment income	44,700	44,700	48,718	4,018
Other revenue	5,000	5,000	94,208	89,208
Total Revenues	4,913,786	4,913,786	5,747,092	833,306
Expenditures				
Current:				
General government	584,185	584,185	479,098	105,087
Police department	1,304,452	1,304,452	1,234,255	70,197
Municipal court	194,095	194,095	200,298	(6,203) *
Fire department	813,852	813,852	794,826	19,026
Building and code enforcement	208,674	208,674	196,973	11,701
Public works	352,953	442,953	312,381	130,572
City property	400,440	576,421	538,641	37,780
Total Expenditures	3,858,651	4,124,632	3,756,472	368,160
Revenues Over (Under)				
Expenditures	1,055,135	789,154	1,990,620	1,201,466
Other Financing Sources (Uses)				
Transfers (out)	(1,105,000)	(1,105,000)	(1,113,505)	(8,505) *
Transfers in	50,000	50,000	47,584	(2,416)
Proceeds from sale of assets	-	-	943	943
Total Other Financing Sources (Uses)	(1,055,000)	(1,055,000)	(1,064,978)	(9,978)
Net Change in Fund Balance	\$ 135	\$ (265,846)	925,642	\$ 1,191,488
Beginning fund balance			4,130,665	
Ending Fund Balance			\$ 5,056,307	

Notes to Required Supplementary Information:

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

* Expenditures exceeded appropriations at the legal level of control.

City of Parker, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended December 31,

	2020	2019	2018
Total pension liability			
Service cost	\$ 240,809	\$ 232,383	\$ 197,110
Interest	284,370	263,390	245,536
Change in benefit terms	-	28,011	-
Differences between expected and actual experience	97,916	66,461	(478)
Changes of assumptions	-	11,930	-
Benefit payments, including refunds of participant contributions	(233,179)	(301,958)	(144,651)
Net change in total pension liability	389,916	300,217	297,517
Total pension liability - beginning	4,209,074	3,908,857	3,611,340
Total pension liability - ending (a)	4,598,990	4,209,074	3,908,857
Plan fiduciary net position			
Contributions - employer	\$ 216,779	\$ 199,957	\$ 180,329
Contributions - members	100,827	98,259	87,800
Net investment income	249,892	441,645	(84,398)
Benefit payments, including refunds of participant contributions	(233,179)	(301,958)	(144,651)
Administrative expenses	(1,619)	(2,499)	(1,634)
Other	(62)	(74)	(87)
Net change in plan fiduciary net position	332,638	435,330	37,359
Plan fiduciary net position - beginning	3,296,019	2,860,689	2,823,330
Plan fiduciary net position - ending (b)	\$ 3,628,657	\$ 3,296,019	\$ 2,860,689
Fund's net pension liability - ending (a) - (b)	\$ 970,333	\$ 913,055	\$ 1,048,168
 Plan fiduciary net position as a percentage of the total pension liability	 78.90%	 78.31%	 73.18%
Covered payroll	\$ 1,680,453	\$ 1,637,653	\$ 1,463,325
 Fund's net position as a percentage of covered payroll	 57.74%	 55.75%	 71.63%

Notes to schedule:

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

2017	2016	2015	2014	¹
\$ 177,420	\$ 169,837	\$ 142,149	\$ 113,443	
226,154	207,380	196,185	189,492	
-	-	-	-	
19,112	52,583	(2,192)	(43,077)	
-	-	81,015	-	
(146,144)	(164,770)	(157,911)	(199,299)	
276,542	265,030	259,246	60,559	
3,334,798	3,069,768	2,810,522	2,749,963	
3,611,340	3,334,798	3,069,768	2,810,522	
\$ 161,326	\$ 140,906	\$ 132,625	\$ 108,296	
79,147	75,483	68,124	63,331	
332,048	148,469	3,182	118,262	
(146,144)	(164,770)	(157,911)	(199,299)	
(1,723)	(1,679)	(1,938)	(1,235)	
(87)	(90)	(96)	(102)	
424,567	198,319	43,986	89,253	
2,398,763	2,200,444	2,156,458	2,067,205	
\$ 2,823,330	\$ 2,398,763	\$ 2,200,444	\$ 2,156,458	
\$ 788,010	\$ 936,035	\$ 869,324	\$ 654,064	
78.18%	71.93%	71.68%	76.73%	
\$ 1,319,109	\$ 1,258,049	\$ 1,136,281	\$ 1,055,519	
59.74%	74.40%	76.51%	61.97%	

City of Parker, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended

	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
Actuarially determined employer contributions	\$ 228,226	\$ 210,992	\$ 200,142	\$ 170,493
Contributions in relation to the actuarially determined contribution	<u>\$ 228,226</u>	<u>\$ 210,992</u>	<u>\$ 200,142</u>	<u>\$ 170,493</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 1,736,745	\$ 1,659,525	\$ 1,634,800	\$ 1,385,733
Employer contributions as a percentage of covered payroll	13.14%	12.71%	12.24%	12.30%

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

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.5% to 11.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.

Mortality Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes There were no benefit changes during the year.

<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u> ¹
\$ 154,623	\$ 134,731	\$ 126,757
<u>\$ 154,623</u>	<u>\$ 134,731</u>	<u>\$ 126,757</u>
\$ -	\$ -	\$ -
\$ 1,293,066	\$ 1,191,182	\$ 1,116,212
11.96%	11.31%	11.36%

City of Parker, Texas

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

TEXAS MUNICIPAL RETIREMENT SYSTEM

Year Ended December 31,

	2020	2019	2018	2017	¹
Total OPEB liability					
Service cost	\$ 3,697	\$ 4,094	\$ 4,390	\$ 3,430	
Interest	1,939	5,520	1,537	1,432	
Differences between expected and actual experience	(4,248)	(98,867)	100,311	-	
Changes of assumptions	10,894	11,490	(3,411)	3,479	
Benefit payments, including refunds of participant contributions	(335)	(328)	(293)	(264)	
Net changes	11,947	(78,091)	102,534	8,077	
Total OPEB liability - beginning	68,823	146,914	44,380	36,303	
Total OPEB liability - ending	\$ 80,770	\$ 68,823	\$ 146,914	\$ 44,380	²
Covered payroll	\$ 1,680,453	\$ 1,637,653	\$ 1,463,325	\$ 1,319,109	
Total OPEB Liability as a percentage of covered payroll	4.81%	4.20%	10.04%	3.36%	

Notes to schedule:

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

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

OTHER SUPPLEMENTARY INFORMATION

City of Parker, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2021

	Capital Street Const. Fund	Capital Drainage Fund	Capital Facilities Fund	Volunteer Fire Dept. Fund	Law Enforcement Fund
<u>Assets</u>					
Cash and cash equivalents	\$ 464,667	\$ 141,002	\$ 370,672	\$ 51,375	\$ 7,413
Investments	-	-	-	68,082	-
Receivables, net	-	-	-	-	-
Prepays	-	-	-	-	-
Total Assets	\$ 464,667	\$ 141,002	\$ 370,672	\$ 119,457	\$ 7,413
<u>Liabilities</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,496
Unearned revenue	117,090	-	-	-	-
Total Liabilities	117,090	-	-	-	2,496
<u>Fund Balances</u>					
Restricted:					
Capital projects	347,577	-	-	-	-
Public safety	-	-	-	119,457	4,917
Parks & recreation	-	-	-	-	-
Committed					
Capital projects	-	141,002	370,672	-	-
Total Fund Balances	347,577	141,002	370,672	119,457	4,917
Total Liabilities and Fund Balances	\$ 464,667	\$ 141,002	\$ 370,672	\$ 119,457	\$ 7,413

Equipment Replacement Fund	Court Security Fund	Court Technology Fund	Child Safety Fund	Police Donations Fund	Parks Program	Total Nonmajor Governmental
\$ 405,325	\$ 44,902	\$ 6,358	\$ 9,684	\$ 6,629	\$ 4,075	\$ 1,512,102
-	-	-	-	-	-	68,082
5,158	-	-	-	-	-	5,158
-	-	239	-	-	-	239
<u>\$ 410,483</u>	<u>\$ 44,902</u>	<u>\$ 6,597</u>	<u>\$ 9,684</u>	<u>\$ 6,629</u>	<u>\$ 4,075</u>	<u>\$ 1,585,581</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,496
-	-	-	-	-	-	117,090
-	-	-	-	-	-	119,586
-	-	-	-	-	-	347,577
-	44,902	6,597	9,684	6,629	-	192,186
-	-	-	-	-	4,075	4,075
410,483	-	-	-	-	-	922,157
<u>410,483</u>	<u>44,902</u>	<u>6,597</u>	<u>9,684</u>	<u>6,629</u>	<u>4,075</u>	<u>1,465,995</u>
<u>\$ 410,483</u>	<u>\$ 44,902</u>	<u>\$ 6,597</u>	<u>\$ 9,684</u>	<u>\$ 6,629</u>	<u>\$ 4,075</u>	<u>\$ 1,585,581</u>

City of Parker, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended September 30, 2021

	Capital Street Const. Fund	Capital Drainage Fund	Capital Facilities Fund	Volunteer Fire Dept. Fund	Law Enforcement Fund
Revenues					
Fines and forfeitures	\$ -	\$ -	-	\$ -	-
Other revenues	-	-	-	-	416
Investment income	-	-	-	542	-
Donations	-	-	-	2,600	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,142</u>	<u>416</u>
Expenditures					
General government	-	-	50,541	-	-
Public safety	-	-	-	28,676	-
Public works	326,877	2,126	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>326,877</u>	<u>2,126</u>	<u>50,541</u>	<u>28,676</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(326,877)</u>	<u>(2,126)</u>	<u>(50,541)</u>	<u>(25,534)</u>	<u>416</u>
Other Financing Sources (Uses)					
Transfers in	400,000	100,000	350,000	-	-
Proceeds from sale of assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>100,000</u>	<u>350,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>73,123</u>	<u>97,874</u>	<u>299,459</u>	<u>(25,534)</u>	<u>416</u>
Beginning fund balances	274,454	43,128	71,213	144,991	4,501
Ending Fund Balances	<u>\$ 347,577</u>	<u>\$ 141,002</u>	<u>\$ 370,672</u>	<u>\$ 119,457</u>	<u>\$ 4,917</u>

Equipment Replacement Fund	Court Security Fund	Court Technology Fund	Child Safety Fund	Police Donations Fund	Parks Program	Total Nonmajor Governmental
\$ -	\$ 4,630	\$ 3,889	\$ 5,927	\$ -	\$ -	\$ 14,446
-	-	-	-	-	-	416
-	-	-	-	-	-	542
-	-	-	-	2,000	750	5,350
-	4,630	3,889	5,927	2,000	750	20,754
-	-	-	-	4,096	2,175	56,812
-	-	4,554	-	-	-	33,230
-	-	-	-	-	-	329,003
62,210	-	-	-	-	-	62,210
62,210	-	4,554	-	4,096	2,175	481,255
(62,210)	4,630	(665)	5,927	(2,096)	(1,425)	(460,501)
275,000	-	-	-	8,505	5,000	1,138,505
26,007	-	-	-	-	-	26,007
301,007	-	-	-	8,505	5,000	1,164,512
238,797	4,630	(665)	5,927	6,409	3,575	704,011
171,686	40,272	7,262	3,757	220	500	761,984
\$ 410,483	\$ 44,902	\$ 6,597	\$ 9,684	\$ 6,629	\$ 4,075	\$ 1,465,995



February 4, 2022

To the City Council and Management
City of Parker, Texas

In planning and performing our audit of the financial statements of the City of Parker, Texas (the "City"), as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Other matters are any additional noteworthy items that may be related to internal controls or other areas such as compliance with laws and regulations. In addition, we noted the following other matters:

1. NONTAXABLE PAYROLL DEDUCTIONS

Finding

We noted that the City was deducting TMRS and 457b employee retirement contributions prior to calculating Medicare tax payable. Neither deduction is considered tax deductible for FICA purposes. This coding error began during the 2020 fiscal year as the result of a software conversion. Our total estimate of taxes and penalties/interest owed for the 2021 year was approximately \$3,800. Upon bringing this to the City's attention, the payroll system and taxable deductions were updated immediately.

Recommendation

We recommend that the City review the current and prior year to determine the full amount of taxes owed for the Medicare deductions. The City will need to amend all previous 941 payroll tax returns during this period and pay the required Medicare tax.

2. GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT NO. 87, LEASES (GASB-87)

GASB-87 is effective for reporting periods beginning after June 15, 2021. GASB-87 will replace the current operating and capital lease categories with a single model for lease accounting based on the concept that leases are a means to finance the right to use an asset. Under the new rules, the City will recognize a lease liability and an intangible asset for all noncancelable leases greater than one year while the lessor will recognize a lease receivable and a deferred inflow of resources. The intangible asset will have similar characteristics to other capital assets and may be amortized depending on various provisions of the asset (or the lease) and if need be, may be impaired.

The accounting for a lessor is complimentary. A lease receivable is established at contract inception equal to the present value of the expected payments over the lease term. As payments are received the lease receivable is reduced and interest revenue is recognized. A deferred inflow is recorded equal to the lease receivable and any payments that are made at the beginning of the lease.

The initial application of this accounting standard will require substantial evaluation and will result in additional accounting and reporting requirements.

Recommendation

The City should begin planning for the implementation of this accounting standard by establishing a policy to 1) establish a capitalization threshold for leases, 2) define “reasonably certain” as it relates to the likelihood of a lease term to extend beyond 12 months, 3) establish a system to capture the required lease information in order to determine the applicability of the standard.

This communication is intended solely for the information and use of the City Council and management, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, slightly stylized font.

Brooks Watson & Co., PLLC



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Council
Fund Balance-before expenditure:	Prepared by: City Attorney Lansford
Estimated Cost:	Date Prepared: March 2, 2022
Exhibits:	<ol style="list-style-type: none"> 1. Proposed Ordinance No. 813 2. Ordinance No. 358. 3. Ordinance No. 776.

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ORDINANCE NO. 813, REPEALING ORDINANCE NO. 358 AND 776 (FIRE AND POLICE ALARM SYSTEMS REGULATIONS).

SUMMARY

Following review of the existing ordinance regulating the registration of Fire and Police Alarm Systems, several potential revisions for clarity were noted. Proposed Ordinance No. 813 includes those revisions.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use

Approved by:	Enter Text Here		
Department Head/ Requestor:		Date:	
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022

ORDINANCE NO. 813
(REPEALING ORDINANCE NOS. 358 & 776)
(Fire and Police Alarm Systems Regulations)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, PROVIDING FOR THE REGULATION OF FIRE AND POLICE ALARM SYSTEMS WITHIN THE CITY OF PARKER; PROVIDING PROCEDURES FOR REGISTRATION AND SUCH SYSTEMS AND ESTABLISHING FEES FOR SUCH REGISTRATION; AUTHORIZING FEES FOR EXCESSIVE FALSE ALARMS; PROVIDING FOR A PENALTY NOT TO EXCEED \$500.00 FOR VIOLATIONS OF THIS ORDINANCE; PROVIDING DEFINITIONS; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Parker, Texas has determined that it is in the best interest of the health and safety of its citizens to regulate the use of fire and police alarm systems within the city limits; and

WHEREAS, Ordinance No. 358, passed on February 8, 1994, established guidelines and regulations for fire and police alarm systems; and

WHEREAS, Ordinance No. 734, passed on February 29, 2016, updated the fee schedule associated with Ordinance No. 358; and

WHEREAS, Ordinance No. 776, passed on October 15, 2019, amended the guidelines of Ordinance No. 358; and

WHEREAS, Ordinance No. 799, passed on May 18, 2021, updated the fee schedule associated with Ordinance No. 358, repealing the conflicting provisions of Ordinance No. 734; and

WHEREAS, the City Council of the City of Parker, Texas has determined that, in the best interest of the health and safety of its citizens, updates and amendments are necessary to the regulation of fire and police alarm systems within the city limits;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1. INCORPORATION OF RECITALS

The recitals contained in the preamble of this ordinance are incorporated into the body of this Ordinance as it set out fully herein.

Section 2. DEFINITIONS

- A. **“Alarm System”** means a device or system that transmits a signal intended to summon either the fire or the police emergency services of the City. The term includes an alarm that emits an audible signal on the exterior of a structure. The term does not include an alarm installed on a vehicle, unless the vehicle is used for a habitation at a permanent site, or an alarm designed to alert only the inhabitants within the premises.
- B. **“False Alarm”** means an alarm notification responded to by a police or fire department within thirty (30) minutes of the alarm notification and it is determined from an inspection of the interior or exterior of the premises that the alarm was false or there was no reasonable cause for the alarm.

Section 3. REGISTRATION REQUIRED

It shall be unlawful for any person to install or operate a fire or police Alarm System in the City without registration of the Alarm System by the owner with the City prior to installation. A separate alarm registration is required for each alarm site and each registration must be renewed annually. The City must be notified in writing of any changes in the registration information within ten (10) days of the change. A new registration is required when a property is sold with an installed Alarm System.

Section 4. REGISTRATION AND FALSE ALARM FEES

Registration Fees and False Alarm Fees shall be set by the City through adoption of a Fee Schedule, currently through Ordinance No. 799 and in the future as it may be amended.

Section 5. REGISTRATION FOR EXISTING ALARMS

Alarm Systems which are presently in operation but not yet registered with the City must be registered within ninety (90) days from the Effective Date of this Ordinance.

Section 6. RESPONSIBILITIES OF ALARM SYSTEM OWNERS

An owner of an Alarm System must:

- A. Adjust or modify the sensory mechanism of his or her Alarm System to suppress false indications of force so that the Alarm System will not be activated by impulses due to:
 - (i) Transient pressure changes in water pipes;
 - (ii) Flashes of light;
 - (iii) Wind noise caused by rattling or vibrating of doors or windows;
 - (iv) Vehicular noise adjacent to the installation; and

(v) Other forces unrelated to actual emergencies;

and

B. Maintain the premises containing the Alarm System in a manner that insures proper operation of the Alarm System.

Section 7. INTENTIONAL ACTIVATION UNLAWFUL

It shall be unlawful for any person to intentionally activate or cause to be activated any Alarm System without the existence of an emergency situation and with the intent of causing the response of City police and/or fire departments.

Section 8. PENALTY

Any person found liable of violating this Ordinance by a court of competent jurisdiction shall be deemed guilty of a misdemeanor and fined a sum not to exceed five hundred dollars (\$500.00). Each day that a provision of this Ordinance is violated shall constitute a separate offense.

Section 9. CONFLICTS AND REPEAL OF ORDINANCES NOS. 358 & 776

All provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance, including but not limited to the entirety of Ordinance Numbers 358 and 776, are hereby repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 10. SEVERABILITY

If any article, paragraph, sentence, subdivision, clause, phrase, or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal, or unconstitutional, and shall not affect the validity of Ordinance as a whole.

Section 11. PUBLICATION

In accordance with Section 52.011 of the Local Government Code, the caption this Ordinance shall be published in every issue of the official newspaper of the City for two (2) days within a period of ten (10) days from the passage of this Ordinance. This Ordinance shall become effective the day following its second day of publication.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 15th DAY OF March, 2022.

Lee Pettie, Mayor

ATTEST:

APPROVED AS TO LEGAL FORM:

Patti Scott Grey, City Secretary

Larence M. Lansford, III, City Attorney

ORDINANCE NO. 358

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, PROVIDING FOR THE REGULATION OF FIRE AND POLICE ALARM SYSTEMS WITHIN THE CITY OF PARKER; PROVIDING PROCEDURES FOR REGISTRATION OF SUCH SYSTEMS AND ESTABLISHING FEES FOR SUCH REGISTRATION; AUTHORIZING PENALTIES FOR EXCESSIVE FALSE ALARMS; PROVIDING DEFINITIONS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Parker City Council finds that it is necessary to adopt regulations for alarm systems for the good government, peace and order of the City of Parker; and

WHEREAS, the Parker City Council further finds that the regulation of alarm systems within the City promotes the health, safety and welfare of the citizens of Parker.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

SECTION 1. DEFINITIONS.

A. **Alarm system** means a device or system that transmits a signal intended to summon either the fire or the police emergency services of the City. The term includes an alarm that emits an audible signal on the exterior or a structure. The term does not include an alarm installed on a vehicle, unless the vehicle is used for a habitation at a permanent site, or an alarm designed to alert only the inhabitants within the premises.

B. **False alarm** means an alarm notification responded to by a police or fire department within thirty (30) minutes of the alarm notification and it is determined from an inspection of the interior or exterior of the premises that the alarm was false or there was no reasonable cause for the alarm.

SECTION 2. REGISTRATION.

It shall be unlawful for any person to install a fire or police alarm system in the City without registration of the alarm system by the owner with the City prior to installation. A separate alarm registration is required for each alarm site. The City must be notified of any changes in the registration information within ten (10) days of the change. A new registration is required when a property is sold with an installed alarm system.

SECTION 3. REGISTRATION FEES.

A fee not to exceed Fifty Dollars (\$50.00) may be set by resolution of the City for the registration of an alarm system.

SECTION 4. REGISTRATION FOR EXISTING ALARMS.

Alarm systems which are presently in operation must be registered with the City within a period not exceeding ninety (90) days from the effective date of this Ordinance.

SECTION 5. FALSE FIRE ALARMS, SERVICE CHARGE.

Any person who owns or has possession of a fire alarm system shall be assessed a service charge for false fire alarms in excess of two (2) false fire alarms per calendar year. The service charge shall be Fifty Dollars (\$50.00) for each false fire alarm over two (2) false fire alarms.

SECTION 6. FALSE BURGLAR ALARMS, SERVICE CHARGE.

Any person who owns or has possession of a burglar alarm system shall be assessed a service charge for false burglar alarms in excess of five (5) false burglar alarms per calendar year. The service charge shall be Fifty Dollars (\$50.00) for each false burglar alarm over five (5) false burglar alarms.

SECTION 7. RESPONSIBILITIES OF ALARM SYSTEM OWNERS.

An owner of an alarm system must:

A. Adjust or modify the sensory mechanism of his alarm system to suppress false indications of force so that the alarm system will not be activated by impulses due to:

- (1) Transient pressure changes in water pipes;
- (2) Flashes of light;
- (3) Wind noise caused by the rattling or vibrating of doors or windows;
- (4) Vehicular noise adjacent to the installation;
- (5) Other forces unrelated to actual emergencies; and

B. Maintain the premises containing an alarm system in a manner that insures proper operation of the alarm system.

SECTION 8. INTENTIONAL ACTIVATION UNLAWFUL.

From and after the effective date of this Ordinance, it shall be unlawful for any person to intentionally activate or cause to be activated any fire or burglar alarm system without the existence of an emergency situation and with the intent of causing the response to city police or fire departments.

SECTION 9. PENALTY.

Any person who installs or operates a fire or burglar alarm system in violation of this Ordinance shall be deemed guilty of a misdemeanor, the penalty for which shall be a fine not to exceed Five Hundred Dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.

SECTION 10. CONFLICTS.

All ordinances and provisions of the City of Parker, Texas, that are in conflict with this Ordinance shall be and the same are hereby repealed, and all ordinances and provisions of ordinances of said City not so repealed are hereby retained in full force and effect.

SECTION 11. SEVERABILITY.

If any article, paragraph or subsection, clause, phrase, or provision of this Ordinance shall be held invalid or unconstitutional, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part held to be invalid or unconstitutional.

SECTION 12. PUBLICATION AND EFFECTIVE DATE.

In accordance with Section 52.011 of the Local Government Code, the caption of this Ordinance shall be published in every issue of the official newspaper of the City for a period of ten (10) days but not more than twice during the said ten (10) day period. This Ordinance shall be effective from and after its publication.

ADOPTED by the City Council of the City of Parker, Collin County, Texas, this the

8 day of February, 1994.

APPROVED:

by:

Jack Albritton
Jack Albritton,
Mayor

ATTEST:

Betty McMenamy
Betty McMenamy,
City Secretary

APPROVED AS TO FORM:

John E. Rapler
John E. Rapler,
City Attorney

ORDINANCE NO. 776
(AMENDING ORDINANCE NO. 358)
(Fire and Police Alarm Systems Regulations)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, AMENDING ORDINANCE NO. 358, REGULATING FIRE AND POLICE ALARMS SYSTEMS; PROVIDING FOR REVOCATION OF CONFLICTING ORDINANCES; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Parker, Texas has determined that it is in the best interest of the health and safety of its citizens to regulate the use of fire and police alarms systems within its city limits; and

WHEREAS, Ordinance No. 358, passed on February 8, 1994 established guidelines and regulations for fire and police alarm systems; and

WHEREAS, Ordinance No. 734, passed on February 29, 2016 updated the fee schedule associated with Ordinance No. 358; and

WHEREAS, the City Council of the City of Parker, Texas has determined updates and amendments are necessary to Ordinance No. 358, previously passed on February 8, 1994; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1. A fine for a unregistered false alarm may be reduced from \$275.00 to \$75.00 if, within 10 days' notice from the City, the \$75.00 fine is paid and submitted to the City along with a completed registration form and fee of \$60.00 .

Section 2. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.


Section 3. All provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 15th DAY OF OCTOBER, 2019.




Lee Pettie, Mayor

ATTEST:


Patti Scott Grey, City Secretary

APPROVED AS TO FORM:


Brandon Shelby, City Attorney



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Council
Fund Balance-before expenditure:	Prepared by: City Attorney Lansford
Estimated Cost:	Date Prepared: March 10, 2022
Exhibits:	<ol style="list-style-type: none"> 1. Proposed Ordinance No. 814 2. Ordinance No. 666. 3. Ordinance No. 706. 4. Ordinance No. 725. 5. Ordinance No. 777.

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ORDINANCE NO. 814, AMENDING ORDINANCES NO. 777, 725, 706, and 666 (REGULATING STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE).

SUMMARY

During the February 1, 2022 Workshop, Council discussed amendments to the City's Bulk Trash and Brush Ordinance (Ordinance No. 777). Following discussion, Council gave direction for changes to be made to allow residents to set out brush and bulk trash starting the Saturday before the Thursday or Friday pickup date and to allow the Mayor and City Administrator to waive certain provisions when appropriate.

Proposed Ordinance 814 incorporates the revisions requested by Council.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use

Approved by:	Enter Text Here		
Department Head/ Requestor:		Date:	
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022

ORDINANCE NO. 814
(AMENDING ORDINANCES NO. 777, 725, 706, and 666)

(Regulating Storage, Collection, and Disposal of Brush and Bulky Items of Solid Waste)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, AMENDING ORDINANCES NO. 777, 725, 706, AND 666, REGULATING TO THE STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE; PROVIDING FOR A PENALTY OF A FINE NOT TO EXCEED \$500.00 PER DAY, FOR EACH DAY OF VIOLATION; PROVIDING FOR THE PUBLICATION OF THE CAPTION OF THIS ORDINANCE; PROVIDING FOR REVOCATION OF CONFLICTING ORDINANCES; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, large lots, extensive agriculture, and landscaping within the City of Parker may produce significant accumulations of brush and/or other bulky items in need of disposal; and

WHEREAS, the City of Parker provides a brush and bulky items solid waste disposal service to its residents, at certain regulated times during the year; and

WHEREAS, a property owner's storage of brush and other bulky items collected from the owner's property is a practice which may produce a physical and visual hazard for the travelling public, all against the health, safety, and welfare of the residents of the City of Parker, Texas;

WHEREAS, Ordinances 666, 706, 725, and 777 established requirements for the placement and timing of the removal of brush and bulky items, which the Council now has determined should be further amended;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1.

- A. Bulky items include appliances, and other trash items too large to be contained in the residential trash bin.
- B. Brush items include trees, tree limbs, plants, and/or leaves.
- C. It is a violation of this Ordinance to place or store Bulky or Brush Items less than 25 feet from the edge of the surface of the road or anywhere that may be visible to the public prior to the Saturday before the week such items are scheduled to be removed by the City's solid waste service provider.
- D. For a temporary period not to exceed sixty days, the Mayor and City Administrator may, upon notice posted to the City's website, suspend the time frame in Subsection C above, substituting a reasonable time and distance, as may be necessary for exigent circumstances.

Section 2. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

Section 3. All provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance, including but not limited to provisions in Ordinance Numbers 666, 706, 725, and 777, are hereby repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 4. Any person, firm, or corporation found liable of violating any of the provisions or terms of this Ordinance by a court of competent jurisdiction shall be deemed guilty of a misdemeanor and fined a sum not to exceed five hundred dollars (\$500.00). Each day that a provision of this Ordinance is violated shall constitute a separate offense.

Section 5. In accordance with Section 52.011 of the Local Government Code, the caption this Ordinance shall be published in every issue of the official newspaper of the City for two (2) days within a period of ten (10) days from the passage of this Ordinance. This Ordinance shall become effective the day following its second day of publication.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 15th DAY OF March, 2022.

Lee Pettie, Mayor

ATTEST:

APPROVED AS TO LEGAL FORM:

Patti Scott Grey, City Secretary

Larence M. Lansford, III, City Attorney

ORDINANCE NO. 2011-666
(AMENDING ORDINANCE NO. 2009-640)

(Regulating Storage, Collection, and Disposal of Brush and Bulky Items of Solid Waste)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, AMENDING ORDINANCE NO. 2009-640, REGULATING THE STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE; PROVIDING FOR A PENALTY OF A FINE NOT TO EXCEED \$500.00 PER DAY, FOR EACH DAY OF VIOLATION; PROVIDING FOR THE PUBLICATION OF THE CAPTION OF THIS ORDINANCE; PROVIDING FOR REVOCATION OF CONFLICTING ORDINANCES; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, large lots, extensive agriculture, and landscaping within the City of Parker may produce significant accumulations of brush and/or other bulky items in need of disposal; and

WHEREAS, the City of Parker provides a brush and bulky items solid waste disposal service to its residents, at certain regulated times during the year; and

WHEREAS, a property owner's storage of brush and other bulky items collected from the owner's property is a practice which may produce a physical and visual hazard for the travelling public, all against the health, safety, and welfare of the residents of the City of Parker, Texas;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1. It is a violation of this Ordinance to place or store:

- A. Brush items (including trees, tree limbs, plants, and/or leaves) less than 25 feet from the edge of the surface of the road more than twelve (12) days prior to the date such items are scheduled to be removed by the city solid waste service.
- B. Bulky items (including appliances, and other trash items too large to be contained in the residential trash bin) less than 25 feet from the edge of the surface of the road more than seven (7) days prior to the date such items are scheduled to be removed by the city solid waste service. The term "bulky items" does not include the brush items defined in Section 1. A. above.

Section 2. The date scheduled for collection by the city is not counted in the seven (7) or twelve (12) day period. The schedule for brush and bulky item pick-up may be obtained from the City of Parker's web site, or, in the event it is not available on the web site, directly from Parker City Hall.

Section 3. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

Section 4. That all provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 5. That any person, firm or corporation violating any of the provisions or terms of this Ordinance upon conviction shall be punished by a fine not to exceed the sum of \$500.00 for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

Section 6. In accordance with Section 52.011 of the Local Government Code, the caption of this Ordinance shall be published either (a) in every issue of the official newspaper of the City of Parker for two days, or (b) one issue of the newspaper if the official newspaper is a weekly paper.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 19TH DAY OF APRIL, 2011.




APPROVED:


 Mayor Joe Cordina

ATTEST:


 City Secretary Carrie L. Smith

APPROVED AS TO FORM:


 City Attorney James E. Shepherd

ORDINANCE NO. 706
(AMENDING ORDINANCE NO. 666)

(Regulating Storage, Collection, and Disposal of Brush and Bulky Items of Solid Waste)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, AMENDING ORDINANCE NO. 2011-666, REGULATING THE STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE; PROVIDING FOR A PENALTY OF A FINE NOT TO EXCEED \$500.00 PER DAY, FOR EACH DAY OF VIOLATION; PROVIDING FOR THE PUBLICATION OF THE CAPTION OF THIS ORDINANCE; PROVIDING FOR REVOCATION OF CONFLICTING ORDINANCES; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, large lots, extensive agriculture, and landscaping within the City of Parker may produce significant accumulations of brush and/or other bulky items in need of disposal; and

WHEREAS, the City of Parker provides a brush and bulky items solid waste disposal service to its residents, at certain regulated times during the year; and

WHEREAS, a property owner's storage of brush and other bulky items collected from the owner's property is a practice which may produce a physical and visual hazard for the travelling public, all against the health, safety, and welfare of the residents of the City of Parker, Texas; and

WHEREAS, Ordinance 2011-666 established requirements for the placement and timing of the removal of brush and bulky items, which the council now has determined should be further amended;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1. It is a violation of this Ordinance to place or store:

- A. Brush items (including trees, tree limbs, plants, and/or leaves), and/or
- B. Bulky items (including appliances, and other trash items too large to be contained in the residential trash bin)

within 25 feet from the edge of the surface of the road more than seven (7) days prior to the date such items are scheduled to be removed by the city solid waste service.

Section 2. Residents are requested to place their brush and bulky items within ten (10) feet from the edge of the roadbed within the seven day period to facilitate its pick up and removal.

Section 3. The date scheduled for collection by the city is not counted in the seven (7) day period. The schedule for brush and bulky item pick-up may be obtained from the City of Parker's web site, or, in the event it is not available on the web site, directly from Parker City Hall.

Section 4. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

Section 5. That all provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.

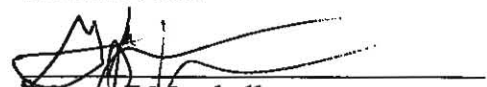
Section 6. That any person, firm or corporation violating any of the provisions or terms of this Ordinance upon conviction shall be punished by a fine not to exceed the sum of \$500.00 for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

Section 7. In accordance with Section 52.011 of the Local Government Code, the caption of this Ordinance shall be published either (a) in every issue of the official newspaper of the City of Parker for two days, or (b) one issue of the newspaper if the official newspaper is a weekly paper.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 15TH DAY OF OCTOBER, 2013.



APPROVED:


Mayor Z. Marshall

ATTEST:


City Secretary Carrie L. Smith

APPROVED AS TO FORM:


City Attorney James E. Shepherd

ORDINANCE NO. 725
(AMENDING ORDINANCES NO. 706 and 666)

(Regulating Storage, Collection, and Disposal of Brush and Bulky Items of Solid Waste)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, AMENDING ORDINANCES NO. 706 AND 666, REGULATING THE STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE; PROVIDING FOR A PENALTY OF A FINE NOT TO EXCEED \$500.00 PER DAY, FOR EACH DAY OF VIOLATION; PROVIDING FOR THE PUBLICATION OF THE CAPTION OF THIS ORDINANCE; PROVIDING FOR REVOCATION OF CONFLICTING ORDINANCES; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, large lots, extensive agriculture, and landscaping within the City of Parker may produce significant accumulations of brush and/or other bulky items in need of disposal; and

WHEREAS, the City of Parker provides a brush and bulky items solid waste disposal service to its residents, at certain regulated times during the year; and

WHEREAS, a property owner's storage of brush and other bulky items collected from the owner's property is a practice which may produce a physical and visual hazard for the travelling public, all against the health, safety, and welfare of the residents of the City of Parker, Texas;

WHEREAS, Ordinances 666 and 706 established requirements for the placement and timing of the removal of brush and bulky items, which the council now has determined should be further amended;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1. Bulky item regulations:

- A. Bulky items include appliances, and other trash items too large to be contained in the residential trash bin. It is a violation of this Ordinance to place or store Bulky Items less than 25 feet from the edge of the surface of the road more than seven (7) days prior to the date such items are scheduled to be removed by the city solid waste service. The term "bulky items" does not include the brush items defined in Section 2. below.
- B. Residents are requested to place their bulky items within ten (10) feet from the edge of the roadbed within the seven day period prior to the date such items are scheduled to be removed by the city solid waste service.

Section 2. Brush items (including trees, tree limbs, plants, and/or leaves) may be placed within 10 feet of the edge of the surface of the road at any time during the month.

Section 3. All brush and bulky items must be placed by the edge of the roadbed for removal in a manner that will not create a physical or visual hazard to motorists, cyclists, or pedestrians. No portion of the brush or bulky items should touch the surface of the roadway, or protrude into the space above the roadway. No portion of the brush or bulky items should be placed in a drainage way or bar ditch of the roadway in a manner to cause an impediment to storm drainage.

Section 4. The date scheduled for collection by the city is not counted in the seven (7) day period. The schedule for brush and bulky item pick-up may be obtained from the City of Parker's web site, or, in the event it is not available on the web site, directly from Parker City Hall.

Section 5. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

Section 6. All provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.


Section 7. That any person, firm or corporation violating any of the provisions or terms of this Ordinance upon conviction shall be punished by a fine not to exceed the sum of \$500.00 for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

Section 8. In accordance with Section 52.011 of the Local Government Code, the caption of this Ordinance shall be published either (a) in every issue of the official newspaper of the City of Parker for two days, or (b) one issue of the newspaper if the official newspaper is a weekly paper.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 17th DAY OF ~~FEBRUARY~~, 2015.


March

APPROVED:


Mayor Pro Tem Levine



ATTEST:


City Secretary Carrie L. Smith

APPROVED AS TO FORM:

City Attorney James E. Shepherd

**ORDINANCE NO. 777
(AMENDING ORDINANCES NO. 725, 706 and 666)**

(Regulating Storage, Collection, and Disposal of Brush and Bulky Items of Solid Waste)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS, AMENDING ORDINANCES NO. 706 AND 666, REGULATING THE STORAGE, COLLECTION, AND DISPOSAL OF BRUSH AND BULKY ITEMS OF SOLID WASTE; PROVIDING FOR A PENALTY OF A FINE NOT TO EXCEED \$500.00 PER DAY, FOR EACH DAY OF VIOLATION; PROVIDING FOR THE PUBLICATION OF THE CAPTION OF THIS ORDINANCE; PROVIDING FOR REVOCATION OF CONFLICTING ORDINANCES; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, large lots, extensive agriculture, and landscaping within the City of Parker may produce significant accumulations of brush and/or other bulky items in need of disposal; and

WHEREAS, the City of Parker provides a brush and bulky items solid waste disposal service to its residents, at certain regulated times during the year; and

WHEREAS, a property owner's storage of brush and other bulky items collected from the owner's property is a practice which may produce a physical and visual hazard for the travelling public, all against the health, safety, and welfare of the residents of the City of Parker, Texas;

WHEREAS, Ordinances 666, 706, and 725 established requirements for the placement and timing of the removal of brush and bulky items, which the Council now has determined should be further amended;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS:

Section 1. :

- A. Bulky items include appliances, and other trash items too large to be contained in the residential trash bin.
- B. Brush items include trees, tree limbs, plants, and/or leaves.
- C. It is a violation of this Ordinance to place or store Bulky or Brush Items less than 25 feet from the edge of the surface of the road or anywhere that may be visible to the public before the Thursday prior to the Monday of the week such items are scheduled to be removed by the City's solid waste service provider.
- D. Residents may place their bulky or brush items within ten (10) feet from the edge of the roadbed prior to Monday of the week such items are scheduled to be removed by the City solid waste service provider.

Section 2. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

Section 3. All provisions of the ordinances of the City of Parker in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Parker not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 4. That any person, firm or corporation violating any of the provisions or terms of this Ordinance upon conviction shall be punished by a fine not to exceed the sum of \$500.00 for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

PASSED AND APPROVED BY THE CITY COUNCIL OF PARKER, COLLIN COUNTY, TEXAS, THIS 4th DAY OF AUGUST, 2020.

APPROVED:




 Mayor Lee Pettie

ATTEST:


 City Secretary Patti Scott Grey

APPROVED AS TO FORM:


 City Attorney Brandon Shelby



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Public Works
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey for Public Works Director Machado
Estimated Cost:	Date Prepared: February 22, 2022
Exhibits:	<ol style="list-style-type: none"> 1. Development Application – 6815 McWhirter Road 2. 2022 0311 P&Z Draft Minutes – Item #3

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON 6815 MCWHIRTER ROAD DEVELOPMENT PLAT.

SUMMARY

Please review information provided for the McWhirter Muddy Creek Development Plat at 6815 McWhirter Road, Lot 1, Block A Being 36.806 acres of land situated in the R. Sparks Survey, Abstract No. 850, Collin County, Texas.

Planning and Zoning (P&Z) recommended approval 5-0 (Wright, Lozano, Jeang, Leamy and Fecht).

POSSIBLE ACTION

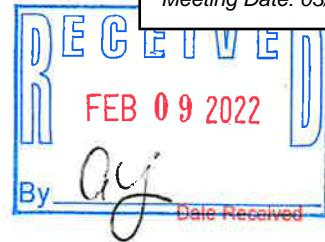
City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Gary Machado</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022



DEVELOPMENT APPLICATION

City of Parker, Texas



Meeting Date: 03/15/2022 Item 6.

Proposed Name of Subdivision: _____

Plat Approval Requested

Filing Fee

Filing Fee

- ☐ Preliminary Plat \$800.00 + \$30/acre
☐ Site Plan \$300.00 + \$25/acre
☐ Replat/Amended \$500.00 plus \$15/lot

- ☒ Final Plat \$800.00 + \$30/acre
☐ Minor Plat (5 lots or less) \$500.00 + \$100/lot
☐ Development Plat \$300.00 + \$30/acre

Physical Location of Property: 6815 McWhorter Road Allen Tx 75002
 (Address and General Location - Approximate distance to the nearest existing street corner)

Brief Legal description of Property (must attach accurate metes and bound description to application):

Lot 1 Block A Lot 2 Block A Abstract No. 850
 (Survey/Abstract No. and Tracts: or platted Subdivision Name with Lot/Block)

Acreage: 36.806 Existing # of Lots/Tracts: 5 Existing Zoning: ETJ
 (If a PD, include the Ordinance with application)

Property Owner's Name: Maddy Creek Holdings LLC Phone Number: 214-770-9474

Applicant/Contact Person: Philip Brua Title: Manager

Company Name: Maddy Creek Holdings LLC

Street/Mailing Address: PO Box 941461 City: Plano State: Tx Zip: 75094

Phone: 214-770-9474 Fax: _____ Email Address: maddy.creek.holdingsllc@gmail.com

Engineering Company: Sparks Engineering

Contact Person: Mike Martinie Title: _____

Street/Mailing Address: 765 Custer Rd Suite 100 City: Plano State: Tx Zip: 75075

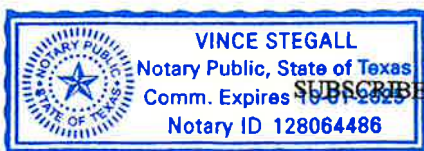
Phone: 972-422-0077 Fax: _____ Email Address: mike.martinie@sparksengineering.com

**** READ BEFORE SIGNING BELOW:** If there is more than one property owner, complete a separate sheet with the same wording as below. The City requires all Original Signatures. If applicant is other than the property owner, a "Power of Attorney" with original, notarized signatures is required.

STATE OF TEXAS) (

COUNTY OF COLLIN) (

BEFORE ME, a Notary Public, on this day personally appeared Philip Brua
 the undersigned applicant, who, under oath, stated the following "I hereby certify that I am the owner, or duly authorized agent of the owner, (Proof must be attached, e.g. "Power of Attorney") for the purposes of this application; that all information submitted herein is true and correct. I understand that submitting this application does not constitute approval, and incomplete applications will result in delays and possible denial."



[Signature] Manager
 Owner / Agent (circle one)

SUBSCRIBED AND SWORN TO before me, this 9th day of February, 2022.

Notary Public in and for the State of Texas: [Signature]

Over

City of Parker * 5700 E. Parker Road, Parker, Texas 75002 972-442-6811 Fax 972-442-2894 www.parkertexas.us

SUBMITTAL DEADLINES: Twenty eight (28) days prior to the Planning and Zoning Commission Meeting Date. Planning and Zoning Commission meets the second and fourth Thursday of each month.

SUBMISSIONS. Failure to submit all materials (including three sets of bound engineering plans) to the City with this application will result in delays scheduling the agenda date. Submit twelve (12) FOLDED to 8 ½" X 11" copies of 24" X 36" prints [1"=100' scale] + electronic version in .jpeg, .tiff, or .pdf format. Applicant is to submit a complete copy of this application and drawings to the City Engineer

ALL APPLICATIONS MUST BE COMPLETE BEFORE THEY WILL BE PLACED ON A CITY AGENDA. It is the applicant's responsibility to be familiar with and to comply with, all City submittal requirements in the Zoning and Subdivision Ordinance (www.parkertexas.us), and any separate submittal policies, requirements and/or checklists that may be obtained from City staff)

NOTICE OF PUBLIC RECORDS: The submission of plans/drawings/etc. with this application makes such items public record, and the applicant understands that these items may be viewed by the general public. Unless the applicant expressly states otherwise in writing, submission of this application (with associated plans/drawings/etc.) will be considered consent by the applicant that the general public may view and/or reproduce (i.e. copy) such documents.

SUBMITTAL FEES: All fees are due and payable at the time of application, except inspection, engineering and legal fees, which are due at the time of pre-Construction meeting with the City. No construction shall take place prior to the pre-construction meeting and submission of certified construction cost bid(s) by the contractor(s) and Owner. No hearing will be scheduled nor will any reviews be made until payment of required filing fees has been accomplished. Fees are non-refundable regardless of outcome of request.

City Contact Information:

Public Workers Superintendent
City of Parker, Texas
5700 E. Parker Road * Parker, Texas 75002
Phone 972-442-6811 * Fax 972-442-2894 * www.parkertexas.us

OFFICE USE ONLY This submittal meets the City of Parker's requirements per City ordinances for processing.

Signature _____

Title _____

OFFICIAL SUBMISSION DATE

Fees Paid \$ _____ Check # _____ From : _____

P&Z Agenda Date: _____ Action: _____ CC Agenda Date: _____ Action: _____

Current Zoning: _____ Ordinance Number: _____ Date Approved: _____

Staff Comments forwarded to applicant on: _____ Revisions Due no later than: _____

Plans routed for review on _____, to: ☐ Public Works Director

☐ City Engineer

☐ Building Official

☐ Fire Department

Public Hearing Required: ☐ Yes ☐ No

Paper Notice _____ (date)

Written Notice _____ (date)

SUBMITTAL REQUIREMENTS:

Failure to submit all materials to the City with complete application will result in delays scheduling the agenda date.

- ☐ Five (5) FOLDED copies of drawing(s) 24" X 36" [1"=100' scale]
- ☐ Twelve (12) FOLDED 11 X 17
- ☐ Three (3) Complete Engineering Plans (if applicable)
- ☐ Three (3) General Tree Survey
- ☐ Property Metes and Bounds on 8 ½ X 11 Sheet
- ☐ Proof of Ownership (Warranty Deed or Tax Certificate)
- ☐ Power of Attorney

The face of the plat shall show the following:

- ☐ Date of preparation
- ☐ Scale of plat
- ☐ North arrow
- ☐ Name and address of:
 - o Applicant
 - o Engineer or Surveyor responsible for preparation of plat
- ☐ Survey and abstract with tract designation
- ☐ Location of major and/or secondary thoroughfares located with or adjacent to the property.
- ☐ Location of existing or platted streets within and adjacent to the existing property
- ☐ Location of existing right-of-ways, utility and/or drainage easements.
- ☐ Vicinity map showing location of tracts by reference to existing streets or highways.
- ☐ Subdivision boundary lines, indicated by heavy lines, and the computed acreage of the subdivision. The subdivision boundary shall be construed to include the part of adjacent boundary streets which were previously established by dedication or purchase from the tract being subdivided.
- ☐ Legal description of the property to be subdivided, and metes and bounds description of the subdivision perimeter.
- ☐ Primary control points or descriptions, and ties to such control points to which all dimensions, angles, bearings, block numbers and similar data shall be referred.
- ☐ Names of the owners of contiguous parcels of un-subdivided land, and names of contiguous subdivisions and the County Recorder's book and page number thereof, and the lot patterns of these subdivisions.
- ☐ Location of the city limits lines, the outer border of the City's extraterritorial jurisdiction and zoning district boundaries, if they traverse the subdivision, or form part of the boundary of the subdivision, or are contiguous to such boundary.
- ☐ If there is no adjacent subdivision, a map on a small scale shall be included with the preliminary plan, and oriented the same way, to show the nearest subdivision in each direction; it shall show how the streets, alleys, or highways in the subdivision submitted may connect with those in the nearest subdivision, if situated within two thousand (2,000) feet of the proposed subdivision.
- ☐ All other data required by the Zoning and Subdivision Ordinances, available for view at www.parkertexas.us.



RE: Street Names

New street names must be submitted and approved by the US Post Office in order to avoid any duplicates in the 75002, 75094 and 75098 zip code areas.

US Post Office – District Office in Coppel

Margaret Branch - margaret.a.branch@usps.gov

Scott Wright - scott.l.wright@usps.gov

Confirmation needs to be sent to the City of Parker prior to final plat.

42

ORIGINAL RECEIPT

DATE: 1/10/22
 ACCOUNT: R685000000901
 OWNER: MUDDY CREEK HOLDINGS LLC
 PARCEL ADDRESS:
 EXEMPTION CODES: AG002
 LAWSUIT:
 BKRPTCY:

LEGAL: ABS A0850 RICHARD SPARKS SURVEY
 TRACT 9
 7.0 ACRES

PIDN: 2150499
 ACRES: 7

MUDDY CREEK HOLDINGS LLC
 PO BOX 941461
 PLANO TX 75094-1461

RECEIPT #: 45035718 CHECK #: 508

DEPOSIT #: 202201072045-2021/lockbox

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	PAY TYPE	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2021	COLLIN COUNTY	\$1,169.00	0.168087	L	12/31/21	\$1.96	\$0.00
2021	COLLIN COLLEGE	\$1,169.00	0.081222	L	12/31/21	\$0.95	\$0.00
2021	WYLIE ISD	\$1,169.00	1.459800	L	12/31/21	\$17.07	\$0.00

AMOUNT TENDERED \$19.98

AMOUNT PAID

BASE TAX \$19.98

TOTAL PAID \$19.98

PAYER: MUDDY CREEK HOLDINGS LLC
 PO BOX 941461
 PLANO TX 75094-1461

REMAINING AMOUNT DUE
 AS OF 1/10/22
 \$0.00

Collin County
 Kenneth L. Maun
 P.O. Box 8048
 McKinney, Texas 75070
 972-547-5020

OWNER: MUDDY CREEK HOLDINGS LLC

2150499

*** THIS IS A RECEIPT ***

ACCOUNT: R685000000901

REMAINING AMOUNT DUE
 AS OF 1/10/22
 \$0.00

43

ORIGINAL RECEIPT

DATE: 1/10/22
 ACCOUNT: R685000003201
 OWNER: MUDDY CREEK HOLDINGS LLC
 PARCEL ADDRESS: MCCREARY RD
 EXEMPTION CODES: AG002
 LAWSUIT:
 BKRPTCY:

LEGAL: ABS A0850 RICHARD SPARKS SURVEY
 TRACT 32
 9.75 ACRES

PIDN 1802393
 ACRES 9.75

MUDDY CREEK HOLDINGS LLC
 PO BOX 941461
 PLANO TX 75094-1461

RECEIPT #: 45035719 CHECK #: 508

DEPOSIT #: 202201072045-2021/lockbox

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	PAY TYPE	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2021	COLLIN COUNTY	\$1,628.00	0.168087	L	12/31/21	\$2.74	\$0.00
2021	COLLIN COLLEGE	\$1,628.00	0.081222	L	12/31/21	\$1.32	\$0.00
2021	WYLIE ISD	\$1,628.00	1.459800	L	12/31/21	\$23.77	\$0.00

AMOUNT TENDERED \$27.83

AMOUNT PAID

BASE TAX \$27.83

TOTAL PAID \$27.83

PAYER: MUDDY CREEK HOLDINGS LLC
 PO BOX 941461
 PLANO TX 75094-1461

REMAINING AMOUNT DUE
 AS OF 1/10/22
 \$0.00

Collin County
 Kenneth L. Maun
 P.O. Box 8046
 McKinney, Texas 75070
 972-547-6020

OWNER: MUDDY CREEK HOLDINGS LLC
 1802393

*** THIS IS A RECEIPT ***

ACCOUNT: R685000003201

REMAINING AMOUNT DUE
 AS OF 1/10/22
 \$0.00

44

ORIGINAL RECEIPT

DATE: 1/10/22
ACCOUNT: R685000004301
OWNER: MUDDY CREEK HOLDINGS LLC
PARCEL ADDRESS: 0006815 MCWHIRTER
EXEMPTION CODES:
LAWSUIT:
BKRPTCY:

LEGAL: ABS A0850 RICHARD SPARKS SURVEY
TRACT 43
1.0 ACRES

PION: 2098615
ACRES: 1

MUDDY CREEK HOLDINGS LLC
PO BOX 941461
PLANO TX 75094-1461

RECEIPT #: 45035720 CHECK #: 508

DEPOSIT #: 202201072045-2021/lockbox

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	PAY TYPE	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2021	COLLIN COUNTY	\$191,462.00	0.168087	L	12/31/21	\$321.83	\$0.00
2021	COLLIN COLLEGE	\$191,462.00	0.081222	L	12/31/21	\$155.50	\$0.00
2021	WYLIE ISD	\$191,462.00	1.459800	L	12/31/21	\$2,794.96	\$0.00

AMOUNT TENDERED \$3,272.29

AMOUNT PAID

BASE TAX \$3,272.29

TOTAL PAID \$3,272.29

PAYER: MUDDY CREEK HOLDINGS LLC
PO BOX 941461
PLANO TX 75094-1461

REMAINING AMOUNT DUE
AS OF 1/10/22
\$0.00

Collin County
Kenneth L. Maun
P.O. Box 8046
McKinney, Texas 75070
972-547-5020

OWNER: MUDDY CREEK HOLDINGS LLC
2098615

*** THIS IS A RECEIPT ***

ACCOUNT: R685000004301

REMAINING AMOUNT DUE
AS OF 1/10/22
\$0.00

45

ORIGINAL RECEIPT

DATE: 1/10/22
ACCOUNT: R685000004401

OWNER: MUDDY CREEK HOLDINGS LLC

PARCEL ADDRESS:

EXEMPTION CODES AG002

LAWSUIT:

BKRPTCY:

LEGAL: ABS A0850 RICHARD SPARKS SURVEY
TRACT 44
7.0 ACRES

PIDN: 2099361

ACRES: 7

MUDDY CREEK HOLDINGS LLC
PO BOX 941461
PLANO TX 75094-1461

RECEIPT #: 45035721

CHECK #: 508

DEPOSIT #: 202201072045-2021/lockbox

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	PAY TYPE	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2021	COLLIN COUNTY	\$4,654.00	0.168087	L	12/31/21	\$7.82	\$0.00
2021	COLLIN COLLEGE	\$4,654.00	0.081222	L	12/31/21	\$3.78	\$0.00
2021	WYLIE ISD	\$4,654.00	1.459800	L	12/31/21	\$67.94	\$0.00

AMOUNT TENDERED \$79.54

AMOUNT PAID

BASE TAX \$79.54

TOTAL PAID \$79.54

PAYER: MUDDY CREEK HOLDINGS LLC
PO BOX 941461
PLANO TX 75094-1461

REMAINING AMOUNT DUE
AS OF 1/10/22
\$0.00

Collin County
Kenneth L. Maun
P.O. Box 8048
McKinney, Texas 75070
972-547-5020

OWNER: MUDDY CREEK HOLDINGS LLC

2099361

*** THIS IS A RECEIPT ***

ACCOUNT: R685000004401

REMAINING AMOUNT DUE
AS OF 1/10/22
\$0.00

41

ORIGINAL RECEIPT

DATE: 1/10/22
ACCOUNT: R685000000801

OWNER: MUDDY CREEK HOLDINGS LLC

PARCEL ADDRESS:
EXEMPTION CODES: AG002
LAWSUIT:
BKRPTCY:

LEGAL: ABS A0850 RICHARD SPARKS SURVEY
TRACT 8
12.05 ACRES

PIDN: 2812882
ACRES: 12.05

MUDDY CREEK HOLDINGS LLC
PO BOX 941461
PLANO TX 75094-1461

RECEIPT #: 45035717 CHECK #: 508

DEPOSIT #: 202201072045-2021/lockbox

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	PAY TYPE	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2021	COLLIN COUNTY	\$2,012.00	0.168087L		12/31/21	\$3.38	\$0.00
2021	COLLIN COLLEGE	\$2,012.00	0.081222L		12/31/21	\$1.63	\$0.00
2021	WYLIE ISD	\$2,012.00	1.459800L		12/31/21	\$29.37	\$0.00

AMOUNT TENDERED \$34.38

AMOUNT PAID

BASE TAX \$34.38

TOTAL PAID \$34.38

PAYER: MUDDY CREEK HOLDINGS LLC
PO BOX 941461
PLANO TX 75094-1461

REMAINING AMOUNT DUE
AS OF 1/10/22
\$0.00

Collin County
Kenneth L. Maun
P.O. Box 8048
McKinney, Texas 75070
972-547-5020

OWNER: MUDDY CREEK HOLDINGS LLC
2812882

*** THIS IS A RECEIPT ***

ACCOUNT: R685000000801

REMAINING AMOUNT DUE
AS OF 1/10/22
\$0.00

METES AND BOUNDS DESCRIPTION

BEING a tract of land situated in the R. Sparks Survey, Abstract No. 850, in Collin County, Texas, being all of the tracts conveyed to Muddy Creek Holdings, LLC, by deeds recorded in Document No. 20200220000239250, Document No. 20200220000239240, Document No. 20200221000248590, and Document No. 20200225000261220 of the Deed Records, Collin County, Texas (DRCCT), with the subject tract being more particularly described as follows:

BEGINNING at a 5/8" capped iron rod found for the easternmost southeast corner of the subject tract, on the west line of McCreary Road, a public right-of-way, also being the northeast corner of a tract conveyed to Chung Han Yu, recorded in Document No. 20160502000528120 DRCCT;

THENCE S 89°24'21" W, along the north line of said Yu tract, passing at 1069.83 feet a 1/2" capped iron rod found, and continuing a total distance of 1630.33 feet to a 1/2" iron rod with plastic cap stamped "SPIARSENG" set for the southernmost inverted corner of the subject tract, also being the northwest corner of said Yu tract;

THENCE S 00°34'45" E, along the west line of said Yu tract, passing at 364.64 feet a 1/2" iron rod found for witness, and continuing a total distance of 385.66 feet to a MAG nail found in County Road 247, a public right-of-way, for the southernmost southeast corner of the subject property, also being the southwest corner of said Yu tract;

THENCE S 89°26'21" W, 331.15 feet along the north line of County Road 247 to a MAG nail found for the southwest corner of the subject tract, also being the southeast corner of a tract conveyed to Sheri Ann Wilson Jones, et al, recorded in Volume 4415, Page 13 DRCCT;

THENCE N 00°32'03" W, along the east line of said Jones tract, passing at 20.69 feet a 1/2" iron rod found for witness, and passing at 494.18 feet a 5/8" capped iron rod found for witness, and continuing a total distance of 1980.28 feet to a 1/2" capped iron rod found for the northwest corner of the subject tract, also being northeast corner of said Jones tract, also being on the south line of Lot 10, Block A, Brooks Farm Estates Phase II, recorded in Cabinet 2006, Page 690, Plat Records, Collin County, Texas (PRCCT);

THENCE N 89°23'51" E, along the south line of Lot 10, passing the southeast corner thereof and the southwest corner of Lot 9, Block A, Brooks Farm Estates Phase I, recorded in Cabinet R, Page 215 PRCCT, and continuing along the south line thereof a total distance of 329.60 feet to a concrete monument found for the northernmost northeast corner of the subject tract, also being the southerly northwest corner of Lot 8R, Block A, Brooks Farm Estates Phase I, recorded in Cabinet 2012, Page 287 PRCCT;

THENCE S 00°34'45" E, along the west line of Lot 8R, passing the southwest corner thereof and the northwest corner of a tract conveyed to Vincent and Mona-Lisa Cichosz, recorded in

Document No. 20140801000814790 DRCCT, and continuing along the west line thereof a total distance of 656.79 feet to a 5/8" iron rod found for the northernmost inverted corner of the subject tract;

THENCE N 89°23'14" E, along the south line of said Cichosz tract, passing the southeast corner thereof and the southwest corner of another tract conveyed to Vincent and Mona-Lisa Cichosz, recorded in Document No. 20140801000814800 DRCCT, and continuing along the south line thereof a total distance of 558.55 feet to a 1/2" iron rod with plastic cap stamped "SPIARSENG" set for the northwest corner of another tract conveyed to Vincent and Mona-Lisa Cichosz, recorded in Document No. 20151203001514010 DRCCT;

THENCE S 00°41'54" E, 469.83 feet along the west line of said Cichosz tract to a 1/2" iron rod with plastic cap stamped "SPIARSENG" set for the southwest corner thereof;

THENCE N 89°24'44" E, along the south line of said Cichosz tract, passing the southeast corner thereof and the southwest corner of a tract conveyed to Francis Leland & Sue Synott Rose, recorded in Document No. 20181011001270540 DRCCT, and continuing to pass the southeast corner thereof and the southwest corner of a tract conveyed to Danny Verdo Fondren, recorded in Volume 2040, Page 654 DRCCT, and continuing along the south line thereof a total distance of 557.28 feet to a 1/2" iron rod with plastic cap stamped "SPIARSENG" set for the northwest corner of a tract conveyed to Chuan Chian and Kuet Choi Lo, recorded in Document No. 20101123001284170 DRCCT;

THENCE S 00°52'19" E, 156.96 feet along the west line of said Chian tract to a 1/2" iron rod with plastic cap stamped "SPIARSENG" set for the easternmost inverted corner of the subject tract, also being the southwest corner of said Chian tract;

THENCE N 89°24'53" E, 530.40 feet along the south line of said Chian tract to a point on the west line of McCreary Road;

THENCE along the west line of McCreary road, the following:

S 01°00'47" E, 59.91 feet;

Along a tangent curve to the right having a central angle of 08°31'04", a radius of 797.50 feet, a chord of S 03°32'22" W - 118.45 feet, an arc length of 118.56 feet;

And a reverse curve to the left having a central angle of 08°29'28", a radius of 902.50 feet, a chord of S 03°33'10" W - 133.63 feet, an arc length of 133.75 feet to the POINT OF BEGINNING with the subject tract containing 1,603,252 square feet or 36.806 acres of land.

City of Parker Texas
5700 East Parker Road
Parker, TX 75002

DATE : 2/9/2022 3:14 PM
OPER : FrontDesk
TKBY : AJ
TERM : 99
REC# : R00027868

100 Misc Transaction 1904.18
Phillip Brua/Muddy Creek Holdings LLC
1

CC Processing Fee CC 57.13
Processing Fee
CC FEE 57.13

Paid By: Phillip Brua/Muddy Creek
Holding
O-CC Online 1961.31 REF: VISA

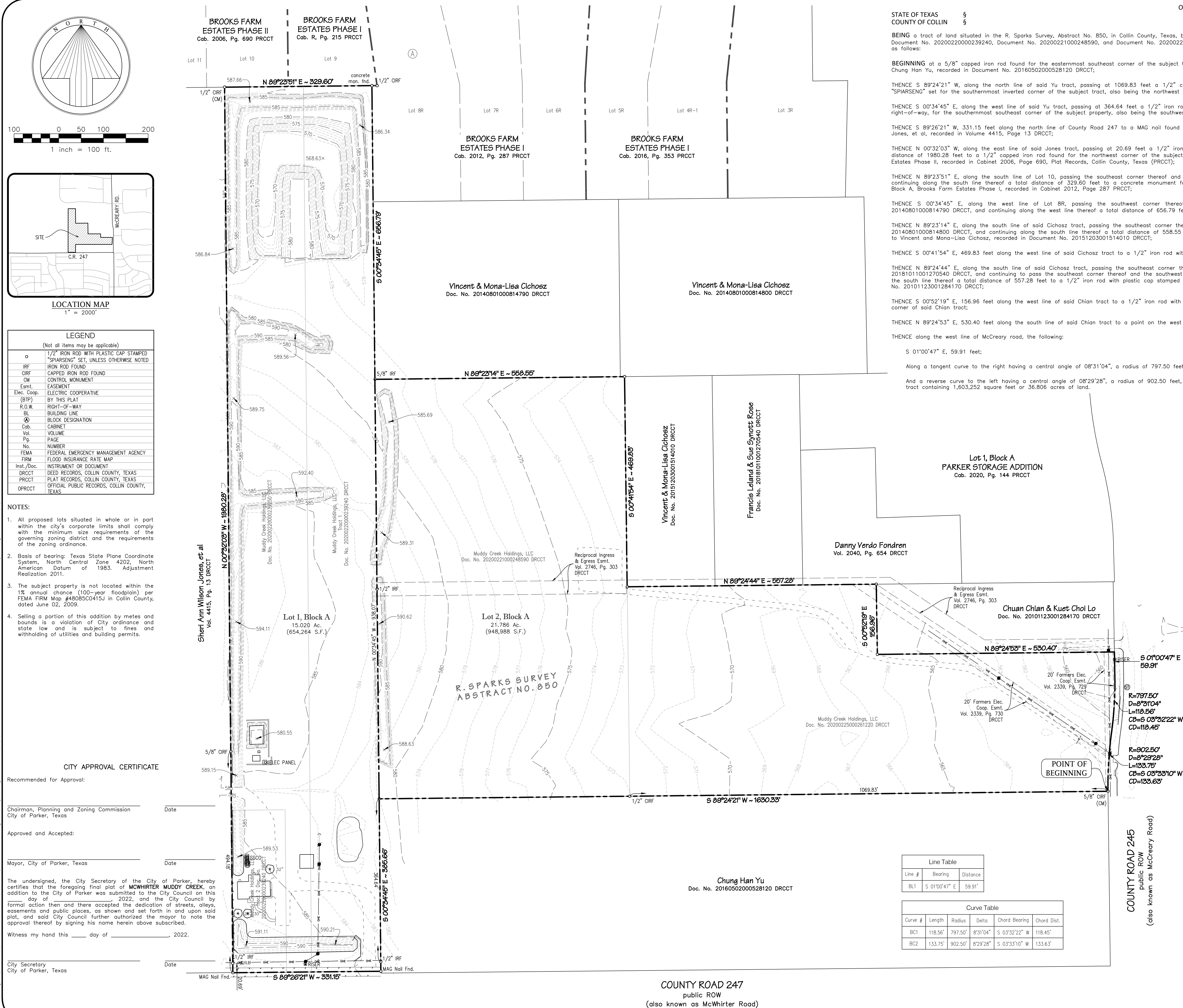
APPLIED 1961.31
TENDERED 1961.31

CHANGE 0.00

Cardmember acknowledges receipt of goods
and/or services in the amount of the
total shown hereon and agrees to perform
the obligations set forth by the
cardmember's agreement with the user.

XXXXXXXXXXXX6205
Entry Mode: CHIP READ
CVM:

EMV Details:
AC: F88CB61B1E60F8A8
ATC: 0007
AID: A0000000031010
TVR: 8080008000
TSI: 6800



MINUTES
PLANNING AND ZONING COMMISSION SPECIAL MEETING
 March 10, 2022

CALL TO ORDER – Roll Call and Determination of a Quorum

The Planning and Zoning Commission met on the above date. Chairperson Wright called the meeting to order at 7:01 p.m.

Commissioners Present: Use “√” or “X”, please				
x	Chairperson Russell Wright			Alternate Larkin Crutcher
x	Commissioner Joe Lozano		x	Alternate JR Douglas
x	Commissioner Wei Wei Jeang		x	Alternate Todd Fecht
x	Commissioner David Leamy			
	Commissioner Jasmat Sutaria			
Staff/Others Present:				
x	Public Works Dir. Gary Machado			City Attorney Trey Lansford
x	City Secretary Patti Scott Grey			City Administrator Luke B. Olson

APPOINTMENT OF ALTERNATE(S)

Chairperson Wright appointed Alternate Commissioner Fecht as a voting member for the meeting.

PLEDGE OF ALLEGIANCE

The pledges were recited.

PUBLIC COMMENTS

Stephen Brooks, a home builder, expressed appreciation for the assistance he has received from the city’s staff.

PUBLIC HEARING REGARDING PROPOSED TEMPORARY MORATORIUM

INDIVIDUAL CONSIDERATION ITEMS

1. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON MEETING MINUTES FOR NOVEMBER 11, 2021.

MOTION: Commissioner Leamy moved to recommend approval of the meeting minutes and Commissioner Lozano seconded the motion. Commissioners Wright, Lozano, Jeang, Leamy and Fecht voted for the motion. Motion carried 5-0.

2. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON MEETING MINUTES FOR MARCH 3, 2022.

MOTION: Commissioner Jeang moved to recommend approval of the meeting minutes and Commissioner Leamy seconded the motion. Commissioners Wright, Lozano, Jeang, Leamy and Fecht voted for the motion. Motion carried 5-0.

3. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON 6815 MCWHIRTER ROAD DEVELOPMENT PLAT.

A brief discussion ensued concerning this ETJ property.

MOTION: Commissioner Leamy moved to recommend the approval of the proposed development plat and Commissioner Lozano seconded the motion. Commissioners Wright, Lozano, Jeang, Leamy and Fecht voted for the motion. Motion carried 5-0.

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON KINGS CROSSING PHASE 3 FINAL PLAT.

John Birkhoff, P.E., of Birkhoff, Hendricks & Carter, LLP, with reference to his letter dated March 3, 2022 to Director Machado, reported on the ten issues that remain outstanding, some of which involve concrete work. Preston Walhood, Development Manager with Warner Group, Inc. in charge of the development of the property, briefed the Commission on the work that has been done to address these outstanding issues since the issuance of the March 3 letter. Director Machado pointed out that issues 4, 6, 7, and 10 still require attention as they have not been remedied to the city's satisfaction.

MOTION: Commissioner Lozano moved to recommend the approval of the final plat on condition that all outstanding issues identified in the March 3 letter be addressed to the city's satisfaction in two weeks, and that the city will not issue any building permits for this development if this condition is not satisfied. Commissioner Jeang seconded the motion. Commissioners Wright, Lozano, Jeang, and Fecht voted for the motion. Commissioner Leamy voted nay. Motion carried 4-1.

5. ADJOURN

Chairperson Wright adjourned the meeting at 7:48 p.m.

Minutes Approved on ____ day of _____, 2022.

Chairperson Russell Wright

Attest and Prepared by:

Commission Secretary Wei Wei Jeang



Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Public Works
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey for Public Works Director Gary Machado
Estimated Cost:	Date Prepared: March 10, 2022
Exhibits:	<ol style="list-style-type: none"> 1. John W. Birkhoff, P.E., letter, March 3, 2022 2. Development Application 3. Final Plat 4. Development Agreement 5. 2022 0311 P&Z Draft Minutes – Item #4 (Please review minutes under item #6 of tonight's agenda packet.)

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON KINGS CROSSING PHASE 3 FINAL PLAT.

SUMMARY

Please review the information provided for Kings Crossing Phase 3 Final Plat, Lots 1-20, Block A; Lots 1-6, Block B; and Lots 1-12, Block C, 38 Residential Lots, being 48.75 acres, situated in the Ann S. Hurt Survey, Abstract No. 428, City of Parker, Collin County, Texas.

Planning and Zoning (P&Z) Commission recommended approval of the final plat on condition that all outstanding issues identified in City Engineer Birkhoff's letter, dated March 3, 2022, be addressed to the city's satisfaction in two weeks, and that the city will not issue building permits for this development until satisfied, 4-1 (For: Wright, Lozano, Jeang and Fecht; Against: Leamy).

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:			
Department Head/ Requestor:	<i>Gary Machado</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS

11910 Greenville Ave., Suite 600

Dallas, Texas 75243

Phone (214) 361-7900

www.bhcllp.com

JOHN W. BIRKHOFF, P.E.
GARY C. HENDRICKS, P.E., R.P.L.S.
JOE R. CARTER, P.E.
MATT HICKEY, P.E.
ANDREW MATA, JR., P.E.

DEREK B. CHANEY, P.E., R.P.L.S.
CRAIG M. KERKHOFF, P.E.
JUSTIN R. IVY, P.E.
JULIAN T. LE, P.E.
COOPER E. REINBOLD, P.E.

March 3, 2022

Mr. Gary Machado
Director of Public Works
5700 East Parker Road
Parker, Texas 75002

Re: Kings Crossing Phase 3

Dear Mr. Machado:

On Wednesday March 2, 2022, we accompanied you on a follow up inspection of the Kings Crossing Phase 3 project, we noted the following:

1. The joint between Lewis Lane (asphalt) and Dover Middleton needs to be sealed.
2. Silt piles located south of Middleton and north of Dover need to be removed.
3. The shoulder along north side of Dover east of Middleton needs final grading and vegetation established.
4. The concrete rip rap downstream of ST-6 is of poor workmanship and the reinforcement appears to have floated to the top of the concrete is visible. The skim patches at the outfall of the culvert pipes appears to have been placed on silt and is breaking up. Remove and replace concrete rip rap and complete proper patching on clean surfaces. In the southern culvert pipe the skim patch is high and causing water to be retained in the culvert pipe.
5. The channel along Canterbury is holding water it appears the channel flow line is below the grade of the concrete apron at the culvert pipes.
6. The earth portion of the channel from Canterbury northeast toward Lucas hold water and moss is present. Regrade the channel and vegetate or extend concrete pilot channel to the main stream.
7. Ditch 1 from the intersection of Sudbury and Canterbury is holding significant water. It appears the rock check dam has not been maintained and silt build up in the void areas is creating a dam, as water downstream of the rock check dam is flowing. Recommend the rock check dam be removed and reconstructed. It appears the rock check dam has performed its intended purpose but has not been cleaned of silt after major rain events.
8. Ditch 1 at the 90-degree turn, the concrete rip rap added to the north side to protect the bank appears to be shore as the area above the rip rap is beginning to wash out. The rip rap should be extended to top of bank as it was on the south side of the bend.
9. The pilot channel adjacent to Middleton and east of Lewis Lane is starting to be undercut by the flow. The edge of the concrete pilot channel needs to be expanded, or the eroded areas stabilized to prevent erosion adjacent to the pilot channel.

10. At the intersection of Dover and Middleton (northwest Quadrant) grading needs to be completed to establish a 4:1 slope. This is in the area of the headwall and seems to be about 5 to 10 feet of missed grading.

We are available at your convenience to discuss any questions you may have with the findings.

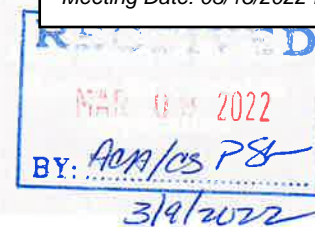
Sincerely,

John W. Birkhoff, P.E.



DEVELOPMENT APPLICATION

City of Parker, Texas

Proposed Name of Subdivision: Kings Crossing Phase 3**Plat Approval Requested**

Filing Fee

Filing Fee

- ☐ Preliminary Plat \$800.00 + \$30/acre
- ☐ Site Plan \$300.00 + \$25/acre
- ☐ Replat/Amended \$500.00 plus \$15/lot

- ☒ Final Plat \$800.00 + \$30/acre \$2,262.50
- ☐ Minor Plat (5 acres or less) \$500.00 + \$100/lot
- ☐ Development Plat \$300.00 + \$30/acre

Physical Location of Property: Kings Crossing Phase 3, approximately 5100 Lewis Lane, Parker 75002
 (Address and General Location – Approximate distance to the nearest existing street corner)

Brief Legal description of Property (must attach accurate metes and bound description to application):

Kings Crossing Phase 3, Ann S Hurt Survey, Abs 428

(Survey/Abstract No. and Tracts: or platted Subdivision Name with Lot/Block)

Acreage: 48.75 Existing # of Lots/Tracts: 38 lots Existing Zoning: PD Res 2017-170
 (If a PD, include the Ordinance with application)

Property Owner's Name: Lewis Bend Partners, Ltd Phone Number: 214-368-0238Applicant/Contact Person: Stephen L Sallman Title: ManagerCompany Name: Lewis Bend Partners, LtdStreet/Mailing Address: 4040 N Central Expy #800 City: Dallas State: TX Zip: 75204Phone: 214-368-0238 Fax: _____ Email Address: ssallman@warnergroup.comEngineering Company: Engineering Concepts & Design, LPContact Person: Ryan King, PE Title: _____Street/Mailing Address: 201 Windco Circle Ste 200 City: Wylie State: TX Zip: 75098Phone: 972-941-8400 Fax: 972-941-8401 Email Address: ryan@ecdpl.com

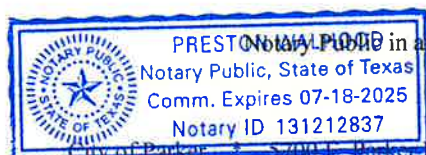
**** READ BEFORE SIGNING BELOW:** If there is more than one property owner, complete a separate sheet with the same wording as below. The City requires all Original Signatures. If applicant is other than the property owner, a "Power of Attorney" with original, notarized signatures is required.

STATE OF TEXAS) (

COUNTY OF COLLIN) (

BEFORE ME, a Notary Public, on this day personally appeared Stephen L Sallman
 the undersigned applicant, who, under oath, stated the following "I hereby certify that I am the owner, or duly authorized agent of the owner, (Proof must be attached, e.g. "Power of Attorney") for the purposes of this application; that all information submitted herein is true and correct. I understand that submitting this application does not constitute approval, and incomplete applications will result in delays and possible denial."

Stephen L Sallman
 Owner / Agent (circle one)

SUBSCRIBED AND SWORN TO before me, this 7th day of March, 2022.

Notary Public in and for the State of Texas: _____

Over

City of Parker 3 S 7000 E, Parker Road, Parker, Texas 75002 972-442-6811 Fax 972-442-2894 www.parkertexas.us

SUBMITTAL DEADLINES: Twenty eight (28) days prior to the Planning and Zoning Commission Meeting Date. Planning and Zoning Commission meets the second and fourth Thursday of each month.

SUBMISSIONS. Failure to submit all materials (including three sets of bound engineering plans) to the City with this application will result in delays scheduling the agenda date. Submit twelve (12) FOLDED to 8 1/2" X 11" copies of 24" X 36" prints [1"=100' scale] + electronic version in .jpeg, .tiff, or .pdf format. Applicant is to submit a complete copy of this application and drawings to the City Engineer

ALL APPLICATIONS MUST BE COMPLETE BEFORE THEY WILL BE PLACED ON A CITY AGENDA. It is the applicant's responsibility to be familiar with and to comply with, all City submittal requirements in the Zoning and Subdivision Ordinance (www.parkertexas.us), and any separate submittal policies, requirements and/or checklists that may be obtained from City staff)

NOTICE OF PUBLIC RECORDS: The submission of plans/drawings/etc. with this application makes such items public record, and the applicant understands that these items may be viewed by the general public. Unless the applicant expressly states otherwise in writing, submission of this application (with associated plans/drawings/etc.) will be considered consent by the applicant that the general public may view and/or reproduce (i.e. copy) such documents.

SUBMITTAL FEES: All fees are due and payable at the time of application, except inspection, engineering and legal fees, which are due at the time of pre-Construction meeting with the City. No construction shall take place prior to the pre-construction meeting and submission of certified construction cost bid(s) by the contractor(s) and Owner. No hearing will be scheduled nor will any reviews be made until payment of required filing fees has been accomplished. Fees are non-refundable regardless of outcome of request.

City Contact Information:

Public Workers Superintendent
City of Parker, Texas
5700 E. Parker Road * Parker, Texas 75002
Phone 972-442-6811 * Fax 972-442-2894 * www.parkertexas.us

OFFICE USE ONLY This submittal meets the City of Parker's requirements per City ordinances for processing.

Signature

Title

OFFICIAL SUBMISSION DATE

Fees Paid \$ _____ Check # _____ From : _____

P&Z Agenda Date: _____ Action: _____ CC Agenda Date: _____ Action: _____

Current Zoning: _____ Ordinance Number: _____ Date Approved: _____

Staff Comments forwarded to applicant on: _____ Revisions Due no later than: _____

Plans routed for review on _____, to: ☐ Public Works Director

☐ City Engineer

☐ Building Official

☐ Fire Department

Public Hearing Required: ☐ Yes ☐ No

Paper Notice _____ (date)

Written Notice _____ (date)

City of Parker * 5700 E. Parker Road, Parker, Texas 75002 972-442-6811 Fax 972-442-2894 www.parkertexas.us

BY:

AEP/CS PB

SUBMITTAL REQUIREMENTS:

Failure to submit all materials to the City with complete application will result in delays scheduling the agenda date. 3/9/2022

- ☐ Five (5) FOLDED copies of drawing(s) 24" X 36" [1"=100' scale]
- ☐ Twelve (12) FOLDED 11 X 17
- ☐ Three (3) Complete Engineering Plans (if applicable)
- ☐ ~~Three (3) General Tree Survey~~ n/a
- ☐ Property Metes and Bounds on 8 ½ X 11 Sheet
- ☐ Proof of Ownership (Warranty Deed or Tax Certificate)
- ☐ ~~Power of Attorney~~ n/a

The face of the plat shall show the following:

- ☐ Date of preparation
- ☐ Scale of plat
- ☐ North arrow
- ☐ Name and address of:
 - o Applicant
 - o Engineer or Surveyor responsible for preparation of plat
- ☐ Survey and abstract with tract designation
- ☐ Location of major and/or secondary thoroughfares located with or adjacent to the property.
- ☐ Location of existing or platted streets within and adjacent to the existing property
- ☐ Location of existing right-of-ways, utility and/or drainage easements.
- ☐ Vicinity map showing location of tracts by reference to existing streets or highways.
- ☐ Subdivision boundary lines, indicated by heavy lines, and the computed acreage of the subdivision. The subdivision boundary shall be construed to include the part of adjacent boundary streets which were previously established by dedication or purchase from the tract being subdivided.
- ☐ Legal description of the property to be subdivided, and metes and bounds description of the subdivision perimeter.
- ☐ Primary control points or descriptions, and ties to such control points to which all dimensions, angles, bearings, block numbers and similar data shall be referred.
- ☐ Names of the owners of contiguous parcels of un-subdivided land, and names of contiguous subdivisions and the County Recorder's book and page number thereof, and the lot patterns of these subdivisions.
- ☐ Location of the city limits lines, the outer border of the City's extraterritorial jurisdiction and zoning district boundaries, if they traverse the subdivision, or form part of the boundary of the subdivision, or are contiguous to such boundary.
- ☐ If there is no adjacent subdivision, a map on a small scale shall be included with the preliminary plan, and oriented the same way, to show the nearest subdivision in each direction; it shall show how the streets, alleys, or highways in the subdivision submitted may connect with those in the nearest subdivision, if situated within two thousand (2,000) feet of the proposed subdivision.
- ☐ All other data required by the Zoning and Subdivision Ordinances, available for view at www.parkertexas.us.



LEGAL DESCRIPTION

BEGING a 48.75 acre tract of land situated in the Ann S. Hurt Survey, Abstract No. 428, City of Parker, Collin County, Texas and being all of a called 48.8223 acre tract of land described by Warranty Deed to Lewis Bend Partners, L.P., as recorded in Instrument Number 200612000155100, Official Property Records, Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a found 1/2-inch capped iron rod stamped "CEER 4117", for the northeast corner of the herein described tract, being in the south line of that tract of land described by General Warranty Deed to Rodney S. Wynn and Shirley L. Wynn, as recorded in Volume 5707, Page 4505, O.P.R.C.C.T., and being in the east line of Lewis Lane, a variable width road;

THENCE North 89 degrees 36 minutes 04 seconds East, with the south line of said Wynn tract, a distance of 398.00 feet to a found 1/2-inch capped iron rod stamped "CEER 4117", for the southeast corner of that tract of land described by the General Warranty Deed to Wynn Living Trust, as recorded in Instrument Number 20141215001307280, O.P.R.C.C.T.;

THENCE North 01 degree 04 minutes 12 seconds West, a distance of 208.66 feet to a found 5/8-inch iron rod, being the northeast corner of said Wynn Living Trust tract, and being in the south line of that tract of land as described by Warranty Deed to Michael Parilla, as recorded in Instrument Number 20180426000506750, O.P.R.C.C.T.;

THENCE North 89 degrees 32 minutes 10 seconds East, with the south line of said Parilla tract, a distance of 612.18 feet to a 5/8-inch iron rod with cap stamped ADAMS SURVEYING COMPANY set for corner, being the most southeasterly corner of Lot 19, Block D, Estates at Austin Trail, Phase 1, an addition to the City of Lucas, as recorded in Cabinet N, Page 708, Plat Records, Collin County, Texas (P.R.C.C.T.);

THENCE North 89 degrees 46 minutes 24 seconds East, a distance of 311.82 feet to a found 5/8-inch iron rod in a line road, being an all corner of Lot 14R, Block D, Replot of Estates at Austin Trail, as recorded in Cabinet P, Page 192, P.R.C.C.T.;

THENCE South 00 degrees 21 minutes 45 seconds East, passing a found 5/8-inch capped iron rod stamped "BURY & PARTNERS" at a distance of 208.78 feet, continuing with the east line of the herein described tract, passing a found 1/2-inch capped iron rod at a distance of 1225.40 feet, continuing with the east line of the herein described tract to a found 1/2-inch capped iron rod stamped "CBO" at an overall distance of 1667.70 feet, being the southeast corner of the herein described tract and being the southeast corner of Lot 19, Block A, Steep Highlands, Phase 3, an addition to the City of Lucas, as recorded in Cabinet 2017, Page 260, P.R.C.C.T., and being in the north line of that tract called "Tract 2", as described by Warranty Deed to Limpy Corporation, as recorded in Instrument Number 2007121003703556, O.P.R.C.C.T.;

THENCE South 89 degrees 38 minutes 59 seconds West, with the north line of said Limpy Corporation tract, a distance of 1328.78 feet to a found 5/8-inch iron rod, being the southwest corner of the herein described tract, and being in the aforementioned east line of Lewis Lane;

THENCE North 00 degrees 06 minutes 05 seconds West, along the east line of said Lewis Lane, a distance of 1458.19 feet to the POINT OF BEGINNING and containing 2,123,533 square feet or 48.75 acres of land, more or less.

OWNERS CERTIFICATION

NOW THEREFORE KNOW ALL MEN BY THESE PRESENTS:

THAT, LEWIS BEND PARTNERS, LTD., acting herein by and through its duly authorized officer, does hereby adopt this plat designating the herein described property as KINGS CROSSING, PHASE 3, an addition to the City of Parker, Texas, and does hereby dedicate in fee simple to the public use forever, the streets, ways and public areas shown thereon. The easements, as shown, are hereby dedicated for the purposes as indicated. The Utility and Drainage Easements being hereby dedicated for the mutual use and accommodation of the City of Parker and all public utilities desiring to use or using same. All and any public utility and the City of Parker shall have the right to remove and keep removed all or parts of any building, fences, shrubs, trees, or other improvements or grounds, which in any way endanger or interfere with the construction, maintenance or efficiency of its respective systems on said easements, and the City of Parker and all public utilities shall, at all times, have the full right of ingress and egress to or from and across the easements for the purpose of constructing, reconstructing, inspecting, operating, maintaining, and doing to or removing all or part of its respective systems, without the necessity, at any time or procuring the permission of anyone.

This plat approved subject to all plotting ordinances, rules, regulations and resolutions of the City of Parker, Texas.

WITNESS MY HAND AT _____, TEXAS this the ____ day of _____, 2022.

For: Lewis Bend Partners, Ltd.

By: Warner Land Advisors, LP
its general partner

By: Stephen L. Soliman, Manager

STATE OF TEXAS
COUNTY OF DALLAS

Before me, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared Stephen L. Soliman, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and considerations therein expressed.

Given under my hand and seal of office, this ____ day of _____, 2022.

Notary Public in and for the State of Texas
My Commission Expires:

SURVEYOR'S CERTIFICATION

KNOW ALL MEN BY THESE PRESENTS:

That I, Paul Hubert, hereby declare, that this plat was prepared from an actual and accurate survey of the land and that the corner monuments shown hereon were properly placed under my personal supervision, in accordance with the subdivision regulations of the City of Parker, Collin County, Texas.

Preliminary, this document shall not be recorded for any purpose.
For Preliminary Plat review purposes only.

PAUL HUBERT
REGISTERED PROFESSIONAL
LAND SURVEYOR NO. 1942

STATE OF TEXAS
COUNTY OF DALLAS

Before me, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared Paul Hubert, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purpose and considerations therein expressed.

Given under my hand and seal of office, this ____ day of _____, 2022.

Notary Public in and for the State of Texas
My Commission Expires:

CITY APPROVAL CERTIFICATE

Recommended for Approval:

Chairman, Planning and Zoning Commission
City of Parker, Texas

Date

Approved and Accepted:

Mayor, City of Parker, Texas

Date

The undersigned, the City Secretary of the City of Parker, hereby certifies that the foregoing final plat of KINGS CROSSING PHASE 3, a subdivision or addition to the City of Parker was submitted to the City Council on this ____ day of _____, 2022, and the City Council by formal action then and there accepted the dedication of streets, ways, easements and public places, as shown and set forth in and upon said map or plat, and said City Council further authorized the mayor to note the approval thereof by signing his name herein above subscribed.

Witness my hand this ____ day of _____, 2022.

City Secretary
City of Parker, Texas

Date

LOT SIZE TABLE			
BLOCK	LOT	AREA	ACREAGE
A	1	49.296	1.133
A	2	49.232	1.130
A	3	53.479	1.238
A	4	50.179	1.152
A	5	43.633	1.003
A	6	43.577	1.000
A	7	43.591	1.001
A	8	43.606	1.002
A	9	54.576	1.253
A	10	43.775	1.005
A	11	43.560	1.000
A	12	43.584	1.001
A	13	43.647	1.002
A	14	43.560	1.000
A	15	44.467	1.021
A	16	54.300	1.251
A	17	68.359	1.574
A	18	68.216	1.625
A	19	70.192	1.611
A	20	65.144	1.505
B	1	47.699	1.090
B	2	43.561	1.000
B	3	43.621	1.001
B	4	43.561	1.000
B	5	43.706	1.003
B	6	53.570	1.232
C	1	49.113	1.127
C	2	43.561	1.000
C	3	43.565	1.000
C	4	43.561	1.000
C	5	43.561	1.000
C	6	43.567	1.000
C	7	43.560	1.000
C	8	43.561	1.000
C	9	43.561	1.000
C	10	43.560	1.000
C	11	43.562	1.000
C	12	46.624	1.070

FINAL PLAT
KINGS CROSSING
PHASE 3

LOTS 1-20, BLOCK A;
LOTS 1-6, BLOCK B; AND LOTS 1-12, BLOCK C
38 RESIDENTIAL LOTS

OWNER
LEWIS BEND PARTNERS, LTD.
4040 N. CENTRAL EXPRESSWAY, SUITE 850
DALLAS, TX 75204
(214) 368-0238

LAND SURVEYOR
ADAMS SURVEYING CO., LLC
1475 RICHARDSON DR., STE 255
RICHARDSON, TX 75080
(469) 317-0250
DTM NO. 10177500

48.75 ACRES
SITUATED IN THE
ANN S. HURT SURVEY, ABSTRACT NO. 428
CITY OF PARKER, COLLIN COUNTY, TEXAS
ENGINEERING CONCEPTS & DESIGN, L.P.
ENGINEERING/PROJECT MANAGEMENT/CONSTRUCTED SERVICES
801 WOOD CHURCH, SUITE 100, FIVE YEAR 1000
(972) 941-4400 FAX (972) 941-4400

DATE: 3/4/2022

SHEET 3 OF 3

© UNPUBLISHED AND UNRECORDED PLAT FILED FOR PUBLIC RECORD

1211

LEWIS BEND PARTNERS LTD

CONSTRUCTION ACCOUNT
4040 N CENTRAL EXPRESSWAY SUITE 850
DALLAS, TX 75204-3227

AMERICAN NATIONAL BANK & TRUST
FLOWER MOUND
FLOWER MOUND, TEXAS, 75027-1008
88-714/1119

Meeting Date: 03/15/2022 Item 7.

PAY TO THE
ORDER OF CITY OF PARKER

MARCH 7, 2022

\$252.78

TWO HUNDRED FIFTY-TWO and 78/100---

DOLLARS

MEMO

KINGS CROSSING PHASE 3 FINAL PLAT

AUTHORIZED SIGNATURE

⑈001211⑈

LEWIS BEND PARTNERS LTD

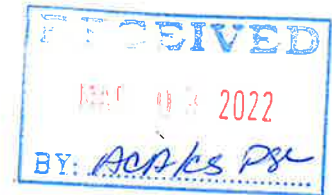
1211

KINGS CROSSING FINAL PLAT APPLICATION FEE

\$252.78

Balance due on Application Fee

MARCH 7, 2022



3/9/2022

LEWIS BEND PARTNERS LTD

1211

KINGS CROSSING FINAL PLAT APPLICATION FEE

\$252.78

balance due on Application Fee

MARCH 7, 2022

KING'S CROSSING, PHASE 3

BEING a 48.75 acre tract of land situated in the Ann S. Hurt Survey, Abstract No. 428, City of Parker, Collin County, Texas and being all of a called 48.6223 acre tract of land described by Warranty Deed to Lewis Bend Partners, Ltd., as recorded in Instrument 20061120001651500, Official Property Records, Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a found 1/2-inch capped iron rod stamped "GEER 4117", for the northwest corner of the herein described tract, being in the south line of that tract of land described by General Warranty Deed to Rodney S. Warne and Betsy L. Warne, as recorded in Volume 5707, Page 4905, O.P.R.C.C.T., and being in the east line of Lewis Lane, a variable width road;

THENCE North 89 degrees 36 minutes 04 seconds East, with the south line of said Warne tract, a distance of 398.00 feet to a found 1/2-inch iron capped iron rod stamped "GEER 4117", for the southeast corner of that tract of land described in the General Warranty Deed to Warne Living Trust, as recorded in Instrument Number 20141215001357280, O.P.R.C.C.T.;

THENCE North 01 degrees 04 minutes 12 seconds West, a distance of 208.66 feet to a found 5/8-inch iron rod, being the northeast corner of said Warne Living Trust tract, and being in the south line of that tract of land as described by Warranty Deed to Michael Peralta, as recorded in Instrument Number 20180426000506750, O.P.R.C.C.T.,

THENCE North 89 degrees 32 minutes 10 seconds East, with the south line of said Peralta tract, a distance of 613.10 feet to a 5/8-iron rod with cap stamped ADAMS SURVEYING COMPANY set for corner, being the most southeast corner of Lot 19, Block D, Estates at Austin Trail, Phase 1, an addition to the City of Lucas, as recorded in Cabinet N, Page 709, Plat Records, Collin County, Texas (P.R.C.C.T.);

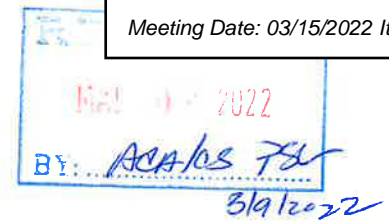
THENCE North 89 degrees 46 minutes 24 seconds East, a distance of 311.62 feet to a found 5/8-inch iron rod in a tree root, being an ell corner of Lot 14R, Block D, Replat of Estates at Austin Trail, as recorded in Cabinet P, Page 192, P.R.C.C.T.;

THENCE South 00 degrees 21 minutes 45 seconds East, passing a found 5/8-inch capped iron rod stamped "BURY & PARTNERS" at a distance of 208.76 feet, continuing with the east line of the herein described tract, passing a found 1/2-inch capped iron rod at a distance of 1220.40 feet, continuing with the east line of the herein described tract to a found 1/2-inch capped iron rod stamped "CBG" at an overall distance of 1667.70 feet, being the southeast corner of the herein described tract and being the southwest corner of Lot 19, Block A, Stinson Highlands, Phase 3, an addition to the City of Lucas, as recorded in Cabinet 2017, Page 260, P.R.C.C.T., and being in the north line of that tract called "Tract 2", as described by Warranty Deed to Umphy Corporation, as recorded in Instrument Number 20071231001715950, O.P.R.C.C.T.;

THENCE South 89 degrees 38 minutes 59 seconds West, with the north line of said Umphy Corporation tract, a distance of 1326.78 feet to a found 5/8-iron rod, being the southwest corner of the herein described tract, and being in the aforementioned east line of Lewis Lane;

THENCE North 00 degrees 06 minutes 05 seconds West, along the east line of said Lewis Lane, a distance of 1458.19 feet to the POINT OF BEGINNING and containing 2,123,533 square feet or 48.75 acres of land, more or less.

KING'S CROSSING, PHASE 3



BEING a 48.75 acre tract of land situated in the Ann S. Hurt Survey, Abstract No. 428, City of Parker, Collin County, Texas and being all of a called 48.6223 acre tract of land described by Warranty Deed to Lewis Bend Partners, Ltd., as recorded in Instrument 20061120001651500, Official Property Records, Collin County, Texas (O.P.R.C.C.T.), and being more particularly described as follows:

BEGINNING at a found 1/2-inch capped iron rod stamped "GEER 4117", for the northwest corner of the herein described tract, being in the south line of that tract of land described by General Warranty Deed to Rodney S. Warne and Betsy L. Warne, as recorded in Volume 5707, Page 4905, O.P.R.C.C.T., and being in the east line of Lewis Lane, a variable width road;

THENCE North 89 degrees 36 minutes 04 seconds East, with the south line of said Warne tract, a distance of 398.00 feet to a found 1/2-inch iron capped iron rod stamped "GEER 4117", for the southeast corner of that tract of land described in the General Warranty Deed to Warne Living Trust, as recorded in Instrument Number 20141215001357280, O.P.R.C.C.T.;

THENCE North 01 degrees 04 minutes 12 seconds West, a distance of 208.66 feet to a found 5/8-inch iron rod, being the northeast corner of said Warne Living Trust tract, and being in the south line of that tract of land as described by Warranty Deed to Michael Peralta, as recorded in Instrument Number 20180426000506750, O.P.R.C.C.T.,

THENCE North 89 degrees 32 minutes 10 seconds East, with the south line of said Peralta tract, a distance of 613.10 feet to a 5/8-iron rod with cap stamped ADAMS SURVEYING COMPANY set for corner, being the most southeast corner of Lot 19, Block D, Estates at Austin Trail, Phase 1, an addition to the City of Lucas, as recorded in Cabinet N, Page 709, Plat Records, Collin County, Texas (P.R.C.C.T.);

THENCE North 89 degrees 46 minutes 24 seconds East, a distance of 311.62 feet to a found 5/8-inch iron rod in a tree root, being an ell corner of Lot 14R, Block D, Replat of Estates at Austin Trail, as recorded in Cabinet P, Page 192, P.R.C.C.T.;

THENCE South 00 degrees 21 minutes 45 seconds East, passing a found 5/8-inch capped iron rod stamped "BURY & PARTNERS" at a distance of 208.76 feet, continuing with the east line of the herein described tract, passing a found 1/2-inch capped iron rod at a distance of 1220.40 feet, continuing with the east line of the herein described tract to a found 1/2-inch capped iron rod stamped "CBG" at an overall distance of 1667.70 feet, being the southeast corner of the herein described tract and being the southwest corner of Lot 19, Block A, Stinson Highlands, Phase 3, an addition to the City of Lucas, as recorded in Cabinet 2017, Page 260, P.R.C.C.T., and being in the north line of that tract called "Tract 2", as described by Warranty Deed to Umphy Corporation, as recorded in Instrument Number 20071231001715950, O.P.R.C.C.T.;

THENCE South 89 degrees 38 minutes 59 seconds West, with the north line of said Umphy Corporation tract, a distance of 1326.78 feet to a found 5/8-iron rod, being the southwest corner of the herein described tract, and being in the aforementioned east line of Lewis Lane;

THENCE North 00 degrees 06 minutes 05 seconds West, along the east line of said Lewis Lane, a distance of 1458.19 feet to the POINT OF BEGINNING and containing 2,123,533 square feet or 48.75 acres of land, more or less.



20140122000063210 01/22/2014 04:06:37 PM AG 1/6

DEVELOPMENT AGREEMENT AMENDMENT #1

THIS IS AMENDMENT #1 to that certain development agreement (the "Agreement") dated the 11th day of September, 2007 by and among the City of Parker, Collin County, Texas, (the "City"), Bedell Family Limited Partnership, a Texas limited partnership ("Bedell"), Lewis Bend Partners, Ltd., a Texas limited partnership and Warner Capital, LLC, a Texas limited liability company (collectively, "Developer"). The land area subject of the Agreement is to be known as "Kings Crossing", the boundaries of which are set forth in the Agreement.

I. RECITALS

- A. Developer has requested certain modifications to the Agreement to reflect the change in the need to remove reimbursement provisions for the renovation of Lewis Lane, and the corresponding need to increase funds for additional expenses to be incurred for offsite water lines, and on and offsite sewer lines.
- B. An additional sewer force main not contemplated in the original Agreement has been identified as a need for the development.

NOW THEREFORE, in consideration of the covenants and conditions contained in the Agreement, and this Amendment, the parties agree to modify the Agreement as follows:

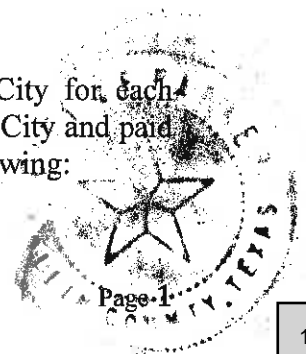
- 1. The last sentence of paragraph 5.2 of the Agreement is deleted, and replaced with the following sentence:

"The maximum total reimbursement paid to the Developer for the combined reimbursement costs of the water system and sanitary sewer expansion shall not exceed the actual approved costs for those projects, and in no event shall exceed the sum of \$689,200.00."

- 2. Section 5 of the Agreement is hereby amended by adding the following new paragraph 5.3:

"5.3 Reimbursement of Developer's Costs – The reimbursement of Developer's costs from fees collected within the development is limited to \$7,000 per lot in Paragraph 5.1. The disbursements will be paid or retained as follows:

- (1) The reimbursement funds collected by the City for each phase of the Development will be held by the City and paid quarterly to the Developer, subject to the following:



- a. No material claim has been made by the City with regard to the water, sewer, drainage, or road improvements subject to reimbursement under the Development Agreement which has not been resolved, or which is not insured by the maintenance bonds provided in accordance with the subdivision regulations.
 - b. No material dispute and/or litigation is pending by and between the City and the Developer regarding any matter subject of this Development Agreement.
- (2) In the event a. and/or b. above has occurred, the City may retain the funds which would otherwise have been paid to the Developer, but only to the extent reasonable to pay the estimated costs to cure the default or dispute. The funds may be retained by the City until the default is cured in accordance with paragraph 6.5 of the Development Agreement at which time the funds will be released.
- 5.3.1 The City of Lucas and Collin County have improved Lewis Lane. The original \$109,000 allocated in the Agreement incentives for the Developer will not be expended for that purpose. Any improvements required of the Developer by the City subdivision regulations, including any required improvements to Lewis Lane, will not be reimbursed.
- 5.3.2 No interest shall accrue to the Developer on any retained amount while held by the City.”

(Signature page follows)



This Agreement Amendment is effective on the date all parties have signed,
which is the 21st day of January, ~~2013~~ 2014.

"BEDELL"

BEDELL FAMILY LIMITED PARTNERSHIP,
a Texas limited partnership

By: Bedell Investments, Inc.,
Its Managing Partner

By: Walter G. Bedell
Walter G. Bedell
Its President

Date: 1/21/14

"DEVELOPER"

LEWIS BEND PARTNERS, LTD.,
a Texas limited partnership

By: Warner Land Advisors, L.P.,
a Texas limited partnership,
Its General Partner

By: Warner Capital, L.L.C.,
a Texas limited liability company,
General Partner

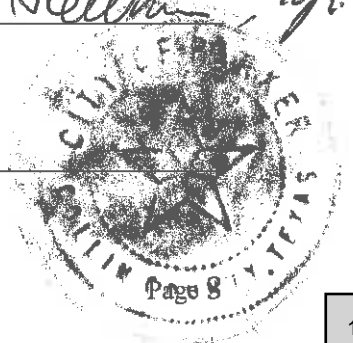
By: Stephen L. Sallman, mgr.
Stephen L. Sallman
Its Manager

Date: 1/15/14

WARNER CAPITAL, LLC,
a Texas limited liability company

By: Stephen L. Sallman, mgr.
Stephen L. Sallman
Its Manager

Date: 1/15/14





"City"
City of Parker, Texas

By: 
Z. Marshall, Mayor

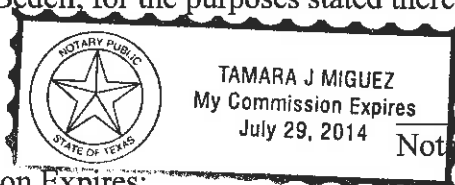
Date: Jan. 21, 2014



STATE OF TEXAS §

COUNTY OF ~~COLLIN~~ ^{Dallas} §

This instrument was acknowledged before me on the 21st day of Jan., 2014,
by Walter G. Bedell, for the purposes stated therein.



Tamara Miguez
Notary Public, State of Texas

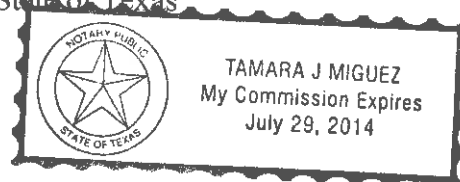
My Commission Expires: _____

STATE OF TEXAS §

COUNTY OF ~~COLLIN~~ ^{Dallas} §

This instrument was acknowledged before me on the 15th day of Jan., 2014,
by Stephen L. Sallman, for the purposes stated therein.

Tamara Miguez
Notary Public, State of Texas

My Commission Expires: 7-29-2014

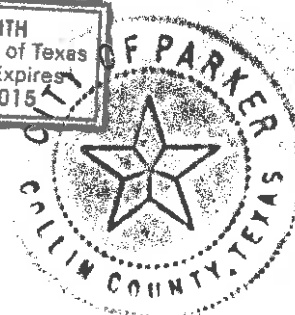
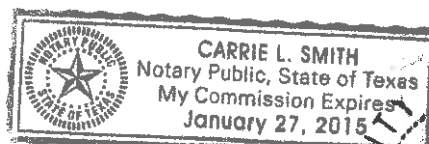
STATE OF TEXAS §

COUNTY OF COLLIN §

BEFORE ME, the undersigned authority, on this day personally appeared Z Marshall,
known to me to be the Mayor of the City of Parker, whose name is subscribed to the foregoing
instrument, and acknowledged to me that he/she executed the same for the purposes and
consideration therein expressed, on behalf of the City of Parker.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, on this 21st day of January
2014.

Carrie L. Smith
Notary Public, State of Texas

My Commission Expires: 1/27/15

Filed and Recorded
Official Public Records
Stacey Kemp, County Clerk
Collin County, TEXAS
01/22/2014 04:06:37 PM
\$42.00 DLARD
2014012200069210



A handwritten signature in cursive script that reads "Stacey Kemp".



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Council
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey for City Administrator Olson
Estimated Cost:	Date Prepared: March 10, 2022
Exhibits:	<u>None</u>

AGENDA SUBJECT

UPDATE(S):

ANY COMMITTEE UPDATES, AS NEEDED.

MONTHLY/QUARTERLY REPORTS (Links below.)

[Feb 2022 - Building Permit/Code Report](#)

[Feb 2022 – Court Report](#)

[Feb 2022 – Finance \(monthly financials\) Report](#)

[Feb 2022 – Police Report](#)

[Jan/Feb 2022 – Republic Services, Inc. dba Allied Waste Services of Plan](#)

[Jan/Feb 2022 – Website \(PIWIK\) Report New](#)

ACCEPTANCE OF FOOD DONATION(S) FOR POLICE, FIRE, AND CITY STAFF DUE TO COVID-19 FOR THE RECORD (Each valued at between \$0 - \$500).

Tim and Cyndi Daugherty donated snacks valued at \$30.00.

SUMMARY

Please review information provided.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022



Council Agenda Item

Budget Account Code:	Meeting Date: See above.
Budgeted Amount:	Department/ Requestor: Council
Fund Balance-before expenditure:	Prepared by: ACA/CS Scott Grey for City Administrator Olson
Estimated Cost:	Date Prepared: February 18, 2022
Exhibits:	<ul style="list-style-type: none"> Future Agenda Items

AGENDA SUBJECT

FUTURE AGENDA ITEMS

SUMMARY

Please review information provided.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:	Enter Text Here		
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	03/10/2022
City Attorney:	<i>Trey Lansford</i>	Date:	03/10/2022 via Municode Software
City Administrator:	<i>Luke B. Olson</i>	Date:	03/11/2022

FUTURE AGENDA ITEMS

AGENDA DATE	ITEM DESCRIPTION	CONTACT	Notes
2022			
Feb(Mar) , May, Aug, Nov	Fire Department Quarterly Report	Sheff/Miller	4th Qtr 2022 0215 CC Agenda
Feb(Mar) , May, Aug, Nov	Investment Quarterly Report	Savage	4th Qtr 2022 0215 CC Agenda
	Council Committee Updates	Council	2022 0126 Any Committees updates, as needed
Tentatively - April 2022	Annexations	Machado/Lansford	2022 0302 Staff Agenda Mtg
Tentatively - April 5, 2022	Enterprise Fleet Management	Olson/Lansford	2022 0307 CC WS - Nick A. Hardwick, Senior Account Executive North Texas
Tentatively - 2022	P& R Rules		Added 2022 0216
Tentatively - July, 2022	Grade/Step Program	Savage/Lansford	2022 0125 Agenda Mtg -
Tentatively - 2022	Other Maps - Zoning, Transportation & Annexation	Olson/Machado	
Tentatively - 2022	Zoning Regs - P.H. & Ord. No. 800 approval - Update	Levine or CA	2021 0518 CC - Tabled; 2022 0113 Joint Mtg
Tentatively - 2022	Water Rate Analysis - Ongoing (Stand still)	Savage/Machado	0810 Ord739 2016 Water Rate Amendments for 2016-2020
Tentatively - 2022	Oncor & Frontier Franchise (All?) - Review Ongoing		2021 0615 added
Tentatively - 2022	Capital Equipment & City Vehicle Replacement Policy - Add Computer policy	Olson	2021 0907 Tabled; CALO to do research & bring recommendations back to Council
Tentatively - 2022	Animal Shelter - one year/automatically	Meyer	Res. No. 2019-617;2021 0720 MLP added
Tentatively - 2022	Civic Plus Contract?	Pettle	Work in Progress
Tentatively - 2022	Proclamation - Logan Donahue	Pettle	Added 2022 0202