



AGENDA
CITY COUNCIL MEETING
FEBRUARY 27, 2017 @ 7:00 P.M.

Notice is hereby given the City Council for the City of Parker will meet in a Special Meeting on Monday, February 27, 2017 at 7:00 P.M. at the Parker City Hall, 5700 E. Parker Road, Parker, Texas, 75002.

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.

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 7, 2017. [SCOTT GREY]
2. APPROVAL OF MEETING MINUTES FOR FEBRUARY 21, 2017. [SCOTT GREY]
3. REPUBLIC WASTE QUARTERLY REPORT. [BERNAS]
4. DEPARTMENT REPORTS-ANIMAL CONTROL, BUILDING, COURT, FIRE, POLICE AND WEBSITE

INDIVIDUAL CONSIDERATION ITEMS

5. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) PHASE 1 FINAL PLAT. [FLANIGAN]

6. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON SETTING A PUBLIC HEARING DATE FOR OUR WATER IMPACT FEES. [FLANIGAN/BIRKHOFF]

ROUTINE ITEMS

7. FUTURE AGENDA ITEMS

UPDATE(S):

- DISCUSSION OF POSSIBLE MARCH 7, 2017 CITY COUNCIL MEETING CANCELATION [LEVINE]
- PROJECTED 2017 TAX RATE PLANNING CALENDAR

8. 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 February 24, 2017 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.

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

Item 1
City Sec Use Only

Budget Account Code:	Meeting Date: February 27, 2017
Budgeted Amount:	Department/ Requestor: City Secretary
Fund Balance-before expenditure:	Prepared by: City Secretary Scott Grey
Estimated Cost:	Date Prepared: February 24, 2017
Exhibits:	Proposed Minutes

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR FEBRUARY 7, 2017. [SCOTT GREY]

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:			
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	02/24/2017
City Attorney:		Date:	
City Administrator:	<i>Jeff Flanigan</i>	Date:	02/24/2017

MINUTES
CITY COUNCIL MEETING
FEBRUARY 7, 2017

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 Z Marshall called the meeting to order at 7:00 p.m. Council members Scott Levine, Lee Pettie, Cleburne Raney, Ed Standridge, and Patrick Taylor were present.

Staff Present: City Administrator Jeff Flanigan, Finance/H.R. Manager Johnna Boyd, City Secretary Patti Scott Grey, City Attorney Brandon Shelby, Fire Chief Mike Sheff, Police Chief Richard Brooks, and Developer/Capital Improvement Advisory Committee (CIAC) Member Stephen "Steve" L. Sallman

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: Boy Scout Ricky Willie led the pledge.

TEXAS PLEDGE: Hugh Lewis 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.

Don Dickson, 4404 Wagonwheel Drive, asked to speak during the Whitestone Estates (Formerly Donihoo Farms) Annexation public hearing.

Lou Zettler, 4202 Donna Lane, spoke about an ongoing traffic problem along Donna Lane, due to development in his area. Mr. Zettler said he conveyed his concerns to Developer Steve Sallman, the Parker Police Department, City Administrator Flanigan, and City Council, regarding 18 wheelers and construction trucks tearing up and speeding down Donna Lane. They discussed working together to encourage traffic to take alternate routes rather than Donna Lane. He spoke once again about his GoPro camera, with radar speed gun, he purchased to photograph and measure the speed of vehicles along Donna Lane. He said he clocked several vehicles speeding and commented drivers seemed indifferent to speed limit signs, unless they realized they were being watched. Mr. Zettler asked that traffic signs be placed in more visible places along Donna Lane; additional stop signs be added to the new development, Whitestone Estates (Formerly Donihoo Farms), entrance and Donna Lane at Windmill Creek Lane; and for additional police presence for traffic enforcement.

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 DECEMBER 6, 2016. [SCOTT GREY]

Mayor Marshall noted a change to the December 6, 2016 minutes on page p. 5, as follows:

“22. To advertise, solicit, and/or conduct a business in the park in any manner that ~~with~~ either creates a disturbance to other park guests, or displaces other park guests in the park, or involves more than two representative of the business, or which occurs for more than one hour in any three day period.

MOTION: Councilmember Taylor moved to approve the December 6, 2016 regular meeting minutes as amended. Councilmember Pettie seconded with Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for the motion. Motion carried 5-0.

2. APPROVAL OF MEETING MINUTES FOR JANUARY 9, 2017. [SCOTT GREY]

Mayor Marshall noted a change to the January 9, 2017 minutes on page p. 5, as follows:

- ACCEPTANCE OF POLICE AND FIRE DONATIONS FOR RECORD

As required by Resolution No. 2016-520, Mayor Marshall accepted Ralph and Kathryn White's Whites \$200 donation to the Parker Fire and Police Departments. The Mayor, City Council, and staff thanked the Whites for their generous donation.

MOTION: Councilmember Pettie moved to approve the January 9, 2017 special meeting minutes as amended. Councilmember Standridge seconded with Councilmembers Levine, Pettie, Raney, and Standridge voting for the motion; Taylor did not vote due to the fact he was not present at the January 9th meeting. Motion carried 4-0.

INDIVIDUAL CONSIDERATION ITEMS

3. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ANNUAL AUDIT REPORT. [BOYD]

Finance/H.R. Manager Johnna Boyd introduced Jon Watson, CPA, with BrooksCardiel, PLLC.

Mr. Watson stated his name and firm's address, 1095 Evergreen Circle, Suite 200, The Woodlands, TX 77380, for the record. He said the 2016 Audit for the City of Parker was completed and he reviewed a PowerPoint presentation, covering various highlights such as an overview of the audit process; components of the annual financial report; independent auditor's report; financial highlights; governmental

revenues by category; statement of revenues, expenditures and changes in fund balance; schedule of revenues, expenditures and changes in fund balance (budget & actual); statement of revenues, expenses and changes in net position; schedule of changes in net pension liability and related ratios; and conclusion (other reports and questions. (See Exhibit 1 – The City of Parker Annual Financial Report for Fiscal Year Ended September 30, 2016 and Parker, Texas Audit Presentation, September 30, 2016, dated February 7, 2017.)

Councilmember Standridge commended City Staff and Jon Watson, CPA, with BrooksCardiel, PLLC, for a good job on the audit.

Mayor Pro Tem Levine asked Mr. Watson how many years BrooksCardiel, PLLC, had been preparing the audit. Mr. Watson said four (4) or five (5) years. Mayor Marshall noted for the audience the City of Parker was required to switch auditors at least every five years. He also thanked Jon Watson, CPA, with BrooksCardiel, PLLC and Finance/H.R. Manager Johnna Boyd.

MOTION: Councilmember Taylor moved to accept the annual audit or Annual Financial Report of the City of Parker, Texas, for the year ended September 30, 2016, as presented. Councilmember Raney seconded with Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for the motion. Motion carried 5-0.

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON PARKER STORAGE FACILITY DEVELOPMENT PLAT. [FLANIGAN] [Tabled – 10182016 & 11152016]

Mayor Marshal asked Collin Meyer if he wanted to address City Council. Mr. Meyer said he did not at this time, unless there were any questions. The Mayor reminded City Council the City Engineer requested additional information on this item and it was his understanding that information had been provided. He also noted City Engineer Birkhoff's letter, dated January 17, 2017 provided in City Council's packet. (See Exhibit 2 – Engineer Birkhoff's letter, dated January 17, 2017.)

City Administrator Flanigan gave City Council a brief update, stating Parker Storage Facility applied for a development plat, since the property was in the Extraterritorial jurisdiction (ETJ). The plat went through the Planning and Zoning (P&Z) Commission with several reeditions of the plans. The latest concerns were some floodplain and drainage issues, which City Engineer Birkhoff addressed in the latest letter. The freeboarding issues were corrected. Upon approval the next step would be for the Parker Storage Facility to provide the City an executed development plat with signatures from the surveyors and the engineer of record. The City would then execute the document and file it with Collin County.

Mayor Pro Tem Levine asked City Administrator Flanigan if he had the document. He said he did not have it at this time. Mr. Levine asked Mr. Flanigan to clarify what needed to be done. Mr. Meyer said the executed plat was delivered approximately ten (10) days ago to the Administrative Assistant Vicky Granger. Mr. Flanigan said he would locate the document, have it executed, and file the development plat with

Collin County. Councilmember Standridge restated Mayor Pro Tem Levine's request. Mr. Flanigan said it would be a motion to approve the development plat.

MOTION: Councilmember Taylor moved to approve Parker Storage Facility Development Plat. Councilmember Levine seconded.

Councilmember Standridge asked approximately how long it would take to execute and file the development plat. Mr. Flanigan said depending on how long it took to get the signatures to execute the plat; it could possibly be filed by Friday.

City Administrator Flanigan commented that the property was located in the County, so the permitting would be handled by the County, not the City of Parker. Construction permitting would be handled by the Collin County Fire Marshal's office. Councilmember Standridge asked about inspections. Mr. Flanigan said the City of Parker had no jurisdiction in the ETJ.

Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for the motion. Motion carried 5-0.

5. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ORDINANCE NO. 743 CALLING FOR AN ELECTION TO BE HELD ON SATURDAY, MAY 6, 2017 TO ELECT THREE (3) CITY COUNCIL MEMBERS AT-LARGE; PROVIDING FOR EARLY VOTING; AUTHORIZING THE MAYOR TO EXECUTE A GENERAL ELECTION CONTRACT FOR ELECTION SERVICES WITH COLLIN COUNTY; PROVIDING FOR THE ORDER AND NOTICE OF THE ELECTION; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED WAS NOTICED AND IS OPEN TO THE PUBLIC AS REQUIRED BY LAW. [SHELBY]

City Attorney Shelby said Ordinance No. 743 called the May 6, 2017 General Election for the three (3) open City Council at-large positions and also authorized the Mayor to enter into and execute a contract with Collin County for election services for the following locations, dates, and times:

Polling Place*	Address	City
Collin County Election Office (Main Early Voting Location)	2010 Redbud Blvd., #102	McKinney
Parker City Hall	5700 E. Parker Road	Parker

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 23	Apr 24 Early Voting 8am to 5pm	Apr 25 Early Voting 8am to 5pm	Apr 26 Early Voting 8am to 5pm	Apr 27 Early Voting 8am to 7pm	Apr. 28 Early Voting 8am to 5pm	Apr. 29 Early Voting 8am to 5pm
Apr 30	May 1 Early Voting 7am to 7pm	May 2 Early Voting 7am to 7pm	May 3	May 4	May 5	May 6 Election Day 7am to 7pm

* City voters may vote at any of the additional Early Voting locations open under full contract services with the Collin County Elections Administration.

MOTION: Councilmember Pettie moved to approve Ordinance No. 743, calling for an election to be held on Saturday, May 6, 2017 to elect three (3) city council members at-large; providing for early voting; authorizing the mayor to execute a general election contract for election services with Collin County; providing for the order and notice of the election. Councilmember Taylor seconded with Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for. Motion carried 5-0.

6. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON THE JOINT ELECTION AGREEMENT BETWEEN THE CITY COUNCIL OF THE CITY OF PARKER (THE CITY), THE BOARD OF TRUSTEES OF THE PLANO INDEPENDENT SCHOOL DISTRICT (PISD), KNOWN AS (THE SCHOOL), AND THE BOARD OF TRUSTEES OF COLLIN COLLEGE DISTRICT (THE COLLEGE). [SHELBY]

City Attorney Shelby briefly explained this was a joint election agreement between the City of Parker and the schools, PISD and Collin County College. All three (3) entities holding an election on May 6, 2017 would share the election costs equally. The contract also provided for the cancelation of an election, in which that entity would only be liable for the contract preparation fee of \$75.00.

Mayor Pro Tem Levine said he noticed Allen Independent School District (AISD) was not part of the joint agreement. AISD had not shared election costs in the past and usually had their elections at their Allen facilities.

MOTION: Councilmember Pettie moved to approve the Joint Election Agreement between the City Council of the City Of Parker (The City), the Board of Trustees of the Plano Independent School District (PISD), known as (the School), and the Board of Trustees of Collin College District (the College). Councilmember Standridge seconded with Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for the motion. Motion carried 5-0.

7. PUBLIC HEARING FOR WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) ANNEXATION. [SHELBY]

Mayor Marshall opened a public hearing at 7:40 p.m. to receive comments regarding the Whitestone Estates (Formerly Donihoo Farms) Annexation and read the notice, as follows:

LEGAL NOTICE FOR PUBLICATION ON
WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) ANNEXATION

LEGAL NOTICE

The City of Parker will hold a Public Hearing on Tuesday, February 7, 2017, at 7 p.m. in City Hall, 5700 E. Parker Rd, Parker, TX 75002, to consider annexation of property, extending the city limits of the City of Parker, and reviewing the facility plan on the following described property:

PARCEL DESCRIPTION

Tract 1 – 11.660 acres; Tract 3 – 11.669; and Tract 4 – 16.815 acres in the Thomas Estes Survey, Abstract No. 298 City of Parker, Collin County, Texas, generally located north of Parker Road and east of Donna Lane.

By direction of the City Council of the City of Parker, Texas.

Whitestone Estates (Formerly Donihoo Farms) Representative/Manager Stephen L. Sallman, 4925 Greenville Avenue, Suite 1020, Dallas, Texas, said he submitted an application for the Whitestone Estates (Formerly Donihoo Farms) annexation, Phase 1, which was not in the City of Parker.

Don Dickson, 4404 Wagonwheel Drive, said in the interest of transparency, he wanted those in attendance to know he was a member of the Parker Zoning Board of Adjustment (ZBA), but he was present at tonight's meeting as an adjacent property owner. Mr. Dickson spoke briefly about his concern that the Whitestone Estates lot sizes were not comparable to the adjacent properties or did not appear to be. He stated he moved to his Parker home in 1995 and always had drainage issues. The City installed 18" culverts, but efforts to improve his drainage stopped at the city limits. Mr. Dickson said he discussed the matter with City Administrator Flanigan, who explained the City had no authority to go beyond the city limits, but hoped the new development would solve some of the drainage issues. The City Administrator and the developer's engineer of record were working to address drainage issues.

Lou Zettler, 4202 Donna Lane, inquired why the lots in the new development were less than two (2) acres. Mr. Zettler asked how much money the City invested in infrastructure and how much money it expected in tax revenue from the new development. City Administrator Flanigan replied the developer paid for the infrastructure and once completed, the developer would dedicate it to the City. At which time, the City would be responsible for maintenance. Mr. Flanigan said at build out, roughly 74 homes, tax revenue would be approximately \$33 million dollars. Mr. Sallman received no tax abatements from the City for this development. Mr. Zettler was invited to make an appointment to get exact numbers. Mr. Zettler asked about warranties, bonds and/or any fiduciary responsibility to insure the infrastructure. Mr. Flanigan said there was a two (2) year one hundred percent (100%) maintenance bond. The City tests and inspects the infrastructure along the way, making sure it meets requirements.

There being no additional comments or questions Mayor Marshall declared the public hearing closed at 7:52 p.m.

The Whitestone Estates (Formerly Donihoo Farms) annexation will have another public hearing on February 21, 2017, and the ordinance will be on the March 13, 2017 City Council meeting agenda for adoption.

8. DISCUSSION OF CITY COUNCIL STIPEND/COMPENSATION. [SHELBY]

City Attorney Shelby reviewed the item, stating Mayor Marshall requested he prepare a brief memorandum, regarding the subject matter of council pay in a Type A general law city in Texas. The City Attorney discussed requirements for council compensation, the procedure for implementing council compensation, and the pros and cons of compensating the council. (See Exhibit 3 – City Attorney Brandon S. Shelby's Memorandum, dated January 31, 2017.)

No Action necessary. Mayor Marshall commented this might be a topic for the City Council planning session later this year.

WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) ANNEXATION

Mayor Marshall said he meant to ask this question earlier. He asked Mr. Sallman why the name was changed from Donihoo Farms to Whitestone Estates. Mr. Sallman said for rebranding purposes and he also said people were having problems pronouncing and spelling the former name.

9. DISCUSSION OF MARCH 13, 2017 SPECIAL CITY COUNCIL MEETING AND POSSIBLE CANCELATION OF MARCH 21, 2017 CITY COUNCIL MEETING. [MARSHALL]

MOTION: Councilmember Levine moved to set a special City Council Meeting for Monday, March 13, 2017, to meet the Whitestone Estates (Formerly Donihoo Farms) annexation requirements, cancel the regularly scheduled March 21, 2017, City Council Meeting, and call a special meeting if necessary. Councilmember Raney seconded with Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for the motion. Motion carried 5-0.

10. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON CANCELING THE MAY 2, 2017 REGULAR MEETING DUE TO EARLY VOTING. [FLANIGAN]

MOTION: Councilmember Pettie moved to cancel the regularly scheduled May 2, 2017 City Council meeting, due to early voting being conducted in City Council Chambers, and call a special meeting if necessary. Councilmember Taylor seconded with Councilmembers Levine, Pettie, Raney, Standridge, and Taylor voting for the motion. Motion carried 5-0.

ROUTINE ITEMS

11. FUTURE AGENDA ITEMS

UPDATE(S):

- SUBSTANCE ABUSE SERVICES IN COLLIN COUNTY [SHELBY]
City Attorney Shelby updated City Council on the Collin County Substance Abuse Services, noting when those meetings were held the City Council

Members would be invited to participate/attend. Mr. Shelby encouraged Council to watch their email for invitation(s). No Action necessary.

- ACCEPTANCE OF A THERMAL LAMINATOR FROM THE JERNIGANS
The Mayor accepted the thermal laminator from the Jernigans.
- 2017 MAY. EARLY VOTING PERIOD AND ELECTION DAY INFORMATION

Mayor Marshall asked Parker residents to make a note of the May 6, 2017 General Election Early Voting dates/times and Election Day hours provided.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 23	Apr 24 Early Voting 8am to 5pm	Apr 25 Early Voting 8am to 5pm	Apr 26 Early Voting 8am to 5pm	Apr 27 Early Voting 8am to 7pm	Apr. 28 Early Voting 8am to 5pm	Apr. 29 Early Voting 8am to 5pm
Apr 30	May 1 Early Voting 7am to 7pm	May 2 Early Voting 7am to 7pm	May 3	May 4	May 5	May 6 Election Day 7am to 7pm

Mayor Marshall asked if there were any items to be added to the future agenda. Councilmember Standridge asked that a Transportation Update be added. Mayor Marshall noted a March 1, 2017 Collin County special meeting in that regard, updating cities on transportation needs and possibly a bond. He said the next regularly scheduled meeting would be Tuesday, February 21, 2017.

12.ADJOURN

Mayor Marshall adjourned the meeting at 8:04 p.m.

APPROVED:

Mayor Z Marshall

ATTESTED:

Approved on the 27th day
of February, 2017.

Patti Scott Grey, City Secretary

ANNUAL FINANCIAL REPORT

of the

City of Parker, Texas

**For the Year Ended
September 30, 2016**

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City of Parker, Texas

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September 30, 2016

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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, 2016, 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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, 2016, 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.

Emphasis of Matter

Correction of an Error

As disclosed in Note V.F., in the year ending September 30, 2015, the City restated its net position and general fund balance as of September 30, 2015 to correct an error. Our opinion is not modified with respect to this matter.

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 employee contributions to pension plan, and 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.



BrooksCardiel, PLLC
Certified Public Accountants
The Woodlands, Texas
January 6, 2017

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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, 2016

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, 2016.

Financial Highlights

- The City's total combined net position is \$50,427,501 at September 30, 2016. Of this, \$6,048,318 (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 \$5,822,900, a decrease of \$470,821.
- As of the end of the year, the unassigned fund balance of the general fund was \$4,227,199 or 136% of total general fund expenditures.
- The City had an overall increase in net position of \$3,144,735, which is primarily due to capital assets contributed by a developer during the year.
- The City budgeted a deficit to fund balance for the general fund of \$517,585 for the year. The actual activity resulted in a deficit in the fund balance for the general fund of \$223,264. This resulted in a positive overall variance between budget to actual of \$294,321.

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, 2016

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 19 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, 2016

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 three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service, and capital projects funds which are considered to be 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 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 exceeded liabilities by \$50,427,501 as of September 30, 2016, in the primary government.

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2016

The largest portion of the City's net position, \$44,043,967, 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.

Capital assets of Governmental Activities as of September 30, 2016 and September 30, 2015 were \$35,581,699 and \$34,176,932, respectively. The increase of \$1,404,767 net of depreciation expense was primarily attributable to street developments contributed by a developer for \$2,232,870.

Capital assets of Business-Type Activities as of September 30, 2016 and September 30, 2015 were \$13,387,542 and \$12,186,584, respectively. The increase of \$1,200,958 net of depreciation expense was primarily attributable to water system developments contributed by a developer for \$1,858,315.

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2016

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2016			2015		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 6,243,391	\$ 2,294,240	\$ 8,537,631	\$ 6,589,837	\$ 1,995,328	\$ 8,585,165
Capital assets, net	35,581,699	13,387,542	48,969,241	34,176,932	12,186,584	46,363,516
Total Assets	41,825,090	15,681,782	57,506,872	40,766,769	14,181,912	54,948,681
Deferred Outflows of Resources	282,461	122,507	404,968	169,509	94,883	264,392
Other liabilities	747,077	473,832	1,220,909	161,911	177,716	339,627
Long-term liabilities	4,016,522	2,246,908	6,263,430	4,736,610	2,819,616	7,556,226
Total Liabilities	4,763,599	2,720,740	7,484,339	4,898,521	2,997,332	7,895,853
Deferred Inflows of Resources	-	-	-	26,977	7,477	34,454
Net Position:						
Net investment in capital assets	32,994,475	11,049,492	44,043,967	31,462,735	9,383,169	40,845,904
Restricted	335,216	-	335,216	290,175	-	290,175
Unrestricted	4,014,261	2,034,057	6,048,318	4,257,870	1,888,817	6,146,687
Total Net Position	\$ 37,343,952	\$ 13,083,549	\$ 50,427,501	\$ 36,010,780	\$ 11,271,986	\$ 47,282,766

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2016

Statement of Activities:

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

	For the Year Ended September 30, 2016			For the Year Ended September 30, 2015		
	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities	Primary Government	Activities	Activities	Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 532,320	\$ 3,017,791	\$ 3,550,111	\$ 534,483	\$ 2,801,548	\$ 3,336,031
Grants and contributions	2,297,691	1,858,314	4,156,005	74,172	-	74,172
General revenues:						
Property taxes	2,464,754	-	2,464,754	2,243,085	-	2,243,085
Sales taxes	142,183	-	142,183	145,308	-	145,308
Franchise and local taxes	249,279	-	249,279	241,674	-	241,674
Investment income	37,232	2,318	39,550	37,467	642	38,109
Other revenues	31,270	-	31,270	29,953	-	29,953
Total Revenues	5,754,729	4,878,423	10,633,152	3,306,142	2,802,190	6,108,332
Expenses						
General government	1,106,990	-	1,106,990	973,923	-	973,923
Public safety	1,177,661	-	1,177,661	1,078,927	-	1,078,927
Transportation	2,015,044	-	2,015,044	1,929,597	-	1,929,597
Culture and recreation	10,618	-	10,618	12,232	-	12,232
Interest and fiscal charges	111,244	77,864	189,108	130,149	90,912	221,061
Water, sewer, & sanitation	-	2,988,996	2,988,996	-	2,518,042	2,518,042
Total Expenses	4,421,557	3,066,860	7,488,417	4,124,828	2,608,954	6,733,782
Change in Net Position	1,333,172	1,811,563	3,144,735	(818,686)	193,236	(625,450)
Beginning Net Position	36,010,780	11,271,986	47,282,766	36,829,466	11,078,750	47,908,216
Ending Net Position	\$ 37,343,952	\$ 13,083,549	\$ 50,427,501	\$ 36,010,780	\$ 11,271,986	\$ 47,282,766

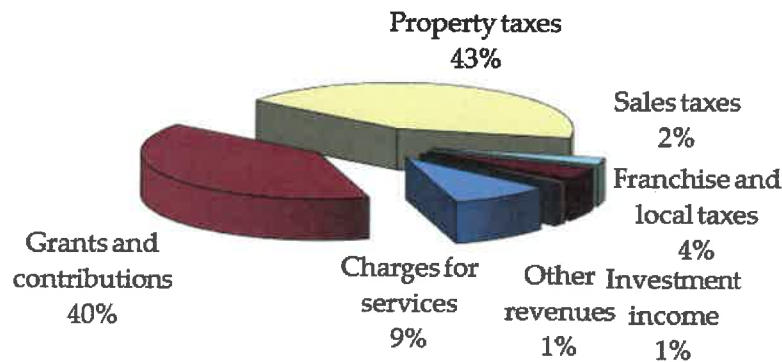
City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2016

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

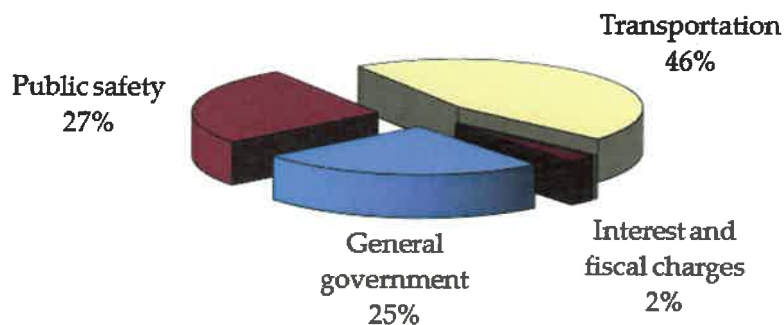
Governmental Activities - Revenues



For the year ended September 30, 2016, revenues from governmental activities totaled \$5,754,729. Property tax and grants and contributions are the City's largest revenue sources. Property tax increased \$221,669 or 10% due to an increase to the taxable appraisal value of properties. Grants and contributions increased \$2,223,519 or 3,000% due to a significant streets development contribution from a developer during the year. All other revenues remained relatively stable when compared to the previous year.

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses



For the year ended September 30, 2016, expenses for governmental activities totaled \$4,421,557. This represents an increase of \$296,729 or 7% from the prior year. The City's largest functional expense is transportation for \$2,015,044, which is primarily depreciation of transportation related assets. Transportation expenses increased by \$85,447 or 4% from prior year. The increase was a result of additional depreciation on capital assets put into service during the year.

City of Parker, Texas

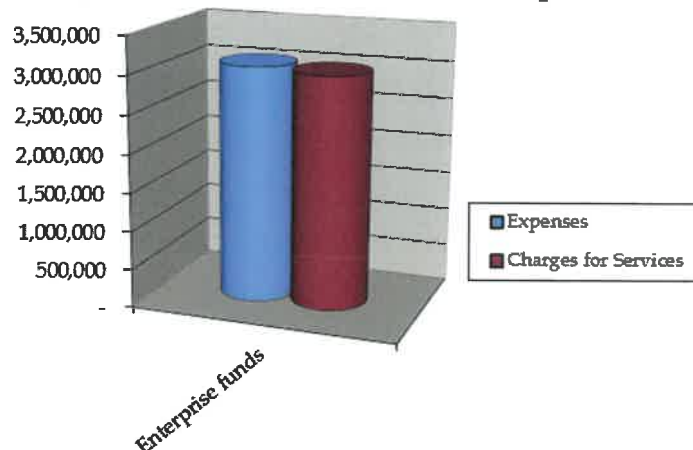
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2016

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

For the year ended September 30, 2016, charges for services by business-type activities totaled \$3,017,791. This is an increase of \$216,243, or 8% from the previous year. This increase directly relates to increases in water usage compared to prior year.

Business-Type Activities - Revenues and Expenses



Total expenses increased \$457,906 due primarily to an increase in the cost of water purchased by the City. All other expenses remained relatively consistent.

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.

As of the end of the year the general fund reflected a total fund balance of \$4,368,509. Of this, \$36,945 is restricted for municipal court and \$104,268 is committed for capital improvements. The unassigned fund balance totaled \$4,227,199 as of year end.

There was a decrease in governmental fund balance of \$470,821 from the prior year. The City budgeted expenditures to exceed revenues during the year.

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

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2016

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total positive budget variance of \$294,321 in the general fund. This was the result of positive expenditure variances totaling \$407,307. All expenditures were less than budgeted.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$35,581,699 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 \$13,387,542 in a variety of capital assets and infrastructure, net of accumulated depreciation.

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

- Water system developments contributed by developer for \$1,858,315
- Streets developments contributed by developer for \$2,232,870
- Streets developments of \$708,352
- Vehicles and city equipment of \$199,715

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 \$5,920,000. During the year, the City had a decrease in total long-term debt of \$752,321. The decrease was due to the payments on existing debts and no new issuances during the year. 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.

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2016

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

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City of Parker, Texas
STATEMENT OF NET POSITION
September 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 3,602,722	\$ 1,941,584	\$ 5,544,306
Receivables, net	225,026	348,499	573,525
Prepaid expenses	-	4,157	4,157
Total Current Assets	3,827,748	2,294,240	6,121,988
Investments	2,415,643	-	2,415,643
Capital assets:			
Non-depreciable	843,484	107,417	950,901
Net depreciable capital assets	34,738,215	13,280,125	48,018,340
	37,997,342	13,387,542	51,384,884
Total Assets	41,825,090	15,681,782	57,506,872
<u>Deferred Outflows of Resources</u>			
Pension contributions	80,362	22,275	102,637
Pension investment earnings	104,983	29,099	134,082
Pension experience vs. assumptions	28,661	7,944	36,605
Deferred charge on refunding	68,455	63,189	131,644
Total Deferred Outflows of Resources	282,461	122,507	404,968
<u>Liabilities</u>			
Current liabilities:			
Accounts payable and accrued liabilities	217,956	167,085	385,041
Customer deposits	53,000	-	53,000
Accrued interest payable	14,211	10,741	24,952
Noncurrent liabilities due within one year	461,910	296,006	757,916
	747,077	473,832	1,220,909
Noncurrent liabilities:			
Due in more than one year	3,335,861	2,058,245	5,394,106
Net pension liability	680,661	188,663	869,324
	4,016,522	2,246,908	6,263,430
Total Liabilities	4,763,599	2,720,740	7,484,339
<u>Net Position</u>			
Net investment in capital assets	32,994,475	11,049,492	44,043,967
Restricted	335,216	-	335,216
Unrestricted	4,014,261	2,034,057	6,048,318
Total Net Position	\$ 37,343,952	\$ 13,083,549	\$ 50,427,501

See Notes to Financial Statements.

City of Parker, Texas
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 1,106,990	\$ 350,946	\$ 3,594	\$ -
Public safety	1,177,661	181,374	61,227	-
Transportation	2,015,044	-	-	2,232,870
Culture and recreation	10,618	-	-	-
Interest and fiscal charges	111,244	-	-	-
Total Governmental Activities	<u>4,421,557</u>	<u>532,320</u>	<u>64,821</u>	<u>2,232,870</u>
Business-Type Activities				
Water, Sewer, & Sanitation	3,066,860	3,017,791	-	1,858,314
Total Business-Type Activities	<u>3,066,860</u>	<u>3,017,791</u>	<u>-</u>	<u>1,858,314</u>
Total Primary Government	<u>\$ 7,488,417</u>	<u>\$ 3,550,111</u>	<u>\$ 64,821</u>	<u>\$ 4,091,184</u>

General Revenues:

Taxes

Property taxes

Sales taxes

Franchise and local taxes

Investment income

Other revenues

Total General Revenues

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
\$ (752,450)	\$ -	\$ (752,450)
(935,060)	-	(935,060)
217,826	-	217,826
(10,618)	-	(10,618)
(111,244)	-	(111,244)
(1,591,546)	-	(1,591,546)
-	1,809,245	1,809,245
-	1,809,245	1,809,245
(1,591,546)	1,809,245	217,699
2,464,754	-	2,464,754
142,183	-	142,183
249,279	-	249,279
37,232	2,318	39,550
31,270	-	31,270
2,924,718	2,318	2,927,036
1,333,172	1,811,563	3,144,735
36,010,780	11,271,986	47,282,766
<u>\$ 37,343,952</u>	<u>\$ 13,083,549</u>	<u>\$ 50,427,501</u>

City of Parker, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2016

	General	Debt Service	Capital Projects
<u>Assets</u>			
Cash and cash equivalents	\$ 2,451,801	\$ 125,637	\$ 919,109
Investments	2,349,281	-	-
Receivables, net	210,784	14,242	-
Due from other funds	-	-	272,200
Total Assets	\$ 5,011,866	\$ 139,879	\$ 1,191,309
<u>Liabilities</u>			
Accounts payable and accrued liabilities	\$ 182,864	\$ -	\$ 35,092
Customer deposits	53,000	-	-
Due to other funds	272,200	-	-
Total Liabilities	508,064	-	35,092
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	62,231	14,242	-
Unavailable revenue - franchise taxes	73,062	-	-
Total Deferred Inflows of Resources	135,293	14,242	-
<u>Fund Balances</u>			
Restricted for:			
Municipal court	36,945	-	-
Police seizures	97	-	-
Debt service	-	125,637	-
Capital projects	-	-	1,156,217
Fire department	-	-	-
Committed for:			
Capital improvements	104,268	-	-
Unassigned reported in:			
General fund	4,227,199	-	-
Total Fund Balances	4,368,509	125,637	1,156,217
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,011,866	\$ 647,943	\$ 1,664,281

See Notes to Financial Statements.

<u>Nonmajor Volunteer Fire Department</u>	<u>Total Governmental Funds</u>
\$ 106,175	\$ 3,602,722
66,362	2,415,643
-	225,026
-	272,200
<u>\$ 172,537</u>	<u>\$ 6,515,591</u>

\$ -	\$ 217,956
-	53,000
-	272,200
<u>-</u>	<u>543,156</u>

-	76,473
-	73,062
<u>-</u>	<u>149,535</u>

-	36,945
-	97
-	125,637
-	1,156,217
172,537	172,537

-	104,268
-	4,227,199
<u>172,537</u>	<u>5,822,900</u>

<u>\$ 680,601</u>	<u>\$ 6,480,499</u>
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City of Parker, Texas
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
September 30, 2016

Fund Balances - Total Governmental Funds	\$ 5,822,900
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	843,484
Capital assets - net depreciable	34,738,215
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.	
Property taxes	76,473
Franchise taxes	73,062
Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure) until then.	
Deferred charge on refunding	68,455
Pension contributions	80,362
Pension investment earnings	104,983
Pension experience vs. assumptions	28,661
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.	
Accrued interest	(14,211)
Bond premium	(76,439)
Net pension liability	(680,661)
Non-current liabilities due in one year	(461,910)
Non-current liabilities due in more than one year	(3,259,422)
Net Position of Governmental Activities	\$ 37,343,952

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, 2016

	General	Debt Service	Capital Projects
<u>Revenues</u>			
Property tax	\$ 1,913,557	\$ 551,197	\$ -
Sales tax	142,183	-	-
Franchise and local taxes	249,279	-	-
License and permits	350,946	-	-
Contributions and donations	240	-	-
Intergovernmental	3,594	-	-
Fines and forfeitures	181,374	-	-
Investment income	32,637	-	4,399
Other revenue	20,246	8,028	-
Total Revenues	2,894,056	559,225	4,399
<u>Expenditures</u>			
Current:			
General government	718,519	-	-
Police department	935,938	-	-
Municipal court	151,086	-	-
Fire department	252,458	-	-
Building and code enforcement	97,050	-	-
Public works	808,259	-	-
City property	154,010	-	-
Capital outlay	-	-	295,842
Debt Service:			
Principal	-	420,590	-
Interest and fiscal charges	-	114,970	-
Total Expenditures	3,117,320	535,560	295,842
Excess of Revenues Over (Under) Expenditures	(223,264)	23,665	(291,443)
Net change in fund balances	(223,264)	23,665	(291,443)
Beginning fund balances	4,591,773	101,972	1,447,660
Ending Fund Balances	\$ 4,368,509	\$ 125,637	\$ 1,156,217

See Notes to Financial Statements.

<u>Nonmajor Volunteer Fire Department</u>	<u>Total Governmental Funds</u>
\$ -	\$ 2,464,754
-	142,183
-	249,279
-	350,946
60,987	61,227
-	3,594
-	181,374
196	37,232
2,996	31,270
<u>64,179</u>	<u>3,521,859</u>
-	718,519
-	935,938
-	151,086
43,958	296,416
-	97,050
-	808,259
-	154,010
-	295,842
-	420,590
-	114,970
<u>43,958</u>	<u>3,992,680</u>
20,221	(470,821)
20,221	(470,821)
152,316	6,293,721
<u>\$ 172,537</u>	<u>\$ 5,822,900</u>

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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, 2016

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

Net changes in fund balances - total governmental funds	\$ (470,821)
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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	908,068
Loss on capital assets retired	(21,882)
Depreciation expense	(1,714,289)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Capital assets contributed from developer	2,232,870
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(2,181)
Accrued interest	1,119
Pension expense	(22,909)

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	(5,706)
Amortization of premium	8,313
Principal payments	420,590

Change in Net Position of Governmental Activities	\$ 1,333,172
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See Notes to Financial Statements.

City of Parker, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2016

	<u>Water, Sewer & Sanitation</u>
<u>Assets</u>	
<u>Current Assets</u>	
Cash and cash equivalents	\$ 1,941,584
Receivables, net	348,499
Prepaid expenses	4,157
Total Current Assets	<u>2,294,240</u>
<u>Noncurrent Assets</u>	
Capital assets:	
Non-depreciable	107,417
Net depreciable capital assets	13,280,125
Total Noncurrent Assets	<u>13,387,542</u>
Total Assets	<u>15,681,782</u>
<u>Deferred Outflows of Resources</u>	
Pension contributions	22,275
Pension investment earnings	29,099
Pension actual experience vs. assumptions	7,944
Deferred charge on refunding	63,189
Total Deferred Outflows of Resources	<u>122,507</u>
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts payable and accrued liabilities	167,085
Accrued interest	10,741
Noncurrent liabilities due within one year	296,006
Total Current Liabilities	<u>473,832</u>
<u>Noncurrent Liabilities</u>	
Due in more than one year	2,058,245
Net pension liability	188,663
Total Liabilities	<u>2,720,740</u>
<u>Net Position</u>	
Net investment in capital assets	11,049,492
Unrestricted	2,034,057
Total Net Position	<u>\$ 13,083,549</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, 2016

	<u>Water, Sewer & Sanitation</u>
<u>Operating Revenues</u>	
Water sales	\$ 2,193,610
Sewer revenue	187,845
Garbage collection	305,185
Meter installations	141,000
Other revenue	190,151
Total Operating Revenues	<u>3,017,791</u>
<u>Operating Expenses</u>	
Cost of water	1,818,181
Cost of sewer	230,248
Cost of garbage	283,210
Depreciation	374,940
Total Operating Expenses	<u>2,706,579</u>
Operating Income (Loss)	<u>311,212</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment income	2,318
Interest expense	(77,864)
Contributed capital assets from developer	1,858,314
Loss on capital assets retired	(282,417)
Total Nonoperating Revenues (Expenses)	<u>1,500,351</u>
Change in Net Position	1,811,563
Beginning net position	<u>11,271,986</u>
Ending Net Position	<u><u>\$ 13,083,549</u></u>

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, 2016

	<u>Water, Sewer & Sanitation</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 3,126,073
Payments to suppliers and employees	<u>(2,320,127)</u>
Net Cash Provided by Operating Activities	<u>805,946</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Principal paid on debt	(314,410)
Interest paid on debt	<u>(86,660)</u>
Net Cash (Used) by Capital and Related Financing Activities	<u>(401,070)</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	<u>2,318</u>
Net Cash Provided by Investing Activities	<u>2,318</u>
Net Increase in Cash and Cash Equivalents	407,194
Beginning cash and cash equivalents	<u>1,534,390</u>
Ending Cash and Cash Equivalents	<u><u>\$ 1,941,584</u></u>

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, 2016

	<u>Water, Sewer & Sanitation</u>
<u>Reconciliation of Operating Income (Loss)</u>	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Income (Loss)	\$ 311,212
Adjustments to reconcile operating income to net cash provided:	
Depreciation	374,940
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Accounts receivable	108,282
Increase (Decrease) in:	
Accounts payable and accrued liabilities	5,163
Deferred outflows of resources - pension contributions	(438)
Deferred outflows of resources - pension investment earnings	(24,508)
Deferred inflows of resources - experience vs. assumptions	(15,421)
Net pension liability	46,716
Net Cash Provided by Operating Activities	\$ 805,946
<u>Schedule of Non-Cash Capital and Related Financing Activities</u>	
Capital assets contributed by developer	\$ 1,858,314
Capital assets retired	282,417

See Notes to Financial Statements.

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City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2016

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 Council-Manager 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, 2016

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 franchise taxes, licenses and permits, fines and forfeitures, and charges for services.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

Expenditures include general government, public safety, public works, code enforcement, and parks and recreation. 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 Projects Fund

The City's capital projects fund accounts for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds. The capital projects fund is considered a major fund 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.

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, & Sanitation Fund

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

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

maintenance of the water production and distribution system, water collection and treatment systems, and contract garbage services. 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.

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 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

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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 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.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2016

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

As of September 30, 2016, 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.

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

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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 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.

Asset Description	Estimated Useful Life
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

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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 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

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, *Continued*
September 30, 2016

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. 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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, *Continued*
September 30, 2016

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

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

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

14. 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, & sanitation fund. Capital projects fund budgets are appropriated on a project-length basis.

The appropriated budget is prepared by fund, function, and department. The legal level of control as defined by the City Charter 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. Several supplemental budget appropriations were made during the year.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

1. Excess of Expenditures Over Appropriations:

For the year ended September 30, 2016, no general fund expenditures exceeded appropriations at the legal level of control.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2016, the primary government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Average Maturity (Years)</u>	<u>Credit Rating</u>
Certificates of deposit	\$ 2,415,643	1.06	A+
External investment pools	3,566,896	0.11	AAAm
Total fair value	<u>\$ 5,982,539</u>		
Portfolio weighted average maturity		0.50	

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, 2016, 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 deposits. As of September 30, 2016, the market values of pledged securities and FDIC exceeded bank balances.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2016

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.

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 below.

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 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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

C. Receivables

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

	<u>General</u>	<u>Debt Service</u>	<u>Water, Sewer & Sanitation</u>	<u>Total</u>
Property taxes	\$ 62,231	\$ 14,242	\$ -	\$ 76,473
Sales tax	19,244	-	-	19,244
Franchise & local taxes	108,200	-	-	108,200
Accounts	-	-	348,499	348,499
Other	21,109	-	-	21,109
Total	<u><u>\$ 210,784</u></u>	<u><u>\$ 14,242</u></u>	<u><u>\$ 348,499</u></u>	<u><u>\$ 573,525</u></u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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
Total capital assets not being depreciated	<u>843,484</u>	<u>-</u>	<u>-</u>	<u>843,484</u>
Capital assets, being depreciated:				
Land improvements	212,367	-	-	212,367
Buildings and improvements	2,616,328	-	-	2,616,328
Vehicles and equipment	2,505,408	199,715	(193,194)	2,511,929
Infrastructure	42,131,296	2,941,223	-	45,072,519
Total capital assets being depreciated	<u>47,465,399</u>	<u>3,140,938</u>	<u>(193,194)</u>	<u>50,413,143</u>
Less accumulated depreciation				
Land improvements	39,562	10,618	-	50,180
Buildings and improvements	585,876	65,450	-	651,326
Vehicles and equipment	1,746,547	131,465	(171,312)	1,706,700
Infrastructure	11,759,966	1,506,756	-	13,266,722
Total accumulated depreciation	<u>14,131,951</u>	<u>1,714,289</u>	<u>(171,312)</u>	<u>15,674,928</u>
Net capital assets being depreciated	<u>33,333,448</u>	<u>1,426,649</u>	<u>(21,882)</u>	<u>34,738,215</u>
Total Capital Assets	<u><u>\$ 34,176,932</u></u>	<u><u>\$ 1,426,649</u></u>	<u><u>\$ (21,882)</u></u>	<u><u>\$ 35,581,699</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 29,283
Public safety	143,155
Public works	1,531,233
Culture and recreation	10,618
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,714,289</u></u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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	\$ 107,417	\$ -	\$ -	\$ 107,417
Total capital assets not being depreciated	<u>107,417</u>	<u>-</u>	<u>-</u>	<u>107,417</u>
Capital assets, being depreciated:				
Water and sewer system	15,957,474	1,858,315	(806,683)	17,009,106
Vehicles and equipment	263,085	-	(8,963)	254,122
Total capital assets being depreciated	<u>16,220,559</u>	<u>1,858,315</u>	<u>(815,646)</u>	<u>17,263,228</u>
Less accumulated depreciation				
Water and sewer system	3,888,122	367,710	(524,266)	3,731,566
Vehicles and equipment	253,270	7,230	(8,963)	251,537
Total accumulated depreciation	<u>4,141,392</u>	<u>374,940</u>	<u>(533,229)</u>	<u>3,983,103</u>
Net capital assets being depreciated	<u>12,079,167</u>	<u>1,483,375</u>	<u>(282,417)</u>	<u>13,280,125</u>
Total Capital Assets	<u><u>\$ 12,186,584</u></u>	<u><u>\$ 1,483,375</u></u>	<u><u>\$ (282,417)</u></u>	<u><u>\$ 13,387,542</u></u>

Depreciation was charged to business-type activities as follows:

Water	\$ 369,524
Sewer	5,416
Total Business-Type Activities Depreciation Expense	<u><u>\$ 374,940</u></u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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:					
General Obligation Refunding Bonds	\$ 2,592,105	\$ -	\$ (285,590)	\$ 2,306,515	\$ 263,575
Premium	84,752	-	(8,313)	76,439	-
Certificate of Obligation	1,485,000	-	(135,000)	1,350,000	140,000
Other liabilities:					
Compensated Absences	62,636	66,840	(64,659)	64,817	58,335
Total Governmental Activities	<u>\$ 4,224,493</u>	<u>\$ 66,840</u>	<u>\$ (493,562)</u>	<u>\$ 3,797,771</u>	<u>\$ 461,910</u>
Long-term liabilities due in more than one year				<u>\$ 3,335,861</u>	
Business-Type Activities:					
Bonds, notes and other payables:					
General Obligation Refunding Bonds	\$ 2,577,895	\$ -	\$ (314,410)	\$ 2,263,485	\$ 281,425
Premium	83,573	-	(9,008)	74,565	-
Other liabilities:					
Compensated Absences	16,201	23,520	(23,520)	16,201	14,581
Total Business-Type Activities	<u>\$ 2,677,669</u>	<u>\$ 23,520</u>	<u>\$ (346,938)</u>	<u>\$ 2,354,251</u>	<u>\$ 296,006</u>
Long-term liabilities due in more than one year				<u>\$ 2,058,245</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, 2016

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

Description	Interest Rates	Original Balance	Current Balance
Governmental Activities:			
2010 General obligation refunding bonds (41%)	2.00 - 3.5%	\$ 735,950	\$ 215,250
2011 General obligation refunding bonds (52%)	2.00 - 4.00%	2,959,825	2,091,265
2015 Certificate of obligation (100%)	2.09%	1,485,000	1,350,000
Total Governmental Activities		\$ 5,180,775	\$ 3,656,515
Business-type Activities:			
2010 General obligation refunding bonds (59%)	2.00 - 3.5%	\$ 1,059,050	\$ 309,750
2011 General obligation refunding bonds (48%)	2.00 - 4.00%	2,765,175	1,953,735
Total Business-Type Activities		\$ 3,824,225	\$ 2,263,485
Total Long-Term Debt			
2010 General obligation refunding bonds	2.00 - 3.5%	\$ 1,795,000	\$ 525,000
2011 General obligation refunding bonds	2.00 - 4.00%	5,725,000	4,045,000
2015 Certificate of obligation	2.09%	1,485,000	1,350,000
Total		\$ 9,005,000	\$ 5,920,000

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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

Year ending September 30,	Governmental Activities					
	2010 G.O. Bonds		2011 G.O. Bonds		2015 C.O.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 69,700	\$ 7,185	\$ 193,875	\$ 71,025	\$ 140,000	\$ 26,752
2018	71,750	5,094	199,045	65,616	140,000	23,826
2019	73,800	2,583	204,215	59,567	140,000	20,900
2020	-	-	211,970	53,325	150,000	17,870
2021	-	-	217,140	45,802	150,000	14,735
2022	-	-	224,895	36,962	155,000	11,547
2023	-	-	237,820	27,707	155,000	8,308
2024	-	-	155,100	19,849	160,000	5,016
2025	-	-	134,420	14,294	160,000	1,672
2026	-	-	100,815	10,001	-	-
2027	-	-	103,400	6,170	-	-
2028	-	-	108,570	2,090	-	-
Total	\$ 215,250	\$ 14,863	\$ 2,091,265	\$ 412,409	\$ 1,350,000	\$ 130,626

2010 general obligation refunding bonds issued February 11, 2010, due in annual installments through July 15, 2019, bearing interest ranging from 2.0% to 3.5% payable January 15 and July 15. The governmental activities portion is 41% or \$735,950 of the total \$1,795,000 issue.

2011 general obligation refunding bonds issued July 13, 2011, due in annual installments through February 15, 2028, bearing interest ranging from 2.0% to 4.0% payable February 15 and August 15. The governmental activities portion is 52% or \$2,959,825 of the total \$5,725,000 issue.

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, 2016

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

Year ending September 30,	Business-Type Activities			
	2010 G.O. Bonds		2011 G.O. Bonds	
	Principal	Interest	Principal	Interest
2017	\$ 100,300	\$ 10,340	\$ 181,125	\$ 66,355
2018	103,250	7,331	185,955	61,301
2019	106,200	3,717	190,785	55,650
2020	-	-	198,030	49,818
2021	-	-	202,860	42,790
2022	-	-	210,105	34,531
2023	-	-	222,180	25,885
2024	-	-	144,900	18,544
2025	-	-	125,580	13,354
2026	-	-	94,185	9,343
2027	-	-	96,600	5,765
2028	-	-	101,430	1,953
Total	\$ 309,750	\$ 21,388	\$ 1,953,735	\$ 385,287

2010 general obligation refunding bonds issued February 11, 2010, due in annual installments through July 15, 2019, bearing interest ranging from 2.0% to 3.5% payable January 15 and July 15. The business-type activities portion is 59% or \$1,059,050 of the total \$1,795,000 issue.

2011 general obligation refunding bonds issued July 13, 2011, due in annual installments through February 15, 2028, bearing interest ranging from 2.0% to 4.0% payable February 15 and August 15. The business-type activities portion is 48% or \$2,765,175 of the total \$5,725,000 issue.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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
2017	\$ 403,575	\$ 104,962	\$ 281,425	\$ 76,695	\$ 685,000	\$ 181,657
2018	410,795	94,536	289,205	68,632	700,000	163,168
2019	418,015	85,976	296,985	59,367	715,000	145,343
2020	361,970	71,195	198,030	49,818	560,000	121,013
2021	367,140	60,537	202,860	42,790	570,000	103,327
2022	379,895	48,509	210,105	34,531	590,000	83,040
2023	392,820	36,015	222,180	25,885	615,000	61,900
2024	315,100	24,865	144,900	18,544	460,000	43,409
2025	294,420	15,966	125,580	13,354	420,000	29,320
2026	100,815	1,001	94,185	9,343	195,000	10,344
2027	103,400	6,170	96,600	5,765	200,000	11,935
2028	108,570	2,090	101,430	1,953	210,000	4,043
Total	\$ 3,656,515	\$ 551,822	\$ 2,263,485	\$ 406,677	\$ 5,920,000	\$ 958,499

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.

F. Deferred Charge on Refunding

A deferred charge resulting from the issuance of the 2010 and 2011 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 \$68,455 and \$63,189, respectively. Current year amortization expense for governmental and business-type activities totaled \$5,706 and \$5,266, respectively.

G. Customer Deposits

The City had customer deposits of \$53,000 in the general fund as of year end. 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, 2016

H. Interfund Transactions

The compositions of interfund due to/from balances as of the year ended September 30, 2016 were as follows:

Due to:	Due from:
Capital projects	General
\$	\$
272,200	272,200

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	\$ 36,945	\$ -
Police seizures	97	-
Debt service	125,637	-
Fire safety	172,537	-
Capital improvements	1,156,217	104,268
Total	\$ 1,491,433	\$ 104,268

*Restricted by enabling legislation.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

I. Lease Obligations

This 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. The monthly lease payment is \$2,200.

Future minimum payments for this lease are as follows:

Year ended September 30:		
2017	\$	26,400
2018		26,400
2019		26,400
2020		26,400
2021		22,000
Thereafter		-
	\$	<u>127,600</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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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 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 866 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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

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

	<u>Plan Year 2015</u>	<u>Plan Year 2016</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, 0/25
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, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to but not yet receiving benefits	11
Active employees	21
Total	38

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 11.68% and 11.20% in calendar years 2015 and 2016, respectively. The City's contributions to TMRS for the year ended September 30, 2016, were \$134,731, and were equal to the required contributions.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2015, 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, 2015 actuarial valuation was determined using the following actuarial assumptions:

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

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. 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 Disabled Retiree Mortality Table 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 16 rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2015, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation. After the Asset Allocation Study analysis and experience investigation study, the Board amended the long-term expected rate of return on pension plan investments from

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

7% to 6.75%. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.55%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.65%
Real Return	10.0%	4.03%
Real Estate	10.0%	5.00%
Absolute Return	10.0%	4.00%
Private Equity	5.0%	8.00%
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, 2016

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/14	\$ 2,810,522	\$ 2,156,458	\$ 654,064
Changes for the year:			
Service Cost	142,149	-	142,149
Interest	196,185	-	196,185
Difference between expected and actual experience	(2,192)	-	(2,192)
Changes of assumptions	81,015	-	81,015
Contributions – employer	-	132,625	(132,625)
Contributions – employee	-	68,124	(68,124)
Net investment income	-	3,182	(3,182)
Benefit payments, including refunds of emp. contributions	(157,911)	(157,911)	-
Administrative expense	-	(1,938)	1,938
Other changes	-	(96)	96
Net changes	259,246	43,986	215,260
Balance at 12/31/15	\$ 3,069,768	\$ 2,200,444	\$ 869,324

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%
\$ 1,265,399	\$ 869,324	\$ 537,720

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, 2016

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

At September 30, 2016, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Difference between projected and investment earnings	\$ 134,082
Differences between expected and actual economic experience	36,605
Contributions subsequent to the measurement date	102,637
Total	\$ 273,324

The City reported \$102,637 as deferred outflows 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, 2016. 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:	
2016	42,606
2017	34,023
2018	51,230
2019	42,828
2020	-
Thereafter	-
	\$ 170,687

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 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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2016

12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB.

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

The City's retiree contribution rates to the TMRS SDBF for the years ended 2016, 2015 and 2014 are as follows:

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2014	0.01%	0.01%	100.0%
2015	0.01%	0.01%	100.0%
2016	0.01%	0.01%	100.0%

The City's contributions to the TMRS SDBF for the years ended 2016, 2015 and 2014 were \$119, \$112, and \$103, respectively, which equaled the required contributions each year.

E. 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 \$16,830 for the year ended September 30, 2016. The City does not contribute to the plan.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2016

F. Restatement

The City restated its beginning net position within government activities to properly reflect franchise taxes receivable as of September 30, 2015. This adjustment was recorded at the fund level for the general fund only, and recorded for governmental activities at the government wide level. The below tables summarize the changes to net position and general fund balance as a result of this error correction.

	Governmental Activities
Prior year ending net position, as reported	\$ 35,920,447
Adjustment to accrue franchise tax receivable	90,333
Restated beginning net position	<u>\$ 36,010,780</u>
	General Fund
Prior year ending fund balance, as reported	\$ 4,574,502
Adjustment to accrue franchise tax receivable	90,333
Adjustment to accrue deferred inflows of resources on franchise tax receivable	(73,062)
Restated beginning net position	<u>\$ 4,591,773</u>

G. Subsequent Events

There were no material subsequent events through, the date the financial statements were issued.

H. New Accounting Pronouncements

The GASB issued Statement No. 72, entitled *Fair Value Measurement and Application*; The provisions of GASB Statement No. 72 are effective for reporting periods beginning after June 15, 2015. GASB Statement No. 72 provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The statement generally requires state and local governments to measure investments at fair value. The statement defines an *investment* as a security or other asset that (a) a government holds primarily for the purpose of income or profit and (b) has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. *Fair value* is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between participants at the measurement date. The City has adopted this statement during the current fiscal year, but it had no material effect on these accompanying financial statements.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2016

The GASB issued Statement No. 74 titled, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*; GASB Statement No. 75, titled, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; GASB Statement No. 77; titled, *Tax Abatement Disclosures*; GASB Statement No. 78, titled, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, which will require adoption in the future, if applicable. These statements may or will have a material effect on the City's financial statements once implemented. The City will be analyzing the effects of these pronouncements and plans to adopt them as applicable by their effective date.

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Property tax	\$ 1,875,256	\$ 1,875,256	\$ 1,913,557	\$ 38,301
Sales tax	150,000	150,000	142,183	(7,817)
Franchise and local taxes	254,250	254,250	249,279	(4,971)
License and permits	523,000	523,000	350,946	(172,054)
Contributions and donations	-	-	240	240
Intergovernmental	1,536	1,536	3,594	2,058
Fines and forfeitures	160,000	160,000	181,374	21,374
Investment income	20,000	20,000	32,637	12,637
Other revenue	23,000	23,000	20,246	(2,754)
Total Revenues	3,007,042	3,007,042	2,894,056	(112,986)
<u>Expenditures</u>				
Current:				
General government	975,975	809,875	718,519	91,356
Police department	932,057	990,657	935,938	54,719
Municipal court	161,319	161,319	151,086	10,233
Fire department	308,550	308,550	252,458	56,092
Building and code enforcement	101,654	101,654	97,050	4,604
Public works	968,072	998,072	808,259	189,813
City property	77,000	154,500	154,010	490
Total Expenditures	3,524,627	3,524,627	3,117,320	407,307
Revenues Over (Under)	(517,585)	(517,585)	(223,264)	294,321
Net Change in Fund Balance	\$ (517,585)	\$ (517,585)	(223,264)	\$ 294,321
Beginning fund balance			4,591,773	
Ending Fund Balance			\$ 4,368,509	

Notes to Required Supplementary Information

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

City of Parker, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

September 30, 2016

	2015	2014	1
Total pension liability			
Service cost	\$ 142,149	\$ 113,443	
Interest	196,185	189,492	
Changes in benefit terms	-	-	
Differences between expected and actual experience	(2,192)	(43,077)	
Changes of assumptions	81,015	-	
Benefit payments, including refunds of participant contributions	(157,911)	(199,299)	
Net change in total pension liability	259,246	60,559	
Total pension liability - beginning	2,810,522	2,749,963	
Total pension liability - ending (a)	3,069,768	2,810,522	
Plan fiduciary net position			
Contributions - employer	\$ 132,625	\$ 108,296	
Contributions - members	68,124	63,331	
Net investment income	3,182	118,262	
Benefit payments, including refunds of participant contributions	(157,911)	(199,299)	
Administrative expenses	(1,938)	(1,235)	
Other	(96)	(102)	
Net change in plan fiduciary net position	43,986	89,253	
Plan fiduciary net position - beginning	2,156,458	2,067,205	
Plan fiduciary net position - ending (b)	\$ 2,200,444	\$ 2,156,458	
Fund's net pension liability - ending (a) - (b)	\$ 869,324	\$ 654,064	
 Plan fiduciary net position as a percentage of the total	 71.68%	 76.73%	
Covered employee payroll	\$ 1,136,281	\$ 1,055,519	
Fund's net position as a percentage of covered employee payroll	76.51%	61.97%	

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.

City of Parker, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

September 30, 2016

	<u>12/31/2015</u>	<u>12/31/2014</u>	¹
Actuarially determined employer contributions	\$ 132,625	\$ 125,535	
Contributions in relation to the actuarially determined contribution	\$ 132,625	\$ 125,535	
Contribution deficiency (excess)	\$ -	\$ -	
Annual covered employee payroll	\$ 1,136,281	\$ 1,055,519	
Employer contributions as a percentage of covered employee payroll	11.67%	11.89%	

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	25 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.5%
Salary Increases	3.0% to 10.5% 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 2015 valuation pursuant to an experience study of the period 2010 - 2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Other Information:

Notes There were no benefit changes during the year.

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PARKER, TEXAS

Audit Presentation

September 30, 2016

Presented By: Jon Watson, CPA
February 7, 2017



2.07.2017

OVERVIEW OF THE AUDIT PROCESS

Audit Planning and Risk Assessment

- Performing preliminary analytical procedures, covering all accounts and identify any significant new accounts or programs and any significant changes from the prior year.
- Obtaining an understanding of the City and internal controls and evaluating the design and implementation of internal controls for each significant audit area.
- Assessing various organizational, financial & fraud risks through discussion with management, results of our planning procedures.
- Designing our audit procedures with a focus on areas containing the greatest risk of material misstatement, error, and fraud.

OVERVIEW OF THE AUDIT PROCESS, Continued

Audit Fieldwork & Completion and Reporting

Typical audit procedures as part of our audit fieldwork include:

- Agreeing the financial statement elements to the underlying accounting records including year-end account balances and transaction activity occurring throughout the year.
- Inspection of documents, recalculation of various amounts, inquiry of appropriate personnel as well as other means to verify account balances.
- Confirming cash held in bank and investment accounts, accounts receivable, inventory held by others, and material grants.
- Perform specific analytical procedures - considering historical trends and events within the City.

Audit Completion and Reporting Procedures Include:

- Evaluate the sufficiency and appropriateness of audit evidence obtained.
- Perform an overall analytical review.
- Evaluate and conclude on the results of audit procedures.
- Prepare or assist in the preparation of the City's Annual Financial Report.
- Issue the Auditor's Opinion (report).

COMPONENTS OF THE ANNUAL FINANCIAL REPORT

- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
 - Government-Wide Statements
 - Fund Level Statements
 - Notes to the Financial Statements
- ❖ Required Supplementary Information
 - Budget to Actual - General Fund
 - Pension Schedules

INDEPENDENT AUDITOR'S REPORT

REFERENCE AFR – PAGE 1

❖ Four possible outcomes



- ❖ The City received an unmodified opinion
- ❖ Highest level of assurance

FINANCIAL HIGHLIGHTS

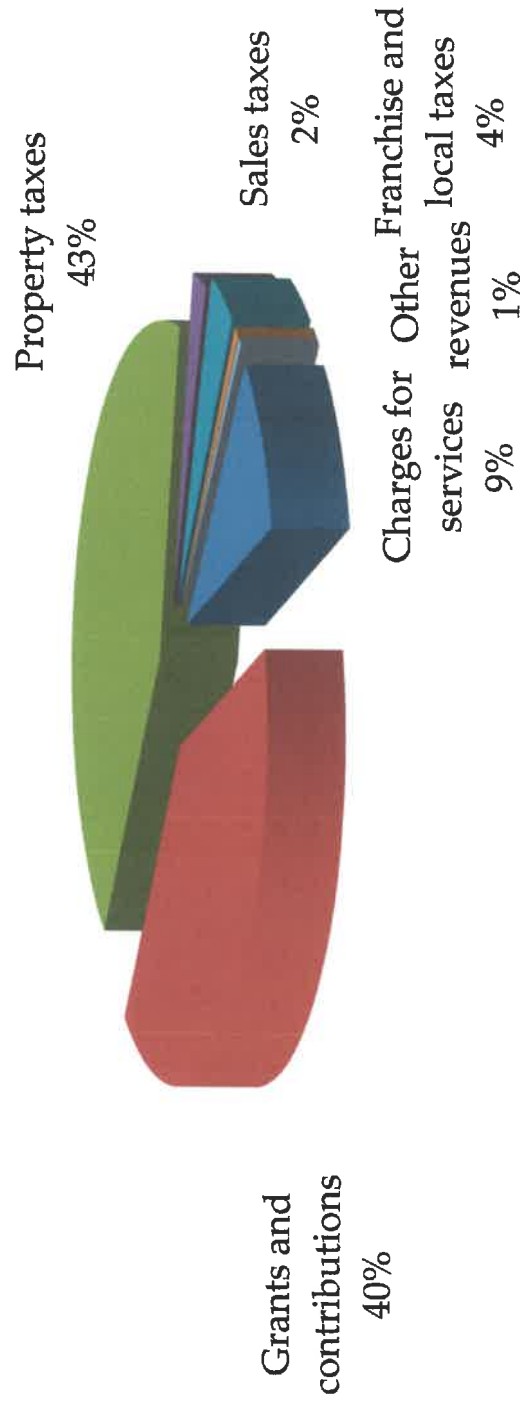
REFERENCE AFR – PAGE 19, 20, 22, 26 & 70

- ❖ Total assets exceeded total liabilities by \$50,427,501.
- ❖ The City's total net position increased by \$3,144,735.
- ❖ City's governmental funds reported combined ending fund balances of \$5,822,900, a decrease of \$470,821.
- ❖ Unassigned fund balance for the general fund was \$4,227,199 or 136% of total general fund expenditures.
- ❖ The City's net pension liability totaled \$869,324 as of year end, an increase of \$215,260.

GOVERNMENTAL REVENUES BY CATEGORY

REFERENCE AFR – PAGE 13

Governmental Activities - Revenues



- ❖ Property taxes were \$2,464,754, 43%
- ❖ Grants & contributions were \$2,297,691, 40%

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS – YEAR ENDING 9/30/2016 - REFERENCE AFR PAGE 26

	General	Debt Service	Capital Projects	Nonmajor Volunteer Fire Department
<u>Revenues</u>				
Total Revenues	\$ 2,894,056	\$ 559,225	\$ 4,399	\$ 64,179
<u>Expenditures</u>				
Total Expenditures	3,117,320	535,560	295,842	43,958
Net Change in Fund Balances	(223,264)	23,665	(291,443)	20,221
Beginning fund balances	4,591,773	101,972	1,447,660	152,316
Ending Fund Balances	<u>\$ 4,368,509</u>	<u>\$ 125,637</u>	<u>\$ 1,156,217</u>	<u>\$ 172,537</u>

*Unassigned fund balance for the general fund was \$4,227,199 or 136% of total general fund expenditures.

SCHEDULE OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE (Budget & Actual)

GENERAL FUND – YEAR ENDING 9/30/2016 - REFERENCE AFR PAGE 69

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Total Revenues	3,007,042	3,007,042	2,894,056	(112,986)
<u>Expenditures</u>				
Total Expenditures	3,524,627	3,524,627	3,117,320	407,307
Net Change in Fund Balance	\$ (517,585)	\$ (517,585)	(223,264)	\$ 294,321
Beginning fund balance			4,591,773	
Ending Fund Balance			\$ 4,368,509	

STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION

PROPRIETARY FUNDS – YEAR ENDING 9/30/2016 – REFERENCE AFR PAGE 31

		Water, Sewer & Sanitation
<u>Operating Revenues</u>		
Total Operating Revenues	\$	3,017,791
<u>Operating Expenses</u>		
Total Operating Expenses		2,706,579
Operating Income		311,212
<u>Nonoperating Revenues (Expenses)</u>		
Investment income		2,318
Interest expense		(77,864)
Contributed capital assets from developer		1,858,314
Loss on capital assets disposed		(282,417)
Total Nonoperating Revenues (Expenses)		1,500,351
Change in Net Position		1,811,563
Beginning net position		11,271,986
Ending Net Position	\$	13,083,549

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

YEAR ENDING 9/30/2016 - REFERENCE AFR PAGE 70

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/14	\$ 2,810,522	\$ 2,156,458	\$ 654,064
Changes for the year:			
Service cost	142,149	-	142,149
Interest	196,185	-	196,185
Difference between expected and actual experience	(2,192)	-	(2,192)
Contributions - employer	-	132,625	(132,625)
Contributions - employee	-	68,124	(68,124)
Net investment income	-	3,182	(3,182)
Change in assumptions	81,015	-	81,015
Benefit payments, including refunds of emp. contributions	(157,911)	(157,911)	-
Administrative expense	-	(1,938)	1,938
Other changes	-	(96)	96
Net changes	259,246	43,986	215,260
Balance at 12/31/15	\$ 3,069,768	\$ 2,200,444	\$ 869,324

- ❖ The actuary has reduced the estimated long-term earnings rate from 7% to 6.75% to account for inflation.
- ❖ The City's current funded ratio is 72%, 70% is considered adequate by Fitch Ratings. Less than 60% is considered weak.
- ❖ The City's contribution rates for three years (2017 - 2015) are 12.23%, 11.20%, 11.68%

CONCLUSION

Other Reports and Questions

Presented By: Jon Watson, CPA
February 7, 2017

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

11910 Greenville Ave., Suite 600

Dallas, Texas 75243

Phone (214) 361-7900

www.bhcllp.com

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GARY C. HENDRICKS, P.E.
JOE R. CARTER, P.E.
MATT HICKEY, P.E.
ANDREW MATA, JR., P.E.
JOSEPH T. GRAJEWSKI, III, P.E.
DEREK B. CHANEY, P.E.
CRAIG M. KERKHOFF, P.E.

January 17, 2017

Mr. Jeff Flanigan
City Administrator
City of Parker
5800 East Parker Road
Parker Texas 75002

Re: Parker Storage

Dear Mr. Flanigan:

We have reviewed the Self Storage plans dated January 2017 and find that the developer has addressed the two outstanding items. The drainage channel on the north side of the development has been detailed with sections and plan profile showing that the channel has adequate capacity with free board to convey the design storm. The detention pond has been modified to contain the design storm including freeboard. The driveways to the storage buildings are no longer being inundated with storm water from the pond. Also the spillway elevation has been adjusted to the 100 year water surface.

We offer no further design concerns for this development. Enclosed are the January 2017 construction plans along with another copy of the flood study. We are available at your convenience to discuss any questions you may have with this review.

Sincerely,



John W. Birkhoff, P.E.

Enclosure

Exhibit 2



515 NORTH TRAVIS | PO BOX 1316
SHERMAN, TEXAS 75091
WWW.SHELBYLAWPLLC.COM
PHONE 903.357.5101

Exhibit 3

MEMORANDUM

TO: MAYOR – CITY OF PARKER
FROM: BRANDON S. SHELBY – SHELBY LAW, PLLC
DATE: JANUARY 31, 2017
RE: COUNCIL PAY

Compensation for council members in a general law city is governed by Local Government Code § 141.001, which states:

Sec. 141.001. ELECTED AND APPOINTED OFFICERS IN TYPE A GENERAL-LAW MUNICIPALITIES.

(a) On or before January 1 preceding a regular municipal election, the governing body of a Type A general-law municipality shall set:

- (1) the salary and any fees of office of the mayor to be elected at that election, if the office of mayor is to be filled at the election;
- (2) the compensation of each other elected officer to be elected at that election; and
- (3) the compensation of each officer appointed by the governing body.

(b) An officer's compensation set under this section may not be changed during the term for which the officer is elected or appointed.

Congress may not have set the level of compensation, but it has set out clear instructions on how to implement it. On or before January 1 in a given year council may establish the level of compensation for the offices up for election in the next regular municipal election. It may set the compensation for those offices being elected and any offices being appointed only. Once set, compensation may not be changed during that offices current term.

There are arguments both in favor of council pay and in opposition. The most practical argument for council pay is that it may afford some level of protection from personal liability for council members when acting in their official capacity. Pursuant to the Texas Tort Claims Act, an employee who is sued individually may file a motion requiring the plaintiff to dismiss them from the suit and name the governmental entity as a defendant in their place, so long as the employee is being sued for an act done in the course and scope of employment. *See Tex. Civ. Prac. & Rem Code § 101.106(f)*. The term "employee" is defined elsewhere in the statute as

“a person, including an officer or agent, who is in the paid service of a governmental unit by competent authority, but does not include an independent contractor, an agent or employee of an independent contractor, or a person who performs tasks the details of which the governmental unit does not have the legal right to control.”

The Texas Supreme Court has yet to rule on this matter, but lower Courts have accepted the argument that a paid council member or mayor is an “employee” for the purpose of the Tort Claims Act. Thus, providing at least nominal pay to members of the governing body may entitle them to the same protections as paid employees if they are in the course and scope of their work as elected officials, and may lead to the quick dismissal of such individual defendants from a lawsuit.

The strongest practical argument against council pay is it prevents a sitting council member from running for state legislature during his or her current term. Article III, Section 19 of the Texas Constitution forbids a holder of a “lucrative office” from being eligible for the Legislature. The Courts have ruled that even a nominally compensated council position is a “lucrative office” at least as far as this particular Constitutional provision is concerned. A council member or mayor who is paid would have to resign from office to run for Congress. Under the current system, a Parker council member or mayor could run for office without resigning first. Of course, he or she would automatically forfeit office to assume a role with Congress if elected.



Council Agenda Item

Item 2
C'Sec Use Only

Budget Account Code:	Meeting Date: February 27, 2017
Budgeted Amount:	Department/ Requestor: City Secretary
Fund Balance-before expenditure:	Prepared by: City Secretary Scott Grey
Estimated Cost:	Date Prepared: February 24, 2017
Exhibits:	Proposed Minutes

AGENDA SUBJECT

APPROVAL OF MEETING MINUTES FOR FEBRUARY 21, 2017. [SCOTT GREY]

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:			
Department Head/ Requestor:	<i>Patti Scott Grey</i>	Date:	02/24/2017
City Attorney:		Date:	
City Administrator:	<i>Jeff Flanigan</i>	Date:	02/24/2017

MINUTES
CITY COUNCIL MEETING
FEBRUARY 21, 2017

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.

Councilmember Lee Pettie called the meeting to order at 7:00 p.m. Councilmembers Lee Pettie, Cleburne Raney, Ed Standridge, and Patrick Taylor were present. Mayor Z Marshall and Mayor Pro Tem Scott Levine were absent.

Staff/Others Present: City Administrator Jeff Flanigan, City Secretary Patti Scott Grey, City Attorney Brandon Shelby, Fire Chief Mike Sheff, Police Chief Richard, Developer/Capital Improvement Advisory Committee (CIAC) Member Stephen “Steve” L. Sallman, and 2017 Councilmember Candidate Cindy Meyer

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: Fire Chief Mike Sheff led the pledge.

TEXAS PLEDGE: Police Chief Richard Brooks 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.

Jack Albritton [Zoning Board of Adjustment (ZBA) Chair], 5110 Old Gate Lane, spoke about drainage concerns. Mr. Albritton said he had resided in Cottonwood North since 1971. This was before the City of Parker was incorporated. There were no subdivision regulations and/or drainage rules, which in his opinion lead to drainage problems for him and a few of his neighbors, adjacent to the Whitestone Estates (Formerly Donihoo Farms) development. Mr. Albritton presented a drawing of a possible drainage easement and asked City Council to request Developer Steve Sallman provide a drainage easement to relieve the problem on the east end of Old Gate Lane for the three (3) Cottonwood North residents. (See Exhibit 1 – Jack Albritton’s Drainage Easement Drawing, dated February 21, 2017.)

Jack Brooks, 4304 Wagonwheel Drive, said he had lived on Wagonwheel since 1995. The development was not higher than his property so he did not foresee any drainage issues, but he was concerned about the trees in the area. He did not want to lose any trees.

John “Jack” Barba, 5003 Old Gate Lane, said he lived on Old Gate Lane. He had no drainage problems, but he was aware his neighbors had drainage issues. Mr. Barba had

concerns about a fire hydrant that was recently installed. He was concerned a vehicle would hit the fire hydrant and that would flood his property. Mr. Barba also asked City Council to do something to slow the traffic along Donna Lane. He suggested a three way stop sign and/or speed bumps be installed before someone was hurt or something was damaged. Mr. Barba said the Parker Police Department was aware of the traffic issues, because an officer was monitoring the traffic in the area often.

INDIVIDUAL CONSIDERATION ITEMS

1. PUBLIC HEARING FOR WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) ANNEXATION. [SHELBY] [2ND PUBLIC HEARING]

Councilmember Pettie noted this was the second (2nd) public hearing and opened a public hearing at 7:10 p.m. to receive comments regarding the Whitestone Estates (Formerly Donihoo Farms) Annexation.

Whitestone Estates (Formerly Donihoo Farms) Representative/Manager Stephen L. Sallman, 4925 Greenville Avenue, Suite 1020, Dallas, Texas, said he submitted an application for the Whitestone Estates (Formerly Donihoo Farms) annexation, Phase 1, which was approximately forty (40) acres and was not in the City of Parker.

City Attorney Shelby noted this was the second (2nd) and final public hearing for the annexation. The proposed annexation was scheduled for the March 13, 2017, City Council meeting.

Councilmember Pettie asked if there were any comments or questions from the audience and then City Council. There being no additional comments or questions Councilmember Pettie declared the public hearing closed at 7:12 p.m.

Councilmember Pettie recapped, stating the Whitestone Estates (Formerly Donihoo Farms) annexation had now had its two (2) public hearings, February 7 and 21, 2017. The ordinance to approve the proposed annexation would be on the March 13, 2017, Special City Council meeting agenda.

2. ADJOURN

Councilmember Pettie adjourned the meeting at 7:14 p.m.

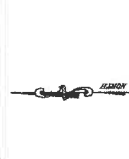
APPROVED:

Councilmember Lee Pettie

ATTESTED:

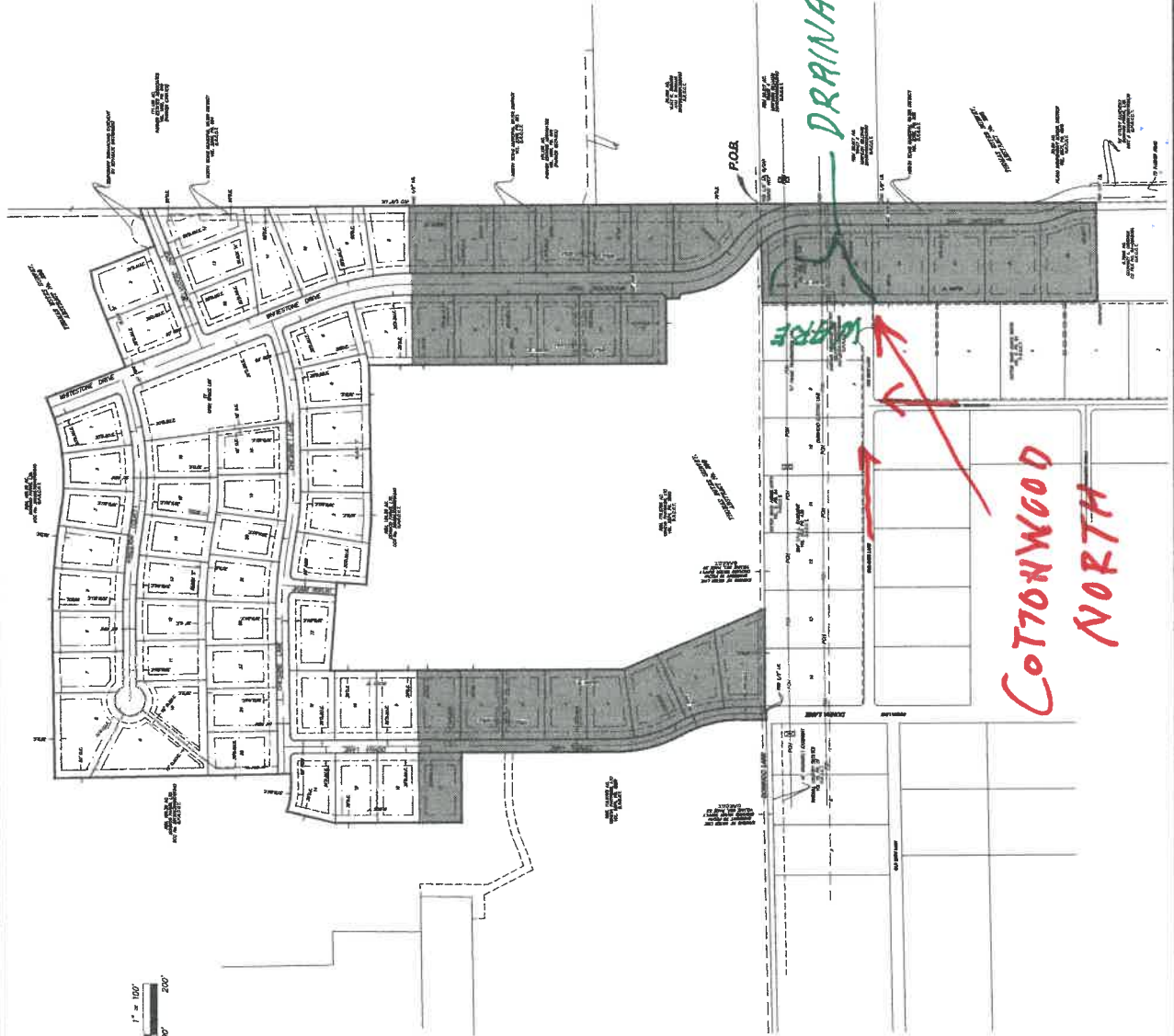
Approved on the 27th day
of February, 2017.

Patti Scott Grey, City Secretary



VICINITY MAP
NOT TO SCALE

AREA OF
ANNEXATION



ANNEXATION EXHIBIT
OF
DONIHOO FARMS, PHASE 1
74 RESIDENTIAL LOTS/1 OPEN SPACE LOT
104.536 ACRES
OUT OF THE
THOMAS ESTES SURVEY, ABSTRACT NO. 298
IN THE
CITY OF PARKER, COLLIN COUNTY, TEXAS

OWNER
DONIHOO FARMS, L.T.D.
4925 GREENVILLE AVENUE, SUITE 1020
DALLAS, TEXAS 75206
(214) 366-0238

ENGINEER/SURVEYOR
Westwood
104.536 ACRES
DECEMBER 05, 2016
0003670 DONIHOO FARMS, PHASE 1

PARKER ROAD
February 21, 2017

Rick Bernas

ALLIED WASTE SERVICES OF PLANO



YTD tons 2016

PARKER	1st Qtr 2016	2nd Qtr 2016	3rd Qtr 2016	4 th Qtr 2016
Solid Waste	345	368	328	377
Recycle	129	139	141	145
Bulk/Brush	245	325	335	305
TOTALS	719	832	804	827



Drive By's 2016



Homes Serviced:
Brush / recycle / trash:
3,881 homes

Drive by's / services
4th- qtr: 34,825



Customer Satisfaction 2016



REPUBLIC SERVICES-PLANO				
CITY OF PARKER HHW EVENT				
OCTOBER 2016 HHW				
MATERIAL	QTY	UOM		
LATEX PAINT	5530	GAL		
TIRES	75	EACH		
UNIVERSAL PAINT	1178	PDS		
NON HAZ LIQUIDS/ SOLIDS	180	GAL		
UNIVERSAL HERB/ PEST SOLIDS	336	LBS		
UNIVERSAL HERB/ PEST LIQUIDS	361	GAL		
AEROSOLS	432	LBS		
ACID LIQUIDS	100	GAL		
BASE LIQUIDS	0	GAL		
FLAMMABLE LIQUIDS	1274	PDS		
SMALL CAMPING/ MEDIUM GRILL	2	55 GAL DRUMS		
FLAMMABLE SOLIDS	0	LBS		
MOTOR OIL	0	GAL		
ANTIFREEZE	15	GAL		
USED OIL FILTERS	5	GAL -PAIL		
(Lithium, Ni-cad, Alkaline-BATTERIES	42	LBS		
UN2794-Lead Acid-BATTERY ACID	501	LBS		
NON RCRA SOLIDS	0	LBS		
NON RCRA LIQUIDS	1830	GAL		
GENERAL / MISC	0	EACH		
4' , 8' , Compact, Halogen, U-bendBULBS	83	EACH		
SHARPS (BIO HAZARD)	0	LBS		
POOL CHEM	77	LBS		
ITEMS CONTAINING MERCURY	5	PDS		





TWO INDUSTRY INNOVATORS ARE NOW ONE ENVIRONMENTAL LEADER.

Thank You CITY OF PARKER



ANIMAL CONTROL REPORT

DECEMBER 2016

Call #	Date:	12/7/2016	Caller Remarks:	REQUESTED A WELFARE CHECK ON GOLDEN RETRIEVER IN HER NEIGHBORHOOD.KC	
1	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Other	Murphy Animal Control	Other	Other	
Call #	Date:	12/14/2016	Caller Remarks:	ANIMAL CRUELTY CONCERN. 2 PIT BULLS CHAINED UP IN FIELD.VG	
2	Invoice Type:	No Charge	Expected Charge:	\$0.00	
	Call Type	Action Taken By:	Response	Disposition	
	Other	City Personnel	Other	N/A	
Call #	Date:	12/15/2016	Caller Remarks:	2 DOGS RAL - (1) RED/TAN AND (2) BLONDE WITH COLLAR. KC	
3	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Stray	Murphy Animal Control	No Animal Found	N/A	
Call #	Date:	12/28/2016	Caller Remarks:	WORKING CAT BITE/INJURED CAT. TESTED NEGATIVE FOR RABIES.VG	
4	Invoice Type:	Fee Exception	Expected Charge:	80.30	
	Call Type	Action Taken By:	Response	Disposition	
	Other	Murphy Animal Control	Murphy Pick Up	Euthanized	

Fiscal Year Budget = \$6,000	
Fiscal Year Charges	
October =	280.00
November =	580.00
December =	230.30
January =	
February =	
March =	
April =	
May =	
June=	
July=	
August=	
September=	
Total=	\$1,090.30

ANIMAL CONTROL REPORT

DECEMBER 2016

Call #	Date:	12/9/2016	Caller Remarks:	NEGLECTED HORSE CONCERN ON DILLEHAY.VG		
5	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00		
	Call Type	Action Taken By:	Response	Disposition		
	Other	Murphy Animal Control	Other	Other		
					TOTAL= \$	230.30

ANIMAL CONTROL REPORT

JANUARY 2017

Call #	Date:	1/3/2017	Caller Remarks:	RACCOON IN A TRAP RIGHT SIDE OF GARAGE.VG	
1	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Animal Trap	Murphy Animal Control	Murphy Pick Up	Relocated	
Call #	Date:	1/3/2017	Caller Remarks:	SMALL STRAY MIX. PERMISSION TO TAKE TO SHELTER.VG	
2	Invoice Type:	Service Fee + 3 Days	Expected Charge:	\$80.00	
	Call Type	Action Taken By:	Response	Disposition	
	Stray	Murphy Animal Control	Citizen Drop Off	Holding	
Call #	Date:	1/9/2017	Caller Remarks:	2 STRAYS RAL IN THE WEST BOUND LANE OF PARKER RD NEAR 5907 E. PARKER RD.LN	
3	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Stray	Murphy Animal Control	No Animal Found	N/A	
Call #	Date:	1/12/2017	Caller Remarks:	GERMAN SHEPERD RAL ON GRAY LN.VG	
4	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Stray	Murphy Animal Control	Other	Other	

Fiscal Year Budget = \$6,000

Fiscal Year Charges

October =	280
November =	580.00
December =	230.30
January =	410.00
February =	
March =	
April =	
May =	
June=	
July=	
August=	
September=	
Total=	\$1,500.30

ANIMAL CONTROL REPORT

JANUARY 2017


Call #	Date:	1/16/2017	Caller Remarks:	GERMAN SHEPERD RAL ON HOGGE DR.VG	
5	Invoice Type:	No Charge	Expected Charge:	\$0.00	
	Call Type	Action Taken By:	Response	Disposition	
	Stray	City Personnel	Other	N/A	
Call #	Date:	1/19/2017	Caller Remarks:	DEAD OPOSSUM IN NEST.VG	
6	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Dead Animal	Murphy Animal Control	Other	N/A	
Call #	Date:	1/20/2017	Caller Remarks:	NEIGHBOR'S DOG (SHEPHERD) KILLED ONE OF HER CHICKENS AGAIN - DOG IS LAYING IN HER YARD. KC	
7	Invoice Type:	Service Fee + 3 Days	Expected Charge:	\$80.00	
	Call Type	Action Taken By:	Response	Disposition	
	Other	Murphy Animal Control	Murphy Pick Up	Holding	
Call #	Date:	1/27/2017	Caller Remarks:	INJURED CAT IN FRONT OF HOME.VG	
8	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00	
	Call Type	Action Taken By:	Response	Disposition	
	Other	Murphy Animal Control	Murphy Pick Up	Euthanized	

ANIMAL CONTROL REPORT

JANUARY 2017

Call #	Date:	1/31/2017	Caller Remarks:	LIGHT BROWN DOG FOUND AT HER HOUSE - POSS SHEP MIX, NO COLLAR. KC	
9	Invoice Type:	No Charge	Expected Charge:	\$0.00	
	Call Type	Action Taken By:	Response	Disposition	
	Stray	Other	Other	N/A	
				TOTAL =	\$410.00



	
BUILDING PERMIT TOTALS	
Dec-16	
ACCESSORY/OUTBUILDING PERMITS	3
IRRIGATION/LAWN SPRINKLER PERMITS	4
MISCELLANEOUS PERMITS	20
SWIMMING POOL PERMITS	1
REMODEL/ADDITION PERMITS	0
SINGLE FAMILY RESIDENTIAL PERMITS	1
INSPECTIONS	128

CITY OF PARKER
PERMIT LOG
DECEMBER 2016

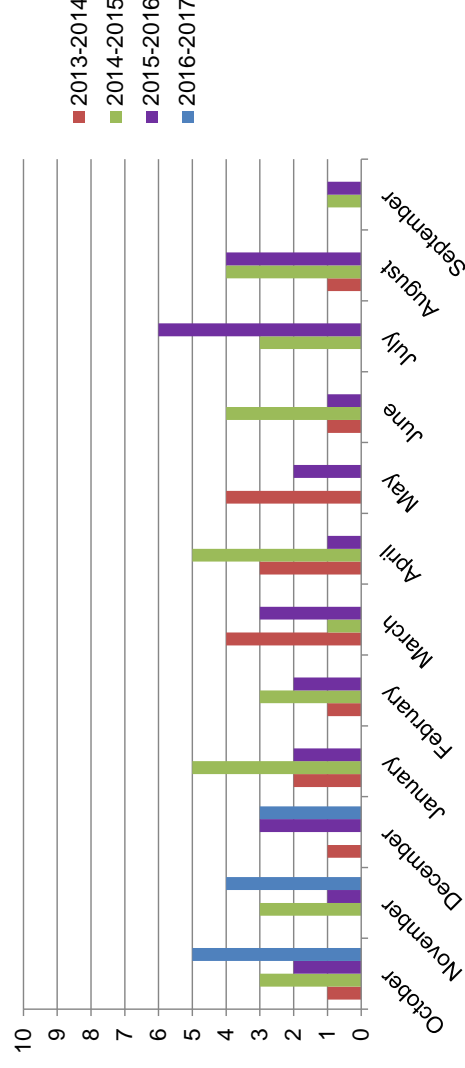
PERMIT NUMBER	ISSUE DATE	TYPE	ADDRESS	CONTRACTOR	DESCRIPTION	ESTIMATED VALUE	TOTAL SQUARE FOOTAGE	PERMIT FEE	DEPOSIT FEE	WATER METER FEE	SEWER TAP FEE
20161035	12/16/2016	ACC	7008 PARKER RD E	HUYNH	BARN	\$20,000	2,000	\$200.00	NA	NA	NA
20161036	12/29/2016	ACC	4506 PECAN BEND	KNIGHT BROWN	STORAGE	\$195,000	2,288	\$450.00	NA	NA	NA
20161037	12/30/2016	ACC	4203 SYCAMORE LN	TIERCE	METAL BUILDING	\$4,069	1,500	\$150.00	NA	NA	NA
20162021	12/8/2016	ELEC	5000 MIDDLETON DR	ILLUMINATIONS BY GREENLEE	MONUMENT LIGHTS/IRR CONT	NA	NA	\$75.00	NA	NA	NA
20162023	12/20/2016	ELEC	5609 PARKER RD E	ABR ELECTRIC	MAIN BREAKERS	NA	NA	\$75.00	NA	NA	NA
20163025	12/16/2016	FSPR	5902 MIDDLETON DR	RES COM	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
20163026	12/16/2016	FSPR	5315 WESTFIELD DR	RES COM FIRE SYSTEMS	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
20163027	12/16/2016	FSPR	5204 WESTFIELD DR	RESCOM FIRE SYSTEMS	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
20163028	12/16/2016	FSPR	5304 ASHFORD CT	RESCOM FIRE SYSTEMS	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
20164047	12/9/2016	IRR	5302 BERWICK LN	LAWN LIQUID IRRIGATION	IRRIGATION SYSTEM	\$1,200	NA	\$75.00	NA	NA	NA
20164048	12/13/2016	IRR	5202 BERWICK LN	LAND PRO CREATIONS	IRRIGATION SYSTEM	\$3,000	NA	\$75.00	NA	NA	NA
20164049	12/13/2016	IRR	5309 WESTFIELD DR	LAND PRO CREATIONS	IRRIGATION SYSTEM	\$3,000	NA	\$75.00	NA	NA	NA
20164050	12/21/2016	IRR	4408 SALISBURY DR	LAND PRO CREATIONS	IRRIGATION SYSTEM	\$3,000	NA	\$75.00	NA	NA	NA
20165034	12/6/2016	MECH	4803 PARKER RD E	GARLAND HEATING & AIR	CHANGE OUT AIR HANDLER	NA	NA	\$75.00	NA	NA	NA
20165035	12/12/2016	MECH	5211 EDGEWATER CT	RELIAINT HEATING & AIR COND	3 HVAC INSTALL	NA	NA	\$75.00	NA	NA	NA
20165036	12/12/2016	MECH	4407 CHURCH LN	BILL JOPLINS AIR CON	FAN COIL, HEAT PKG, COND	NA	NA	\$75.00	NA	NA	NA
20165037	12/13/2016	MECH	4513 SYCAMORE LN	AL'S AIR COND	REPLACE 2 HVAC UNITS	NA	NA	\$75.00	NA	NA	NA
20165039	12/21/2016	MECH	6008 ANDOVER DR	ALL SYSTEMS	HVAC REPLACEMENT	NA	NA	\$75.00	NA	NA	NA
20165038	12/28/2016	MECH	5206 RAVENSTHORPE DR	AL'S AIR CONDITIONING	REPLACE HVAC FURNACE	NA	NA	\$75.00	NA	NA	NA
20165040	12/28/2016	MECH	5603 PEMBROKE CT	1ST CLASS HEAT & AIR	3 TON CONDENSER	NA	NA	\$75.00	NA	NA	NA
20167056	12/5/2016	PLUM	5006 COPPERHILL CIR	OBRYAN PLUMBING	REPAIR GAS LINE	NA	NA	\$75.00	NA	NA	NA
20167057	12/6/2016	PLUM	4204 COUNTRYSIDE DR	DO IT ALL PLUMBING	KITCHEN DRAIN THROUGH SLAB	NA	NA	\$75.00	NA	NA	NA
20167058	12/19/2016	PLUM	5108 EDGEWATER CT	SAME DAY WATER HEATERS	GAS WH	NA	NA	\$75.00	NA	NA	NA
20167060	12/21/2016	PLUM	5609 OVERTON DR	HERNDON MCFARLAND PLUMB	WATER SPOT REPAIR VIA SLAB	NA	NA	\$75.00	NA	NA	NA
20167059	12/28/2016	PLUM	6704 ESTADOS DR	J&K PLUMBING	50 GAL ELEC WH	NA	NA	\$75.00	NA	NA	NA
20167061	12/29/2016	PLUM	2708 DUBLIN PARK DR	BENJAMIN FRANKLIN	50 GAL GAS WH	NA	NA	\$75.00	NA	NA	NA
201610021	12/9/2016	POOL	5101 ENGLENOOK DR	HAUK CUSTOM POOLS	POOL	\$40,000	NA	\$500.00	NA	NA	NA
20169052	12/20/2016	SFR	5303 NORWICK DR	SHADDOCK HOMES	NEW RESIDENCE	\$820,000	6,679	\$4,190.61	\$1,000	\$2,000	NA
20162022	12/14/2016	SOLAR	5606 ELISA LN	SOLARCITY CORPORATION	ROOF MOUNTED SOLAR PV SYSTEM	NA	NA	\$75.00	NA	NA	NA
TOTAL =						\$1,089,269	12,467		\$1,000	\$2,000	

PERMIT GRAPHS

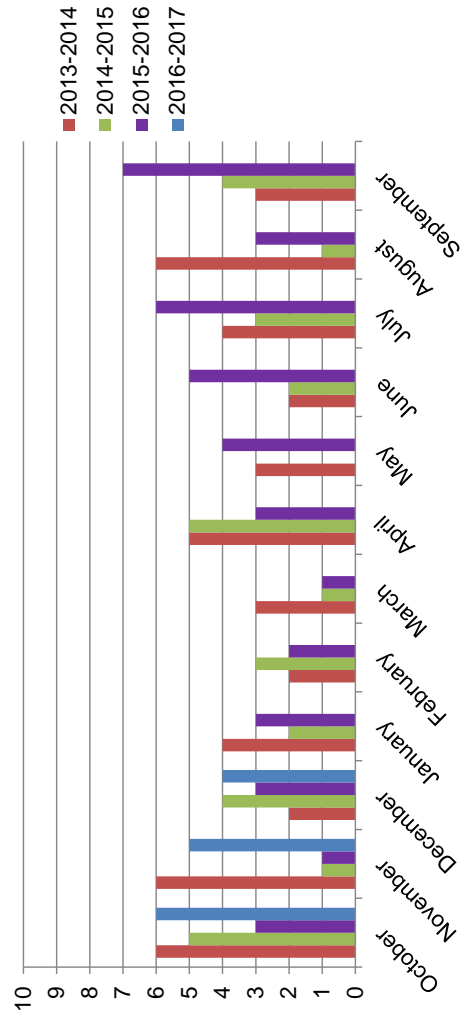
Accessory/Outbuildings Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	1	3	2	5
November	0	3	1	4
December	1	0	3	3
January	2	5	2	
February	1	3	2	
March	4	1	3	
April	3	5	1	
May	4	0	2	
June	1	4	1	
July	0	3	6	
August	1	4	4	
September	0	1	1	
Y-T-D Total	18	32	28	12

Irrigation/Lawn Sprinkler Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	6	5	3	6
November	6	1	1	5
December	2	4	3	4
January	4	2	3	
February	2	3	2	
March	3	1	1	
April	5	5	3	
May	3	0	4	
June	2	2	5	
July	4	3	6	
August	6	1	3	
September	3	4	7	
Y-T-D Total	46	31	41	15

Accessory/Outbuilding Permits



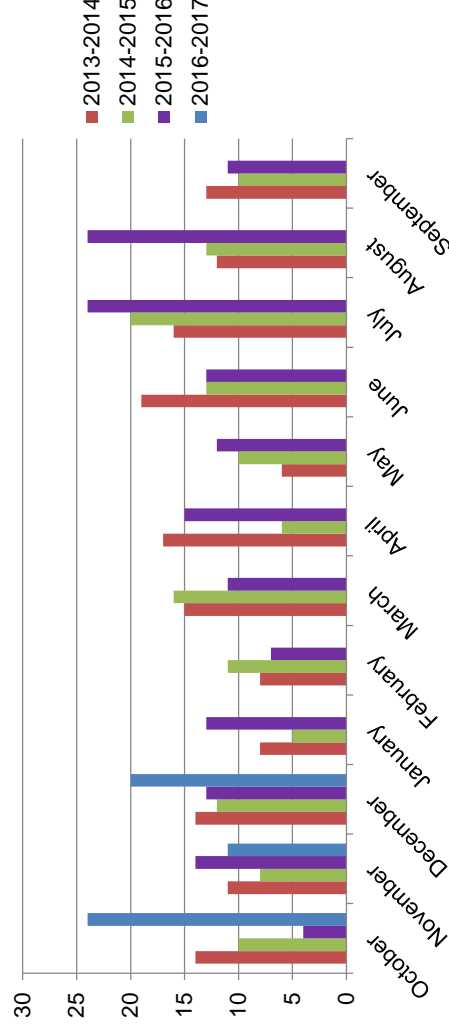
Irrigation/Lawn Sprinkler Permits



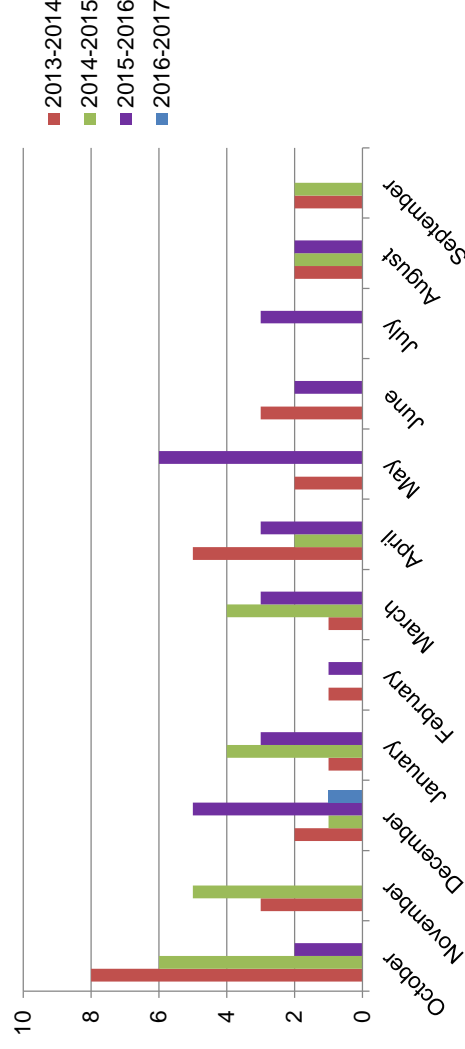
PERMIT GRAPHS

Miscellaneous Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	14	10	4	24
November	11	8	14	11
December	14	12	13	20
January	8	5	13	
February	8	11	7	
March	15	16	11	
April	17	6	15	
May	6	10	12	
June	19	13	13	
July	16	20	24	
August	12	13	24	
September	13	10	11	
Y-T-D Total	153	134	161	55
Swimming Pool Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	8	6	2	0
November	3	5	0	0
December	2	1	5	1
January	1	4	3	
February	1	0	1	
March	1	4	3	
April	5	2	3	
May	2	0	6	
June	3	0	2	
July	0	0	3	
August	2	2	2	
September	2	2	0	
Y-T-D Total	30	26	30	1

Miscellaneous Permits



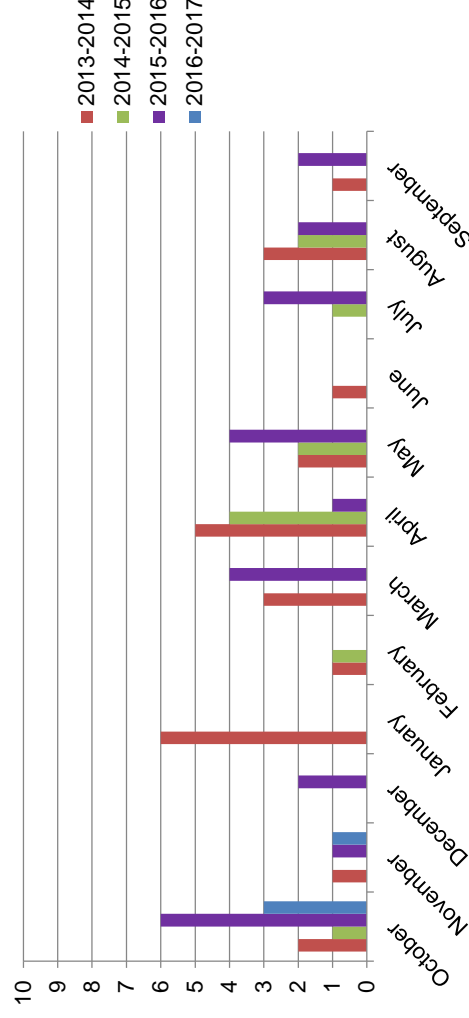
Swimming Pool Permits



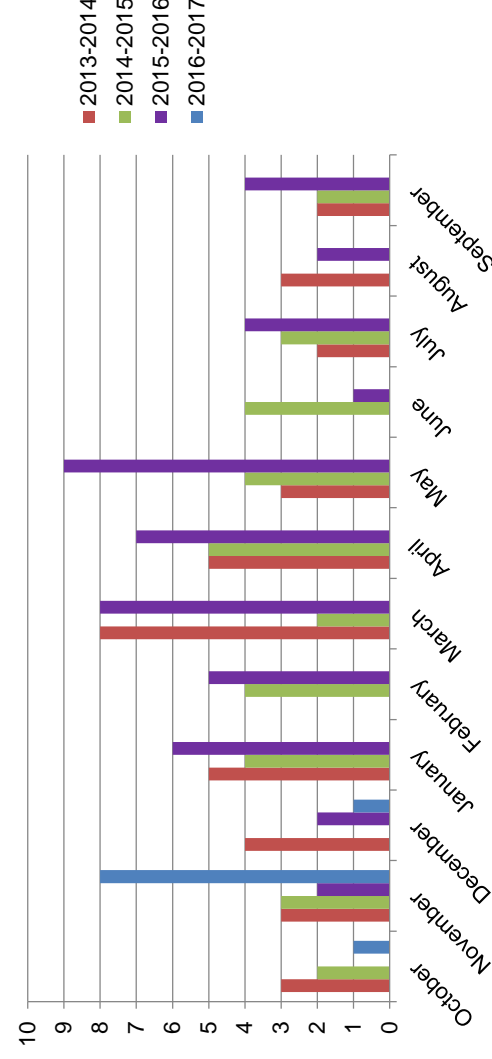
PERMIT GRAPHS

Remodel/Addition Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	2	1	6	3
November	1	0	1	1
December	0	0	2	0
January	6	0	0	
February	1	1	0	
March	3	0	4	
April	5	4	1	
May	2	2	4	
June	1	0	0	
July	0	1	3	
August	3	2	2	
September	1	0	2	
Y-T-D Total	25	11	25	4
Single Family Residential Building Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	3	2	0	1
November	3	3	2	8
December	4	0	2	1
January	5	4	6	
February	0	4	5	
March	8	2	8	
April	5	5	7	
May	3	4	9	
June	0	4	1	
July	2	3	4	
August	3	0	2	
September	2	2	4	
Y-T-D Total	38	33	50	10

Remodel/Addition Permits



Single Family Residential Permits



**INSPECTION LOG
DECEMBER 2016**

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
2016-1033	5303 ESTATE LN	ACC	Plumbing Rough	12/7/2016	12/8/2016	TRUE	FAILED 12/7/16	ISS	2
2016-1033	5303 ESTATE LN	ACC	Foundation	12/12/2016	12/12/2016	TRUE		ISS	1
2016-1026	7306 MEADOW GLEN DR	ACC	Framing	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	2
2016-1026	7306 MEADOW GLEN DR	ACC	Plumbing Top-Out	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	2
2016-1026	7306 MEADOW GLEN DR	ACC	Electrical Rough	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	2
2016-1026	7306 MEADOW GLEN DR	ACC	Mechanical Rough	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	2
2015-1033	6003 GREGORY LN	ACC	Framing	12/20/2016		FALSE	FAILED 12/20/16	ISS	1
2015-1033	6003 GREGORY LN	ACC	Plumbing Top-Out	12/20/2016		FALSE	FAILED 12/20/16	ISS	1
2015-1033	6003 GREGORY LN	ACC	Electrical Rough	12/20/2016		FALSE	FAILED 12/20/16	ISS	1
2015-1033	6003 GREGORY LN	ACC	Mechanical Rough	12/20/2016		FALSE	FAILED 12/20/16	ISS	1
2016-2011	4007 WINDREAM LN	ELEC	Electrical Inspection	12/9/2016	12/9/2016	TRUE	SOLAR PANELS	FINAL	1
2016-2021	5000 MIDDLETON DR	ELEC	Electrical Inspection	12/16/2016		FALSE	FAILED 12/16/16	ISS	1
2016-2023	5609 PARKER RD E	ELEC	Electrical Inspection	12/22/2016	12/22/2016	TRUE	METER BASE CHANGE OUT	FINAL	1
2016-3024	3708 GRAY LN	FSPR	Fire Hydro Visual	12/2/2016	12/2/2016	TRUE		ISS	1
2016-3027	5204 WESTFIELD DR	FSPR	Fire Hydro Visual	12/16/2016	12/16/2016	TRUE		ISS	1
2016-3025	5902 MIDDLETON DR	FSPR	Fire Hydro Visual	12/16/2016	12/16/2016	TRUE		ISS	1
2016-4045	6403 HOLBROOK CIR	IRR	Backflow Certificate on File	12/2/2016	12/2/2016	TRUE		FINAL	1
2016-4034	4605 OLD GATE LN	IRR	Backflow Certificate on File	12/8/2016	12/8/2016	TRUE		FINAL	1
2016-5036	4407 CHURCH LN	MECH	Final	12/16/2016	12/16/2016	TRUE		FINAL	1
2016-7056	5006 COPPERHILL CIR	PLUM	Plumbing Final	12/5/2016	12/5/2016	TRUE		FINAL	1
2016-7057	4204 COUNTRYSIDE DR	PLUM	Plumbing Final	12/7/2016	12/7/2016	TRUE		FINAL	1
2016-7035	4613 HACKBERRY LN	PLUM	Plumbing Final	12/16/2016	12/16/2016	TRUE		FINAL	1
2016-7060	5609 OVERTON DR	PLUM	Plumbing Final	12/22/2016	12/22/2016	TRUE		FINAL	1
2016-7054	6400 NORTHRIDGE PKWY	PLUM	Water Heater	12/22/2016	12/22/2016	TRUE		FINAL	1
2016-7058	5108 EDGEWATER CT	PLUM	Water Heater	12/30/2016	12/30/2016	TRUE		FINAL	1
20161-0014	5604 KENSINGTON CT	POOL	Pool Final	12/2/2016		FALSE	FAILED 12/2 & 12/19	ISS	2
20161-0012	5902 CORINTH CHAPEL RD	POOL	Pool Final	12/12/2016	12/12/2016	TRUE		FINAL	1
20151-0016	6003 GREGORY LN	POOL	Pool Final	12/12/2016		FALSE	FAILED 12/12/16	ISS	1
20161-0018	4101 SPRINGHILL ESTATES DR	POOL	Pool Final	12/20/2016	12/20/2016	TRUE		FINAL	1
20161-0003	5510 GREGORY LN	POOL	Pool Final	12/20/2016	12/20/2016	TRUE		FINAL	1
20161-0021	5101 ENGLENOOK DR	POOL	Belly Steel	12/21/2016	12/21/2016	TRUE		ISS	1

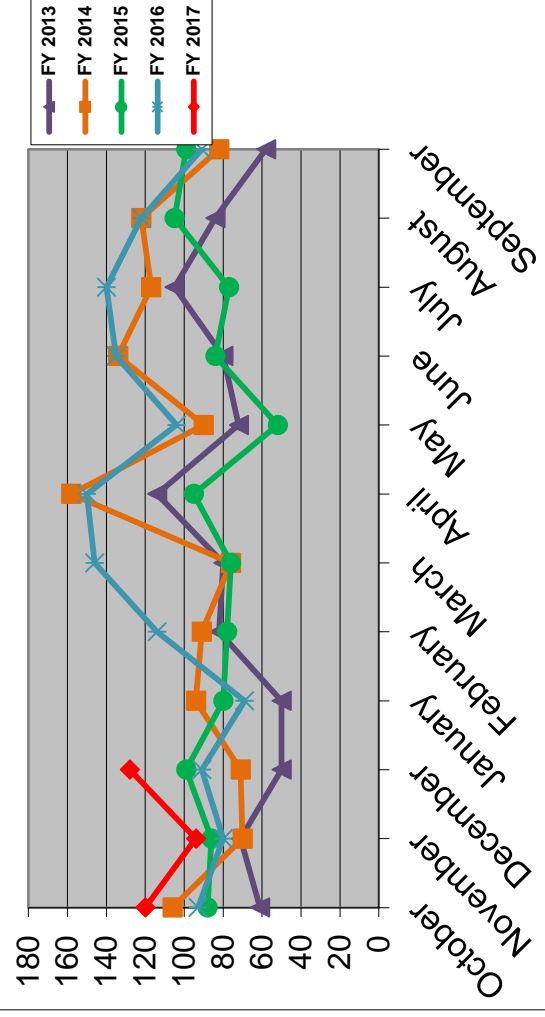
INSPECTION LOG DECEMBER 2016

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
2016-80016	4605 OLD GATE LN	REMOD	Framing	12/6/2016	12/6/2016	TRUE		ISS	1
2016-80016	4605 OLD GATE LN	REMOD	Plumbing Top-Out	12/6/2016	12/6/2016	TRUE		ISS	1
2016-80016	4605 OLD GATE LN	REMOD	Electrical Rough	12/6/2016	12/6/2016	TRUE		ISS	1
2016-80016	4605 OLD GATE LN	REMOD	Mechanical Rough	12/6/2016	12/6/2016	TRUE		ISS	1
2016-80012	3907 SADDLE TRL	REMOD	Plumbing Top-Out	12/7/2016	12/7/2016	TRUE	BRICK TIES	ISS	1
2016-80008	5901 ANDOVER DR	REMOD	Other	12/13/2016	12/13/2016	TRUE	METER BASE CHANGE OUT	FINAL	1
2016-80017	7306 MEADOW GLEN DR	REMOD	Electrical Rough	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	1
2016-80017	7306 MEADOW GLEN DR	REMOD	Mechanical Rough	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	2
2016-80017	7306 MEADOW GLEN DR	REMOD	Framing	12/13/2016	12/22/2016	TRUE	FAILED 12/13/16	ISS	2
2016-80008	5901 ANDOVER DR	REMOD	Building Final	12/16/2016	12/21/2016	TRUE	FAILED 12/16/16	FINAL	2
2016-80012	3907 SADDLE TRL	REMOD	Electrical Rough	12/22/2016		FALSE	FAILED 12/22/16	ISS	1
2016-80012	3907 SADDLE TRL	REMOD	Mechanical Rough	12/22/2016		FALSE	FAILED 12/22/16	ISS	1
2016-80012	3907 SADDLE TRL	REMOD	Framing	12/22/2016		FALSE	FAILED 12/22/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	Plumbing Top-Out	12/28/2016		FALSE	FAILED 12/28/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	Electrical Rough	12/28/2016		FALSE	FAILED 12/28/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	Mechanical Rough	12/28/2016		FALSE	FAILED 12/28/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	Framing	12/28/2016		FALSE	FAILED 12/28/16	ISS	1
2016-9016	5302 BERWICK LN	SFR	Meter Release - Gas	12/1/2016	12/1/2016	TRUE		FINAL	1
2016-9008	5402 TENNYSON CT	SFR	Meter Release - Gas	12/1/2016	12/1/2016	TRUE		ISS	1
2016-9030	5902 MIDDLETON DR	SFR	Plumbing Top-Out	12/1/2016	12/6/2016	TRUE	FAILED 12/1/16	ISS	2
2016-9030	5902 MIDDLETON DR	SFR	Electrical Rough	12/1/2016	12/6/2016	TRUE	FAILED 12/1/16	ISS	2
2016-9030	5902 MIDDLETON DR	SFR	Mechanical Rough	12/1/2016	12/6/2016	TRUE	FAILED 12/1/16	ISS	2
2016-9030	5902 MIDDLETON DR	SFR	Framing	12/1/2016	12/6/2016	TRUE	FAILED 12/1/16	ISS	2
2016-9017	5304 WESTFIELD DR	SFR	Driveway Approach	12/6/2016	12/8/2016	TRUE	FAILED 12/6/16	ISS	2
2016-9015	6403 HOLBROOK CIR	SFR	Building Final	12/6/2016	12/6/2016	TRUE		FINAL	1
2016-9015	6403 HOLBROOK CIR	SFR	Survey Plat	12/6/2016	12/6/2016	TRUE		FINAL	1
2016-9043	6802 CHESWICK CT	SFR	Foundation	12/6/2016	12/6/2016	TRUE		ISS	1
2016-9002	4707 SHEFFIELD CT	SFR	Building Final	12/7/2016	12/21/2016	TRUE	FAILED 12/7/16	FINAL	2
2016-9047	5203 NORWICK DR	SFR	Plumbing Rough	12/7/2016	12/7/2016	TRUE		ISS	1
2016-9047	5203 NORWICK DR	SFR	Form Survey	12/7/2016	12/7/2016	TRUE		ISS	1
2016-9017	5304 WESTFIELD DR	SFR	Meter Release - Electric	12/7/2016	12/7/2016	TRUE		ISS	1
2016-9017	5304 WESTFIELD DR	SFR	Meter Release - Gas	12/7/2016	12/7/2016	TRUE		ISS	1
2016-9047	5203 NORWICK DR	SFR	T-Pole	12/14/2016	12/14/2016	TRUE		ISS	1
2016-9019	5401 TENNYSON CT	SFR	Driveway Approach	12/14/2016	12/16/2016	TRUE	FAILED 12/14/16	ISS	2

[illegible]

Monthly Inspection Report

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
October	61	106	88	93	120
November	71	70	86	80	94
December	50	71	99	91	128
January	50	94	80	69	
February	82	91	78	114	
March	80	76	76	146	
April	114	158	95	150	
May	72	90	52	104	
June	80	134	84	135	
July	105	117	77	140	
August	84	122	105	122	
September	58	82	99	91	
Year Total	907	1211	1019	1335	342




CODE ENFORCEMENT REPORT 2016-2017

Violation Description	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD Totals
High Grass													0
Illegal Dumping		1											1
Illegal Structure													0
Illegal Vehicle	1												1
Junked Vehicles	1												1
Lot Maintenance	2	5	6										13
Trash and Debris	5	6	4										15
ITEM TOTALS	9	12	10	0	0	0	0	0	0	0	0	0	31

Officer Actions	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD Totals
Verbal Warnings	9	10	10										29
Complied/Resolved	9	10	10										29
10 Day Notice (Letters Mailed)	2	2											4
Extension Granted													0
Complied/Resolved	2	2											4
Citations Issued													0
Stop Work Order													0
Misc													0
ITEM TOTALS	22	24	20	0	0	0	0	0	0	0	0	0	66



	
BUILDING PERMIT TOTALS	
Jan-17	
ACCESSORY/OUTBUILDING PERMITS	1
IRRIGATION/LAWN SPRINKLER PERMITS	4
MISCELLANEOUS PERMITS	23
SWIMMING POOL PERMITS	2
REMODEL/ADDITION PERMITS	2
SINGLE FAMILY RESIDENTIAL PERMITS	3
INSPECTIONS	113

CITY OF PARKER
PERMIT LOG
JANUARY 2017

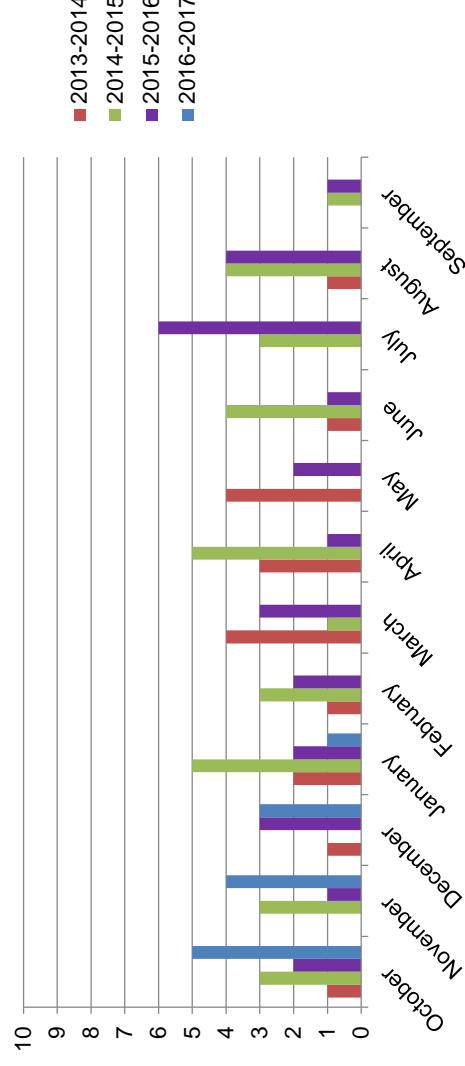
PERMIT NUMBER	ISSUE DATE	TYPE	ADDRESS	CONTRACTOR	DESCRIPTION	ESTIMATED VALUE	TOTAL SQUARE FOOTAGE	PERMIT FEE	DEPOSIT FEE	WATER METER FEE	SEWER TAP FEE
2017-1002	1/26/2017	ACC	5504 KARA LN	GARRETT OUTDOOR LIVING	LIVING AREA, KITCHEN	\$68,000	900	\$175.00	NA	NA	NA
2017-2001	1/5/2017	ELEC	4308 WAGONWHEEL DR	ABR ELECTRIC	PANEL UPGRADE	NA	NA	\$75.00	NA	NA	NA
2016-6035	1/11/2017	FENCE	5302 BERWICK LN	NETLOC. INC	FENCE	\$13,020	NA	\$75.00	NA	NA	NA
2017-5002	1/17/2017	FENCE	PARKER RANCH ESTATES	ACE FENCE DFW	PERIMETER FENCE	\$40,000	NA	\$75.00	NA	NA	NA
2016-3029	1/20/2017	FSPR	5805 MIDDLETON DR	RES COM	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
2016-3030	1/20/2017	FSPR	6402 HOLBROOK CIR	RES COM	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
2017-3001	1/20/2017	FSPR	4608 SALISBURY DR	RES COM FIRE SYSTEMS	FIRE SPRINKLER	NA	NA	\$150.00	NA	NA	NA
2017-3002	1/20/2017	FSPR	5302 ASHFORD CT	RES COM	FIRE SPRINKLER SYSTEM	NA	NA	\$150.00	NA	NA	NA
2017-3003	1/20/2017	FSPR	5207 MIDDLETON DR	RES COM	FIRE SPRINKLER SYSTEM	NA	NA	\$150.00	NA	NA	NA
2017-3004	1/20/2017	FSPR	6801 HAVENHURST CT	RES COM	FIRE SPRINKLER SYSTEM	NA	NA	\$150.00	NA	NA	NA
2017-3005	1/20/2017	FSPR	5311 WESTFIELD DR	RES COM	FIRE SPRINKLER SYSTEM	NA	NA	\$150.00	NA	NA	NA
2017-3006	1/20/2017	FSPR	5203 NORWICK DR	RES COM	FIRE SPRINKLER SYSTEM	NA	NA	\$150.00	NA	NA	NA
2017-3007	1/20/2017	FSPR	5209 MIDDLETON DR	RES COM	FIRE SPRINKLER SYSTEM	NA	NA	\$150.00	NA	NA	NA
2017-4001	1/3/2017	IRR	5304 WESTFIELD DR	LAND PRO CREATIONS	IRRIGATION SYSTEM	\$3,000	NA	\$75.00	NA	NA	NA
2017-4002	1/11/2017	IRR	5402 TENNYSON CT	LAWN LIQUID IRRIGATION	IRRIGATION SYSTEM	\$1,200	NA	\$75.00	NA	NA	NA
2017-4003	1/25/2017	IRR	5402 TENNYSON CT	WITHDRAWN LAWN LIQUID IRRIGATION	IRRIGATION SYSTEM	\$1,200	NA	\$75.00	NA	NA	NA
2017-4004	1/27/2017	IRR	5305 BERWICK LN	LAWN LIQUID IRRATION	IRRIGATION SYSTEM	\$1,200	NA	\$75.00	NA	NA	NA
2017-5001	1/4/2017	MECH	5602 KENSINGTON CT	MILESTONE ELEC & AIR	3 GAS FURNANCES	NA	NA	\$75.00	NA	NA	NA
2017-5002	1/13/2017	MECH	5306 CREEKSIDE CT	BILL JOPLINS	CHANGE OUT FURNACE	NA	NA	\$75.00	NA	NA	NA
2017-5001	1/4/2017	MISC	4511 PECAN ORCHARD DR	GONZALES	DRIVEWAY/CULVERT	NA	NA	\$75.00	NA	NA	NA
2017-7001	1/4/2017	PLUM	4113 BROOKWOOD DR	SAME DAY WATER HEATERS	ELEC WH	NA	NA	\$75.00	NA	NA	NA
2017-7002	1/5/2017	PLUM	6801 OVERBROOK DR	DALLAS PLUMBING COMPANY	2 WH	NA	NA	\$75.00	NA	NA	NA
2017-7003	1/5/2017	PLUM	6003 WESTON CT	SCOUT PLUMBING	GAS WH IN GARAGE	NA	NA	\$75.00	NA	NA	NA
2017-7004	1/12/2017	PLUM	5803 BRACKNELL DR	DFW IMPROVED	WATER HEATER	NA	NA	\$75.00	NA	NA	NA
2017-7005	1/23/2017	PLUM	5404 GREGORY LN	SERVICE CONTRACTORS PLUM	TANKLESS WH IN ATTIC	NA	NA	\$75.00	NA	NA	NA
2017-7006	1/23/2017	PLUM	5903 PARKER RD E	CLASSIC PLUMBING	TUNNEL BROKEN DRAIN LINE	NA	NA	\$75.00	NA	NA	NA
2017-7007	1/26/2017	PLUM	6802 HAVENHURST CT	TOTAL PLUMBING SERVICE	SEWER REPAIR	NA	NA	\$75.00	NA	NA	NA
2017-7008	1/27/2017	PLUM	5005 ENGLENOOK DR	SCOUT PLUMBING	WATER HEATER	NA	NA	\$75.00	NA	NA	NA
2016-10022	1/26/2017	POOL	5204 WESTFIELD DR	RIVERBEND SANDLER	POOL	\$65,000	NA	\$500.00	NA	NA	NA
2017-10001	1/26/2017	POOL	5803 ANDOVER DR	ARTISAN CUSTOM POOLS	POOL	\$86,000	NA	\$500.00	NA	NA	NA
2016-80020	1/11/2017	REMOD	2700 DUBLIN PARK DR	TERRELL	ADDITION	\$100,000	1,490	\$839.40	NA	NA	NA
2017-80001	1/26/2017	REMOD	4904 RIDGEVIEW DR	ORTUS EXTERIORS	ADDITION	\$25,000	4,001	\$274.00	NA	NA	NA
2016-9050	1/5/2017	SFR	6605 ERIN LN	CHESMAR HOMES	NEW RESIDENCE	\$330,314	4,317	\$3,535.12	\$1,000	\$2,000	NA
2016-9051	1/11/2017	SFR	5400 WESTFIELD DR	GRAND HOMES	NEW RESIDENCE	\$558,720	6,208	\$3,912.72	\$1,000	\$2,000	\$1,000
2016-9053	1/11/2017	SFR	5905 MIDDLETON DR	GRAND HOMES	NEW RESIDENCE	\$858,240	9,536	\$5,876.24	\$1,000	\$2,000	\$1,000
					TOTAL=	\$2,150,894	26,452	\$18,312.48	\$3,000	\$6,000	\$2,000

PERMIT GRAPHS

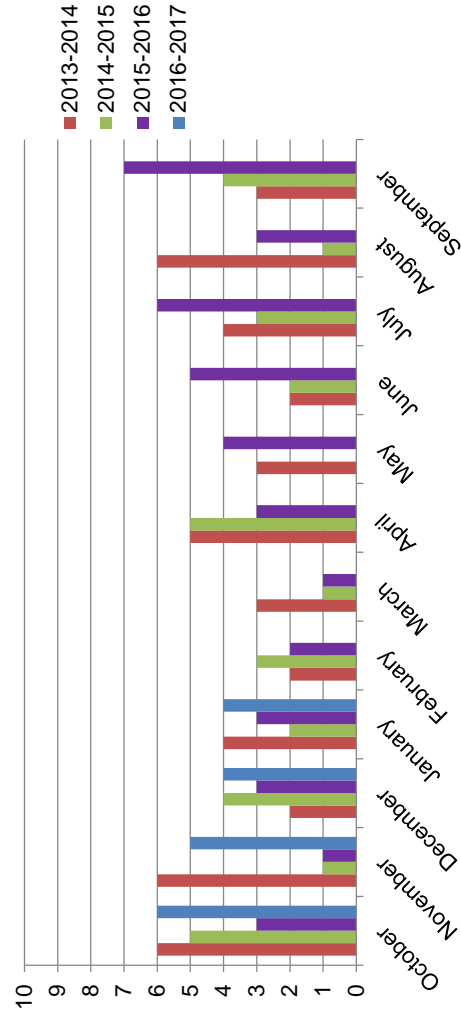
Accessory/Outbuildings Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	1	3	2	5
November	0	3	1	4
December	1	0	3	3
January	2	5	2	1
February	1	3	2	
March	4	1	3	
April	3	5	1	
May	4	0	2	
June	1	4	1	
July	0	3	6	
August	1	4	4	
September	0	1	1	
Y-T-D Total	18	32	28	13

Irrigation/Lawn Sprinkler Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	6	5	3	6
November	6	1	1	5
December	2	4	3	4
January	4	2	3	4
February	2	3	2	
March	3	1	1	
April	5	5	3	
May	3	0	4	
June	2	2	5	
July	4	3	6	
August	6	1	3	
September	3	4	7	
Y-T-D Total	46	31	41	19

Accessory/Outbuilding Permits



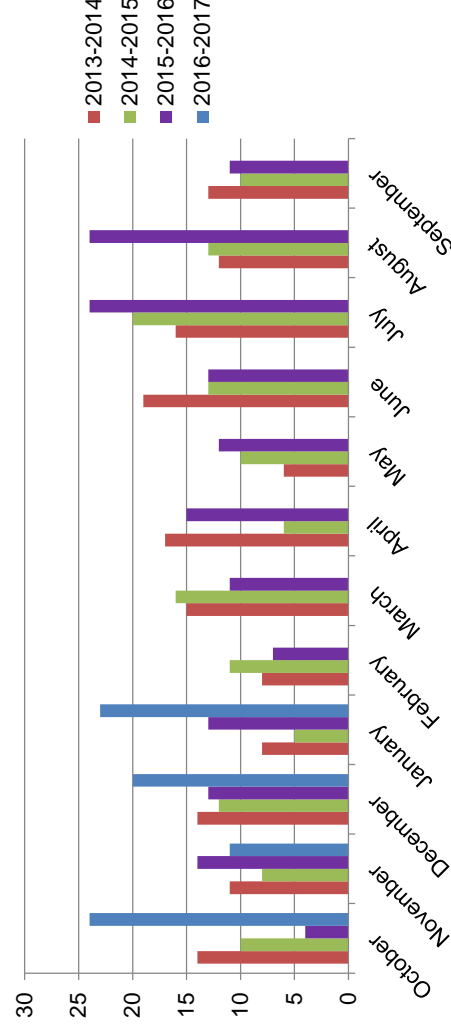
Irrigation/Lawn Sprinkler Permits



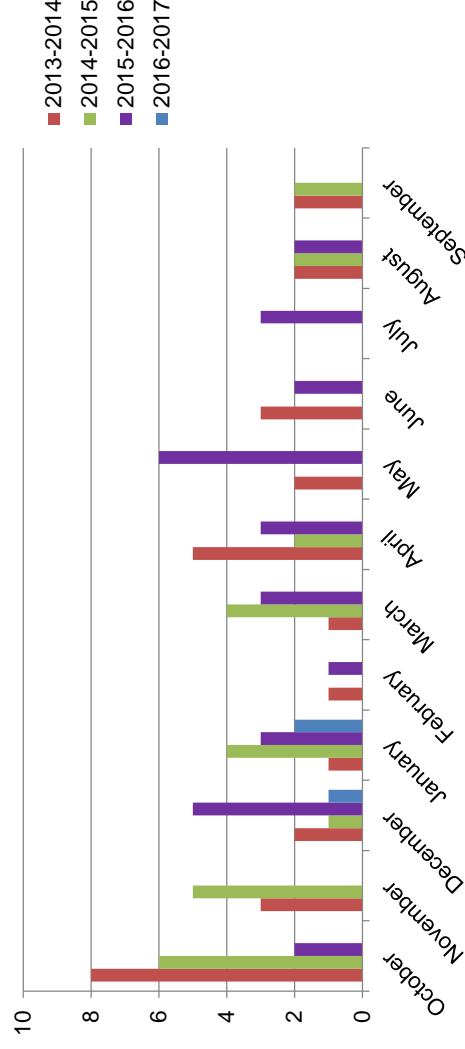
PERMIT GRAPHS

Miscellaneous Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	14	10	4	24
November	11	8	14	11
December	14	12	13	20
January	8	5	13	23
February	8	11	7	
March	15	16	11	
April	17	6	15	
May	6	10	12	
June	19	13	13	
July	16	20	24	
August	12	13	24	
September	13	10	11	
Y-T-D Total	153	134	161	78
Swimming Pool Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	8	6	2	0
November	3	5	0	0
December	2	1	5	1
January	1	4	3	2
February	1	0	1	
March	1	4	3	
April	5	2	3	
May	2	0	6	
June	3	0	2	
July	0	0	3	
August	2	2	2	
September	2	2	0	
Y-T-D Total	30	26	30	3

Miscellaneous Permits



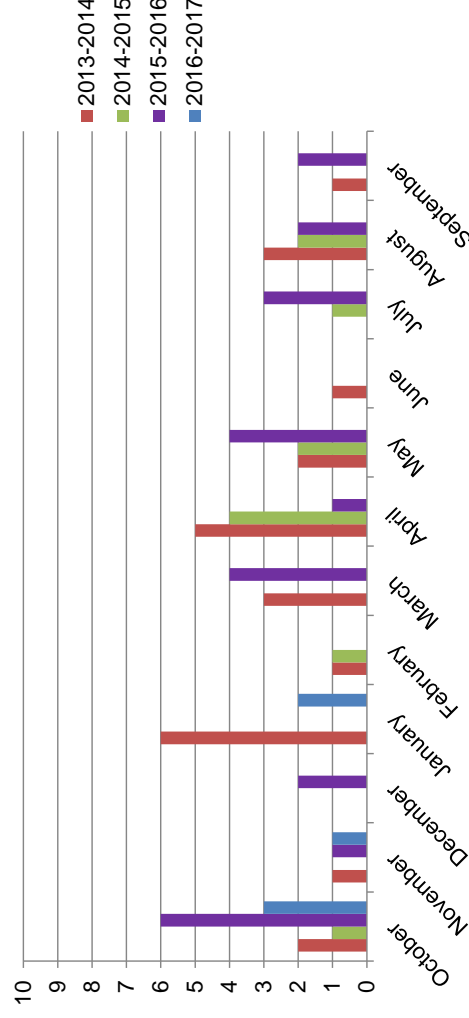
Swimming Pool Permits



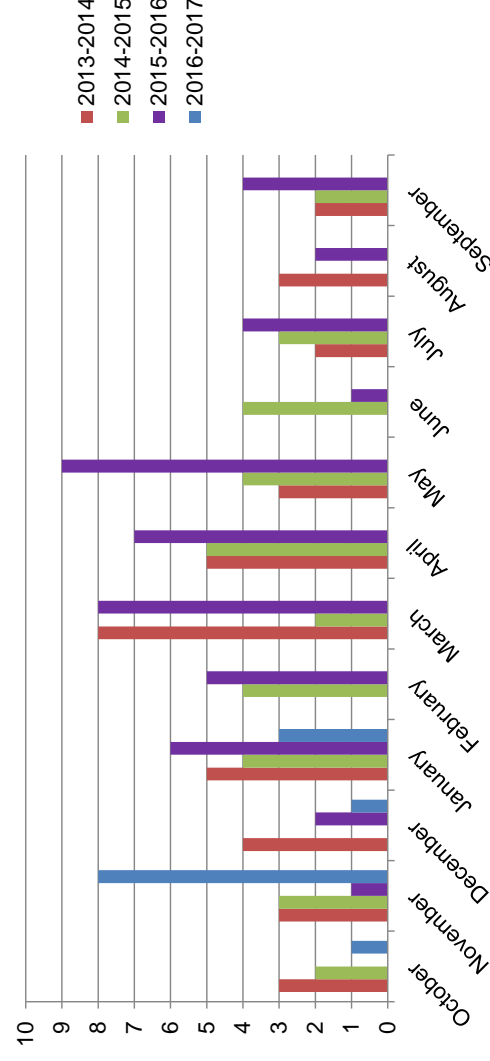
PERMIT GRAPHS

Remodel/Addition Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	2	1	6	3
November	1	0	1	1
December	0	0	2	0
January	6	0	0	2
February	1	1	0	
March	3	0	4	
April	5	4	1	
May	2	2	4	
June	1	0	0	
July	0	1	3	
August	3	2	2	
September	1	0	2	
Y-T-D Total	25	11	25	6
Single Family Residential Building Permits				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	3	2	0	1
November	3	3	1	8
December	4	0	2	1
January	5	4	6	3
February	0	4	5	
March	8	2	8	
April	5	5	7	
May	3	4	9	
June	0	4	1	
July	2	3	4	
August	3	0	2	
September	2	2	4	
Y-T-D Total	38	33	49	13

Remodel/Addition Permits



Single Family Residential Permits



INSPECTION LOG JANUARY 2017

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
2016-9022	5303 BARRINGTON DR	SFR	PLUMBING TOP-OUT	8/5/2016	1/5/2017	TRUE	FAILED 8/5/16	FINAL	1
2016-9022	5303 BARRINGTON DR	SFR	ELECTRICAL ROUGH	8/5/2016	1/5/2017	TRUE	FAILED 8/5/16	FINAL	1
2016-9022	5303 BARRINGTON DR	SFR	MECHANICAL ROUGH	8/5/2016	1/5/2017	TRUE	FAILED 8/5/16	FINAL	1
2016-9022	5303 BARRINGTON DR	SFR	FRAMING	8/5/2016	1/5/2017	TRUE	FAILED 8/5/16	FINAL	1
2016-10006	7404 MEADOW GLEN DR	POOL	POOL FINAL	9/13/2016	1/11/2017	TRUE	FAILED 9/13 & 11/28	FINAL	1
2016-2021	5000 MIDDLETON DR	ELEC	ELECTRICAL INSPECTION	12/16/2016	1/13/2017	TRUE	FAILED 12/16 & 1/9	FINAL	1
2016-80014	4911 SMITH RD	REMOD	PLUMBING TOP-OUT	12/28/2016	1/4/2017	TRUE	FAILED 12/28/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	ELECTRICAL ROUGH	12/28/2016	1/4/2017	TRUE	FAILED 12/28/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	MECHANICAL ROUGH	12/28/2016	1/4/2017	TRUE	FAILED 12/28/16	ISS	1
2016-80014	4911 SMITH RD	REMOD	FRAMING	12/28/2016	1/4/2017	TRUE	FAILED 12/28/16	ISS	1
2016-2022	5606 ELISA LN	SOLAR	ELECTRICAL INSPECTION	12/29/2016	1/4/2017	TRUE	FAILED 12/29/16	FINAL	1
2016-5034	4803 PARKER RD E	MECH	FINAL	1/3/2017	1/3/2017	TRUE		FINAL	1
2016-7061	2708 DUBLIN PARK DR	PLUM	WATER HEATER	1/3/2017	1/3/2017	TRUE		FINAL	1
2016-9022	5303 BARRINGTON DR	SFR	BUILDING FINAL	1/5/2017	1/5/2017	TRUE		FINAL	1
2016-9022	5303 BARRINGTON DR	SFR	SURVEY PLAT	1/5/2017	1/5/2017	TRUE		FINAL	1
2016-9054	5204 BERWICK LN	SFR	T-POLE	1/5/2017	1/5/2017	TRUE		ISS	1
2016-9054	5204 BERWICK LN	SFR	FOUNDATION	1/5/2017	1/5/2017	TRUE		ISS	1
2016-9048	4601 SALISBURY DR	SFR	T-POLE	1/5/2017	1/5/2017	TRUE		ISS	1
2016-9048	4601 SALISBURY DR	SFR	FOUNDATION BACKFLOW CERTIFICATE	1/5/2017	1/5/2017	TRUE		ISS	1
2017-4001	5304 WESTFIELD DR	IRR	ON FILE	1/9/2017	1/9/2017	TRUE		FINAL	1
2017-6001	4511 PECAN ORCHARD DR	MISC	OTHER	1/10/2017	1/11/2017	TRUE	DRIVEWAY APPROACH	FINAL	1
2016-9038	5710 MIDDLETON DR	SFR	PLUMBING TOP-OUT	1/10/2017	1/12/2017	TRUE	FAILED 1/10	ISS	2
2016-9038	5710 MIDDLETON DR	SFR	ELECTRICAL ROUGH	1/10/2017	1/12/2017	TRUE	FAILED 1/10	ISS	2
2016-9038	5710 MIDDLETON DR	SFR	MECHANICAL ROUGH	1/10/2017	1/12/2017	TRUE	FAILED 1/10	ISS	2
2016-9038	5710 MIDDLETON DR	SFR	FRAMING	1/10/2017	1/12/2017	TRUE	FAILED 1/10	ISS	2
2017-7003	6003 WESTON CT	PLUM	WATER HEATER	1/11/2017	1/11/2017	TRUE		FINAL	1
2016-2018	4903 RIDGEVIEW DR	ELEC	OTHER	1/12/2017	1/12/2017	TRUE	PANEL CHANGE OUT	FINAL	1
2017-2001	4308 WAGONWHEEL DR	ELEC	OTHER	1/12/2017	1/12/2017	TRUE	PANEL CHANGE	ISS	1
2016-9053	5905 MIDDLETON DR	SFR	T-POLE	1/12/2017	1/12/2017	TRUE		ISS	1
2016-2018	4903 RIDGEVIEW DR	ELEC	FINAL	1/13/2017	1/13/2017	TRUE		FINAL	1
2016-9049	4607 BRYCE DR	SFR	PLUMBING ROUGH	1/13/2017	1/13/2017	TRUE		ISS	1

INSPECTION LOG JANUARY 2017

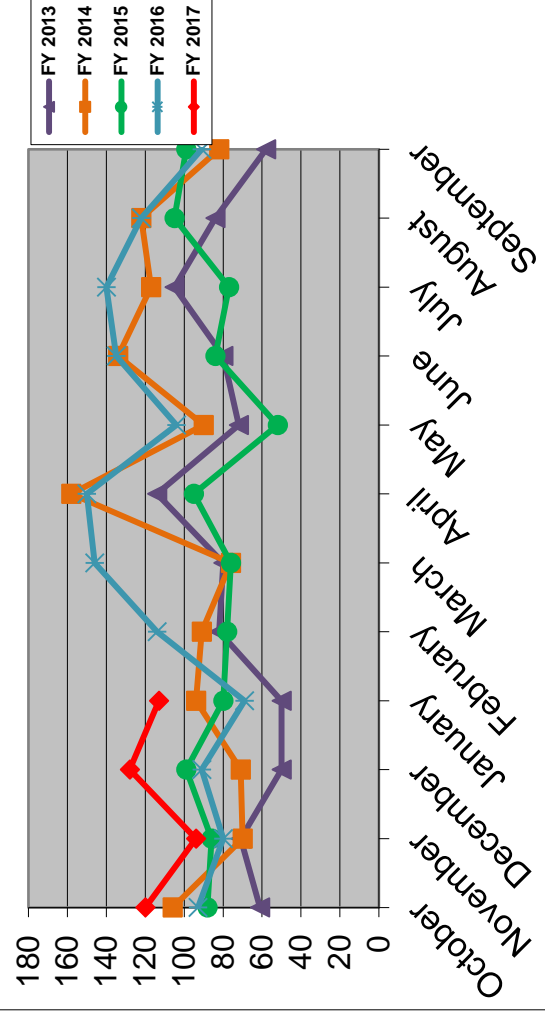
PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
2016-9049	4607 BRYCE DR	SFR	FORM SURVEY	1/13/2017	1/13/2017	TRUE		ISS	1
2016-3028	5304 ASHFORD CT	FSPR	FIRE HYDRO VISUAL	1/18/2017	1/18/2017	TRUE		ISS	1
2016-9037	5304 ASHFORD CT	SFR	PLUMBING TOP-OUT	1/18/2017	1/18/2017	TRUE		ISS	1
2016-9037	5304 ASHFORD CT	SFR	ELECTRICAL ROUGH	1/18/2017	1/18/2017	TRUE		ISS	1
2016-9037	5304 ASHFORD CT	SFR	MECHANICAL ROUGH	1/18/2017	1/18/2017	TRUE		ISS	1
2016-9037	5304 ASHFORD CT	SFR	FRAMING	1/18/2017	1/18/2017	TRUE		ISS	1
2016-9037	5304 ASHFORD CT	SFR	PLUMBING TOP-OUT	1/18/2017	1/27/2017	TRUE	FAILED 1/18/17	ISS	2
2016-9033	6402 HOLBROOK CIR	SFR	ELECTRICAL ROUGH	1/18/2017	1/27/2017	TRUE	FAILED 1/18/17	ISS	2
2016-9033	6402 HOLBROOK CIR	SFR	MECHANICAL ROUGH	1/18/2017	1/27/2017	TRUE	FAILED 1/18/17	ISS	2
2016-9033	6402 HOLBROOK CIR	SFR	FRAMING	1/18/2017	1/27/2017	TRUE	FAILED 1/18/17	ISS	2
2016-10021	5101 ENGLENOOK DR	POOL	DECK STEEL	1/19/2017	1/26/2017	TRUE	FAILED 1/19 & 1/25	ISS	3
2016-80007	5604 KENSINGTON CT	REM0D	BUILDING FINAL	1/19/2017	1/19/2017	TRUE		FINAL	1
2016-9024	5805 MIDDLETON DR	SFR	PLUMBING TOP-OUT	1/19/2017	1/26/2017	TRUE	FAILED 1/19 & 1/23	ISS	3
2016-9024	5805 MIDDLETON DR	SFR	ELECTRICAL ROUGH	1/19/2017	1/26/2017	TRUE	FAILED 1/19 & 1/23	ISS	3
2016-9024	5805 MIDDLETON DR	SFR	MECHANICAL ROUGH	1/19/2017	1/26/2017	TRUE	FAILED 1/19 & 1/23	ISS	3
2016-9024	5805 MIDDLETON DR	SFR	FRAMING	1/19/2017	1/27/2017	TRUE	FAILED 1/19 & 1/25	ISS	3
2016-9028	5315 WESTFIELD DR	SFR	PLUMBING TOP-OUT	1/19/2017	1/27/2017	TRUE	FAILED 1/19 & 1/25	ISS	3
2016-9028	5315 WESTFIELD DR	SFR	ELECTRICAL ROUGH	1/19/2017	1/27/2017	TRUE	FAILED 1/19 & 1/25	ISS	3
2016-9028	5315 WESTFIELD DR	SFR	MECHANICAL ROUGH	1/19/2017	1/27/2017	TRUE	FAILED 1/19 & 1/25	ISS	3
2016-9028	5315 WESTFIELD DR	SFR	FRAMING	1/19/2017	1/27/2017	TRUE	FAILED 1/19 & 1/25	ISS	3
2016-9051	5400 WESTFIELD DR	SFR	PLUMBING ROUGH	1/20/2017	1/26/2017	TRUE	FAILED 1/20	ISS	2
2016-9041	5206 MIDDLETON DR	SFR	PLUMBING TOP-OUT	1/23/2017	1/24/2017	TRUE	FAILED 1/23	ISS	2
2016-9041	5206 MIDDLETON DR	SFR	ELECTRICAL ROUGH	1/23/2017	1/24/2017	TRUE	FAILED 1/23	ISS	2
2016-9041	5206 MIDDLETON DR	SFR	MECHANICAL ROUGH	1/23/2017	1/24/2017	TRUE	FAILED 1/23	ISS	2
2016-9041	5206 MIDDLETON DR	SFR	FRAMING	1/23/2017	1/24/2017	TRUE	FAILED 1/23	ISS	2
2016-9051	5400 WESTFIELD DR	SFR	T-POLE	1/23/2017	1/23/2017	TRUE		ISS	1
2017-7006	5903 PARKER RD E	PLUM	PLUMBING FINAL	1/24/2017	1/24/2017	TRUE		FINAL	1
2016-80018	3608 MCCREARY RD	REM0D	FRAMING	1/24/2017	1/24/2017	TRUE		ISS	1
2016-9052	5303 NORWICK DR	SFR	PLUMBING ROUGH	1/24/2017	1/24/2017	TRUE		ISS	1
2016-9052	5303 NORWICK DR	SFR	FORM SURVEY	1/24/2017	1/24/2017	TRUE		ISS	1
2016-4048	5202 BERWICK LN	IRR	BACKFLOW CERTIFICATE	1/26/2017	1/26/2017	TRUE		FINAL	1
2016-9049	4607 BRYCE DR	SFR	FOUNDATION	1/26/2017	1/26/2017	TRUE		ISS	1
2016-9053	5905 MIDDLETON DR	SFR	PLUMBING ROUGH	1/26/2017	1/26/2017	TRUE		ISS	1
2016-9053	5905 MIDDLETON DR	SFR	FORM SURVEY	1/26/2017	1/26/2017	TRUE		ISS	1

**INSPECTION LOG
JANUARY 2017**

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
2016-9051	5400 WESTFIELD DR	SFR	FORM SURVEY	1/26/2017	1/26/2017	TRUE		ISS	1
2016-3030	6402 HOLBROOK CIR	FSPR	FIRE HYDRO VISUAL	1/27/2017	1/27/2017	TRUE		ISS	1
2016-3026	5315 WESTFIELD DR	FSPR	FIRE HYDRO VISUAL	1/27/2017	1/27/2017	TRUE		ISS	1
2016-5033	7246 MOSS RIDGE RD	MECH	FINAL	1/27/2017	1/27/2017	TRUE		FINAL	1
2017-7007	6802 HAVENHURST CT	PLUM	PLUMBING FINAL	1/27/2017	1/27/2017	TRUE	UNDER SLAB LEAK	FINAL	1
2016-9050	6605 ERIN LN	SFR	T-POLE	1/27/2017	1/27/2017	TRUE		ISS	1
2016-9017	5304 WESTFIELD DR	SFR	BUILDING FINAL	1/27/2017	1/27/2017	TRUE		FINAL	1
2016-9017	5304 WESTFIELD DR	SFR	SURVEY PLAT	1/27/2017	1/27/2017	TRUE		FINAL	1
2016-9026	5309 WESTFIELD DR	SFR	DRIVEWAY APPROACH	1/27/2017	1/27/2017	TRUE		ISS	1
2016-1014	6904 AUDUBON DR	ACC	OTHER	1/30/2017	1/30/2017	TRUE	GAS TEST	ISS	1
2016-9025	6801 HAVENHURST CT	SFR	PLUMBING TOP-OUT	1/30/2017	1/30/2017	FALSE	FAILED 1/30/17	ISS	1
2016-9025	6801 HAVENHURST CT	SFR	ELECTRICAL ROUGH	1/30/2017	1/30/2017	FALSE	FAILED 1/30/17	ISS	1
2016-9025	6801 HAVENHURST CT	SFR	MECHANICAL ROUGH	1/30/2017	1/30/2017	FALSE	FAILED 1/30/17	ISS	1
2016-9025	6801 HAVENHURST CT	SFR	FRAMING	1/30/2017	1/30/2017	FALSE	FAILED 1/30/17	ISS	1
2016-3029	5805 MIDDLETON DR	FSPR	FIRE HYDRO VISUAL	1/31/2017	1/31/2017	FALSE	FAILED 1/31	ISS	1
2017-7004	5803 BRACKNELL DR	PLUM	WATER HEATER	1/31/2017	1/31/2017	TRUE		FINAL	1
2015-9003	6807 OVERBROOK DR	SFR	METER RELEASE - ELECTRIC	1/31/2017	1/31/2017	TRUE	TEMP POWER TO HOUSE	ISS	1
								TOTAL=	113

Monthly Inspection Report

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
October	61	106	88	93	120
November	71	70	86	80	94
December	50	71	99	91	128
January	50	94	80	69	113
February	82	91	78	114	
March	80	76	76	146	
April	114	158	95	150	
May	72	90	52	104	
June	80	134	84	135	
July	105	117	77	140	
August	84	122	105	122	
September	58	82	99	91	
Year Total	907	1211	1019	1335	455



CODE ENFORCEMENT REPORT 2016-2017

Violation Description	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD Totals
High Grass													0
Illegal Dumping		1	2										3
Illegal Structure													0
Illegal Vehicle	1												1
Junked Vehicles	1												1
Lot Maintenance	2	5	6	3									16
Trash and Debris	5	6	4	10									25
ITEM TOTALS	9	12	10	15	0	0	0	0	0	0	0	0	46

Officer Actions	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD Totals
Verbal Warnings	9	10	10	15									44
Complied/Resolved	9	10	10	15									44
10 Day Notice (Letters Mailed)	2	2											4
Extension Granted													0
Complied/Resolved	2	2											4
Citations Issued													0
Stop Work Order													0
Misc													0
ITEM TOTALS	22	24	20	30	0	0	0	0	0	0	0	0	96

City of Parker Municipal Court Monthly Report

December, 2016	Traffic Misdemeanors	Non-Traffic Misdemeanors
New Cases Filed	20	8
Total Pending Cases	826	352
Uncontested Dispositions	19	11
Compliance Dismissals		
After Driver Safety Course	13	
After Deferred Disposition	17	1
After Proof of Insurance	2	
Other Dismissals	3	0
Total Cases Disposed	54	12
Arrest Warrants Issued	3	
Warrants Cleared	16	
Total Outstanding Warrants	650	
Show Cause Hearings Held	2	0
Trials	0	0
Fines, Court Costs & Other Amounts Collected:		
Retained by City	\$4,256.00	
Remitted to State	\$2,542.00	
Total	\$6,798.00	

Definitions:

Show Cause Hearing - A court hearing that is held for a defendant who has been granted a Driving Safety Course or Deferred Disposition to Show Cause for Non-Compliance

All cases heard in Municipal Court are Class C Misdemeanors Only.

City of Parker Municipal Court Monthly Report

January, 2017	Traffic Misdemeanors	Non-Traffic Misdemeanors
New Cases Filed	52	13
Total Pending Cases	830	357
Uncontested Dispositions	19	8
Compliance Dismissals		
After Driver Safety Course	11	
After Deferred Disposition	15	0
After Proof of Insurance	2	
Other Dismissals	0	0
Total Cases Disposed	47	8
Arrest Warrants Issued	7	
Warrants Cleared	6	
Total Outstanding Warrants	650	
Show Cause Hearings Held	8	2
Trials	0	0
Fines, Court Costs & Other Amounts Collected:		
Retained by City	\$3,998.00	
Remitted to State	\$2,678.00	
Total	\$6,676.00	

Definitions:

Show Cause Hearing - A court hearing that is held for a defendant who has been granted a Driving Safety Course or Deferred Disposition to Show Cause for Non-Compliance

All cases heard in Municipal Court are Class C Misdemeanors Only.

Parker Fire Department

Report for Calendar Year 2016



2016 – Quick look

- **Call volume**
 - 287 total calls for service, down 9% from 2015.
- **Response metrics**
 - 2016 average overall response time of 8 minutes 16 seconds, relatively unchanged from 2015.
 - Average overall response time when the station was staffed was 5 minutes 23 seconds compared to 10 minutes 7 seconds when the station was not staffed.
- **EMS**
 - 118 total ambulance runs by either an EMTC ambulance (109) or a Wylie backup ambulance (9).
 - Since ETMC added a second 911 ambulance our reliance on Wylie for backup has declined to approximately 7% of ambulance runs as compared to approx. 30% just two years ago.
 - Average response time remained approximately 10 minutes. Our primary ETMC ambulance is posted at Wylie station #2 (555 Country Club), unchanged from prior years. This particular ambulance responded to 76% of all EMS calls.
- **ISO**
 - We improved our ISO PPC rating from Class 5 to Class 2, placing Parker in the top 10 percentile of all fire departments nationwide rated by ISO.

2015 – Quick look

● Staffing

- The department transitioned from a fully volunteer to a “combination” part-time paid/volunteer department in June 2016. However, it was not until October that part-time, day staffing covered weekends.
- Our coverage model as of year end is 2 paid firefighters (officer plus driver) plus one stipend (volunteer) firefighter covering day times. Thereafter, volunteers respond from their residence.
- Our roster includes 15 part time, paid firefighters (16 authorized), 22 active volunteers, plus 2 administrative volunteers for a total headcount of 39. Comparable levels of total headcount were 42 (2015) and 36 (2014).
- Of the active volunteers, only 7 reside sufficiently close to the fire station to respond when a paid/stipend crew is not on duty. Night coverage remains a serious gap in the department’s ability to provide a timely response with consistent crew manning . We supplement our response with automatic and/or mutual aid as necessary.

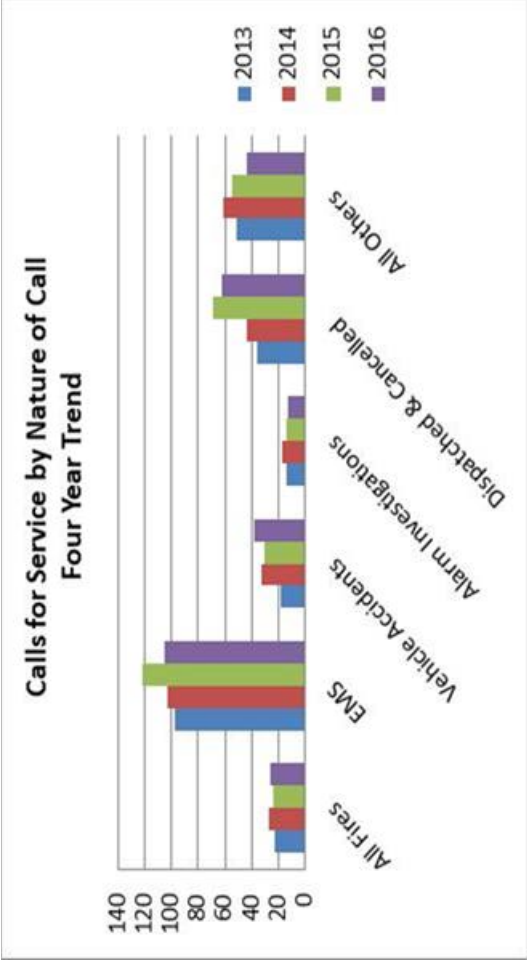
Calls for Service

- While we experienced a 9% reduction in 2016 overall call volume, both structure fire and EMS related calls remained relatively constant year over year.

NATURE OF CALL	CALL VOLUME				
	2012	2013	2014	2015	2016
Structure Fire	18	11	15	13	16
Medical Call	98	103	122	135	133
All Others	144	126	147	166	138
Total	260	240	284	314	287
% change	11%	8%	18%	11%	-9%

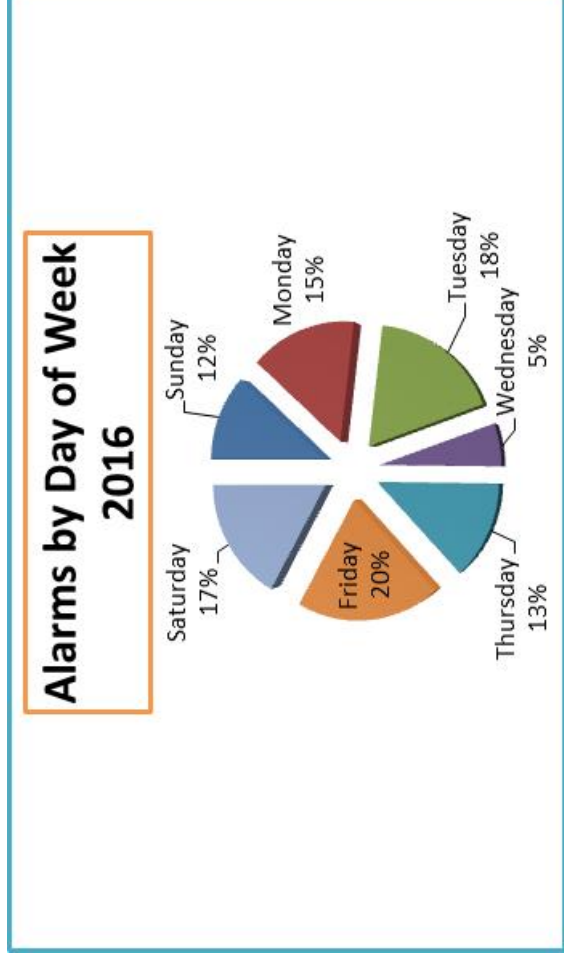
- Of the 16 structure fires, 4 occurred in Parker of which two resulted in sizable damage to property and contents. There were no civilian or firefighter injuries at the Parker incidents.
- Excluded from the figures above, we experienced a large loss, residential structure fire in Parker on January 2, 2017.

Calls for Service (continued)

- The chart below depicts a four year trend showing greater granularity to the nature of the call.
- 
- The bar chart displays the number of calls for service by nature of call from 2013 to 2016. The y-axis represents the number of calls, ranging from 0 to 140 in increments of 20. The x-axis lists six categories of calls. The legend indicates that blue bars represent 2013, red bars represent 2014, green bars represent 2015, and purple bars represent 2016.
- | Nature of Call | 2013 | 2014 | 2015 | 2016 |
|------------------------|------|------|------|------|
| All Fires | 25 | 20 | 15 | 10 |
| EMS | 100 | 105 | 110 | 115 |
| Vehicle Accidents | 10 | 15 | 20 | 25 |
| Alarm Investigations | 10 | 15 | 20 | 25 |
| Dispatched & Cancelled | 40 | 45 | 50 | 55 |
| All Others | 50 | 55 | 60 | 65 |
- EMS continues to dominate call volume representing 46% of total responses in 2016
 - Calls of the category “dispatched and cancelled” are those that cancel prior to the arrival of the fire dept. at the incident address. Typically such calls involve fire alarms cancelled by the alarm company, or mutual aid calls to our neighbors that are cancelled by the requesting agency before Parker arrives on scene. By contrast, alarm investigations, as a distinct category, are differentiated by the arrival by the fire department at the incident address in Parker and include on-site investigation plus confirmation of a false alarm or malfunctioning detector.

Calls for Service (continued)

- Multiple calls to the same address: City Hall complex experienced the greatest number of calls (7) to a single address followed by Southfork Ranch (6). One private residence accounted for 7 calls of varying nature.
- Most dangerous intersections: The intersections of E. Parker Rd with the cross streets of Springhill, Lewis, McCreary and Hogge, with a combined total of 22 calls, were our most dangerous intersections as measured by the need for the dispatch of the fire dept. and an ambulance.
- Calls by day of week: Calls were spread similarly throughout the week with the singular exception of Wednesday.



Automatic/Mutual Aid

- 25% of our total 2016 call volume represents automatic and/or mutual aid given by Parker to neighboring communities.

CY 2016 Response by District		
PARKER	216	75%
Lucas	21	7%
Fairview	18	6%
Murphy	16	6%
Wylie	13	5%
Others	3	1%
Totals	287	100%

- By contrast, Parker received aid from Lucas (7 times), Murphy (4), Wylie (1) and Plano (1). The wide variance between mutual aid given and mutual aid received is demonstrative of the demographics of Parker relative to our neighbors. Note, we typically receive aid for fires and EMS.

Response Times

Overall Avg. Response Time 3 Year Trend (Minutes:Seconds)			
	<u>2014</u>	<u>2015</u>	<u>2016</u>
Overall Avg.	7:13	8:21	8:16
% under 8 min.	59%	49%	50%
% under 10 min.	75%	68%	67%

2016 Response Mode		
	<u>From Station</u>	<u>From Home</u>
Overall Avg.	5:23	10:07
% under 8 min.	75%	26%
% under 10 min.	95%	50%

- Response time begin from time of dispatch until arrival of the first FD unit.
- The chart at left depicts only modest improvement in overall response time between 2015 and 2016, principally because weekend coverage of days by a paid crew did not commence until October 2016.
- The chart at right depicts response times based on the mode of response. As we know from past experience, response times double between modes.
- A word of caution; overall average time is the arithmetic mean and actual response times will vary both above and below the mean.

Response Time (continued)

- As noted, in October 2016, we amended our response mode by adding paid day coverage of weekends and extending coverage by 2 hours (now 8am – 6pm, 7 days).
- The chart below at left depict a marked improvement in the overall average response time during the three month period October to December, from 8:37 in 2015 to 6:58 in 2016.

Overall Avg. Response Time 3 mos. October - December		
	<u>2015</u>	<u>2016</u>
Overall Avg.	8:37	6:58
% under 8 min.	43%	68%
% under 10 min.	63%	74%

2016 Response Mode 3 mos. October - December		
	<u>From Station</u>	<u>From Home</u>
Overall Avg.	4:44	10:07
% under 8 min.	93%	26%
% under 10 min.	96%	50%

Staffing

- On June 6, 2016 the department amended its stipend-only coverage model by adding a part-time, paid component to the crew of an officer and a driver plus a stipend volunteer firefighter, during the 8 hours, 9am – 5pm, Monday – Friday.
- On October 22, coverage was extended to 10 hours, 8am – 6pm, 7 days per week with a paid component of an officer and driver (and supplemented as funds permit by a stipend volunteer firefighter). We should expect the measure of % coverage by 3 firefighters to vary from month to month.
- Since June, we have covered days 100% with minimum staffing of at least two. By comparison, in May 2016 we achieved coverage by two stipend firefighters only 82% of the time.

Day Coverage by Paid/Stipend Crew		Jun	Jul	Aug	Sept	Oct	Nov	Dec
Day coverage by two paid firefighters		100%	100%	100%	100%	100%	100%	100%
Day coverage with two paid + at least 1 stipend firefighter		68%	81%	91%	100%	87%	77%	84%
Paramedic included in shift		100%	100%	100%	100%	96%	100%	87%
Paid days in month		19	21	23	22	23	30	31

Emergency Medical Services

- Our service model continues as a first responder by Parker paramedics/EMTs with follow-on emergency care and transport by either a Coalition ambulance (92%) or backup paramedic ambulance (from Wylie, Murphy or Lucas).
- The Southeast Collin County EMS Coalition consists of the governmental entities Wylie, Parker, Lavon, St. Paul and specified areas of Collin County. Parker represents approximately 7% of the total population served by the Coalition.
- The Coalition contracts with East Texas Medical Center for the provision of 24/7 paramedic ambulance service. Originally staffing only a single 24/7 ambulance, ETMC now staffs two ambulances for the Coalition. Parker pays its ratable portion of an annual subsidy.
- With the addition of the second full time ambulance Wylie agreed to continue the provision of backup ambulance service on a no-fee basis. Previously Wylie had charged Parker a per-transport fee of approximately \$900.
- While the total subsidy paid by Parker to the Coalition increased with the addition of the second ETMC ambulance during 2015, the discontinuance of backup payments to Wylie more than offset the subsidy for the second ambulance. As a result, since the fiscal year ending October 2014, the annual FD budget for medical transport declined from \$30,400 to its present \$25,000 for FY 17 despite our growth in population. This is a highly cost effective coverage model.

Loss from Fires

- Parker experienced 4 structure fires within our fire district involving property valued at \$1.2 million. Estimated losses amounted to 18% (estimate, not actual).
- The chart below depicts the 9 year trend. Figures exclude property threatened by grass fires.

Estimated Dollar Value Saved & Lost Threatened by Fire (excludes small grass fires)						
Year	Est. Total \$ Value	Est. \$ Lost	Est. \$ Saved	Est. % Saved		
2016	1,238,000	237,000	1,009,000	82%		
2015	401,000	30,100	370,900	92%		
2014	4,335,000	36,000	4,299,000	99%		
2013	1,411,000	62,000	1,349,000	96%		
2012	3,160,000	690,000	2,470,000	78%		
2011	Nil					
2010	792,000	283,000	509,000	64%		
2009	1,116,000	228,000	888,000	80%		
2008	6,755,000	1,020,000	5,735,000	85%		

- Sadly, on January 2, 2017 we experienced a large loss, residential structure fire not included in the chart above.

Operational Readiness

In service/reserve:

- ✓ Engine 811
- ✓ Engine 812 (reserve)
- ✓ Truck 811
- ✗ Brush 811
- ✓ Tac 811 (Tahoe)
- ✓ Tac 812 (Extended cab pickup)

Comments

- All apparatus with the exception of Brush 811 are in service as of year end.
- Brush 811 is out of service pending the replacement of its fire pump which suffered a catastrophic failure of its pump motor.

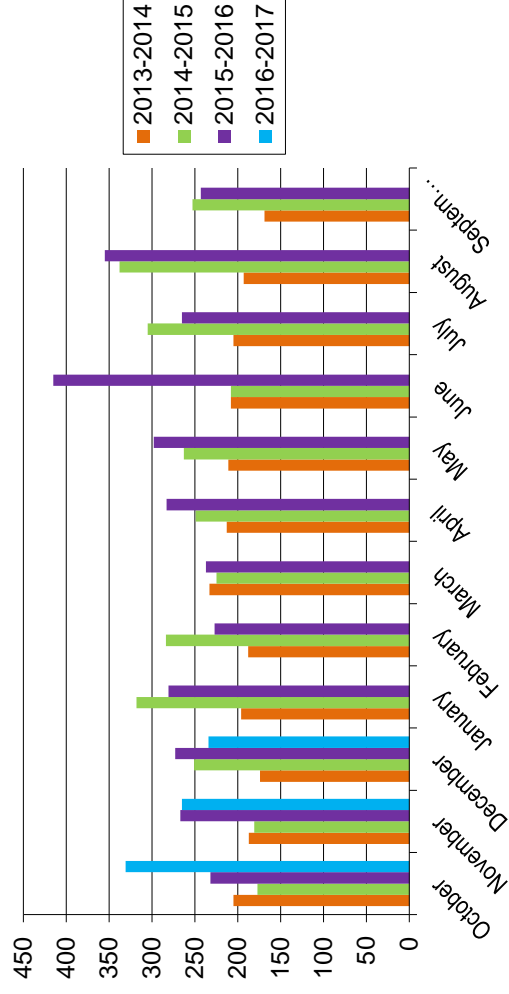
2016 Major Initiatives

- Address fire station alternatives for sleeping accommodations.
- Review and update Standard Operating Guidelines.
- Collaborate with Lucas FD on means to improve the timeliness and effectiveness of joint response to emergencies and improvement of fire suppression activities without adding cost to either department.
- Replacement of certain communications hardware to remain operative with PAWM system.

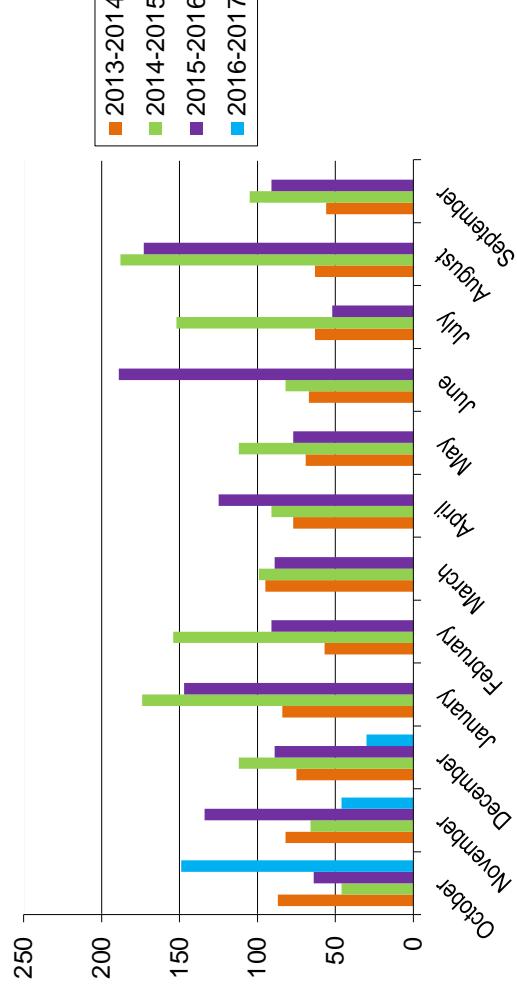
City of Parker
POLICE DEPARTMENT
MONTHLY REPORT

Calls					
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017	
October	205	177	232	331	
November	187	181	267	265	
December	174	251	273	234	
January	196	318	281		
February	188	284	227		
March	233	225	237		
April	213	249	283		
May	211	263	298		
June	208	208	415		
July	205	305	265		
August	193	338	355		
September	169	253	243		
Y-T-D Total	2382	3052	3376	830	
Traffic Stops					
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017	
October	87	46	64	149	
November	82	66	134	46	
December	75	112	89	30	
January	84	174	147		
February	57	154	91		
March	95	99	89		
April	77	91	125		
May	69	112	77		
June	67	82	189		
July	63	152	52		
August	63	188	173		
September	56	105	91		
Y-T-D Total	875	1381	1321	225	

Calls



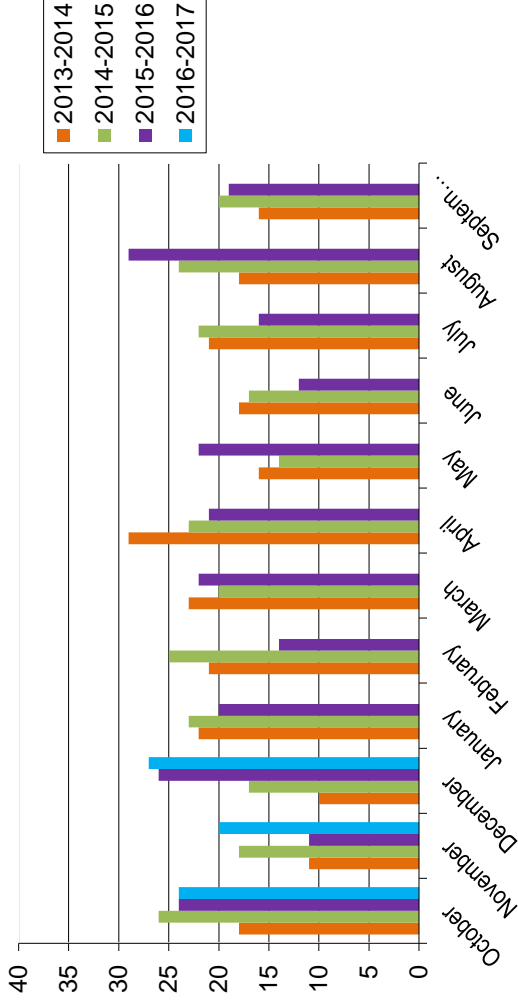
Traffic Stops



City of Parker
POLICE DEPARTMENT
MONTHLY REPORT

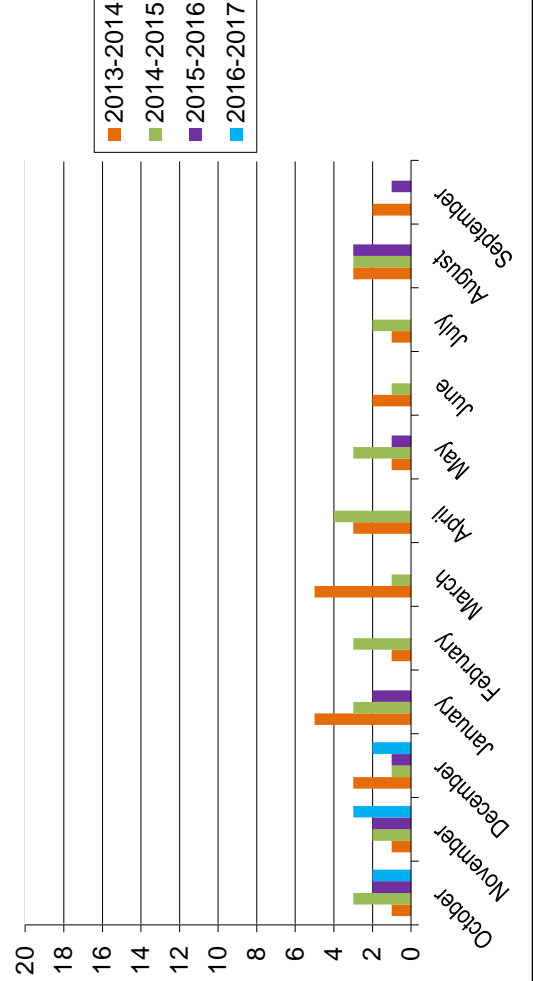
Total Reports				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	18	26	24	24
November	11	18	11	20
December	10	17	26	27
January	22	23	20	
February	21	25	14	
March	23	20	22	
April	29	23	21	
May	16	14	22	
June	18	17	12	
July	21	22	16	
August	18	24	29	
September	16	20	19	
Y-T-D Total	223	249	236	71

Total Reports



Total Arrests				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	1	3	2	2
November	1	2	2	3
December	3	1	1	2
January	5	3	2	
February	1	3	0	
March	5	1	0	
April	3	4	0	
May	1	3	1	
June	2	1	0	
July	1	2	0	
August	3	3	3	
September	2	0	1	
Y-T-D Total	28	26	12	7

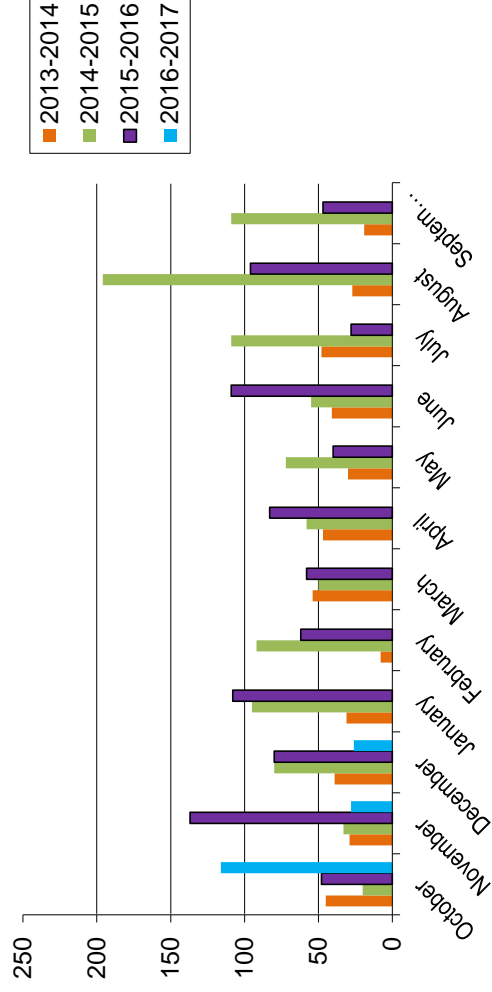
Total Arrests



City of Parker
POLICE DEPARTMENT
MONTHLY REPORT

Total Citations				
Fiscal Year	2013-2014	2014-2015	2015-2016	2016-2017
October	45	20	48	116
November	29	33	137	28
December	39	80	80	26
January	31	95	108	
February	8	92	62	
March	54	50	58	
April	47	58	83	
May	30	72	40	
June	41	55	109	
July	48	109	28	
August	27	196	96	
September	19	109	47	
Y-T-D Total	418	969	896	170

Total Citations



[illegible]

[illegible]

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PARKER POLICE DEPARTMENT
REPORT OF MONTHLY STATISTICS YEAR TO DATE

January 2017	THIS MONTH	THIS MONTH LAST YEAR	% CHANGE	YTD 2017	YTD 2016	% CHANGE
for Service Traffic	713			713		
Calls for Service	191			191		
Traffic Contacts - All Units	100			100		
Other Service Response Incidents	422			422		
Reported Incidents - Part 1	2			8		
Homicide	0			0		
Theft (Includes:)	0			0		
Larceny/Theft	1			1		
BMV's	0			0		
Auto Theft	0			0		
Residential Burglary	0			0		
Business Burglary	0			0		
Robbery	0			0		
Aggravated Assault	0			0		
Sexual Assault	1			1		
Part 2 Offenses	6			6		
Simple Assault	1			1		
Vandalism	0			0		
Narcotics	2			2		
Fraud (Forgery, ID Theft, etc.)	3			3		
Mental Health	0			0		
Adult Arrests	2			2		
Males	1			1		
Females	1			1		
Traffic Enforcement	102			111		
Citations	65			66		
Warnings	37			45		
Accidents	3			3		
Injury	1			1		
Non-Injury	2			2		
FLID	0			0		
Investigations	41			41		
Cases Assigned	12			12		
Clearances	4			4		
Closures	5			5		
Follow-Ups	20			20		
Alarm Activations	13			13		
Residential	12			12		
Chargeable	11			11		
Non-Chargeable	1			1		
Business	1			1		
Chargeable	1			1		
Non-Chargeable	0			0		
Outside Agency Activities	36			36		
Murphy PD	25			25		
Collin County SO	5			5		
Wylie PD	1			1		
Allen PD	3			3		
Other	2			2		
Staff	Sworn	Civilian	Reserve			
Authorized	9	1	2			
In Training	0	0	0			
Openings	1	0	0			
% Staffed	89%	100%	100%			
Reserve Hours	24					



Parker, TX

Date range: December 2016

Monthly Web Report

Visits Summary



Name	Value
Unique visitors	2,713
Visits	3,429
Actions	10,904
Maximum actions in one visit	140
Actions per Visit	3
Avg. Visit Duration (in seconds)	00:02:41
Bounce Rate	50%
























Site Search Keywords

Keyword	Searches	Search Results pages	% Search Exits
alarm registration	4	2	25%
bid postings	4	1	0%
alarm	3	1	33%
cancellation	3	1	33%
permits	3	1	100%
"minor plat"	2	1	0%
alarm permit	2	1	50%
annual renewal for home alarm due	2	2	100%
bulk trash	2	2	0%
christmas tree	2	2	0%
city council	2	6	0%
fireworks	2	2	0%
fireworks prohibited	2	1	0%
library	2	1	100%
public record request	2	2	0%
trash pickup	2	3	0%
5303 norwick drive	1	1	0%
alarm registration renewal	1	1	100%
aldi	1	1	0%
annex	1	7	0%
approved material list	1	1	0%
bid	1	1	0%
bid posting	1	1	0%
Others	94	121	18%




Referrer Type

Referrer Type	Visits	Actions	Actions per Visit	Avg. Time on Website	Bounce Rate	Revenue
Direct Entry	1,721	4,613	3	00:02:42	59%	\$ 0
Search Engines	1,449	5,317	4	00:02:44	42%	\$ 0
Websites	259	974	4	00:02:19	38%	\$ 0

Country

Country	Visits	Actions	Actions per Visit	Avg. Time on Website	Bounce Rate	Revenue
 United States	2,179	6,688	3	00:02:33	53%	\$ 0
 Canada	1,052	3,885	4	00:03:20	38%	\$ 0
 Russia	44	47	1	00:00:04	95%	\$ 0
 Germany	29	45	2	00:00:07	90%	\$ 0
 India	16	32	2	00:00:14	69%	\$ 0
 Ukraine	16	16	1	00:00:00	100%	\$ 0
 Philippines	9	18	2	00:02:17	67%	\$ 0
 Nigeria	8	10	1	00:01:37	75%	\$ 0
 China	6	6	1	00:00:00	100%	\$ 0
 France	5	28	6	00:03:19	40%	\$ 0
 Italy	4	6	2	00:00:03	75%	\$ 0
 Malaysia	4	4	1	00:00:00	100%	\$ 0
 Jordan	3	4	1	00:00:05	67%	\$ 0
 Saudi Arabia	3	20	7	00:04:28	33%	\$ 0
 South Africa	3	4	1	00:02:37	67%	\$ 0
 Sri Lanka	3	3	1	00:00:00	100%	\$ 0
 United Kingdom	3	13	4	00:04:07	67%	\$ 0
 Anguilla	2	2	1	00:00:00	100%	\$ 0
 Jamaica	2	8	4	00:00:01	0%	\$ 0
 Japan	2	3	2	00:00:20	50%	\$ 0
 Oman	2	2	1	00:00:00	100%	\$ 0
 St. Kitts & Nevis	2	3	2	00:00:02	50%	\$ 0
 St. Lucia	2	2	1	00:00:00	100%	\$ 0
Others	30	55	2	00:01:09	83%	\$ 0

Device type

Device type	Visits	Actions	Actions per Visit	Avg. Time on Website	Bounce Rate	Conversion Rate
 Desktop	2,274	7,710	3	00:03:03	48%	0%
 Smartphone	797	2,216	3	00:01:56	53%	0%
 Tablet	236	789	3	00:02:47	44%	0%
Unknown	100	121	1	00:00:20	96%	0%
Phablet	22	68	3	00:01:04	36%	0%

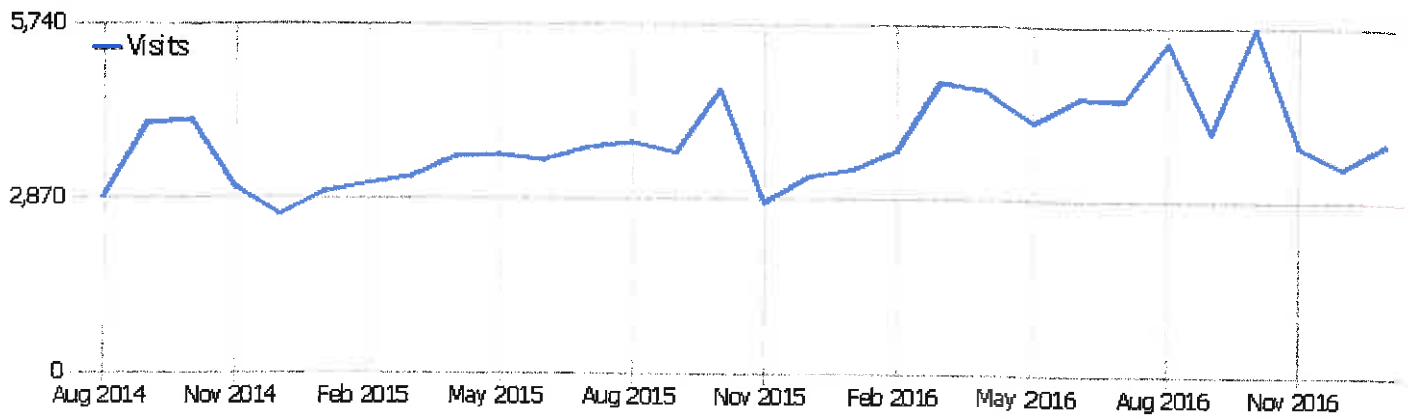


Parker, TX

Date range: January 2017

Monthly Web Report

Visits Summary



Name	Value
Unique visitors	3,040
Visits	3,831
Actions	12,992
Maximum actions in one visit	202
Actions per Visit	3
Avg. Visit Duration (in seconds)	00:02:52
Bounce Rate	49%
























Site Search Keywords

Keyword	Searches	Search Results pages	% Search Exits
alarm	5	2	0%
bid postings	5	1	0%
contractor registration	4	1	50%
permits	4	1	0%
alarm registration	3	1	33%
fireworks	3	1	33%
alarm permit	2	3	50%
capital improvement plan	2	2	50%
chicken	2	1	50%
christmas tree disposal	2	1	100%
civicmedia	2	1	100%
food	2	1	0%
job	2	1	0%
job postings	2	2	0%
jobs	2	2	0%
land use assumptions	2	2	0%
map	2	1	100%
mayor	2	1	0%
schools	2	1	0%
"minimum square footage"	1	1	0%
2015 election	1	1	0%
account statement	1	1	100%
address	1	1	0%
Others	113	158	22%




Referrer Type

Referrer Type	Visits	Actions	Actions per Visit	Avg. Time on Website	Bounce Rate	Revenue
Direct Entry	1,811	6,148	3	00:03:36	54%	\$ 0
Search Engines	1,719	5,813	3	00:02:13	47%	\$ 0
Websites	301	1,031	3	00:02:05	38%	\$ 0

Country

Country	Visits	Actions	Actions per Visit	Avg. Time on Website	Bounce Rate	Revenue
 United States	2,328	6,671	3	00:01:58	54%	\$ 0
 Canada	1,293	5,806	5	00:04:19	39%	\$ 0
 Israel	44	199	5	00:10:38	30%	\$ 0
 Philippines	29	70	2	00:03:13	62%	\$ 0
 India	17	34	2	00:00:24	82%	\$ 0
 France	14	55	4	00:12:16	43%	\$ 0
 Germany	12	13	1	00:00:50	92%	\$ 0
 United Kingdom	7	7	1	00:00:00	100%	\$ 0
 China	6	6	1	00:00:00	100%	\$ 0
 Italy	5	6	1	00:00:03	80%	\$ 0
 Kenya	5	5	1	00:00:00	100%	\$ 0
 Nigeria	5	10	2	00:00:02	80%	\$ 0
 Russia	5	5	1	00:00:00	100%	\$ 0
 United Arab Emirates	5	9	2	00:01:21	20%	\$ 0
 Malaysia	4	6	2	00:00:01	75%	\$ 0
 Namibia	4	8	2	00:04:27	25%	\$ 0
 Kuwait	3	6	2	00:00:10	33%	\$ 0
 Mexico	3	19	6	00:06:53	67%	\$ 0
 Poland	3	3	1	00:00:00	100%	\$ 0
 Bangladesh	2	2	1	00:00:00	100%	\$ 0
 Botswana	2	4	2	00:01:37	0%	\$ 0
 Guam	2	2	1	00:00:00	100%	\$ 0
 Netherlands	2	4	2	00:00:10	50%	\$ 0
Others	31	42	1	00:00:03	77%	\$ 0

Device type

Device type	Visits	Actions	Actions per Visit	Avg. Time on Website	Bounce Rate	Conversion Rate
 Desktop	2,647	9,614	4	00:03:19	49%	0%
 Smartphone	823	2,214	3	00:01:29	54%	0%
 Tablet	308	1,005	3	00:02:32	44%	0%
Unknown	27	85	3	00:06:31	63%	0%
Phablet	25	72	3	00:00:29	40%	0%
Portable media player	1	2	2	00:00:23	0%	0%



Council Agenda Item

Item 5
C'Sec Use Only

Budget Account Code:	Meeting Date: February 27, 2017
Budgeted Amount:	Department/ Requestor: City Council
Fund Balance-before expenditure:	Prepared by: City Administrator Flanigan
Estimated Cost:	Date Prepared: February 24, 2017
Exhibits:	1. City Engineer Birkhoff letter, dated February 15, 2017 – Exhibit A 2. Proposed February 16, 2017 P&Z Commission minutes 3. New Plat

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) PHASE 1 FINAL PLAT. [FLANIGAN]

SUMMARY

City Engineer John Birkhoff, P.E. completed another site visit of Whitestone Estates (Formerly Donihoo Farms). Mr. Birkhoff's letter, reviewing the development, was provided to Planning and Zoning (P&Z) by email Wednesday, February 15, 2017. On February 16, 2017, Planning and Zoning (P&Z) Commissioner Lozano moved to recommend approval of the Whitestone Estates (Formerly Donihoo Farms) Phase 1 Final Plat with the escrowed funds of \$38,000, to take care of the issues in City Engineer John Birkhoff's letter, dated February 15, 2017. In addition, P&Z Commission approved the landscaping and fencing along the parkway on Whitestone Drive. Commissioner Jeang seconded with Commissioners Wright, Lozano, Jeang, Sutaria, and Crutcher voting for the motion. Motion carried 5-0.

If you have any questions and/or comments, please contact the City Administrator Flanigan at jflanigan@parkertexas.us.

POSSIBLE ACTION

City Council may direct staff to take appropriate action.

Inter – Office Use			
Approved by:			
Department Head/ Requestor:		Date:	
City Attorney:		Date:	
City Administrator:	Jeff Flanigan	Date:	02/24/2017

MINUTES
PLANNING AND ZONING COMMISSION MEETING

February 16, 2017

CALL TO ORDER – Roll Call and Determination of a Quorum

The Planning and Zoning (P&Z) Commission met on the above date. Chairperson Wright called the meeting to order at 7:03 p.m. He noted Commissioner Leamy was not present and asked Alternate Two Commissioner Crutcher to be a voting member for tonight's meeting. He agreed.

Commissioners Present:

✓	Chairperson Wright	Alternate Cassavechia
✓	Commissioner Lozano	✓ Alternate Crutcher
✓	Commissioner Jeang	Alternate Douglas
✓	Commissioner Leamy (arrived late)	
✓	Commissioner Sutaria	

Staff/Others Present:

✓	City Administrator Flanigan	City Attorney Shelby
✓	City Secretary Scott Grey	

PLEDGE OF ALLEGIANCE

The pledges were recited.

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

No comments.

INDIVIDUAL CONSIDERATION ITEMS

1. CONSIDERATION AND/OR ANY APPROPRIATE ACTION MEETING MINUTES FOR JANUARY 26, 2017.

MOTION: Commissioner Jeang moved to approve the minutes as presented. Commissioner Lozano seconded with Commissioners Wright, Lozano, Jeang, Sutaria, and Crutcher voting for the motion. Motion carried 5-0.

2. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) PHASE 1 FINAL PLAT. [Tabled – 01262016]

City Administrator Flanigan briefly reviewed the item, stating this item was tabled at the January 26, 2017 P&Z Commission meeting. The development was delayed a little due to rain, but a lot of work had transpired. City Engineer Birkhoff completed a site visit on Tuesday, February 14 and prepared a letter Wednesday, February 15, 2017, which listed a few items not yet completed. Mr. Birkhoff included a cover letter that provided an engineering cost estimate of \$38,000 or the estimated cost to complete the remaining items for the project. Mr. Flanigan recommended the Commissioners get an update from the developer and the developer's engineer of record on the project since Tuesday. **(See Exhibit A – Birkhoff, Hendricks & Carter, L.L.P. letter, dated February 15, 2017.)**

Whitestone Estates (Formerly Donihoo Farms) Representative/Manager Stephen L. Sallman, 4925 Greenville Avenue, Suite 1020, Dallas, Texas, said the subdivision looked great. Items 1, 6, and 7, on Mr. Birkhoff letter, were included in the cost estimate and had to do with grading. Mr. Sallman said he would have his engineer address those items. Items 2 and 3 involved the utility contractor and those items should be rectified in approximately four (4) days. He asked Mr. Hovas with Westwood Engineering to come forward and review the project. As Mr. Hovas came forward, Mr. Sallman proposed the P&Z Commission recommend approval of the plat to City Council with the provision that he would escrow the estimated \$38,000, the estimated outstanding work to be completed as of today, February 16, 2017.

Richard Hovas, P.E., with Westwood Engineering, 2740 North Dallas Parkway, #280, Plano, TX, updated the Commission on the detention pond, the parkway along the west side of Whitestone Drive, and water ponds on Donna Drive, stating those projects would be completed in the near future, 1-2 days. Mr. Hovas asked if any of the Commissioners had questions.

Vice Chair Lozano noted ponding in some of the bar ditches, areas that the silt fencing was down, and transformers in the bar ditches. Mr. Hovas said there had been many contractors in and out of the development, but those items would be completed as soon as the area dried.

Commissioner Crutcher asked about gas lines in the subdivision. City Administrator said that was not a requirement to build a house. There was a portion of the City that used propane. Mr. Sallman was working to have gas in the subdivision. The regulations did not specify gas. Mr. Sallman said he would like to have gas, but he did not have a supplier yet. Mr. Flanigan said the City hired a Stormwater Inspector. If the gas lines were added later, the inspector would make sure the ditch grading and silt fencing were maintained to the plat specifications.

Commissioner Leamy arrived.

Chairperson Wright said he thought the P&Z Commission could recommend approval subject to the noted changes with the escrowed funds of \$38,000.

Commissioner Jeang asked to be reminded of the landscaping and fencing issues discussed. City Administrator Flannigan said the P&Z Commission had no objections to the landscaping and fencing, discussed at the January 26, 2017 P&Z Commission meeting, and it would be a good idea to have that comment as part of this motion.

Commissioner Lozano moved to recommend approval of the Whitestone Estates (Formerly Donihoo Farms) Phase 1 Final Plat with the escrowed funds of \$38,000, to take care of the issues in City Engineer John Birkhoff's letter, dated February 15, 2017. In addition, P&Z Commission approved the landscaping and fencing along the parkway on Whitestone Drive. Commissioner Jeang seconded with Commissioners Wright, Lozano, Jeang, Sutaria, and Crutcher voting for the motion. Motion carried 5-0.

ROUTINE ITEMS

3. FUTURE AGENDA ITEMS

- City Administrator Flannigan said there would be a Capital Improvements Advisory Council (CIAC) meeting next Thursday, February 23, 2017, 7:00 p.m. and that was all he had at this time.

4. ADJOURN

Chairperson Wright adjourned the meeting at 7:17 p.m.

Minutes Approved on 9th day of March, 2017.

Chairperson Wright

Attest:

Commission Secretary Jeang

Prepared by City Secretary Patti Scott Grey

Exhibit(s):

A - City Engineer Birkhoff's letter, dated February 15, 2017

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

11910 Greenville Ave., Suite 600

Dallas, Texas 75243

Fax (214) 461-8390

Phone (214) 361-7900

JOHN W BIRKHOFF, P.E.
GARY C HENDRICKS, P.E.
JOE R CARTER, P.E.
MATT HICKEY, P.E.
ANDREW MATA, JR., P.E.
JOSEPH T GRAJEWSKI, III, P.E.
DEREK B CHANEY, P.E.
CRAIG M. KERKHOFF, P.E.

February 15, 2017

Mr. Jeff Flanigan
City of Parker
5700 E. Parker Rd.
Parker, Texas 75002

Re: Whitestone Estates (formerly Donihoo)

Dear Mr. Flanigan:

We completed a site visit to the Whitestone Estates development on Tuesday, February 15, 2017 to determine if the work is complete. During our site visit we observed the following:

The detention pond has been excavated and the bottom is rough graded. It appears wind rows are in the bottom and holds water.

Fire Hydrants have not been rotated to have the 5 1/4 inch nozzle pointed to the street and valve stacks need to be adjusted to grade. Final grading around the fire hydrants will need to take place.

Water meter boxes have not been installed.

It was reported that the gas line has not been installed and that the addition may not be served by gas.

No vegetation has been established. It has been reported that the disturbed areas have been seeded.

The parkway along the west side of Whitestone Drive has a windrow berm preventing storm water from draining to the drainage ditch.

Water ponds on the pavement at the intersection of Donna Drive and Donihoo Drive.

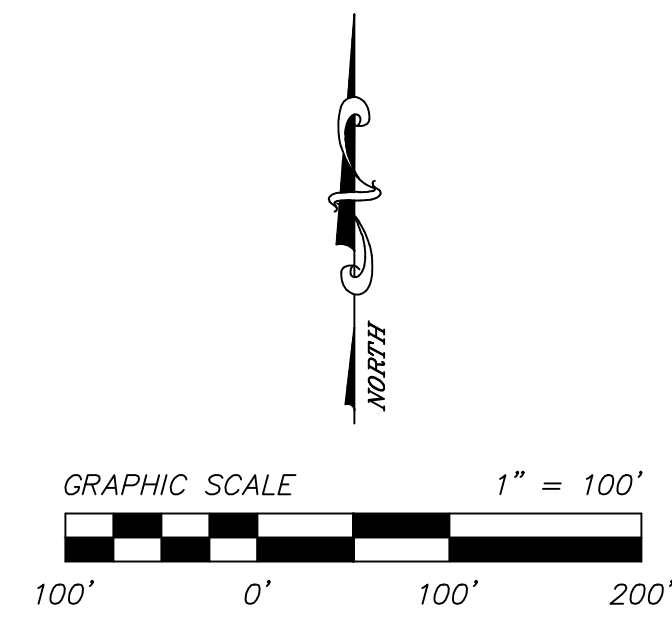
It is our opinion that the fire hydrants and valve stacks should be able to be completed within a few days, clean up grading within a week. We are not sure what will need to take place to resolve the ponding of water at Donna Drive and Donihoo Drive, the design engineer will need to review this intersection. We are available at your convenience to discuss any questions you may have of our finding.

Sincerely,



John W. Birkhoff, P

Exhibit A



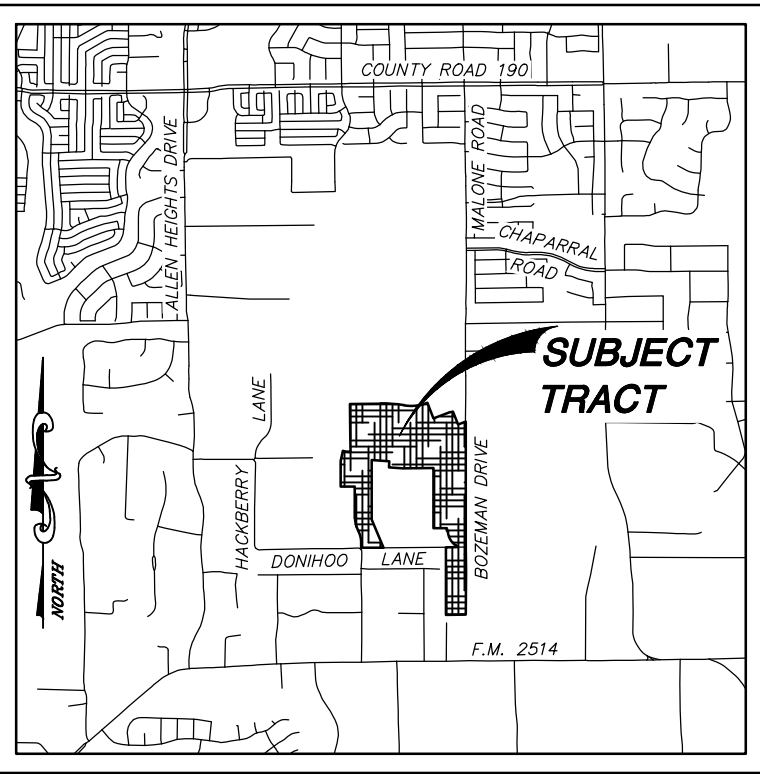
NOTES (

1. ACCORDING TO THE FLOOD INSURANCE RATE MAP(FIRM) COMMUNITY PANEL NO. 48085C0385 J, DATED JUNE 2, 2009, AND COMMUNITY PANEL NO. 48085C0395J, DATED JUNE 2, 2009, AND THE SUBJECT TRACT DOES NOT APPEAR TO BE WITHIN THE 100 YEAR FLOODPLAIN.
2. THE BEARINGS SHOWN HEREON ARE CREATED FROM ACTUAL FIELD SURVEYS, NAD83 TEXAS NORTH CENTRAL ZONE (4202), GRID BEARINGS & TIES TO SHOWN CONTROL MONUMENTS.
3. SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF CITY ORDINANCE AND STATE LAW AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS.
4. ALL LOT CORNERS HAVE BEEN SET.
5. ALL LOTS MUST UTILIZE ALTERNATIVE TYPE ON-SITE SEWAGE FACILITIES.
6. MUST MAINTAIN STATE-MANDATED SETBACK OF ALL ON-SITE SEWAGE FACILITY COMPONENTS FROM ANY/ALL EASEMENTS AND DRAINAGE AREAS, WATER DISTRIBUTION LINES, SHARP BREAKS AND/OR CREEKS/RIVERS/PONDS, ETC. (PER STATE REGULATIONS).
7. TREE REMOVAL AND/OR GRADING FOR OSSF MAY BE REQUIRED ON INDIVIDUAL LOTS.
8. INDIVIDUAL SITE EVALUATIONS AND OSSF DESIGN PLANS (MEETING ALL STATE AND COUNTY REQUIREMENTS) MUST BE SUBMITTED TO AND APPROVED BY COLLIN COUNTY FOR EACH LOT PRIOR TO CONSTRUCTION OF ANY OSSF SYSTEM.
9. THERE ARE NO WATER WELLS NOTED IN THIS SUBDIVISION AND NO WATER WELLS ARE ALLOWED WITHOUT PRIOR APPROVAL FROM COLLIN COUNTY DEVELOPMENT SERVICES.

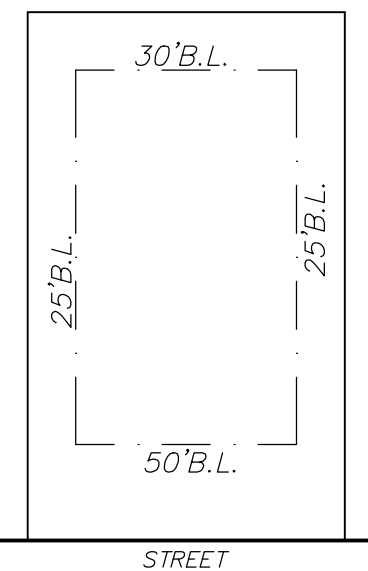
REM. 150.38 AC.
DONIHOO FARMS, LTD.
DOC No. 20150630000791540
O.P.R.C.C.T.

REM. 205.9392 AC.
FIRST TEXAS HOMES, INC.
DOC No. 20141229001413160
O.P.R.C.C.T.

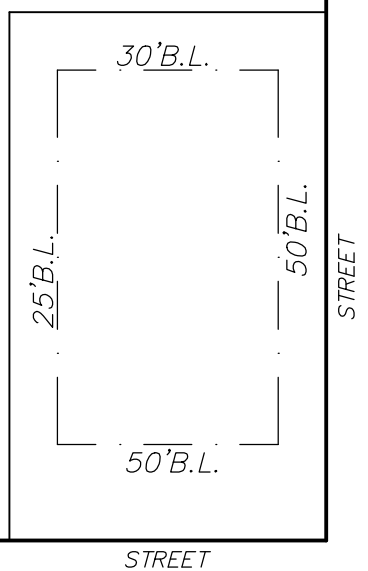
EASY ACRES ADDITION
VOL. 6, PG. 87
M.R.C.C.T.



TYPICAL INTERIOR
LOT DETAIL



TYPICAL CORNER
LOT DETAIL



NORTH TEXAS MUNICIPAL WATER DISTRICT
VOL. 2366, PG. 864
D.R.C.C.T.

171.126 AC.
PARKER ESTATES ASSOCIATES
VOL. 1901, PG. 915
(PARKER ESTATES)

G.W. CUNNELL SURVEY,
ABSTRACT No. 350

LEGEND

O.P.R.C.C.T. OFFICIAL PROPERTY RECORDS COLLIN COUNTY, TEXAS
D.R.C.C.T. DEED RECORDS COLLIN COUNTY TEXAS
I.R. FND. (SURVEYOR)
5/8" CAPPED IRON ROD SET WITH YELLOW CAP
STAMPED "WESTWOOD PS"
DRAINAGE EASEMENT
DRAINAGE & UTILITY EASEMENT
VOLUME PAGE
DOC. NO. DOCUMENT NUMBER
R.O.W. RIGHT OF WAY
B.L. BUILDING LINE
E.E. ELECTRIC EASEMENT

LINE TABLE

LINE #	LENGTH	BEARING
L1	232.66'	N88°52'48"E
L2	50.00'	N00°36'56"W
L3	115.30'	N04°22'45"E
L4	3.93'	S00°59'30"E
L5	34.19'	S89°05'18"W
L6	100.35'	N00°07'04"W
L7	493.25'	N00°01'02"E
L8	49.92'	N89°16'29"E
L9	85.00'	N68°43'11"E
L10	71.85'	N78°10'23"E
L11	159.38'	N68°43'11"E
L13	53.60'	S00°10'07"E
L14	50.00'	N00°43'31"W
L15	105.89'	N89°16'29"E
L16	50.00'	N85°37'15"W
L17	62.22'	S89°58'58"E
L18	25.00'	S00°01'02"W
L19	30.00'	S89°19'35"W
L20	30.57'	S00°32'57"E
L21	73.48'	N21°16'49"W
L22	28.37'	S68°43'11"W
L23	174.94'	S00°10'07"E
L24	424.34'	S82°10'50"W
L25	100.01'	S00°07'04"E
L26	46.47'	N68°43'11"E
L28	209.16'	N04°22'45"E

FINAL PLAT

OF

WHITESTONE ESTATES, PHASE 1

74 RESIDENTIAL LOTS/1 OPEN SPACE LOT

104.536 ACRES

OUT OF THE

THOMAS ESTES SURVEY, ABSTRACT No. 298

IN THE

CITY OF PARKER, COLLIN COUNTY, TEXAS

OWNER
DONIHOO FARMS, LTD.
4925 GREENVILLE AVENUE, SUITE 1020
DALLAS, TEXAS 75206
(214) 368-0238

ENGINEER/SURVEYOR

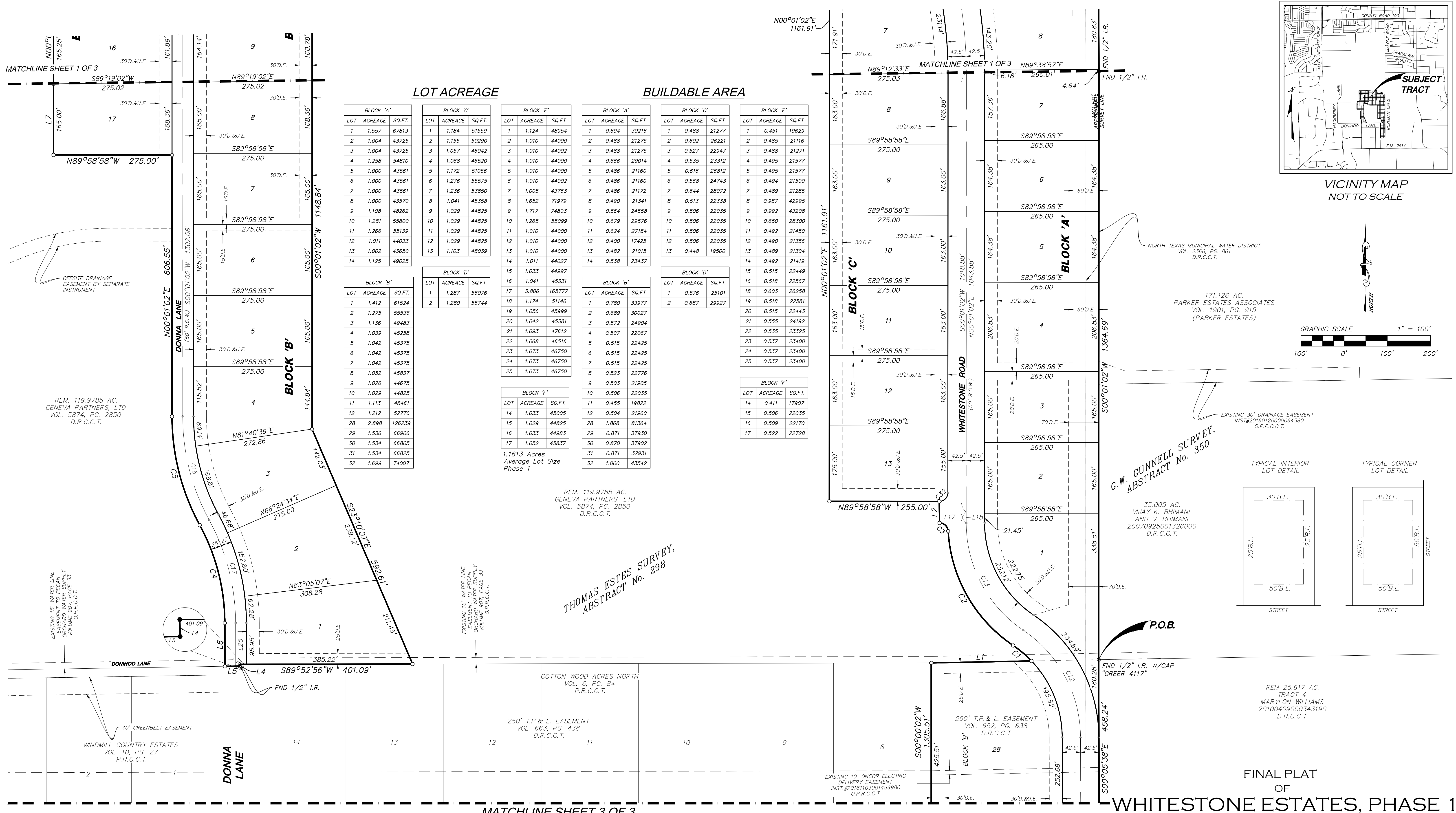
Westwood

Phone (214) 473-4640 2740 North Dallas Parkway, Suite 280
Toll Free (888) 937-5150 Plano, TX 75093
Survey Firm No. 10074301 westwoodps.com
Westwood Professional Services, Inc.

104.536 ACRES JANUARY 19, 2017 0003570 WHITESTONE ESTATES, PHASE 1

Q:\0003570\00\dwg\Survey\0003570FP.dwg

WHITESTONE ESTATES, PHASE 1



Legal Description
WHITESTONE ESTATES, Phase 1

Being a 104.536 acre tract of land situated in the City of Parker, Collin County, Texas, being a part of the Thomas Estes Survey, Abstract No. 298, and being 1) all of three tracts of land described as Tract A—11.660 acres, Tract B—11.669 acres and Tract C—16.815 acres conveyed to Donihoo Farms, Ltd. by deed of record in County Clerk File No. 20150630000791500 of the Deed Records, Collin County, Texas, 2) a part of the 150.38 acre tract of land conveyed to Donihoo Farms, Ltd. by deed of record in County Clerk File No. 20150630000791540 of said Deed Records, said 104.536 acre tract of land being more particularly described as follows:

Beginning at a 1/2" iron rod with plastic cap stamped "GEER 4117" found at the northwest corner of the 25.617 acre tract of land described in deed to Marylon Williams of record in County Clerk File No. 20100409000343190 of said Deed Records, said rod being the southeast corner of the 119.9785 acre tract of land conveyed to Geneva Partners, LTD by deed of record in Volume 5874, Page 2850 of said Deed Records, the southeast corner of said Tract C and the northeast corner of said Tract A;

Thence South 00°05'38" East with the west line of said 25.617 acre tract, a distance of 458.24 feet to a 1/2" iron rod found at the northwest corner of the 30.00 acre tract of land conveyed to Plano Independent School District by deed of record in Volume 5571, Page 4618 of said Deed Records, said rod being the southwest corner of said 25.617 acre tract;

Thence South 00°07'15" West with the west line of said 30.00 acre tract, a distance of 850.31 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set for the southeast corner of said Tract A;

Thence South 89°19'35" West at 30.00 feet passing the northeast corner of the 6.7998 acre tract of land conveyed to Geoffrey L. Condren by deed of record in County Clerk File No. 1994—0015084 of said Deed Records, and continuing along the north line thereof a total distance of 387.54 feet to the base of a fence corner post found in the east line of Cotton Wood Acres North, an addition to Collin County as shown by plat of record in Volume 6, Page 84 of the Plat Records, Collin County, Texas, said post marking the southwest corner of said Tract A;

Thence North 00°00'00" East with the east line of said Cotton Wood Acres North, a distance of 1,305.51 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set in the south line of said 119.9785 acre tract for the northeast corner of said Cotton Wood Acres North and the northwest corner of said Tract A;

Thence North 88°52'48" East with the south line of said 119.9785 acre tract, a distance of 232.66 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set for the most southerly southwest corner of said Tract C;

Thence over and across said 119.9785 acre tract with the west line of said Tract C the following calls and distances:

Along a curve to the left having a radius of 257.50 feet and an arc length of 55.80 feet (chord bears North 49°52'27" West, 55.69 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Along a curve to the right having a radius of 342.50 feet and an arc length of 316.44 feet (chord bears North 29°36'50" West, 305.31 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Along a curve to the left having a radius of 20.00 feet and an arc length of 30.31 feet (chord bears North 46°33'51" West, 27.49 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 00°36'56" West a distance of 50.00 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 89°58'58" West a distance of 255.00 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 00°01'02" East at 990.00 feet passing a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set in the south line of said 119.9785 acre tract for the northwest corner of said Tract C, and continuing over and across said 150.38 acre tract for a total distance of 1,161.91 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Thence over and across said 150.38 acre tract the following calls and distances:

South 89°19'02" West a distance of 600.04 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 85°37'15" West a distance of 263.60 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 04°22'45" East a distance of 115.30 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 85°37'15" West a distance of 346.93 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

South 00°01'02" West at 340.64 feet passing a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set in the south line of said 150.38 acre tract for the northeast corner of said Tract B, and continuing over and across said 119.9785 acre tract with the east line of said Tract B for a total distance of 1,148.84 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Thence South 23°10'07" East continuing over and across said 119.9785 acre tract with the east line of said Tract B, a distance of 592.61 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set in the north line of said Cotton Wood Acres North for the southeast corner of said Tract B;

Thence South 89°52'56" West with said north line, a distance of 401.09 feet to a 1/2" iron rod found for the northwest corner of said Cotton Wood Acres North;

Thence South 00°59'30" East along the south line of said 119.9785 acre tract, a distance of 3.93 feet to a found 1/2" iron rod;

Thence South 89°05'18" West continuing along said south line, a distance of 34.19 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set for the southwest corner of said Tract B;

Thence over and across said 119.9785 acre tract with the west line of said Tract B the following calls and distances:

North 00°07'04" West a distance of 100.35 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Along a curve to the left having a radius of 475.00 feet and an arc length of 236.83 feet (chord bears North 14°24'05" West, 234.39 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Along a curve to the right having a radius of 525.00 feet and an arc length of 263.00 feet (chord bears North 14°20'03" West, 260.26 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 00°01'02" East a distance of 606.55 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 89°58'58" West a distance of 275.00 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 00°01'02" East at 165.00 feet passing a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set in the north line of said 119.9785 acre tract for the northwest corner of said Tract B and continuing over and across said 150.38 acre tract for a total distance of 493.25 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Thence over and across said 150.38 acre tract the following calls and distances:

North 13°45'55" East a distance of 197.47 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Along a curve to the left having a radius of 275.00 feet and an arc length of 99.53 feet (chord bears South 80°21'24" East, 98.99 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 89°16'29" East a distance of 49.92 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 00°43'31" West a distance of 325.00 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 00°48'46" West a distance of 600.00 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set for the northwest corner of the herein described 104.539 acre tract;

North 89°16'29" East a distance of 592.43 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS"

Along a curve to the right having a radius of 2,600.00 feet and an arc length of 459.42 feet (chord bears South 85°39'48" East, 458.82 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

Along a curve to the left having a radius of 800.00 feet and an arc length of 371.58 feet (chord bears North 86°05'34" East, 368.25 feet) to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 68°43'11" East a distance of 85.00 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

South 21°16'49" East a distance of 331.41 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 68°43'11" East a distance of 329.12 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 78°10'23" East a distance of 71.85 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

South 21°16'49" East a distance of 269.01 feet to a set 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS";

North 68°43'11" East a distance of 159.38 feet to a 5/8" iron rod with yellow plastic cap stamped "WESTWOOD PS" set in the west line of the 171.126 acre tract of land conveyed to Parker Estates Associates by deed of record in Volume 1901, Page 915 of said Deed Records (formerly known as Parker Estates recorded in Cab A, Page 198), said rod being the northeast corner of the herein described 104.539 acre tract;

Thence South 00°10'07" East with said west line, a distance of 1,061.41 feet to a 1/2" iron rod found at the northeast corner of said 119.9785 acre tract and said Tract C;

Thence South 00°01'02" West continuing with said west line, passing the northwest corner of the 35.005 acre tract of land conveyed to Vijay K. Bhimani and Anu V. Bhimani by deed of record in County Clerk File No. 20070925001326000 of said Deed Records, and continuing along the west line thereof a total distance of 1,364.69 feet to the Point-of-Beginning and containing 104.536 acres or 4,553,580 square feet of land.

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

THAT, DONIHOO FARMS, LTD., acting herein by and through its duly authorized officer, do hereby adopt this plat designating the herein described property as **WHITESTONE ESTATES, PHASE 1** an addition to the City of Parker, Texas and do hereby dedicate, in fee simple, to the public use forever, the streets, alleys 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 o any building, fences, shrubs, trees, or other improvements or growths, which in anyway 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 upon said Easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining, and adding 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 platting ordinances, rules, regulations, and resolutions of the City of Parker, Texas.

WITNESS MY HAND AT _____, TEXAS this the _____ day of _____, 2017.

DONIHOO FARMS, LTD., a Texas limited partnership

By: _____
Stephen L. Sallman, Manager

STATE OF TEXAS)
COUNTY OF COLLIN)

BEFORE ME, the undersigned authority, on this day personally appeared Stephen L. Sallman, of DONIHOO FARMS, LTD., known to me to be the person and officer whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the said DONIHOO FARMS, LTD. and that he executed the same as the act of such limited partnership for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, This _____ day of _____, 2017.

Notary Public in and for the State of Texas

SURVEYOR'S CERTIFICATE
KNOW ALL MEN BY THESE PRESENTS:

That I, Jason B. Armstrong do hereby certify that I prepared this plot from an actual and an accurate survey of the land and that the corner monuments shown thereon were properly placed under my personal supervision, in accordance with the subdivision regulations of the City of Parker, Collin County, Texas.

Jason B. Armstrong
Registered Professional
Land Surveyor No. 5557

THE STATE OF TEXAS)
COUNTY OF COLLIN)

BEFORE ME, the undersigned authority, on this day personally appeared Jason B. Armstrong, whose name is subscribed to the foregoing instrument and acknowledged to me that the same was the act of the said WESTWOOD, and that he executed the same as the act of such corporation for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this _____ day of _____, 2017.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS

RECOMMENDED FOR APPROVAL

Chairman, Planning and Zoning Commission
City of Parker, Texas

APPROVED AND ACCEPTED

Mayor, City of Parker, Texas

THE UNDERSIGNED, THE CITY SECRETARY OF THE CITY OF PARKER, HEREBY CERTIFIES THAT THE FOREGOING FINAL PLAT OF WHITESTONE ESTATES, PHASE 1, A SUBDIVISION OR ADDITION TO THE CITY OF PARKER WAS SUBMITTED TO THE CITY COUNCIL ON THIS _____ DAY OF _____, 2017, AND THE CITY COUNCIL BY FORMAL ACTION THEN AND THERE ACCEPTED THE DEDICATION OF STREETS, ALLEYS, 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 _____, 2017.

CITY SECRETARY
CITY OF PARKER, TEXAS

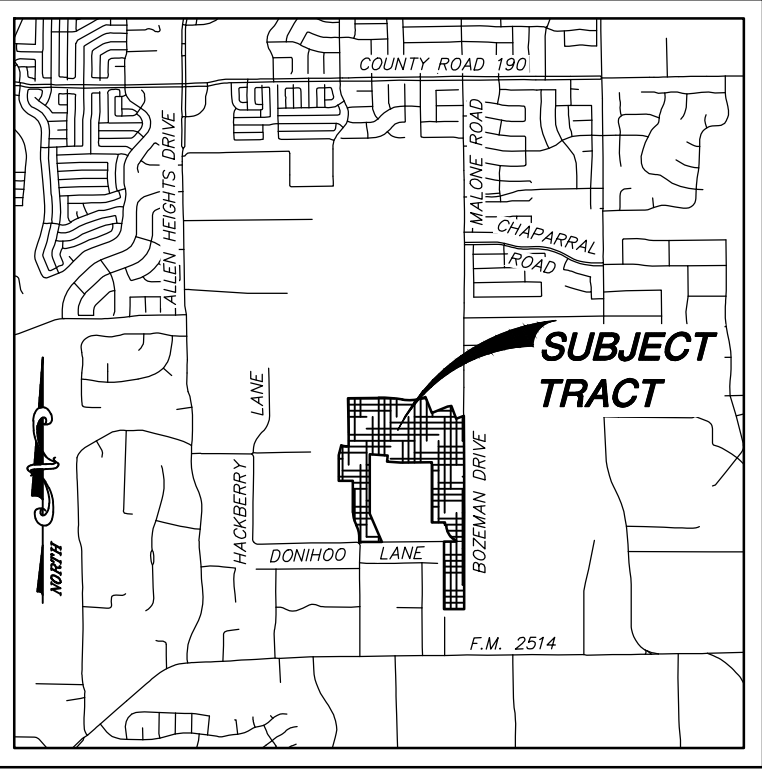
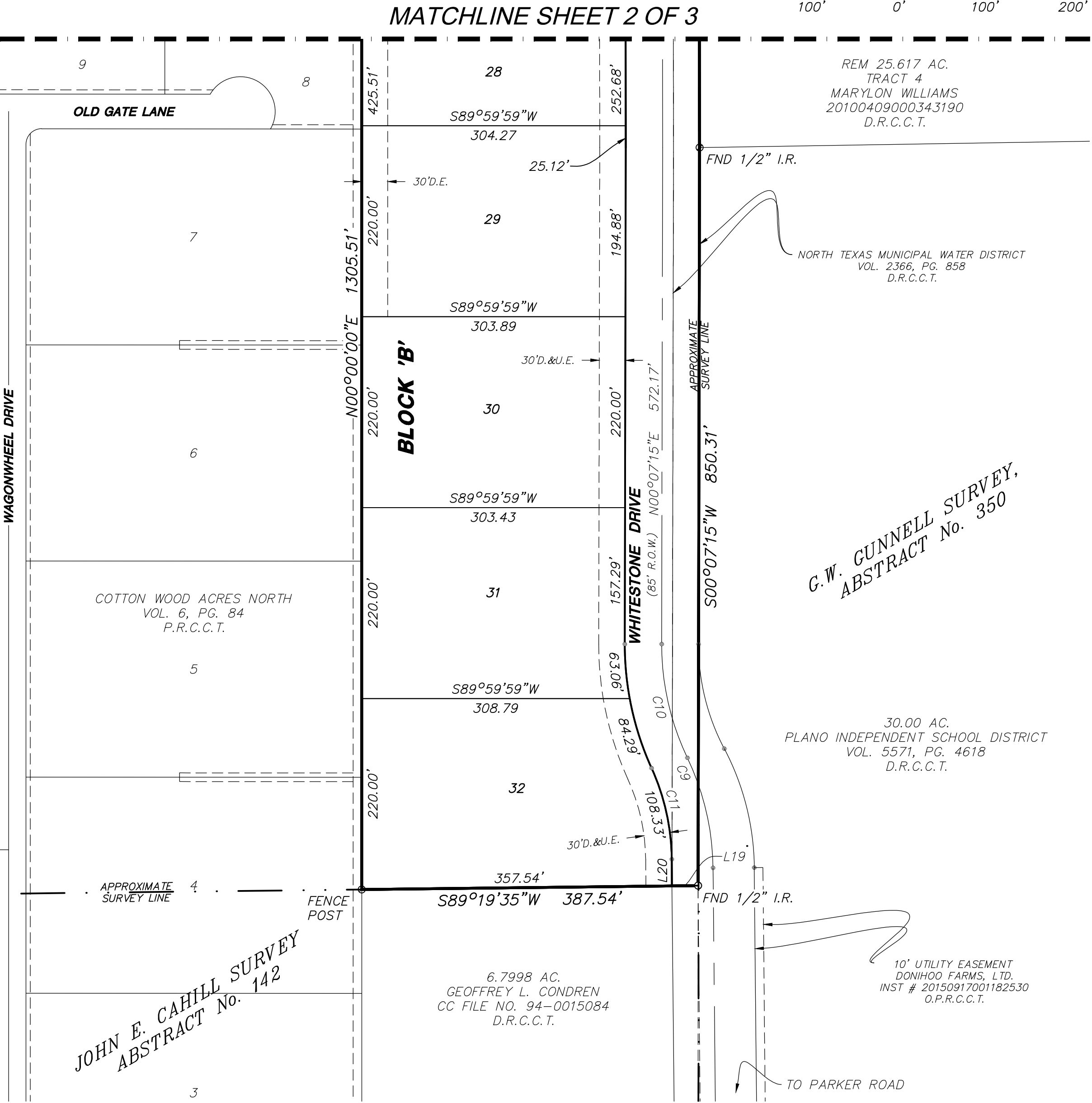
NOTES)

- ACCORDING TO THE FLOOD INSURANCE RATE MAP(FIRM) COMMUNITY PANEL NO. 48085C0385 J, DATED JUNE 2, 2009, AND COMMUNITY PANEL NO. 48085C0395J, DATED JUNE 2, 2009, AND THE SUBJECT TRACT DOES NOT APPEAR TO BE WITHIN THE 100 YEAR FLOODPLAIN.
- THE BEARINGS SHOWN HEREON ARE CREATED FROM ACTUAL FIELD SURVEYS, NAD83 TEXAS NORTH CENTRAL ZONE (4202), GRID BEARINGS & TIES TO SHOWN CONTROL MONUMENTS.
- SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF CITY ORDINANCE AND STATE LAW AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS.
- ALL LOT CORNERS HAVE BEEN SET.
- ALL LOTS MUST UTILIZE ALTERNATIVE TYPE ON—SITE SEWAGE FACILITIES.
- MUST MAINTAIN STATE—MANDATED SETBACK OF ALL ON—SITE SEWAGE FACILITY COMPONENTS FROM ANY/ALL EASEMENTS AND DRAINAGE AREAS, WATER DISTRIBUTION LINES, SHARP BREAKS AND/OR CREEKS/RIVERS/PONDS, ETC. (PER STATE REGULATIONS).
- INDIVIDUAL SITE EVALUATIONS AND OSSF DESIGN PLANS (MEETING ALL STATE AND COUNTY REQUIREMENTS) MUST BE SUBMITTED TO AND APPROVED BY COLLIN COUNTY FOR EACH LOT PRIOR TO CONSTRUCTION OF ANY OSSF SYSTEM.
- THERE ARE NO WATER WELLS NOTED IN THIS SUBDIVISION AND NO WATER WELLS ARE ALLOWED WITHOUT PRIOR APPROVAL FROM COLLIN COUNTY DEVELOPMENT SERVICES.

HEALTH DEPARTMENT CERTIFICATION:

I HEREBY CERTIFY THAT THE ON-SITE SEWAGE FACILITIES DESCRIBED ON THIS PLAT CONFORM TO THE APPLICABLE OSSF LAWS OF THE STATE OF TEXAS, THAT SITE EVALUATIONS HAVE BEEN SUBMITTED REPRESENTING THE SITE CONDITIONS IN THE AREA IN WHICH ON-SITE SEWAGE FACILITIES ARE PLANNED TO BE USED.

REGISTERED SANITARIAN OR DESIGNATED REPRESENTATIVE
COLLIN COUNTY DEVELOPMENT SERVICES



VICINITY MAP
NOT TO SCALE

OWNER
DONIHOO FARMS, LTD.
4925 GREENVILLE AVENUE, SUITE 1020
DALLAS, TEXAS 75206
(214) 368-0238

FINAL PLAT
OF
WHITESTONE ESTATES, PHASE 1
74 RESIDENTIAL LOTS/ 1 OPEN SPACE LOT
104.536 ACRES
OUT OF THE
THOMAS ESTES SURVEY, ABSTRACT No. 298
IN THE
CITY OF PARKER, COLLIN COUNTY, TEXAS

ENGINEER/SURVEYOR

Westwood

Phone (214) 473-4640 2740 North Dallas Parkway, Suite 280
Toll Free (888) 937-5150 Plano, TX 75093
Survey Firm No. 10074301 westwoodps.com
Westwood Professional Services, Inc.



Council Agenda Item

Item 6
C'Sec Use Only

Budget Account Code:	Meeting Date: February 27, 2017
Budgeted Amount:	Department/ Requestor: City Council
Fund Balance-before expenditure:	Prepared by: City Administrator Flanigan
Estimated Cost:	Date Prepared: February 24, 2017
Exhibits:	1. Revised Schedule 2. Water and Impact Fee Advisory Committee Recommendation Letter 3. Water Impact Fee Report 2016-2026

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON SETTING A PUBLIC HEARING DATE FOR OUR WATER IMPACT FEES. [FLANIGAN/BIRKHOFF]


SUMMARY

On February 23, the Water and Impact Fee Advisory Committee reviewed the 2016-2026 Water Impact Fee Report that includes the maximum water impact fee, prepared by Birkhoff, Hendricks & Carter, L.L.P., Professional Engineers and found the maximum water impact fee presented in the 2016-2026 Water Impact Fee Report was in general conformance with the requirements of Texas Local Government Code Chapter 395. The Impact Fee Advisory Committee offered no objections.

The next step in the process would be to set a public hearing for April 4, 2017, in accordance with Subchapter C, Section 395.049 of the Texas Local Government Code to allow public input and then consider the adoption of the Water Impact Fees.

POSSIBLE ACTION

Council may direct staff to take appropriate action,

Inter - Office Use			
Approved by:			
Department Head/ Requestor:		Date:	
City Attorney:		Date:	
City Administrator:	Jeff Flanigan	Date: 	02/24/2017

Revised Schedule of Meetings, Agendas and Public Notices for the City of Parker's Water Impact Fee Update process.

Advisory Committee (P&Z) Meetings	City Council Meeting	City Staff	Meeting/Action	Agenda and Action Required
		October 3 (1 st Monday)	City Staff	<ul style="list-style-type: none"> Kick-off Meeting for Impact Fee Process
November 10 (2 nd Thursday)			Advisory Committee	<ul style="list-style-type: none"> Present Water CIP to Advisory Committee (provide by Nov. 2nd) Advisory Committee Written Recommendation to Council for Land Use Assumptions and CIP
	December 6 (1 st Tuesday)		City Council	<ul style="list-style-type: none"> Set Public Hearing Date for Land Use Assumptions and Water CIP (for January 9, 2017)
		December 8 (2 nd Friday)	City Staff	<ul style="list-style-type: none"> Publish Notice for Land Use and Water CIP Public Hearing (for Jan 9, 2017) Land Use Assumptions and Water CIP for Impact Fees Available for Public Review
	January 9 (2 nd Monday)		City Council	<ul style="list-style-type: none"> Land Use Assumptions and Water CIP Public Hearing Adopt Land Use Assumptions and Water CIP
February 16 (3 rd Thursday)				<ul style="list-style-type: none"> Deliver Impact Fee Report to City
February 23 (4 th Thursday)			Advisory Committee	<ul style="list-style-type: none"> Water Impact Fees to Advisory Com. (provide by Feb 16th) Advisory Committee Written Recommendation to Council
	February 27 (4 th Monday)		City Council	<ul style="list-style-type: none"> Set Public Hearing date for Water Impact Fee (April 4, 2017)
		February 28 (4 th Tues.) For March 2 (1 st Thurs.)	City Staff	<ul style="list-style-type: none"> Publish Notice for Water Impact Fee Public Hearing Water Impact Fee Report Available for Public Review
	April 4 (1 st Tues.)		City Council	<ul style="list-style-type: none"> Public Hearing for Water Impact Fee Adopt Water Impact Fee



City of Parker, Texas
Impact Fee Advisory Committee
5700 E. Parker Road
Parker, Texas 75002

February 23, 2017

Re: Water Impact Fee
Impact Fee Advisory Committee Recommendation

Honorable Mayor Z Marshall and the City of Parker City Council:

The City of Parker Impact Fee Advisory Committee, established in accordance with Section 395.058 of the Texas Local Government Code, met on this date for the purpose of reviewing the 2016 Water Impact Fee.

The Impact Fee Advisory Committee reviewed the 2016-2026 Water Impact Fee Report that includes the maximum water impact fee, prepared by Birkhoff, Hendricks & Carter, L.L.P., Professional Engineers.

On behalf of the Advisory Committee, we find the maximum water impact fee presented in the 2016-2026 Water Impact Fee Report is in general conformance with the requirements of Texas Local Government Code Chapter 395. The Impact Fee Advisory Committee offers no objections.



Sincerely

A handwritten signature in black ink, appearing to read 'Joe Lozano'.

Joe Lozano
Vice Chairman, Impact Fee
Advisory Committee



WATER IMPACT FEE REPORT 2016 - 2026



Submitted To The City Of



Submitted By



BIRKHOFF, HENDRICKS & CARTER, L.L.P.
***SPECIALIZING IN CIVIL ENGINEERING FOR
MUNICIPALITIES AND GOVERNMENTAL AGENCIES***



February 2017

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

11910 Greenville Ave., Suite 600

Dallas, Texas 75243

Fax (214) 461-8390

Phone (214) 361-7900

JOHN W. BIRKHOFF, P.E.
GARY C. HENDRICKS, P.E.
JOE R. CARTER, P.E.
MATT HICKEY, P.E.
ANDREW MATA, JR., P.E.
JOSEPH T. GRAJEWSKI, III, P.E.
DEREK B. CHANEY, P.E.
CRAIG M. KERKHOFF, P.E.

February 16, 2017

Mr. Jeff Flanigan
City Administrator
City of Parker
5700 East Parker Road
Parker, Texas 75002

Re: Water Impact Fee Study
2016 - 2026

Dear Mr. Flanigan:

This report presents the results of the City of Parker's Water Impact Fee Study for the planning years 2016 through 2026. This report includes the updated land use assumptions (prepared by the City's Capital Improvements Advisory Committee), the impact fee Capital Improvements Plan, and the Maximum Impact Fees by meter size for new water accounts. The maximum allowable fee per service unit (for a 1-inch water meter), adjusted to fifty percent (50%) of the calculated maximum are:

Maximum Allowable Water Impact Fee per Service Unit \$ 3,938.95

We have enjoyed working with the City on this important study and are available to discuss the findings and conclusions of this updated impact fee further at your convenience. We look forward to our continued working relationship with you and the City of Parker.



Sincerely,


Andrew Mata Jr., P.E.

**CITY OF PARKER, TEXAS
WATER IMPACT FEE STUDY
2016 TO 2026**

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- Existing Water Lines Utilized Capacity Tables
- Existing Facilities Utilized Capacity Tables
- Proposed Water Lines Utilized Capacity Tables
- Proposed Water Facilities Utilized Capacity Tables

**CITY OF PARKER, TEXAS
WATER IMPACT FEE STUDY
2016 to 2026**

A. INTRODUCTION

Chapter 395, of the Local Government Code is an act that provides guidelines for financing capital improvements required by new development in municipalities, counties, and certain other local governments. Under Chapter 395, political subdivisions receive authorization to enact or impose impact fees on land that is located within their political subdivision's corporate boundaries or extraterritorial jurisdictions. No governmental entity or political subdivision can enact or impose an impact fee unless they receive specific authorization by state law or by Chapter 395.

An "Impact Fee" is a charge or assessment imposed by a political subdivision for new development within its service area in order to generate revenue for funding or recouping the costs of capital improvements necessitated by and attributable to the new development.¹ The City of Parker's current water Certificate of Convenient and Necessity (CCN) is CCN No. 10207. The Water Service Area extends to the Extra Territorial Jurisdiction (ETJ) and includes some area located within the City of Wylie. However, the portion of the area located in the City of Wylie was determined by the City's Impact Fee Advisory Committee to be built out and no additional infrastructure would be needed to support additional growth. The first step in determining an impact fee is preparation of land use and growth assumptions for the service area for the next ten years. That step has been completed and provided by the City's Impact Fee Advisory Committee in the Land Use Assumptions Report, dated August 29, 2016. Next, a Capital Improvements Plan must be created to describe the water distribution system infrastructure that will be necessary to serve the anticipated land uses and growth. The following section describes the Water Impact Fee.

¹ P. 831, Texas Local Government Code, West's Texas Statutes and Codes, 1998 Edition.

B. WATER IMPACT FEES

The following items can be included in the water impact fee calculation:

- 1) The portion of the cost of the new infrastructure that is to be paid by the City, including engineering, property acquisition and construction cost.
- 2) Existing excess capacity in lines and facilities that will serve future growth and which were paid for in whole or part by the City and part by the Developer.
- 3) Interest and other finance charges on bonds issued by the City to cover its portion of the cost.

These items are summed and the utilized capacity is calculated over the impact fee period. The maximum allowable impact fee per service unit may not exceed fifty percent of the calculated maximum amount of the total utilized capital improvement cost divided by the total number of new standard service units. This maximum allowable impact fee recovers a portion of the City's costs for the construct of facilities to serve the new developments and support new growth. However, the City may recover the maximum fee by crediting the portion of utility service revenue generated by new service units during the 10-year program period.

Chapter 395 requires that an update of the land use assumptions, capital improvements plan, and impact fees be performed every five years, unless it is determined by the political subdivision after a review that such an update is not necessary.

This section of the report constitutes the City's 2016 water portion of the Capital Improvements Plan, and the maximum allowable impact fees. As required by state law, the study period is a ten-year period with 2016 as the base year. The engineering analysis of the water system is based on established land use in the year 2016, projected land use patterns through the year 2026, and on proposed infrastructure.

The engineering analysis portion of the City of Parker's 2016 Impact Fee determines utilized capacity cost of the water distribution system master plan between the years 2016 and 2026.

C. GLOSSARY

1. Advisory Committee means the capital improvements advisory committee established by the City for purposes of reviewing and making recommendations to the City Council on adoption and amendment of the City's impact fee program.
2. Area-related facility means a capital improvement or facility expansion which is designated in the impact fee capital improvements plan and which is not a site-related facility. Area-related facility may include a capital improvement which is located off-site, or within or on the perimeter of the development site.
3. Assessment means the determination of the amount of the maximum impact fee per service unit which can be imposed on new development.
4. Capital improvement means a water facility, wastewater facility or roadway with a life expectancy of three or more years, to be owned and operated by or on behalf of the City.
5. City means the City of Parker, Texas.
6. Credit means the amount of the reduction of an impact fee due, determined under this ordinance or pursuant to administrative guidelines that is equal to the value of area-related facilities provided by a property owner pursuant to the City's subdivision or zoning regulations or requirements, for the same type of facility.
7. Facility expansion means either a water facility expansion, sewer facility expansion or roadway expansion.
8. Final plat approval means the point at which the applicant has complied with all conditions of approval in accordance with the City's subdivision regulations, and the plat has been approved for filing with Collin County.
9. Impact fee means either a fee for water facilities, wastewater facilities or roadway facilities, imposed on new development by the City pursuant to Chapter 395 of the Texas Local Government Code in order to generate revenue to fund or recoup the costs of capital improvements or facility expansion necessitated by and attributable to such new development. Impact fees do not include the dedication of rights-of-way or easements for

such facilities, or the construction of such improvements, imposed pursuant to the City's zoning or subdivision regulations.

10. Impact fee capital improvements plan means either a water capital improvements plan, wastewater capital improvements plan or roadway capital improvements plan, adopted or revised pursuant to the impact fee regulations.
11. Land use assumptions means the projections of population and growth, and associated changes in land uses, densities and intensities over at least a ten-year period, as adopted by the City and as may be amended from time to time, upon which the capital improvements plans are based.
12. Land use equivalency table means a table converting the demands for capital improvements generated by various land uses to numbers of service units, as may be amended from time to time.
13. New development means the subdivision of land; the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units.
14. Plat has the meaning given the term in the City's subdivision regulations. Plat includes replat.
15. Platting has the meaning given the term in the City's subdivision regulations. Platting includes replatting.
16. Property owner has the meaning given the term in the City's subdivision regulations. Property owner includes the developer for a new development.
17. Recoupment means the imposition of an impact fee to reimburse the City for capital improvements which the City had previously oversized to serve new development.
18. Roadway facility means any freeway, expressway, principal or minor arterial or collector roadways designated in the City's adopted Thoroughfare Plan, as may be amended from time to time. It can include any roadway designated as a numbered highway on the official

Federal or Texas highway system. It includes but is not limited to the establishment of curbs, gutters, sidewalks, drainage appurtenances, street lights and right-of-ways.

19. Roadway capital improvements plan means the adopted plan, as may be amended from time to time, which identifies the roadway facilities or roadway expansions and their costs for each road service area, which are necessitated by and which are attributable to new development, for a period not to exceed 10 years.
20. Roadway facility expansion means the expansion of the capacity of an existing roadway in the City to serve new development. It does not include the repair, maintenance, modernization, or expansion of an existing roadway to better serve existing development.
21. Service area means either a water service area or wastewater benefit area within the City, within which impact fees for capital improvements or facility expansion will be collected for new development occurring within such area, and within which fees so collected will be expended for those types of improvements or expansions identified in the type of capital improvements plan applicable to the service area. For roadways, it means a roadway service area within the city limits.
22. Service unit means the applicable standard units of measure shown on the land use equivalency table in the Impact Fees Capital Improvements Plan which can be converted to water meter equivalents, for water or for wastewater facilities, which serves as the standardized measure of consumption, use or generation attributable to the new unit of development. For roadway facilities, the service unit is converted vehicle miles.
23. Site-related facility means an improvement or facility which is for the primary use or benefit of a new development, and/or which is for the primary purpose of safe and adequate provision of water, wastewater or roadway facilities to serve the new development, and which is not included in the impact fees capital improvements plan and for which the property owner is solely responsible under subdivision or other applicable development regulations.
24. Utility connection means installation of a water meter for connecting a new development to the City's water system, or connection to the City's wastewater system.
25. Wastewater facility means a wastewater interceptor or main, lift station or other facility included within and comprising an integral component of the City's collection system for

wastewater. Wastewater facility includes land, easements or structure associated with such facilities. Wastewater facility excludes site-related facilities.

26. Wastewater facility expansion means the expansion of the capacity of any existing wastewater improvement for the purpose of serving new development, but does not include the repair, maintenance, modernization, or expansion of an existing sewer facility to serve existing development.
27. Wastewater capital improvements plan means the adopted plan, as may be amended from time to time, which identifies the wastewater facilities or wastewater expansions and their associated costs which are necessitated by and which are attributable to new development, for a period not to exceed 10 years.
28. Water facility means a water interceptor or main, pump station, storage tank or other facility included within and comprising an integral component of the City's water storage or distribution system. Water facility includes land, easements or structures associated with such facilities. Water facility excludes site-related facilities.
29. Water facility expansion means the expansion of the capacity of any existing water facility for the purpose of serving new development, but does not include the repair, maintenance, modernization, or expansion of an existing water improvement to serve existing development.
30. Water improvements plan means the adopted plan, as may be amended from time to time, which identifies the water facilities or water expansions and their associated costs which are necessitated by and which are attributable to new development, for a period not to exceed 10 years.
31. Water meter means a device for measuring the flow of water to a development, whether for domestic or for irrigation purposes.

D. LAND USE ASSUMPTIONS SUMMARY

Under Chapter 395, of the Local Government Code, “Land Use Assumptions” includes a description of service area and projected changes in land uses, densities, intensities, and population in the service area for a minimum of a 10-year period. In order to impose an impact fee, the City must adopt an order, ordinance, or resolution that establishes a public hearing date to consider the land use assumptions within the designated service area. After the public hearing on the land use assumptions, the City makes a determination of adoption or rejection of the ordinance, order or resolution approving the land use assumptions that will be utilized to develop the Capital Improvement Plan.

The Land Use Assumptions used in this impact fee process were prepared by the City of Parker’s Impact Fee Advisory Committee, and are presented in the following document, titled “Land Use Assumptions Report of the Capital Improvements Advisory Committee of the City of Parker”.



Land Use Assumptions Report of the Capital Improvements Advisory Committee of the City of Parker

Revision C - August 29, 2016

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Executive Summary

The Capital Improvements Advisory Committee (the "Committee") was appointed by the City of Parker City Council to review the subjects identified below and render an opinion on the land use assumptions necessary for the City to create and adopt lawful impact fees for the City of Parker public water system. The Committee has reviewed the Comprehensive Plan, the land use data, the current development within Parker, the current zoning within Parker, and the existing water plans for future growth and development. The Committee's report on the Land Use Assumptions required by Texas Local Government Code with relation to the Committee's work on impact fee research is contained within.

Members of this Committee include regular members of the Planning and Zoning Commission, experienced developers within the City of Parker, its ETJ, and key City personnel.

Table 1 - Capital Improvements Advisory Committee Members

Name	Role
Russell Wright	P&Z Chairman
Joe Lozano	P&Z Vice-Chairman
Cleburne Raney	P&Z Member
Jasmat Sutaria	P&Z Member
Wei Wei Jeang	P&Z Member
JR Douglas	P&Z Alternate, Developer
Steve Sallman	Developer/ETJ Owner
Jim Shepherd	City Attorney
Jeff Flanigan	City Administrator
Patti Scott Grey	City Secretary

Analysis of Existing Conditions

Each member of the Committee is personally familiar with the existing development within the City of Parker. The areas of the City of Parker that are not yet developed were presented by the City Administrator and the relevant maps and data were reviewed. This data review included the population (Exhibit 1), existing zoning (Exhibit 2), and the Comprehensive Plan (Exhibit 3), current Development Map (Exhibit 4), and the Water Master Plan Map (Exhibit 5) for the City as it relates to the undeveloped areas of Parker and its ETJ.

Determination of Service Area

The City Council's charge to the Committee was to render an opinion on the land use assumptions necessary for the City to create and adopt lawful impact fees for the City of Parker public water system. The Committee reviewed the requirements to exclude the provisions and related costs to current development and concentrated on the capital improvements necessary to serve future development based on the existing conditions noted above, and the anticipated use of the comprehensive plan and related development plans of the City, all as required by the Texas Local Government Code. The service area for a water impact fee would be the entire City and its ETJ with respect to new development in any portion of this area.

There is a portion of the City's water service area (CCN, Certificate of Convenience and Necessity) that lies within the City of Wylie. This was discussed as whether it should be included in the impact fee Service Area. The City Administrator noted that the water infrastructure in that area is already built out to specifications that would not necessitate additional infrastructure capital improvements. Therefore, it was concluded by the committee to not include this area within the Service Area.

Additionally, The City has a Special Activities area of approximately 188 acres (Southfork Ranch) which, at some point in the future, could be developed and subsequently subdivided. While there are no specific plans at the time of this writing, it is important to include this area for any future plans.

Growth Projections

Based on the review of the factors set forth in the sections above, *Analysis of Existing Conditions* and *Determination of Service Area*, the Committee projected the 10 year growth patterns as they relate to water system capital improvements are as set forth in Table 6 - Land Use Assumptions (Exhibit A). The Committee's findings are based on the following discussions and calculations.

Density Calculations

The Committee agrees with the Comprehensive Plan of Parker with regard to the future development of Parker and its ETJ. Consequently, for those areas zoned SF-Single Family, the Committee has projected single family residential units on lots of two acres, with three residents per household. For those areas projected to be zoned SFT-Single Family Transitional, the Committee anticipates 1 acre minimum lots, with a 1.5 acre average size of lots in the subdivision. The population estimate for SFT is also three residents per unit. Additional zoning categories such as Special Activities, Agricultural, Manufactured Housing and non-conforming uses, were all considered in the analysis.

The raw data in Table 2 was used as the basis of the analysis. The Meters column indicates the number of water meters the City was billing in that year. The Estimated Residents (Est. Residents) is based on the assumption of three residents per household, as indicated above. The % Change is expressed as the delta (change in number of meters) from the prior year divided by the number of meters in the prior year, e.g. $98/688=14.2\%$.

Table 2 - Historical Water Meters (i.e. Service Units) for 2000 - Jan 2016

Year	Meters	Est. Residents	Delta	% Change	Std. Dev.
2000	688	2064	688.0		
2001	786	2358	98.0	14.2%	5.1%
2002	938	2814	152.0	19.3%	4.6%
2003	1022	3066	84.0	9.0%	2.1%
2004	1075	3225	53.0	5.2%	1.4%
2005	1121	3363	46.0	4.3%	
2006	1180	3540	59.0	5.3%	
2007	1210	3630	30.0	2.5%	
2008	1258	3774	48.0	4.0%	
2009	1273	3819	15.0	1.2%	
2010	1295	3885	22.0	1.7%	
2011	1320	3960	25.0	1.9%	
2012	1351	4053	31.0	2.3%	
2013	1385	4155	34.0	2.5%	
2014	1404	4212	19.0	1.4%	
2015	1435	4305	31.0	2.2%	
2016	1501	4503	66.0	4.6%	

Referring to the standard deviation of a sample¹ Table 2, we can see the standard deviation for years 2001 and 2002 are significantly greater than several of the later years, so it was concluded that this extreme rate of growth for the City of Parker will likely not repeat itself. However, the Committee concluded the economic factors of many companies moving into the surrounding areas will likely increase

¹ Excel function STDEV.S is used to calculate the standard deviation of a sample.

the growth rate for the next several years, which might indicate above average growth for four to five years (5-6%), followed by slower growth (2-3%). In its final estimation, the committee agreed that 5% growth for the next five years (2017-2021) followed by 3% growth for the following five years (2022-2026) was a reasonable compromise.

When the absolute number of water meters is graphed over the years for which data exists, a curve as shown in Figure 1 develops. For comparison purposes, linear and 3rd order polynomial trend lines are added, along with their respective formulae.

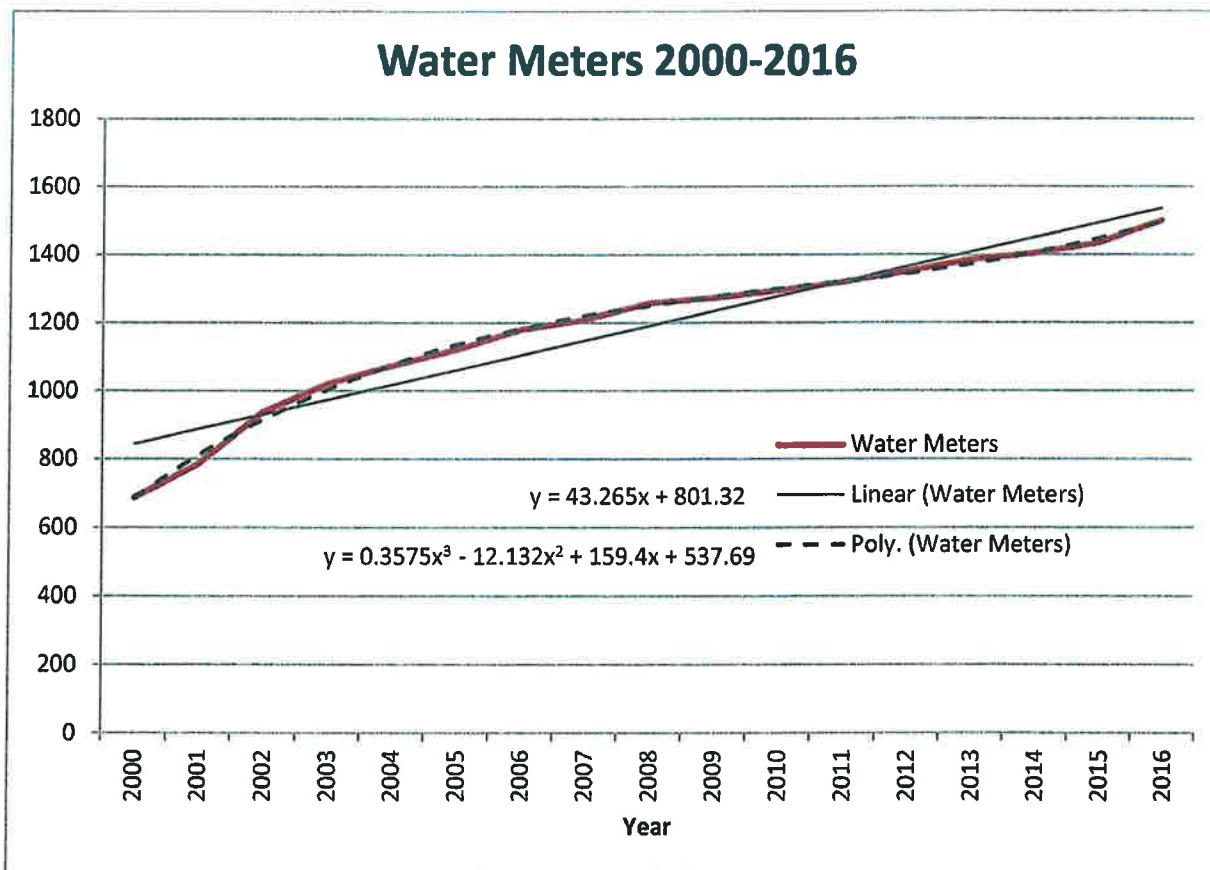


Figure 1 - Water Meter Graph

Figure 2 shows a graphical representation of the tabular data in Table 2. Since there was no detailed recording of service unit numbers prior to the year 2000, it is difficult to determine if the upward trend of the graph is representative of the years prior to 2000. However, as stated earlier, this could represent the beginning of an upward “growth spurt” for the City and this upward trend has been considered in the analysis of the overall growth projections.

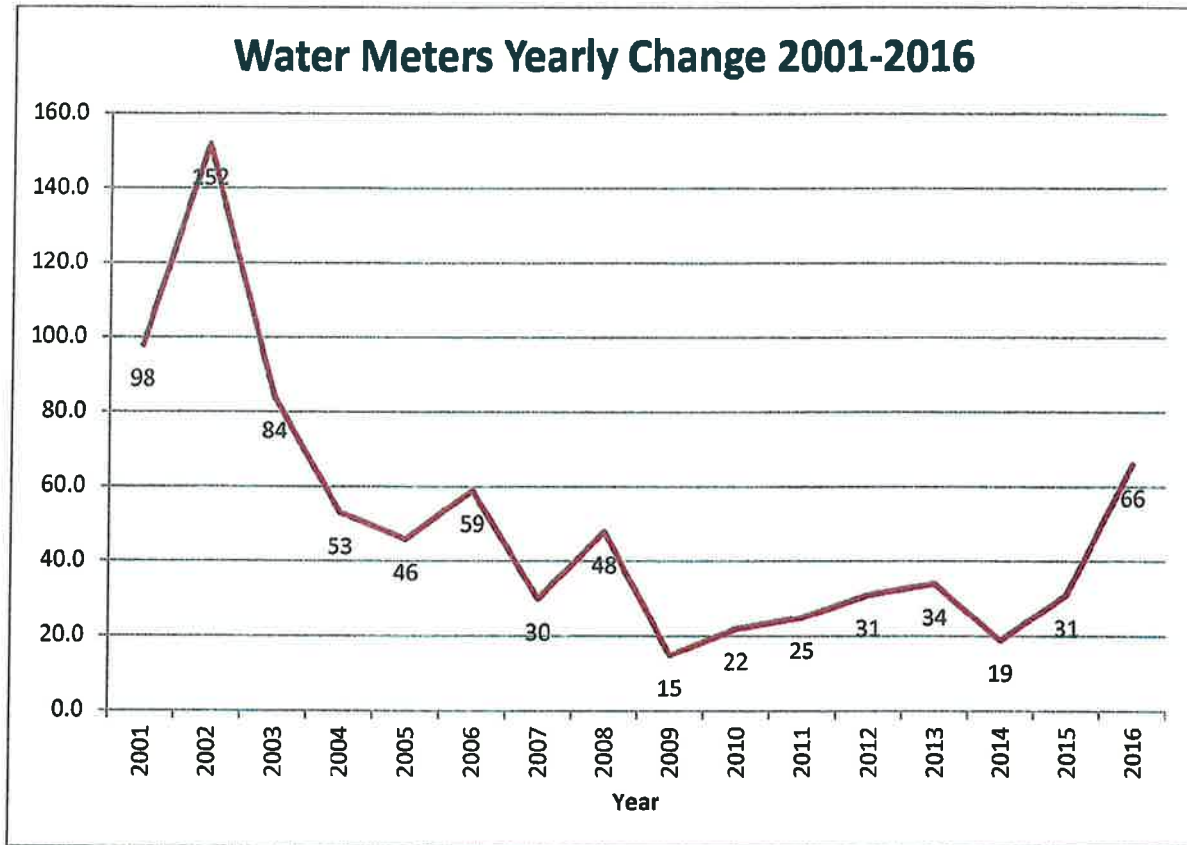


Figure 2 - Water Meters Delta from Prior Year

For selected time periods, average year on year growth rates can be established. Several time periods were used (refer to Table 3) to show the difference in growth rate when some of the outlying data is included or excluded.

Table 3 - Selected Year on Year Growth Rates

Period	# Periods	Avg. YoY Growth Rate
2001-2016	16	5.1%
2003-2016	14	3.4%
2001-2011	10	6.2%
2003-2013	10	3.6%

Build Out

Table 4 shows the analysis of the estimated number of lots, which correspond directly to service units in the City, for areas covered by zoning or development agreements and all undeveloped land. The estimated lots for those areas already approved are actual numbers. For the undeveloped areas a factor of 0.9² is used to allow for those areas dedicated for roads, rights-of-way and other unusable areas.

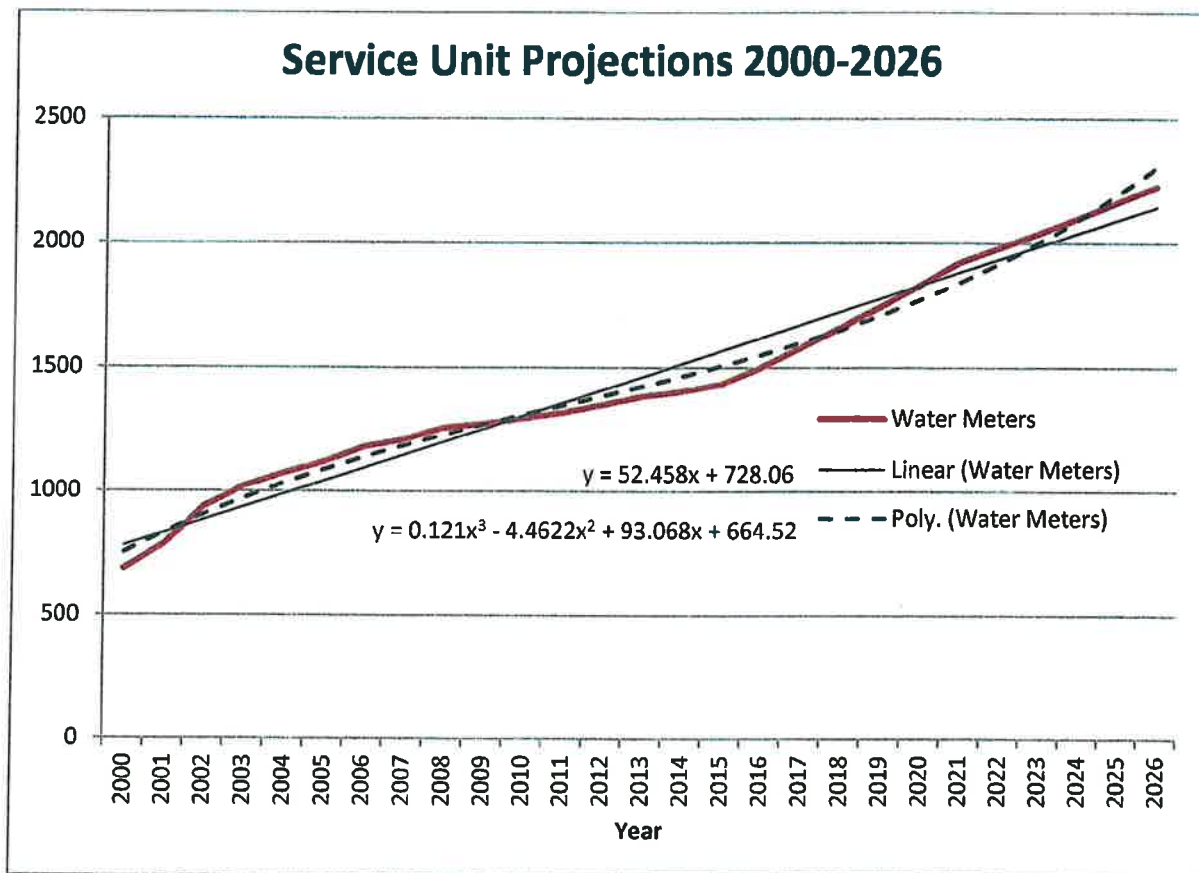
² Formula used: Number of acres * Lots/Acre * 0.9

Table 4 - Future Service Area Impact

Future Service Area	Acres	Lots/Acre	Est. Lots/Service Units	Est. Residents
Approved by Zoning or Development Agreement	1500	0.646	969	2907
Undeveloped in ETJ	720	1	648	1944
Undeveloped Zoned SF	500	0.5	225	675
Undeveloped Zoned SFT	400	0.67	241	724
Current Special Activities Area³	188	2		
Totals	3120	NA	2083	6250

Add plus existing homes.

The current number of residents and population within Parker and its anticipated growth patterns over the next 10 years are as set forth in Table 6 - Land Use Assumptions (Exhibit A). The projections shown in Table 6 provide Parker's ultimate build-out growth projections, including existing development within Parker, anticipated future development on currently undeveloped land within Parker, and development in the extra-territorial jurisdiction (ETJ).

**Figure 3 - Service Unit Projection Graph**

³ Southfork Ranch is a Special Activities area that is included in the table but not included in calculations.

Table 5 - Actual and Estimated Service Units

Year	Meters	Linear equation	Poly equation
2000	688	845	685
2001	786	888	811
2002	938	931	916
2003	1022	974	1004
2004	1075	1018	1076
2005	1121	1061	1135
2006	1180	1104	1182
2007	1210	1147	1219
2008	1258	1191	1250
2009	1273	1234	1276
2010	1295	1277	1299
2011	1320	1320	1321
2012	1351	1364	1345
2013	1385	1407	1372
2014	1404	1450	1406
2015	1435	1493	1447
2016	1501	1537	1498
2017	1581	1580	1561
2018	1660	1623	1639
2019	1743	1666	1733
2020	1830	1710	1846
2021	1922	1753	1979
2022	1979	1796	2136
2023	2039	1839	2317
2024	2100	1883	2526
2025	2163	1926	2764
2026	2228	1969	3034

Table 6 - Land Use Assumptions (Exhibit A)

	2016 (Current)	2021	2026	Buildout
Homes	1,501	1,922	2,228	4,000 ⁴
Mfg'd Housing	75 ⁵	75	75	75
Commercial	0	10	20	20
Public	0	0	0	0
Totals	1,576	2,007	2,323	4,095
Population	4,503	6,021	6,969	12,000

⁴ Buildout based on total population of 12,000⁵ 75 manufactured houses, 75 houses in CCN (not in City) is a wash

EXHIBIT 1

Year	January Water Meters	x 3 per household
2000	688	2064
2001	786	2358
2002	938	2814
2003	1022	3066
2004	1073	3225
2005	1121	3363
2006	1180	3540
2007	1210	3630
2008	1258	3774
2009	1273	3819
2010	1295	3885
2011	1320	3960
2012	1351	4053
2013	1385	4155
2014	1404	4212
2015	1435	4305
2016	1501	4503

EXHIBIT 2

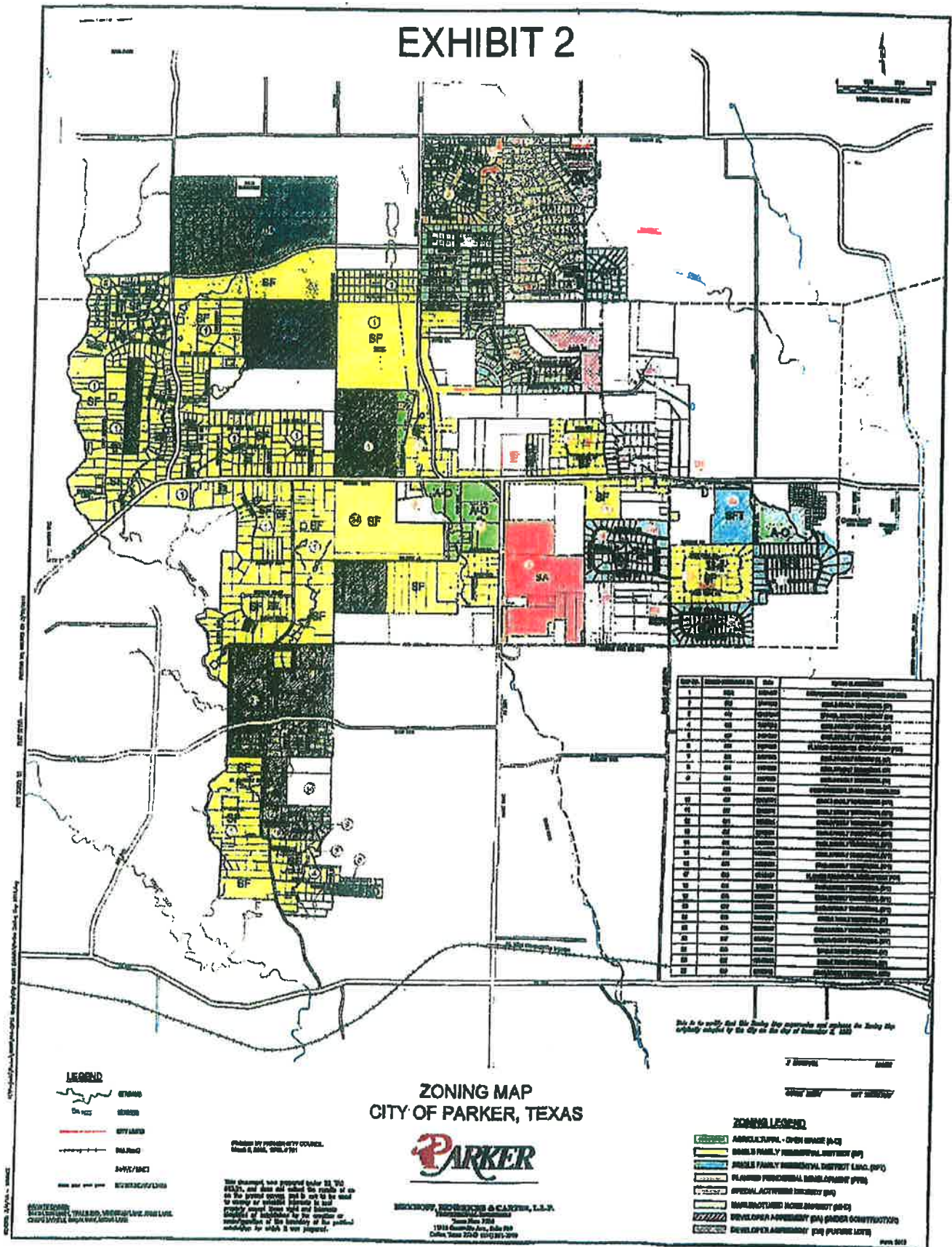
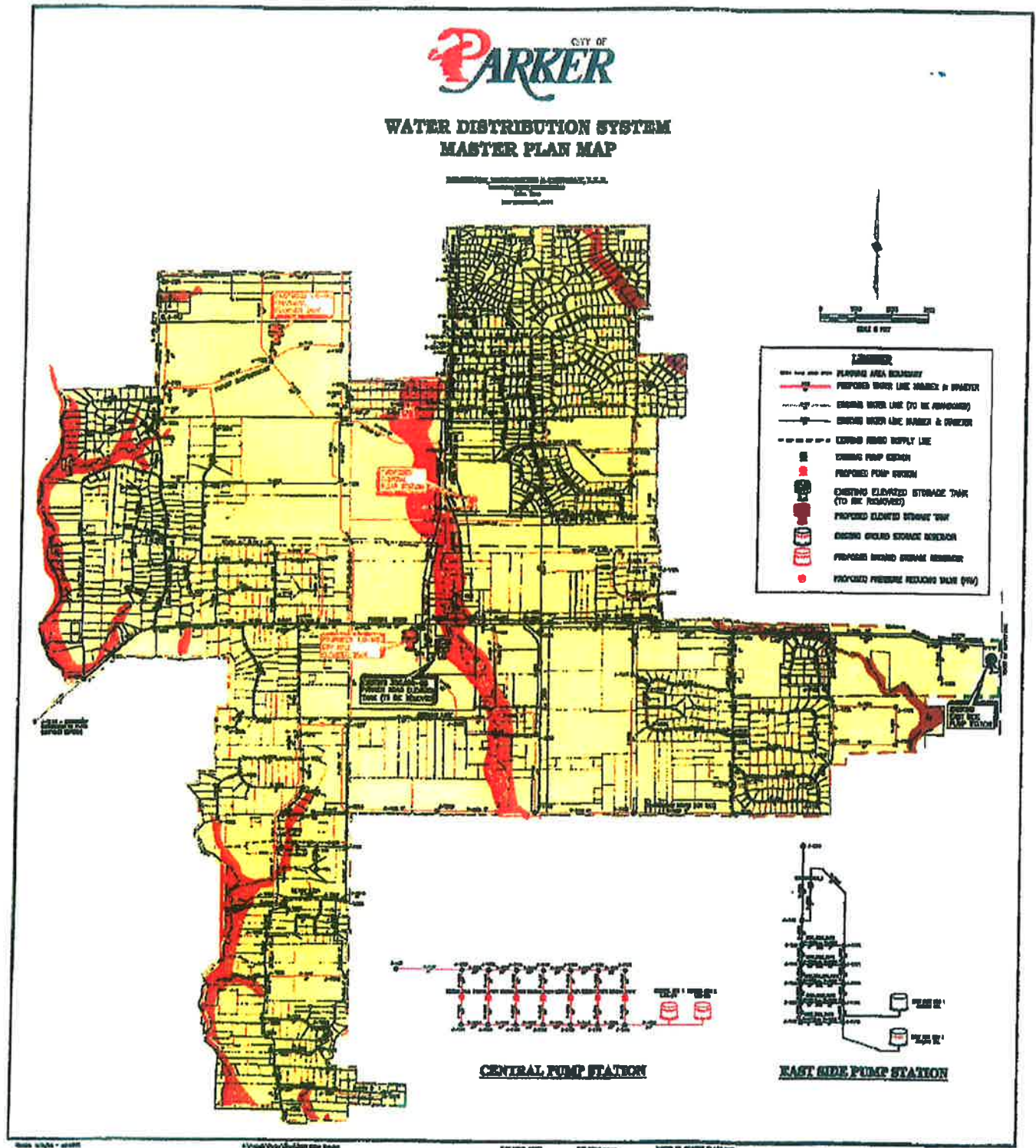






EXHIBIT 5



E. DEFINITION OF A WATER SERVICE UNIT

Chapter 395 of the Local Government Code requires that impact fees be based on a defined service unit. A “service unit” means a standardized measure of consumption, use generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards. The City of Parker has previously defined a water service unit to be a 1-inch water meter and has referred to these service units as Single Family Living Unit Equivalents (SFLUE). The service unit is based on the continuous duty capacity of a 1-inch water meter. This is the typical meter used for a single family detached dwelling within the City, and therefore is considered to be equivalent to one “living unit”. Other meter sizes can be compared to the 1-inch meter through a ratio of water flows as published by the American Water Works Association and shown in Table No. 1 below. This same ratio is then used to determine the proportional water and sewer impact fee amount for each water meter size.

TABLE NO. 1
LIVING UNIT EQUIVALENCIES
FOR VARIOUS TYPES AND SIZES OF WATER METERS

Meter Type	Meter Size	Continuous Duty Maximum Rate ^(a)	Living Unit Per Meter Size
Simple	1"	25	1.0
Simple	2"	80	3.2
Compound	2"	80	3.2
Turbine	2"	100	4.0

^(a) Source: AWWA Standard C700 - C702

F. CALCULATION OF WATER LIVING UNIT EQUIVALENTS 2016-2026

The City of Parker provided the existing water meter count by size category as of August 2016. In total, there are 1,501 water meters serving the existing population of 4,503 residents and businesses in the Water Service Area. Table No. 2 shows the number of existing meters, the living unit equivalent factor, and the total number of living unit equivalents (LUE's) for water accounts. As shown in Table No. 2, the new LUE's during the impact fee period total 1,129.

TABLE NO. 2
WATER LIVING UNIT EQUIVALENTS BY METER SIZE

Meter Size	2016			2026				New Living Units During Impact Fee Period
	Number of Water Meters	Living Unit Equivalent Ratio for 1" Used	Total Number of Living Units	Future Meter Size	Number of Water Meters	Living Unit Equivalent Ratio for 1" Used	Total Number of Living Units	
5/8" x 3/4"	500	1.0	500	1"	742	1.0	742	242
1"	725	1.0	725	1"	1,076	1.0	1,076	351
2"	276	4.0	1,104	2"	410	4.0	1,640	536
Totals	1,501		2,329		2,228		3,458	1,129

G. WATER DISTRIBUTION SYSTEM

Computer models for the years 2016 and 2026 were prepared based on the City's Water Distribution System Master Plan. The models were developed from residential population projections as provided in the Land Use Assumptions Report, prepared by the City of Parker's Impact Fee Advisory Committee. The land areas follow closely to the construction of major facilities in the system as outlined in the Water Distribution Report. These facilities include major distribution lines, pressure reducing valves, pump stations, and ground storage reservoirs.

All computer models were run for a 72-hour Extended Period Simulation to insure proper sizing of the facilities to meet peak demand periods.

G.1 Existing Pump Stations, Ground Storage Reservoirs & Elevated Storage Tanks

The existing water distribution system includes the facilities as shown in Table No. 3 and Table No. 4 below.

TABLE NO. 3
WATER DISTRIBUTION SYSTEM
EXISTING PUMP STATIONS & GROUND STORAGE

Pump Station	Number Of Pumps	Rated Capacity (MGD)	Number of Ground Storage Reservoirs	Total Ground Storage Available (MG)
East Side Pump Station	4	3.60	2	0.5
Total:	4	3.60	2	0.5

TABLE NO. 4
WATER DISTRIBUTION SYSTEM
EXISTING ELEVATED STORAGE

Pump Station	Capacity (MG)
City Hall Elevated Storage Tank	1.0
Total:	1.0

The pump stations and ground storage facilities were analyzed on the maximum daily demand, while elevated storage acts dynamically and therefore was analyzed utilizing the difference between the Maximum Hourly Demand and the Maximum Daily Demand.

G.2 Distribution Lines

The distribution lines consist of all lines within the service area planning boundary supplying water to customers in the City of Parker. Lines vary in size from 3/4-inch service lines to 18-inch transmission lines. Unless a smaller diameter water line is expected to be constructed by the City of Parker, only those proposed water lines 8-inches in diameter or larger were considered in the Impact Fee calculations. The cost of water lines includes construction cost, appurtenances (water valves, fire hydrants, taps, etc.), utility relocations, purchase of easements and engineering costs. Financing cost is included for each project assuming a bond rate of 5% over a 20-year term.

Unit cost for water lines 12-inches in diameter or larger, which are anticipated to be constructed by private development, include the City's oversize cost participation only. City initiated water lines include the full cost of the proposed facility. Developer initiated water line projects which are 8-inches or less in diameter are not included in this Impact Fee analysis, unless otherwise shown on the CIP map. The cost for these size lines are the responsibility of the developer.

H. CAPITAL IMPROVEMENT PLAN

H.1 Executive Summary

The City of Parker owns and operates their water distribution system comprised of a pumping station, ground storage facilities, elevated storage facility and pipeline infrastructure. This system is being improved and expanded to meet the needs of the water demands imposed by the current residents and future residents of Parker, Texas. A schedule for future improvements and investments in the water distribution system is known as the Capital Improvements Plan. Chapter 395 of the Texas Local Government Code requires the political subdivision create its Capital Improvement Plan to impose impact fees. The Capital Improvement Plan and its costs are required for the calculation of the water impact fee. Birkhoff, Hendricks, and Carter, with assistance of City staff, created the Capital Improvements Plan. Only projects from the Capital Improvement Plan that are required to provide capacity to serve growth during the impact fee (2016-2026) period can be included in the impact fee calculation.

H.2 Introduction

In accordance with Chapter 395 of the Texas Local Government Code, the City of Parker has retained Birkhoff, Hendricks & Carter, L.L.P. to establish the Capital Improvement Plan in conjunction with the Water Impact Fee Study. This section establishes the engineering basis for the capital projects and costs which are included in the water impact fee calculations.

The Capital Improvements Plan consists of the necessary water distribution system improvements to support the projected water demands placed on the distribution system due to future growth. The growth projections were obtained from the Land Use Assumptions Report for the Water Impact Fee prepared by the City of Parker Impact Fee Advisory Committee, dated August 29, 2016.

H.3 Facility Capacity Requirements

H.3.1 General

This section of the report discusses the capacity of those facilities that are required to be included in the Impact Fee Capital Improvements Plan and are also eligible in the calculation of the impact fee. The capacities evaluated are the existing available capacities and the increased capacities due to projected growth. These increased capacities serve the growth projected during the impact fee period.

H.3.2 Water Usage

The water distribution system must be improved in accordance with this Capital Improvement Plan in order to support the water demands imposed on the system by the projected growth the City is envisioning within the next 10-year period. The City's existing 2016 residential population is approximately 4,503 residents. In year 2026 the City projects the residential population to grow to approximately 6,969 residents. The City of Parker updated the Water Distribution System Master Plan in February 2016. The Master Plan reports that based on information provided by the City, the residential per capita water usage rate for maximum daily demand is 571 gallons per capita per day (gpcd). Table No. 5 illustrates the water demand rates used to calculate the water demands for the projected population.

TABLE NO. 5
2016 DESIGN WATER DEMAND RATES

Land Use	Maximum Daily Demand Rate	Maximum Hourly Demand Rate
Residential	571 g.p.c.d.	1,091 g.p.c.d.
Commercial	1,500 g.p.a.d.	1,950 g.p.a.d.

g.p.c.d. – gallons per capita per day

g.p.a.d. – gallons per acre per day

residential peaking factor 1.91

Table No. 6 summarizes the calculated water demands for year 2016 and 2026, within the City's planning area.

TABLE NO. 6
WATER DEMANDS

Water Demand Capacities	Maximum Daily Demand (MGD)	Maximum Hourly Demand (MGD)
2016 Water Demands	3.334	5.521
2026 Water Demands	4.742	8.209
Additional Capacity Required:	1.408	2.688

H.3.3 Water Supply

The City currently receives treated water supply from the North Texas Municipal Water District (NTMWD) at the East Side Pump Station delivery point located at the southwest corner of the Parker Road and F.M. 1378 intersection. The East Side Pump Station delivery point has capacity to receive up to 3.50 MGD supply rate. It does not have enough capacity to support the additional supply required for the growth within the next ten year period. This site also does not have sufficient area for expansions. Based on the growth projections and the calculated water demands, a second delivery point for water supply will be needed to meet the new water demands. This new delivery point will be the Central Pump Station delivery point. The locations of the existing and proposed delivery points are shown on the Capital Improvement Plan Map included in this report. Table No. 7 summarizes the maximum day supply capacity requirements at each delivery point within the next ten year impact fee period.

TABLE NO. 7
WATER SUPPLY

Water Supply Capacities	East Side Supply (MGD)	Central Supply (MGD)
2016 NTMWD Supply	3.50	0.00
2026 NTMWD Supply	3.50	1.75
Additional Supply Capacity Required:	0.00	1.75

H.3.4 Water Distribution System

The City's existing water distribution system can support the water demands applied to the system from the existing residential population. As the City grows within the next ten-year period, additional water distribution system facilities will need to be constructed to support water demand created from new growth. In addition to facilities, the water distribution system will require additional water lines.

The design of the proposed water distribution system is based on three separate demand conditions. The first condition is based on the maximum daily demand. This demand is the rate at which water is supplied and the rate which pump stations must be sized to deliver water to the system. The second condition is the maximum hourly demand rate on the day of maximum demand. Maximum hourly demand rate is used to size distribution lines and to determine the volume of elevated storage. The third condition used is the minimum hourly demand rate on the day of maximum demand. This rate is used to analyze the refill rates of elevated storage tanks. These three demand conditions were modeled over a three-day period with an Extended Period Simulation (EPS) in the hydraulic water model utilizing the H2O NET water model software.

The existing and proposed distribution lines along with facilities are shown on the Capital Improvement Plan Map presented in this section of the Impact Fee Report. The 72-hour EPS model was utilized with the use of a diurnal curve obtained from the 2016 Master Plan Update model for the 2016 and 2026 hydraulic models. Table No. 8 summarizes the maximum hourly demands that the proposed distribution system will need to support.

TABLE NO. 8
WATER LINE DEMANDS

Waterline Capacities	Maximum Hourly Demand (MGD)
2016 Waterline Demands	5.521
2026 Waterline Demands	8.209
Addition Waterline Capacity Required:	2.688

H.3.5 High Service Pump Stations

The City currently meets its pumping system demand requirements with the existing East Side Pump Station. This pump station has a firm pumping capacity of 3.60 MGD with the largest pump on standby to meet the Texas Commission on Environmental Quality (TCEQ) regulations. In order to meet the projected maximum daily demands, a second pump station with an initial firm capacity of 1.75 MGD will be required to be in service by year 2020 to meet the additional maximum daily demands. Table No. 9 summarizes the pump station capacities.

TABLE NO. 9
PUMP STATIONS

Pump Station Capacities	East Side Pump Station (MGD)	Central Pump Station (MGD)
2016 Pumping Capacity	3.50	0.00
2026 Pumping Capacity	0.00	1.75
Additional Pumping Capacity Required:	0.00	1.75

H.3.6 Ground Storage Reservoirs

Ground Storage within the system is necessary to provide a dependable supply and during periods of interruption in supply. The volume of ground storage was designed for a 6-hour drawdown for the maximum demand pumping. The East Side Pump Station currently has a 200,000-gallon and a 300,000-gallon ground storage reservoir. These two existing reservoirs serve the East Side delivery point and pump station.

The new delivery point will require additional ground storage to meet TCEQ regulations and to provide a dependable supply to the Central Pump Station. Table No. 10 illustrates the ground storage capacity requirements. The ground storage reservoir at the Central Pump Station will need to be constructed congruently with the proposed pump station.

TABLE NO. 10
GROUND STORAGE RESERVOIR REQUIREMENTS

Ground Storage Capacities	Ground Storage Added (MG)	Ground Storage Available (MG)
2016 Ground Storage Capacity	0.00	0.50
2026 Ground Storage Capacity	0.75	0.75
Reservoir Capacity Required:	0.75	1.25

H.3.7 Elevated Storage Tanks

Elevated storage within the system is required by TCEQ to maintain system pressure. In the Parker system, elevated storage is sized to meet the maximum hourly demands working in conjunction with the pump stations, while maintaining system pressures.

The City currently has one 1.0-MG elevated storage tank located on Parker Road, adjacent to City Hall, with a high water level at 800-ft above mean sea level (MSL). Table No. 11 summarizes the elevated storage requirements to meet maximum hourly demand rates within the 10-year study period.

TABLE NO. 11
ELEVATED STORAGE TANK REQUIREMENTS

Elevated Storage Capacities	Elevated Storage Added (MG)	Elevated Storage Available (MG)
2016 Elevated Storage Capacities	0.00	1.00
2026 Elevated Storage Capacities	0.00	1.00
Elevated Storage Capacity Required:	0.00	1.00

H.4 Facilities – Utilized Capacity

Utilized capacity for the water distribution system was calculated based on the size of water line required for each model year (2016, 2026 and build-out). Master planning of the water distribution system is based on the 72-hour extended period simulation (EPS). The pump stations' capacities are generally based on the maximum daily system demand while transmission and distribution facilities are sized based on either the maximum hourly demand or the minimum hourly demand, whichever demand is greater for a particular water line. Often times, the capacity of a water line is determined by the flows generated by the minimum hourly demand. The minimum hourly flows are usually higher in those lines which are used to refill elevated storage. Table No. 12 below shows the unit flows used for analysis of each element of the distribution system.

TABLE NO. 12
WATER DISTRIBUTION SYSTEM ANALYSIS
BASIS OF DEMAND CALCULATION

Type of Facilities	Demand Type	Impact Fee Per Capita Use
Pumping	Maximum Day	571 gallons/day
Distribution System	Maximum Hour	1091 gallons/day
Ground Storage	Maximum Day x 6/24 Hours	
Elevated Storage	Maximum Hour - Maximum Day x 6/24 Hours	

For each line segment in the water distribution model, the build-out flow rate in any given line was compared to the flow rate in the same line for the 2016 and the 2026 models. The utilized capacity was then calculated for each year based on the build-out being 100% capacity. The utilized capacity during the Impact Fee period is the difference between the year 2016 percent utilized and the year 2026 percent utilized. The utilized capacity for each water distribution facility, both existing and proposed, is presented in detail in the Impact Fee Capacity Calculation Tables. Table No. 14 on page 27 summarizes the project cost and utilized cost over the impact fee period of 2016 - 2026 for each element of the Water Distribution System.

H.4.1 General

This section of the report discusses the water distribution system utilized facilities that are eligible to be included in the Impact Fee Capital Improvements Plan and are also eligible in the calculation of the impact fee. The Capital Improvements Plan makes improvements the water distribution system in order to meet and support the additional water demands created by the projected growth during the 10-year impact fee period. Only the infrastructure and facility projects identified in the Capital Improvements Plan can be eligible for impact fee funding.

H.4.2 Water Supply

The City will continue to receive water supply from the North Texas Municipal Water District. The new delivery point will be the Central Pump Station delivery point. For the year 2016, the utilized capacity is 0% since it is not constructed yet. For the year 2026, the utilized capacity was calculated by dividing the 2026 maximum daily demand by the buildout maximum daily demand, then subtracting the utilized capacities (2026-2016). Its utilized capacity during the 10-year period is approximately 62.0%.

$$2016 \text{ Utilized Capacity} = 0.0\%$$

$$2026 \text{ Utilized Capacity} = 2026 \text{ Max Daily Demand} / \text{Buildout Max Daily Demand}$$

$$\begin{aligned} 2026 \text{ Utilized Capacity} &= 4.742 \text{ MGD} / 7.645 \text{ MGD} \times 100\% \\ &= 62.0\% \end{aligned}$$

$$\text{Utilized Capacity during Capital Recovery Fee (CRF) Period} = 62.0\% - 0.0\% = 62.0\%$$

H.4.3 Water Distribution System

The utilized capacity of the water distribution system water lines is associated with waterlines that are 8-inches in diameter or larger. The water distribution system was modeled in the hydraulic modeling software for the existing year 2016 water model, the 10-year 2026 water model, and the buildout water model. The utilized capacity for the new waterlines was obtained by comparing the maximum hourly flows in the new pipes, between the three water models. For the year 2016, the utilized capacity

of the new pipes was 0.0% since they are not serviced yet. For the year 2026, the utilized capacity was calculated by dividing the year 2026 pipe flow with the buildout pipe flow, both obtained from the hydraulic water model pipe line flows. The following are the proposed distribution lines that are shown on the Capital Improvement Plan Map in report.

- 1) **Dillehay Drive 18-Inch Water Line:** This waterline project consists of approximately 2,490 linear feet of 18-inch waterline beginning at the new Central Pump station, bearing south along Dillehay Drive and terminating at Parker Road by connecting to an existing 12-inch waterline. **Its utilized capacity during CRF period was calculated to be 100%.**

Dillehay Drive 18-Inch Water Line: This waterline project consists of approximately 1,635 linear feet of 18-inch waterline beginning at the new Central Pump station, bearing north along Dillehay Drive and terminating just north of Curtis Road by connecting to the existing 16-inch waterline. **Its utilized capacity during the CFR period was calculated to be 71.0%.**

- 2) **Chaparral Elevated Storage Tank Waterline:** This waterline project consists of approximately 385 linear feet of 16-inch waterline from the new elevated tank to connect to the existing 16-inch waterline. **Its utilized capacity during the CFR period was calculated to be 62.0%.**

- 3) **Bois-D-Arc Lane 8-inch Waterline:** This waterline project consists of approximately 1,670 linear feet of 8-inch waterline required along Bois-O-Arc Road for the new pressure reducing valve vault to be in place and operational within the next 10 years. **Its utilized capacity during the CFR period was calculated to be 62.0% utilized by the year 2026.**

H.4.4 High Service Pump Stations

The new Central Pump Station will have an initial firm pumping capacity of 1.75 MGD to meet the additional water demands within the next ten-year period. For the year 2016, the utilized capacity is 0.0% since it is not constructed yet. For the year 2026 the utilized capacity was calculated by dividing the 2026 maximum daily

demand by the buildout maximum daily demand, then subtracting the utilized capacities (2026-2016). Its utilized capacity during the 10-year period is approximately 62.0%.

$$2016 \text{ Utilized Capacity} = 0.0\%$$

$$2026 \text{ Utilized Capacity} = 2026 \text{ Max Daily Demand} / \text{Buildout Max Daily Demand}$$

$$\begin{aligned} 2026 \text{ Utilized Capacity} &= 4.742 \text{ MGD} / 7.645 \text{ MGD} \times 100\% \\ &= 62.0\% \end{aligned}$$

$$\text{Utilized Capacity during Capital Recovery Fee (CRF) Period} = 62.0\% - 0.0\% = 62.0\%$$

H.4.5 Ground Storage Reservoirs

The new Central delivery point and pump station will required additional ground storage to meet TCEQ regulations and to provide a dependable supply for the Central Pump Station. The utilized capacity for the Central Ground Storage Reservoir was calculated the same as for the pump station utilized capacity above which is based on the maximum daily demands and calculating the differences between the 10-year period, then subtracting the utilized capacities (2026-2016). Its utilized capacity during the 10-year period is approximately 62.0%.

$$2016 \text{ Utilized Capacity} = 0.0\%$$

$$2026 \text{ Utilized Capacity} = 2026 \text{ Max Daily Demand} / \text{Buildout Max Daily Demand}$$

$$\begin{aligned} 2026 \text{ Utilized Capacity} &= 4.742 \text{ MGD} / 7.645 \text{ MGD} \times 100\% \\ &= 62.0\% \end{aligned}$$

$$\text{Utilized Capacity during Capital Recovery Fee (CRF) Period} = 62.0\% - 0.0\% = 62.0\%$$

H.4.6 Elevated Storage Tanks

The existing 1.0 MG Elevated Tank has the capacity to support maximum hourly demands imposed by the projected growth within the next ten years. The utilized capacity for the elevated tank was calculated based on the maximum hourly demands and finding the differences between the 10-year periods. For the year (2016 and

2026) the utilized capacity of the elevated storage tank was calculated by subtracting the max hour demand from the max day demand and dividing the difference by 4 (4 is a constant rate 4-MGD/1-MG) to convert from rate to volume. The 2026 required volume was then divided by the buildout volume required to obtain the utilized capacity. Its utilized capacity during the 10-year period is approximately 32.0%.

$$\begin{aligned}
 \text{2016 Utilized Capacity} &= (\text{2016 Max Hour Demand} - \text{Max Day Demand}) / 4 \\
 &= (5.521 \text{ MGD} - 3.334 \text{ MGD}) / 4 \\
 &= 2.190 \text{ MGD} / 4 \\
 &= 0.55 \text{ MG}
 \end{aligned}$$

$$\begin{aligned}
 \text{2016 Utilized Capacity} &= \text{2016 Required Volume} / \text{Available Volume} \\
 &= 0.55 \text{ MG} / 1.0 \text{ MG} \times 100\% \\
 &= 55\%
 \end{aligned}$$

$$\begin{aligned}
 \text{2026 Utilized Capacity} &= (\text{2026 Max Hour Demand} - \text{Max Day Demand}) / 4 \\
 \text{2026 Utilized Capacity} &= (8.209 \text{ MGD} - 4.742 \text{ MGD}) / 4 \\
 &= 3.467 / 4 \\
 &= 0.87 \text{ MG}
 \end{aligned}$$

$$\begin{aligned}
 \text{2026 Utilized Capacity} &= \text{2026 Required Volume} / \text{Available Volume} \\
 \text{2026 Utilized Capacity} &= 0.87 \text{ MG} / 1.0 \text{ MG} \times 100\% \\
 &= 87\%
 \end{aligned}$$

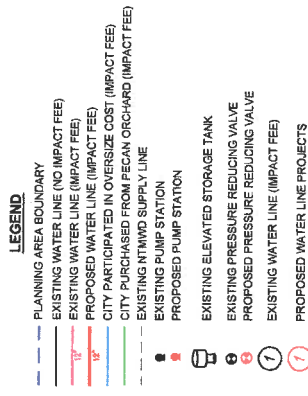
Utilized Capacity during Capital Recovery Fee (CRF) Period = 32%

H.4.7 Capital Improvement Plan Map

The Capital Improvements required within the 10-year period to support the City's projected growth are shown in Figure No. 1 on the following page.

H.5 Capital Improvement Plan Map

See Attached Map.



REVISION: 2/13/17 -- JWW H:\A\Pro\GIS\A\GISNET\A\Pro\A\1010133 Water Impact Final\Map\1010133 Water Impact CP Map.aprx
PLOT SCALE: 1:2
PLOT STYLE: -----
PLOTTED BY: JWW ON 2/15/2017

H.6 Capital Improvement Plan Schedule

The following table No. 13 illustrates the projected Capital Improvement Plan schedule. This schedule correlated to the projected growth in the Land Use Assumptions report. The City will need to evaluate the yearly growth projections to determine if the schedule below needs to be revised accordingly to development growth.

TABLE NO. 13
CAPITAL IMPROVEMENTS PLAN SCHEDULE

Facility	Start Design	Start Construction	In Service
Central Pump Station	Mid 2017	Mid 2018	2020
Water Supply and Distribution Lines	Early 2017	Mid 2018	2020
Central 0.75 MG Ground Storage No. 1	Mid 2017	Mid 2018	2020
NTMWD Metered Station	Mid 2017	Mid 2028	2020

H.7 Capital Improvement Plan Cost

In order to meet the demands of the anticipated growth over the next 10-years, as provided in the Land Use Assumption Report, certain water distribution system improvements are required. These recommended improvements form the basis for the Water Distribution System Impact Fee Calculation and totals \$6,542,700. Adding the cost of financing brings the total 10-year Water Distribution System Capital Improvement cost to \$10,468,611. Table No. 15 represents a summary of the existing and proposed facilities capital costs within the planning period.

The existing facilities that were determined to be impact fee eligible due to available capacity that can be utilized to support growth were included in the impact fee calculations. The actual cost of construction for these facilities were used in the calculations when known. Existing eligible infrastructure without available project costs were estimated based on average unit cost.

The average unit cost for the proposed capital improvement projects and the existing facilities was derived from a limited survey of projects, which bid recently, plus an estimated cost for engineering, easements and debt service. The cost and the utilized capacity of the proposed water lines, pump stations, ground storage reservoirs elevated storage tanks and existing facility proposed improvements during the impact fee period are included in Table No. 14.

TABLE No. 14
CITY OF PARKER, TEXAS
2016 IMPACT FEE
WATER DISTRIBUTION SYSTEM
10-YEAR CAPITAL IMPROVEMENT PLAN

PROPOSED WATER LINES

Project No. ⁽³⁾	Project	Size	Opinion of Project Cost ⁽¹⁾	Debt Service ⁽²⁾	Total Project Cost
1	Dillehay Drive 18-Inch Water Line	18"	\$ 577,500	\$ 349,302	\$ 926,802
2	Chaparral Elevated Storage Tank 16-Inch Water Line	16"	\$ 46,200	\$ 27,944	\$ 74,144
3	Bois-D-Arc Lane 8-Inch Water Line	8"	\$ 167,000	\$ 101,010	\$ 268,010
Subtotal: Proposed Water Lines			\$ 790,700	\$ 478,256	\$ 1,268,956

SUPPLY, PUMPING, STORAGE FACILITIES AND FACILITY IMPROVEMENTS

Project No. ⁽⁴⁾	Project	Capacity	Opinion of Project Cost ⁽¹⁾	Debt Service ⁽²⁾	Total Project Cost
4		0 1.75 MGD	\$ 3,150,000	\$ 1,905,283	\$ 5,055,283
5		0 0.75 MG	\$ 990,000	\$ 598,803	\$ 1,588,803
6		0 5 MGD	\$ 1,320,000	\$ 798,404	\$ 2,118,404
7		0 -----	\$ 240,000	\$ 145,164	\$ 385,164
Subtotal, Supply, Pumping and Storage Facilities:			\$ 5,700,000	\$ 3,447,655	\$ 9,147,655

PLANNING EXPENSES

Project No.	Project	Opinion of Cost (1)(b)	Debt Service ⁽²⁾	Total Project Cost
	Water System Master Plan	\$ 32,000	\$ -	\$ 32,000
	Water Impact Fee	\$ 20,000	\$ -	\$ 20,000
Subtotal, Planning Expenses:		\$ 52,000	\$ -	\$ 52,000
Water Distribution System CIP Grand Total:		\$ 6,542,700	\$ 3,925,911	\$ 10,468,611

Notes:

- (1) Opinion of Project Cost includes:
 - a) Engineer's Opinion of Construction Cost
 - b) Professional Services Fees (Survey, Engineering, Testing, Legal)
 - c) Cost of Easement or Land Acquisitions
- (2) Debt Service based on 20-year simple interest bonds at 5%
- (3) * - Developer Initiated Construction of 8-inch Waterline, City Participation in Oversize Cost
- (4) * - City Initiated Construction

H.8 Utilized Capacity Costs

TABLE NO. 15
SUMMARY OF ELIGIBLE CAPITAL COST & UTILIZED CAPACITY COST

Water System	Total Capital Cost (\$)	Total 20-Year Project Cost (\$)	Utilized Capacity During Fee Period (\$)
Existing Water Lines	\$ 2,259,443	\$ 3,580,694	\$ 635,007
Existing Water Facilities	\$ 3,494,971	\$ 5,511,919	\$ 1,503,201
Existing Water System Subtotal:	\$ 5,754,413	\$ 9,092,613	\$ 2,138,208
Proposed Water Lines	\$ 790,700	\$ 1,268,956	\$ 1,032,405
Proposed Water Facilities	\$ 5,700,000	\$ 9,147,655	\$ 5,671,546
Master Plan & Impact Fee Expenses	\$ 52,000	\$ 52,000	\$ 52,000
Proposed Water System Subtotal:	\$ 6,542,700	\$ 10,468,611	\$ 6,755,951
TOTAL:	\$ 12,297,113	\$ 19,561,224	\$ 8,894,160

I. CALCULATION OF MAXIMUM WATER IMPACT FEES

The maximum impact fees for the water distribution system is calculated by dividing the cost of the capital improvements or facility expansions necessitated and attributable to new development in the service area within the 10-year period by the number of living units anticipated to be added to the City within the 10-year period as shown on Table No. 16. The calculations are shown below.

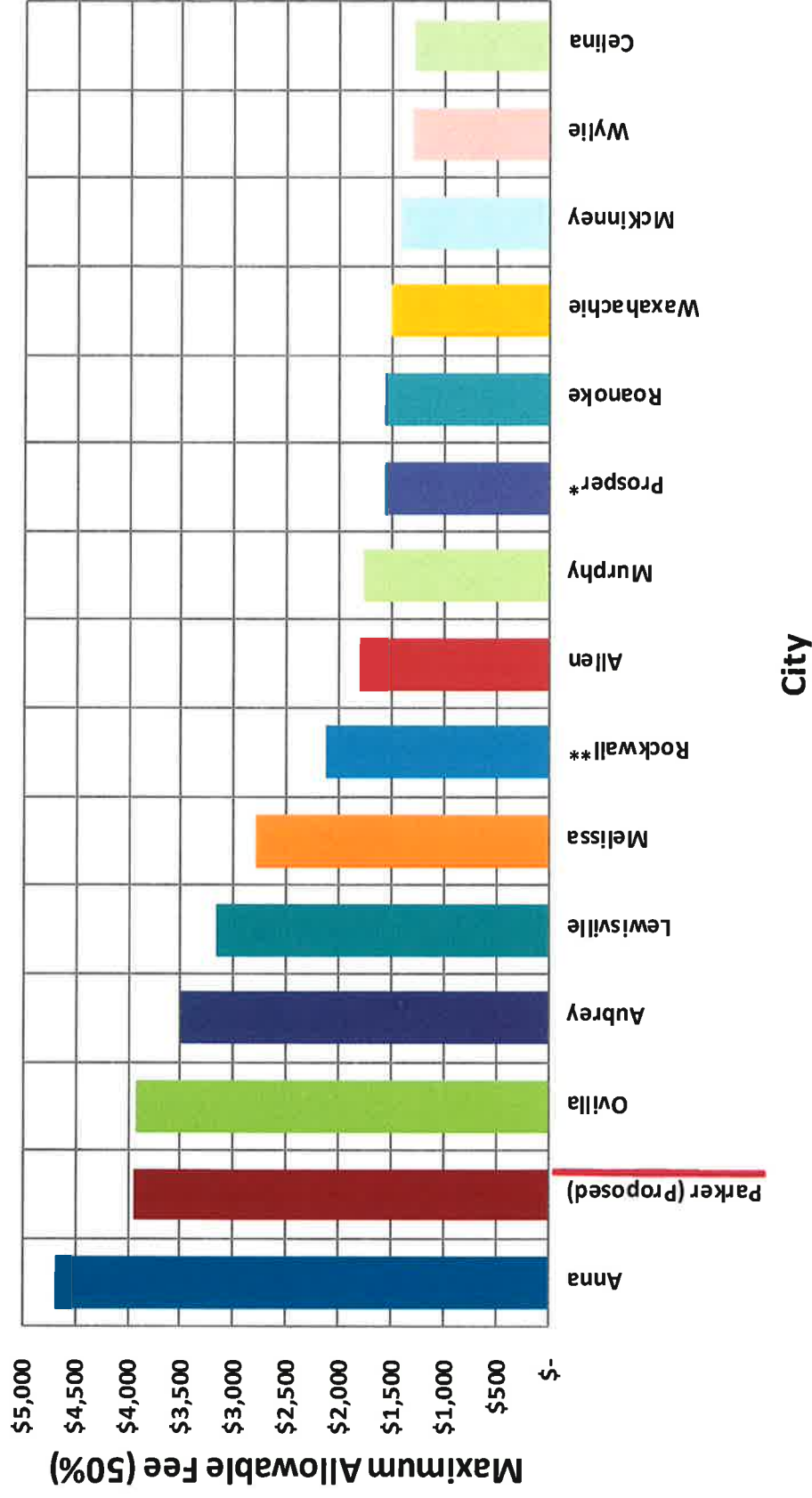
TABLE NO. 16
MAXIMUM ALLOWABLE WATER IMPACT FEE

Maximum Water Impact Fee = $\frac{\text{Eligible Existing Utilized Cost} + \text{Eligible Proposed Utilized Cost}}{\text{Number of New Living Unit Equivalent over the Next 10 Years}}$			
=	\$2,138,208	+	\$6,755,951
		1,129	\$8,894,160
			1,129
Maximum Impact Fee =	<u>\$7,877.91</u>		
Allowable Maximum Water Impact Fee: (Max Impact Fee x 50%)* =			<u>\$3,938.95</u>
* Maximum allowable impact fee is 50% of the maximum calculated impact fee per Chapter 395 LGC			

Figure No. 2 is a comparison graph of maximum water impact fees calculated for cities in North Central Texas compared to the City of Parker.

Based on the Maximum Impact Fee Calculation for Water, Table No. 17 calculates the maximum impact fee for the various sizes of water meters.

Water Impact Fee Comparison



*Impact fee based on 5/8" meter.

**Impact fee based on 1" meter.

FIGURE NO. 2

TABLE NO. 17
ALLOWABLE MAXIMUM FEE PER LIVING UNIT EQUIVALENT
AND
PER METER SIZE AND TYPE

50% Max . Water Impact fee /LUE **\$ 3,938.95**

Typical Land Use	Meter Type	Meter Size	LUE	Maximum Water	
				Impact Fee	
Single Family Residential	Simple	1"	1	\$	3,938.95
Single Family Residential	Simple	2"	4	\$	15,755.82

***APPENDIX
WATER IMPACT FEE UTILIZED
CAPACITY TABLES***

TABLE NO. 18
CITY OF PARKER, TEXAS
2016 WATER SYSTEM IMPACT FEE STUDY
EXISTING WATER LINES

Pipe Number	Length (Ft.)	Diameter (Inches)	Date of Const.	Avg. Unit Cost (\$/Ft.)	Construction Cost (\$)	20 Year Debt Service Utilizing Simple Interest	Total 20 Year Project Cost (\$)	(%) Utilized Capacity			(\$ Utilized Capacity		
								2016	2026	During Fee Period	2016	2026	During Fee Period
1 - Parker Road 12 & 18-Inch Water Line (East Side P.S. to F.M. 2551)													
P-1078	358	12	0	\$61.79	\$22,119	\$13,379	\$35,498	100%	100%	0%	\$35,498	\$35,498	\$0
P-1084	2,615	12	0	\$61.79	\$161,569	\$97,726	\$259,295	100%	100%	0%	\$259,295	\$259,295	\$0
P-1271	7,903	18	0	\$61.79	\$488,292	\$295,344	\$783,636	100%	100%	0%	\$783,636	\$783,636	\$0
P-1289	2,072	18	0	\$61.79	\$128,020	\$77,433	\$205,453	100%	100%	0%	\$205,453	\$205,453	\$0
Subtotal:	12,948				\$800,000	\$483,881	\$1,283,881				\$1,283,882	\$1,283,882	\$0
2 - F.M. 2551 8-Inch Water Line													
P-1035	3,315	8	0	\$77.08	\$255,515	\$154,549	\$410,063	57%	100%	43%	\$233,736	\$410,063	\$176,327
Subtotal:	3,315				\$255,515	\$154,549	\$410,063				\$233,736	\$410,063	\$176,327
3 - Parker Road 12-Inch Water Line (F.M. 2551 to Springhill Estates Drive)													
P-1068	1,989	12	0	\$30.00	\$59,670	\$36,092	\$95,762	100%	100%	0%	\$95,762	\$95,762	\$0
P-1069	585	12	0	\$30.00	\$17,550	\$10,615	\$28,165	100%	100%	0%	\$28,165	\$28,165	\$0
P-1070	1,008	12	0	\$30.00	\$30,240	\$18,291	\$48,531	100%	100%	0%	\$48,531	\$48,531	\$0
P-1071	560	12	0	\$30.00	\$16,800	\$10,162	\$26,962	100%	100%	0%	\$26,962	\$26,962	\$0
P-1072	645	12	0	\$30.00	\$19,350	\$11,704	\$31,054	100%	100%	0%	\$31,054	\$31,054	\$0
P-1073	1,009	12	0	\$30.00	\$30,270	\$18,309	\$48,579	100%	100%	0%	\$48,579	\$48,579	\$0
P-1074	944	12	0	\$30.00	\$28,320	\$17,129	\$45,449	96%	98%	2%	\$43,631	\$44,540	\$909
P-1075	812	12	0	\$30.00	\$24,360	\$14,734	\$39,094	100%	100%	0%	\$39,094	\$39,094	\$0
P-1076	953	12	0	\$30.00	\$28,590	\$17,293	\$45,883	100%	100%	0%	\$45,883	\$45,883	\$0
P-1077	596	12	0	\$30.00	\$17,880	\$10,815	\$28,695	100%	100%	0%	\$28,695	\$28,695	\$0
P-1178	1,927	12	0	\$30.00	\$57,810	\$34,966	\$92,776	95%	100%	5%	\$88,138	\$92,776	\$4,639
Subtotal:	11,028				\$330,840	\$200,109	\$530,949				\$524,494	\$530,041	\$5,548
4 - Chaparral Elevated Storage Tank 16-Inch Water Line													
P-1260	2,956	16	0	\$33.83	\$100,000	\$60,485	\$160,485	6%	71%	65%	\$9,629	\$113,944	\$104,315
Subtotal:	2,956				\$100,000	\$60,485	\$160,485				\$9,629	\$113,944	\$104,315
5 - Muddy Creek 12-Inch Water Line													
P-1169	2,780	12	0	\$30.00	\$83,400	\$50,445	\$133,845	100%	100%	0%	\$133,845	\$133,845	\$0
P-1170	3,035	12	0	\$30.00	\$91,050	\$55,072	\$146,122	34%	100%	66%	\$49,681	\$146,122	\$96,440
P-1171	1,890	12	0	\$30.00	\$56,700	\$34,295	\$90,995	37%	100%	63%	\$33,668	\$90,995	\$57,327
P-1176	325	12	0	\$30.00	\$9,750	\$5,897	\$15,647	67%	88%	21%	\$10,484	\$13,770	\$3,286
P-1280	1,570	12	0	\$30.00	\$47,100	\$28,489	\$75,589	0%	91%	91%	\$0	\$68,786	\$68,786
P-1317	3,350	12	0	\$30.00	\$100,500	\$60,788	\$161,288	64%	90%	26%	\$103,224	\$145,159	\$41,935
P-1319	320	12	0	\$30.00	\$9,600	\$5,807	\$15,407	60%	100%	40%	\$9,244	\$15,407	\$6,163
P-1321	990	12	0	\$30.00	\$29,700	\$17,964	\$47,664	61%	75%	14%	\$29,075	\$35,748	\$6,673
Subtotal:	14,260				\$427,800	\$258,756	\$686,556				\$369,221	\$649,832	\$280,610

TABLE NO. 18
CITY OF PARKER, TEXAS
2016 WATER SYSTEM IMPACT FEE STUDY
EXISTING WATER LINES

Pipe Number	Length (Ft.)	Diameter (Inches)	Date of Const.	Avg. Unit Cost (\$/Ft.)	Construction Cost (\$)	20 Year Debt Service Utilizing Simple Interest	Total 20 Year Project Cost (\$)	(%) Utilized Capacity			(\$ Utilized Capacity		
								2016	2026	During Fee Period	2016	2026	During Fee Period
6 - 2009 12-Inch Water Line Phase-2													
P-1181	2,419	12	2009	\$50.43	\$121,996	\$73,789	\$195,785	54%	70%	16%	\$105,724	\$137,050	\$31,326
P-1254	2,940	12		\$50.43	\$148,271	\$89,682	\$237,953	71%	75%	4%	\$168,947	\$178,465	\$9,518
Subtotal:	5,359				\$270,267	\$163,471	\$433,738				\$274,671	\$315,515	\$40,844
7 - Church Road Waterline													
P-1080	3,124	12	2002	\$15.72	\$49,113	\$0	\$49,113	58%	100%	42%	\$28,485	\$49,113	\$20,627
P-1220	1,648	12		\$15.72	\$25,908	\$0	\$25,908	71%	97%	26%	\$18,395	\$25,131	\$6,736
Subtotal:	4,772				\$75,021	\$0	\$75,021				\$46,880	\$74,244	\$27,363
Total:	54,638				\$2,259,443	\$1,321,251	\$3,580,694				\$2,742,513	\$3,377,521	\$635,007

TABLE NO. 19
CITY OF PARKER, TEXAS
2016 WATER DISTRIBUTION IMPACT FEE STUDY
EXISTING WATER SUPPLY, PUMPING AND STORAGE FACILITIES

Pump Station Improvements	Year Const.	Capacity	Units	Pump Station Cost (\$)				Capacity Utilized (%)			Capacity Utilized (\$)	
				Construction Cost (\$)	Engineering, Testing and Property Acquisition	Debt Service Interest Rate %	20 Year Debt Service Utilizing Simple Interest	Total 20 Yr. Project Cost (\$)	In The CRF Period		2016	2026
									2016	2026		
Existing Pump Stations, Ground Storage, and Elevated Storage Facilities												
Facilities & Water Line Purchase From Pecan Orchard	1988	*****	*****	\$196,000	\$0	Special	\$21,560	\$217,560	100%	100%	\$217,560	\$0
East Side Pump Station Improvements	2003	3.60	MGD	\$396,700	\$79,340	5%	\$287,934	\$763,974	93%	100%	\$710,495	\$53,478
City Hall Elevated Storage Tank	2011	1.0	MG	\$2,352,442	\$470,488	5%	\$1,707,455	\$4,530,385	55%	87%	\$2,491,712	\$1,449,723
Existing Facilities Total:				\$2,945,142	\$549,828		\$2,016,948	\$5,511,919			\$3,419,767	\$1,503,201

TABLE NO. 20
CITY OF PARKER, TEXAS
2016 WATER SYSTEM IMPACT FEE STUDY
PROPOSED WATER LINES

*** Average Unit costs are based in 2016 dollars unless otherwise indicated and includes 20% for engineering and easen*

Pipe Number	Length (Ft.)	Diameter (Inches)	Avg. Unit Cost (\$/Ft.)	Construction Cost (\$)	20 Year Debt Service @ 5% Simple Interest	Total 20 Year Project Cost (\$)	(%) Utilized Capacity			(\$ Utilized Capacity		
							2016	2026	During Fee Period	2016	2026	During Fee Period
1 - Dillehay Drive 18-Inch Water Line												
This project begins at the proposed Central Pump Station and bears north and south. The northern segment terminates near Kara Lane approximately 1,500 feet south of Chapparral while the southern segment continues to just south of Lindsey Lane approximately 2,000 feet north of Parker Road.												
2	P-1252	2,490	18"	\$140.00	\$348,600	\$210,851	\$559,451	0.0%	100.0%	100.0%	\$0	\$559,451
2	P-1253	1,635	18"	\$140.00	\$228,900	\$138,451	\$367,351	0.0%	71.0%	71.0%	\$0	\$260,819
Subtotal:							\$577,500	\$349,302			\$0	\$820,270
2 - Chaparral Elevated Storage Tank 16-Inch Water Line												
This water line begins at the proposed Chaparral Elevated Storage Tank and continues northerly connecting to the existing 16-inch water line at the intersection of Malone Drive and Neatdown Road.												
2	P-11191	385	16"	\$120.00	\$46,200	\$27,944	\$74,144	0.0%	62.0%	62.0%	\$0	\$45,969
Subtotal:							\$46,200	\$27,944			\$0	\$45,969
3 - Bois-D-Arc Lane 8-Inch Water Line												
The water line begins at a point for connection to the existing 18-inch Parker Road Water Line and continues southerly connecting to the existing 8-inch water line south of Bois-D-Arc Lane.												
2	P-1157	1,670	8"	\$100.00	\$167,000	\$101,010	\$268,010	0.0%	62.0%	62.0%	\$0	\$166,166
Subtotal:							\$167,000	\$101,010			\$0	\$166,166
CIP Total:							\$790,700	\$478,256			\$0	\$1,032,405

1 - City Participate in Cost Oversize

2 - City Initiated & Funded

TABLE NO. 21
CITY OF PARKER, TEXAS
2016 WATER DISTRIBUTION IMPACT FEE STUDY
PROPOSED WATER FACILITIES

Facility Improvements	Year Const.	Projected Capacity	Units	Water Facilities Cost (\$)				Total 20 Yr. Project Cost (\$)	Capacity Utilized (MGD)		Capacity Utilized (%)		Capacity Utilized (\$)		
				Capital Cost (\$)	Engineering, Testing and Property Acquisition 20% (\$)	Opinion of Project Total Cost (\$)	20 Year Debt Service Utilizing 5% Simple Interest (\$)		2016	2026	In The CRF Period	2016	2026	In The CRF Period	
Proposed Pump Stations, Ground Storage, and Elevated Storage															
8. Central Pump Station - 1.75 MGD P.S.		1.75	MGD	\$2,625,000	\$525,000	\$3,150,000	\$1,905,283	\$5,055,283	0.0	0.6	62.0%	\$0	\$3,134,275	\$3,134,275	
9. Central Pump Station - 0.75 MG G.S.R.		0.75	MG	\$825,000	\$165,000	\$990,000	\$598,803	\$1,588,803	0.0	0.6	62.0%	\$0	\$985,058	\$985,058	
10. NTMWD Delivery Point No. 2		5.0	MGD	\$1,100,000	\$220,000	\$1,320,000	\$798,404	\$2,118,404	0.0	0.6	62.0%	\$0	\$1,313,411	\$1,313,411	
11. Bois-D-Arc Lane 8-Inch Pressure Reducing Valve		-----	-----	\$200,000	\$40,000	\$240,000	\$145,164	\$385,164	0.0	0.6	62.0%	\$0	\$238,802	\$238,802	
Proposed Facility Total:				\$4,750,000	\$950,000	\$5,700,000	\$3,447,655	\$9,147,655					\$5,671,546	\$5,671,546	



2016 - 2026
WATER IMPACT FEE STUDY

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFFESIONAL ENGINEERS
DALLAS, TEXAS
(214) 361-7900
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February 2017

CITY COUNCIL
FUTURE AGENDA ITEMS

MEETING DATE	ITEM DESCRIPTION	CONTACT	Notes
2017			
TBD	2017 City Fee Schedule	Flanigan	2015-16 Approved 2/29; added 2016-17 to FAI
TBD	Create a comprehensive zoning ordinance review committee (Fence Requirements, Alarm, Solicitors)	Council	discussion requested 3/17
TBD	Annual Codification Supplement	C'Sec	March
TBD	Staff Contract Policy	Shelby/Staff	10/18/2016 CC Mtg
			2016 1018
Jan., Apr., July., Oct,	Republic Waste Report	Bernas	REQUIRED PER ORDINANCE AND AGREEMENT.
Jan., Apr., July., Oct,	Fire Dept. Report	Sheff/Barnaby	
March	Leg. Update	Marshall	20161206 Mayor meet w/Jodi and Report
March	Discussion re: Municipal Complex Architects	Flanigan	
March	Home Rule	Shelby/MPT Levine	Moved from 2/7 to 2/21 per CAJF
March 13, 2017	WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) Annexation Adoption	Shelby	Adoption of WHITESTONE ESTATES (FORMERLY DONIHOO FARMS) Annexation
March/April	Transportation Update	CM Standridge/CA Flanigan	Added 2/7 CC Mtg
April	Atmos Settlement		
April 4, 2017	Water Impact Fees	Flanigan/Birkhoff	P.H. for Water Impact Fee & Adopt Water Impact Fee

2017 PLANNING CALENDAR



JULY							AUGUST							SEPTEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5						1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30
30	31																			

PROJECTED 2017 TAX RATE PLANNING CALENDAR

NAME OF CITY: City of Parker, Texas

April - May	Mailing of "Notices of Appraised Value" by Chief Appraiser.
April 30	The Chief Appraiser prepares and certifies to the Tax Assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting Appraisal Records to ARB.
July 20 (Aug 30)	Deadline for ARB to approve Appraisal Records.
July 24, 2017	Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.
Aug	Certification of anticipated collection rate by collector.
	Calculation of Effective and Rollback Tax Rates.
	Submission of Effective and Rollback Tax Rates to governing body.
July 28, 2017	72 Hour Notice for Meeting (Open Meetings Notice).
Aug. 1, 2017	Meeting of Governing Body to Discuss Tax Rates. If proposed tax rate will exceed the Rollback Rate or the Effective Tax Rate (whichever is lower), take record vote and schedule two Public Hearings.
Aug. 7, 2017	Publish the "Notice of 2017 Property Tax Rates" by September 1. Notice must be published at least seven (7) days before first Public Hearing. Notice must also be posted on the municipality's website.
Aug. 11, 2017	72 Hour Notice for First Public Hearing (Open Meetings Notice).
Aug. 15, 2017	First Public Hearing At least 7 days after publication of "Notice of Property Tax Rates."
Aug. 25, 2017	72 Hour Notice for Second Public Hearing (Open Meetings Notice).
Aug. 29, 2017	Second Public Hearing May not be earlier than 3 days after first Public Hearing. Schedule and announce meeting to adopt tax rate three to fourteen (3 - 14) days from this date.
Sept. 1, 2017	72 Hour Notice for Meeting at which Governing Body will Adopt Tax Rate (Open Meetings Notice).
Sept. 5, 2017	Meeting to Adopt 2017 Tax Rate. Schedule meeting three to fourteen (3 to 14) days <u>after</u> second Public Hearing. Taxing Unit must adopt tax rate before September 30 or 60 days after receiving Certified Appraisal Roll, whichever is later.

Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.

Advice of taxing unit legal counsel should be sought to determine how to fulfill the requirements of Section 140.010 Local Code (SB 1510).

Please provide a copy of the Ordinance adopting the 2017 Tax Rate to the Collin County Tax Office by September 20, 2017.