



AGENDA

CITY COUNCIL MEETING

January 21, 2014 @ 6:00 P.M.

Notice is hereby given the City Council for the City of Parker will meet in a Regular Meeting on Tuesday, January 21, 2014 at 6:00 P.M. at the Parker City Hall, 5700 E. Parker Road, Parker, Texas 75002.

CALL TO ORDER – Roll Call and Determination of a Quorum

EXECUTIVE SESSION –

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

1. RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:
 - a. Govt. Code 551.087 and 551.071—"Economic Development"—to deliberate the request of Mike Bowen for an economic development agreement and incentives for developments of his property abutting FM 2551, south of the Easy Acres Subdivision, and confidential legal advice regarding same.
 - b. Govt. Code 551.071 - Confidential legal advice regarding an amendment to the Inter-Local Agreement with Collin County to provide fire service and City equipment in the unincorporated areas of the Parker Fire District.
2. RECONVENE REGULAR MEETING.
3. ANY APPROPRIATE DELIBERATION AND/OR ACTION ON ANY OF THE EXECUTIVE SESSION SUBJECTS LISTED ABOVE.

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.

RECOGNITION

RECOGNITION OF EAGLE SCOUT KADE JOHNSON.

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.

INDIVIDUAL CONSIDERATION ITEMS

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON MEETING MINUTES FOR JANUARY 7, 2014. [SMITH]
5. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ESTATE LANE DRAINAGE. [BIRKHOFF]
6. PRESENTATION OF ALLIED WASTE ANNUAL REPORT. [LALONDE]
7. PRESENTATION OF PARKS AND RECREATION COMMISSIONS QUARTERLY REPORT. [STERK]
8. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON AMENDING THE TERMS OF BOARDS AND COMMISSION MEMBERS. [SMITH]
9. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION 2013-430 APPROVING AN AGREEMENT WITH COLLIN COUNTY FOR THE PROVISION OF FIREFIGHTING AND FIRE PROTECTION SERVICES BY PARKER FIRE DEPARTMENT INTO THE UNINCORPORATED AREAS OF PARKER'S FIRE DISTRICT. [SHEPHERD]

ROUTINE ITEMS

10. FUTURE AGENDA ITEMS
11. UPDATES
12. DEPARTMENT REPORTS - ANIMAL CONTROL, POLICE, COURT, BUILDING DEPARTMENT, CODE ENFORCEMENT.
13. 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 January 17, 2014 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

Carrie L. Smith, TRMC
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.

Certificate of Achievement

This certificate is awarded to

Kade Johnson

In honor of the outstanding achievement

of

“Eagle Scout”

December 1, 2013

Project:

*Built children's games for
ParkerFest 2013*



Mayor Z Marshall



Council Agenda Item

Budget Account Code:		Meeting Date: January 21, 2014
Budgeted Amount:		Department/ Requestor: Routine
Fund Balance-before expenditure:		Prepared by: C Smith
Estimated Cost:		Date Prepared: January 9, 2014
Exhibits:	1. Proposed Minutes	

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON MEETING MINUTES
FOR JANUARY 7, 2014. [SMITH]

SUMMARY

Please review the attached minutes and contact me with any necessary changes. I will amend the minutes prior to the meeting.

Thank you,
Carrie

POSSIBLE ACTION

Approve, Modify, Table or Deny

Inter-Office Use			
Approved by:			
Department Head:	Carrie Smith	Date:	1/17/14
City Attorney:		Date:	
City Administrator:		Date:	1/17/14

MINUTES
CITY COUNCIL MEETING
January 7, 2013

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 Marshall called the meeting to order at 5:00 p.m. Councilmembers Stone, Standridge, Levine, Pettle and Taylor were present.

Staff Present: City Attorney James Shepherd, City Administrator Jeff Flanigan, City Secretary Carrie Smith, Police Chief Bill Rushing and Fire Chief Mike Sheff.

EXECUTIVE SESSION –

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

1. RECESS TO CLOSED EXECUTIVE SESSION IN ACCORDANCE WITH THE AUTHORITY CONTAINED IN:
 - a. Govt. Code 551.074—“Personnel - to deliberate the employment, evaluation, and duties of the Chief of Police.
 - b. Govt. Code 551.087 and 551.071—“Economic Development”—to deliberate the request of Mike Bowen for an economic development agreement and incentives for developments of his property abutting CR 2551, south of the Easy Acres Subdivision, and confidential legal advice regarding same.
 - c. Govt. Code 551.071 –confidential legal advice regarding city obligations regarding pending development issues pursuant to vested rights statutes.

Mayor Marshall adjourned into executive session at 5:00 p.m.

2. RECONVENE REGULAR MEETING.

Mayor Marshall reconvened the regular meeting at 7:00 p.m.

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

No action taken.

PLEDGE OF ALLEGIANCE

AMERICAN PLEDGE: Chief Rushing led the pledge.

TEXAS PLEDGE: Officer Price led the pledge.

OATH OF OFFICE AND RECOGNITION

PARKER POLICE DEPARTMENT OATH OF OFFICE CEREMONY RECOGNITION OF POLICE DEPARTMENT STAFF AND OFFICERS

Mayor Marshall introduced Parker's new Police Chief, Bill Rushing, and administered the oath of office to him. Chief Rushing and Mayor Marshall administered the oath of office to all of Parker's Police Officers and Chief Rushing introduced each one as he pinned their new badges on each. Parker's officers are: Kenneth (Kenny) Price; John D. Paul; Delia Hernandez; Gregory (Greg) Wells; Alan G. Blankenship and Joe Sagnibene. Also introduced was Monica Williamson, the administrative assistant to the Police Chief.

Mayor Marshall called for a 10 minute break.

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.

There were no public comments.

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.

4. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON MEETING MINUTES FOR DECEMBER 3, 2013. [SMITH]
5. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON MEETING MINUTES FOR DECEMBER 17, 2013. [SMITH]
6. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ORDINANCE 708 ADOPTING THE 2013 CITY CODIFICATION SUPPLEMENT S-7. [SHEPHERD]

MOTION: Councilmember Standridge moved to approve Consent Agenda Items 4, 5, and 6. Councilmember Pettle seconded with Councilmembers Stone, Standridge, Levine, Pettle and Taylor voting for. Motion carried 5-0.

INDIVIDUAL CONSIDERATION ITEMS

7. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ACCEPTING THE 2012-2013 FINANCIAL AUDIT. [BOYD]

Mike Brooks, CPA, Audit Partner with BrooksCardiel, PLLC gave a review of the 2012-2013 audit report. (Exhibit 7)

MOTION: Councilmember Taylor moved to accept the 2012-2013 audit report. Councilmember Pettle seconded with Councilmembers Stone, Standridge, Levine, Pettle and Taylor voted for. Motion carried 5-0.

8. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON PARKER RANCH ESTATES PRELIMINARY PLAT PHASE 1. [FLANIGAN]

Project Manager Jim Douglas, Project Engineer Richard Hovas and Property Owner Peter Shaddock were present to give Council an overview and answer questions.

Parker received a re-submittal of Parker Ranch Estates Preliminary Plat for Phase 1, being approximately 121.7794 acres and having 67 residential lots with an average lot area of 1.5 acres net. The preliminary plat that was approved in 2004 has expired based on the Section 155.029 of the Subdivision Regulations and requires a new engineering review.

Parker Ranch was annexed and zoned in 2003 with special conditions. City Attorney Shepherd noted Ordinance 546 requires approval of dedications to the City prior to approval of the preliminary plat. City Attorney Shepherd advised Council they may desire to proceed with approval of the preliminary plat for phase 1, but all donations and dedications for utilities must be made prior to any future phases being considered.

City Engineer representative Craig Kerkhoff received a revised set of engineering plans earlier in the day; however, he had not completed his review. The open issues are with regards to engineering not the subdivision regulations.

Mr. Shaddock requested the Council to allow him to move forward with the plat for phase 2. City Attorney Shepherd stated he could not recommend Council approve any future phases with resolving the dedication issues.

MOTION: Councilmember Stone moved to approve preliminary plat phase 1 subject to approval of the owner's name on the drawing and City Engineer's approval of outstanding issues on the construction plans. Councilmember Taylor seconded with Councilmembers Stone, Standridge, Levine, Pettle and Taylor voting for. Motion carried 5-0.

9. CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON A PROCESS FOR FILLING A COUNCIL SEAT VACANCY. [PETTLE]

Councilmember Pettle stated that after the 2012 election Council had to fill the vacant council seat created with Mayor Marshall's being elected Mayor. Interviews were held to fill the vacancy and there was a question about the residency requirements for councilmember.

As prescribed by law, to qualify for council in a Type A, General Law City one must be a citizen of the United States; at least 18 years old on the date of the election; have lived in the State of Texas for at least 12 consecutive months prior to the filing date for the election; and have lived in the City for at least 6 months prior to the filing date for the election if running for city council and 12 months if running for Mayor.

An appointment may be made in the event a vacancy occurs during a councilmember's or mayor's term of office, as allowed by The Election Code. The qualifications for being appointed to a council position are the same, except the time periods for residency are measured from the date of appointment.

No action or approval is required by Council as the requirements are set out in the law.

Staff is to add the residency requirements for office to the application for use in the future.

MOTION: Councilmember Taylor moved to amend the application form for applicants, desiring to fill a council vacancy, by adding the residency requirements. Councilmember Pettle seconded with Councilmembers Stone, Standridge, Levine, Pettle and Taylor voting for. Motion carried 5-0.

ROUTINE ITEMS

10. FUTURE AGENDA ITEMS

- Council Vacancy Application for final approval
- Comprehensive Plan update by Mayor Pro Tem Levine

11. UPDATES

- a. MOBILITY PLAN - County is reviewing their long-term mobility plan at this time. Staff has met with County officials on Parker's need. Staff will continue to work with the County.

12. ADJOURN

Mayor Marshall adjourned the meeting at 8:05 pm.

APPROVED:

Mayor Z Marshall

ATTESTED:

City Secretary Carrie L. Smith

APPROVED on the _____ day
of _____, 2014.

EXHIBITS

7 - Audit Report

ANNUAL FINANCIAL REPORT

of the

City of Parker, Texas

**For the Year Ended
September 30, 2013**

City of Parker, Texas

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September 30, 2013

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INDEPENDENT AUDITOR'S REPORT

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

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, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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, 2013 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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

BrooksCardiel, PLLC
Certified Public Accountants
The Woodlands, Texas
November 08, 2013

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

September 30, 2013

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, 2013.

Financial Highlights

- The City's total combined net position is \$49,503,657 at September 30, 2013. Of this, \$6,123,903 (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 \$4,082,304, an increase of \$578,660.
- As of the end of the year, the unassigned fund balance of the general fund was \$3,705,283 or 166% of total general fund expenditures.
- The City had an overall decrease in net position of \$612,105, which is primarily due to depreciation expense taken on capital assets.

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.

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

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2013

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, 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 17 through 19 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 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

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2013

revenues, expenditures, and changes in fund balances for the general and debt service funds which are considered to be major funds.

The City of Parker adopts an annual appropriated budget for its general, debt service, and utility funds. A budgetary comparison schedule has been provided to demonstrate compliance with 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 funding progress for Texas Municipal Retirement System. 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 exceed liabilities by \$49,503,657 as of September 30, 2013, in the primary government.

The largest portion of the City's net position, \$43,096,678, 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 are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2013

resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2013			2012		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and						
other assets	\$ 4,211,182	\$ 2,339,508	\$ 6,550,690	\$ 3,656,166	\$ 2,614,645	\$ 6,270,811
Capital assets, net	36,651,089	12,968,552	49,619,641	38,084,527	12,990,990	51,075,517
Total Assets	40,862,271	15,308,060	56,170,331	41,740,693	15,605,635	57,346,328
Deferred Outflows of Resources						
	85,569	78,987	164,556	91,274	84,253	175,527
Other liabilities	116,104	143,831	259,935	150,499	132,151	282,650
Long-term liabilities	3,273,615	3,297,680	6,571,295	3,531,585	3,591,858	7,123,443
Total Liabilities	3,389,719	3,441,511	6,831,230	3,682,084	3,724,009	7,406,093
Net Position:						
Invested in capital assets,						
net of related debt	33,409,605	9,687,073	43,096,678	34,666,176	9,499,586	44,165,762
Restricted	283,076	-	283,076	270,194	-	270,194
Unrestricted	3,865,440	2,258,463	6,123,903	3,213,513	2,466,293	5,679,806
Total Net Position	\$ 37,558,121	\$ 11,945,536	\$ 49,503,657	\$ 38,149,883	\$ 11,965,879	\$ 50,115,762

City of Parker, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2013

Statement of Activities:

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

	For the Year Ended September 30, 2013			For the Year Ended September 30, 2012		
			Total			Total
	Governmental Activities	Business-Type Activities	Primary Government	Governmental Activities	Business-Type Activities	Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 377,427	\$ 2,353,786	\$ 2,731,213	\$ 383,019	\$ 2,296,960	\$ 2,679,979
Grants and contributions	125,451	-	125,451	191,090	-	191,090
General revenues:						
Property taxes	1,998,515	-	1,998,515	1,898,227	-	1,898,227
Sales taxes	518,256	-	518,256	138,072	-	138,072
Franchise and local taxes	208,724	-	208,724	199,884	-	199,884
Investment income	37,367	1,151	38,518	47,543	1,858	49,401
Other revenues	48,286	-	48,286	136,146	-	136,146
Total Revenues	3,314,026	2,354,937	5,668,963	2,993,981	2,298,818	5,292,799
Expenses						
General government	867,217	-	867,217	798,327	-	798,327
Public safety	877,683	-	877,683	908,634	-	908,634
Transportation	2,044,862	-	2,044,862	1,995,799	-	1,995,799
Culture and recreation	14,331	-	14,331	13,921	-	13,921
Interest and fiscal charges	101,695	104,423	206,118	111,918	113,531	225,449
Water, sewer, & sanitation	-	2,270,857	2,270,857	-	2,127,803	2,127,803
Total Expenses	3,905,788	2,375,280	6,281,068	3,828,599	2,241,334	6,069,933
Change in Net Position						
Before Transfers	(591,762)	(20,343)	(612,105)	(834,618)	57,484	(777,134)
Transfers	-	-	-	(78,664)	78,664	-
Total	-	-	-	(78,664)	78,664	-
Change in Net Position	(591,762)	(20,343)	(612,105)	(913,282)	136,148	(777,134)
Beginning Net Position	38,149,883	11,965,879	50,115,762	39,063,165	11,829,731	50,892,896
Ending Net Position	\$ 37,558,121	\$ 11,945,536	\$ 49,503,657	\$ 38,149,883	\$ 11,965,879	\$ 50,115,762

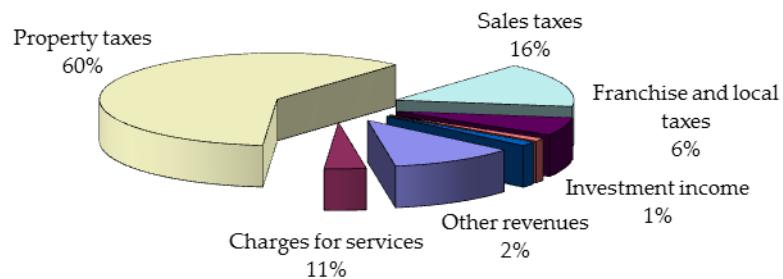
City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

September 30, 2013

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

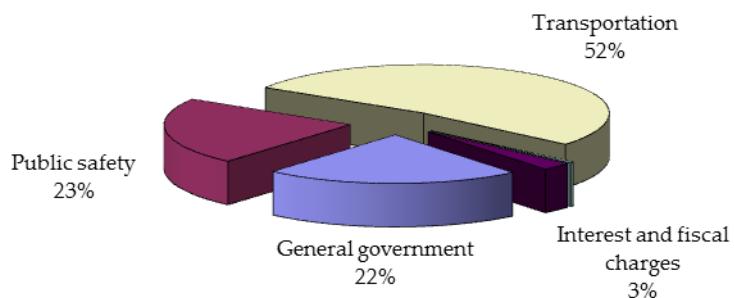
Governmental Activities - Revenues



For the year ended September 30, 2013, revenues from governmental activities totaled \$3,314,026. Property tax, sales tax and charges for services are the City's largest revenue sources. Sales tax increased \$380,184 or 73% due to a one-time sales tax distribution from the State Comptroller. This distribution was the result of a state audit which revealed that sales tax previously collected was not correctly allocated to the City. Property tax revenue increased by \$100,288 due to an increase in overall property values and their related assessment. Grants and contributions decreased by \$65,639 due to several nonrecurring grants received in the prior 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, 2013, expenses for governmental activities totaled \$3,905,788. This represents an increase of \$77,189 or 1% from the prior year. The City's largest functional expense is transportation of \$2,044,862 which is primarily depreciation of transportation related assets. All expenditures remained relatively consistent with the previous year.

City of Parker, Texas

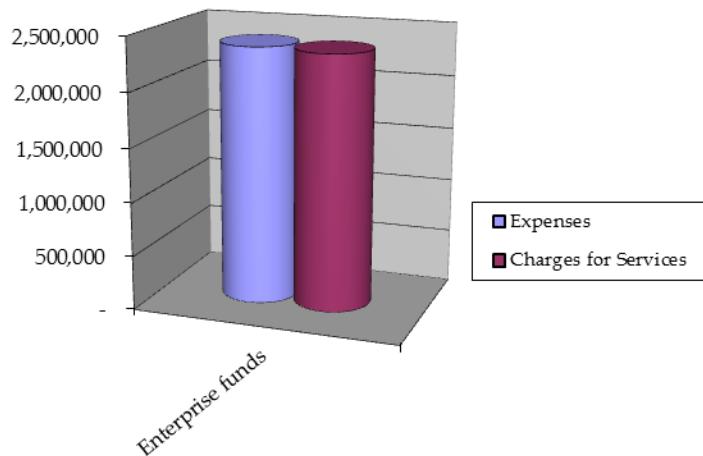
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2013

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

For the year ended September 30, 2013, charges for services by business-type activities totaled \$2,353,786. This is an increase of \$56,826, or 2%, from the previous year. This increase directly relates to water usage due to a surcharge imposed to conserve water applied in the previous year.

Business-Type Activities - Revenues and Expenses



Total expenses increased \$133,946 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 \$3,831,299. Of this, \$31,388 is restricted for municipal court and \$93,945 is committed for capital improvements. Unassigned fund balance totaled \$3,705,283 as of year end.

There was an increase in governmental fund balance of \$578,660 over the prior year. The increase was primarily related to the increase in sales tax previously discussed. The City also had a combination of higher than budgeted revenues and less expenditures than planned.

City of Parker, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

September 30, 2013

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total positive budget variance of \$630,597 in the general fund. This is a combination of positive revenue and expenditure variances of \$490,107 and \$140,490, respectively. All revenue sources received more revenue than anticipated with the exception of fines and forfeitures. All expenditures were less than budgeted with the exception of general government.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$36,651,089 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 \$12,968,552 in a variety of capital assets and infrastructure, net of accumulated depreciation.

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

- Purchase of two public works vehicles for a total of \$47,913
- Purchase of track loader in the amount of \$44,995
- Purchase of radio read water meter system for \$375,000

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

LONG-TERM DEBT

At the end of the current year, the City had total bonds outstanding of \$6,320,000. During the year, the City had a reduction in the long-term debt of \$545,000. More detailed information about the City's long-term liabilities is presented in note IV. D 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, 2013

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

FINANCIAL STATEMENTS

City of Parker, Texas
STATEMENT OF NET POSITION
September 30, 2013

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 1,695,287	\$ 1,758,862	\$ 3,454,149
Investments	2,705,045	-	2,705,045
Receivables, net	73,772	317,724	391,496
Internal balances	(262,922)	262,922	-
	Total Current Assets	4,211,182	2,339,508
			6,550,690
Capital assets:			
Non-depreciable	843,484	107,417	950,901
Net depreciable capital assets	35,807,605	12,861,135	48,668,740
	36,651,089	12,968,552	49,619,641
	Total Assets	40,862,271	15,308,060
			56,170,331
Deferred Outflows of Resources			
Deferred charge on refunding	85,569	78,987	164,556
	Total Deferred Outflows of Resources	85,569	78,987
			164,556
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	69,186	128,036	197,222
Customer deposits	33,000	-	33,000
Accrued interest payable	13,918	15,795	29,713
	116,104	143,831	259,935
Noncurrent liabilities:			
Due within one year	298,018	310,481	608,499
Due in more than one year	2,975,597	2,987,199	5,962,796
	3,273,615	3,297,680	6,571,295
	Total Liabilities	3,389,719	3,441,511
			6,831,230
Net Position			
Invested in capital assets,			
net of related debt	33,409,605	9,687,073	43,096,678
Restricted	283,076	-	283,076
Unrestricted	3,865,440	2,258,463	6,123,903
	Total Net Position	\$ 37,558,121	\$ 11,945,536
			\$ 49,503,657

See Notes to Financial Statements.

City of Parker, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2013

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Contributions	
Primary Government					
Governmental Activities					
General government	\$ 867,217	\$ 242,237	\$ 15,980		
Public safety	877,683	135,190	109,471		
Transportation	2,044,862	-	-		
Culture and recreation	14,331	-	-		
Interest and fiscal charges	101,695	-	-		
Total Governmental Activities	3,905,788	377,427	125,451		
Business-Type Activities					
Water, Sewer, & Sanitation	2,375,280	2,353,786		-	
Total Business-Type Activities	2,375,280	2,353,786		-	
Total Primary Government	\$ 6,281,068	\$ 2,731,213		\$ 125,451	

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	
\$ (609,000)	\$ -	\$ (609,000)	
(633,022)	-	(633,022)	
(2,044,862)	-	(2,044,862)	
(14,331)	-	(14,331)	
(101,695)	-	(101,695)	
<u>(3,402,910)</u>	<u>-</u>	<u>(3,402,910)</u>	
 - (21,494)	 <u>(21,494)</u>	 <u>(21,494)</u>	
 - (21,494)	 <u>(21,494)</u>	 <u>(21,494)</u>	
 <u>(3,402,910)</u>	 <u>(21,494)</u>	 <u>(3,424,404)</u>	
 1,998,515	 -	 1,998,515	
518,256	-	518,256	
208,724	-	208,724	
37,367	1,151	38,518	
48,286	-	48,286	
<u>2,811,148</u>	<u>1,151</u>	<u>2,812,299</u>	
 (591,762)	 (20,343)	 (612,105)	
 38,149,883	 11,965,879	 50,115,762	
<u>\$ 37,558,121</u>	<u>\$ 11,945,536</u>	<u>\$ 49,503,657</u>	

City of Parker, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2013

	General	Debt Service	Nonmajor		Total Governmental Funds
			Parker	Volunteer Fire Department	
Assets					
Cash and cash equivalents	\$ 1,568,397	\$ 91,394	\$ 35,496	\$ 1,695,287	
Investments	2,582,466	-	122,579	2,705,045	
Receivables, net	68,769	5,003	-	73,772	
Due from other funds	-	1,536	-	1,536	
Total Assets	\$ 4,219,632	\$ 97,933	\$ 158,075	\$ 4,475,640	
Liabilities					
Accounts payable and accrued liabilities	\$ 69,186	\$ -	\$ -	\$ 69,186	
Customer deposits	33,000	-	-	33,000	
Due to other funds	264,458	-	-	264,458	
Total Liabilities	366,644	-	-	366,644	
Deferred Inflows of Resources					
Unavailable revenue - property taxes	21,689	5,003	-	26,692	
Fund Balances					
Restricted for:					
Municipal court	31,388	-	-	31,388	
Police seizures	683	-	-	683	
Debt service	-	92,930	-	92,930	
Fire department	-	-	158,075	158,075	
Committed for:					
Capital improvements	93,945	-	-	93,945	
Unassigned reported in:					
General fund	3,705,283	-	-	3,705,283	
Total Fund Balances	3,831,299	92,930	158,075	4,082,304	
Total Liabilities and Fund Balances	\$ 4,219,632	\$ 97,933	\$ 158,075	\$ 4,422,256	

See Notes to Financial Statements.

City of Parker, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS September 30, 2013

Fund Balances - Total Governmental Funds	\$ 4,082,304
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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	35,807,605

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds. 26,692

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	85,569
------------------------------	--------

Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.

Accrued interest	(13,918)
Bond premium	(101,374)
Non-current liabilities due in one year	(298,018)
Non-current liabilities due in more than one year	(2,874,223)
Net Position of Governmental Activities	\$ 37,558,121

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, 2013

	General	Debt Service	Parker Volunteer Fire Department	Total Governmental Funds
Revenues				
Property tax	\$ 1,615,367	\$ 373,364	\$ -	\$ 1,988,731
Sales tax	518,256	-	-	518,256
Franchise and local taxes	208,724	-	-	208,724
License and permits	242,237	-	-	242,237
Contributions and donations	3,119	-	106,352	109,471
Intergovernmental	11,360	-	4,620	15,980
Fines and forfeitures	135,190	-	-	135,190
Investment income	36,573	437	357	37,367
Other revenue	23,833	-	24,453	48,286
Total Revenues	2,794,659	373,801	135,782	3,304,242
Expenditures				
Current:				
General government	565,397	-	-	565,397
Police department	656,948	-	-	656,948
Municipal court	97,002	-	-	97,002
Fire department	203,686	-	132,207	335,893
Building and code enforcement	88,518	-	-	88,518
Parks and recreation	4,470	-	-	4,470
Public works	529,134	-	-	529,134
City property	56,988	-	-	56,988
Capital outlay	26,134	-	-	26,134
Debt Service:				
Principal	-	259,830	-	259,830
Interest and fiscal charges	-	105,268	-	105,268
Total Expenditures	2,228,277	365,098	132,207	2,725,582
Net Change in Fund Balances	566,382	8,703	3,575	578,660
Beginning fund balances	3,264,917	84,227	154,500	3,503,644
Ending Fund Balances	\$ 3,831,299	\$ 92,930	\$ 158,075	\$ 4,082,304

See Notes to Financial Statements.

City of Parker, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended September 30, 2013

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

Net changes in fund balances - total governmental funds	\$ 578,660
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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	234,535
Depreciation expense	(1,667,973)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 9,784

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	(10,171)
Accrued interest	967

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	(5,705)
Amortization of premium	8,311
Principal payments	<u>259,830</u>

Change in Net Position of Governmental Activities	\$ (591,762)
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See Notes to Financial Statements.

City of Parker, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2013

		Water, Sewer & Sanitation
<u>Assets</u>		
<u>Current Assets</u>		
Cash and cash equivalents	\$ 1,758,862	
Receivables, net	317,724	
Due from other funds	262,922	
	Total Current Assets	2,339,508
<u>Noncurrent Assets</u>		
Capital assets:		
Non-depreciable	107,417	
Net depreciable capital assets	12,861,135	
	Total Noncurrent Assets	12,968,552
	Total Assets	15,308,060
<u>Deferred Outflows of Resources</u>		
Deferred charge on refunding	78,987	
	Total Deferred Outflows of Resources	78,987
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts payable and accrued liabilities	128,036	
Accrued interest	15,795	
	Total Current Liabilities	143,831
<u>Noncurrent Liabilities</u>		
Due within one year	310,481	
Due in more than one year	2,987,199	
	Total Liabilities	3,441,511
<u>Net Position</u>		
Invested in capital assets, net of related debt	9,687,073	
Unrestricted	2,258,463	
	Total Net Position	\$ 11,945,536

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, 2013

	Water, Sewer & Sanitation
<u>Operating Revenues</u>	
Water sales	\$ 1,795,944
Sewer revenue	156,788
Garbage collection	276,751
Meter installations	88,000
Other revenue	36,303
	Total Operating Revenues
	2,353,786
<u>Operating Expenses</u>	
Cost of water	1,459,851
Cost of sewer	149,230
Cost of garbage	264,338
Depreciation	397,438
	Total Operating Expenses
	2,270,857
	Operating Income
	82,929
<u>Nonoperating Revenues (Expenses)</u>	
Investment income	1,151
Interest expense	(104,423)
	Total Nonoperating Revenues (Expenses)
	(103,272)
	Change in Net Position
	(20,343)
Beginning net position	11,965,879
	Ending Net Position
	\$ 11,945,536

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, 2013

	Water, Sewer & Sanitation
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 2,277,279
Payments to suppliers and employees	(1,861,740)
Net Cash Provided by Operating Activities	415,539
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital purchases	(375,000)
Principal paid on debt	(285,170)
Interest paid on debt	(108,164)
Net Cash (Used) by Capital and Related Financing Activities	(768,334)
<u>Cash Flows from Investing Activities</u>	
Interest on investments	1,151
Net Cash Provided by Investing Activities	1,151
Net (Decrease) in Cash and Cash Equivalents	(351,644)
Beginning cash and cash equivalents	2,110,506
Ending Cash and Cash Equivalents	\$ 1,758,862

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, 2013

		<u>Water, Sewer & Sanitation</u>
<u>Reconciliation of Operating Income</u>		
<u>to Net Cash Provided by Operating Activities</u>		
Operating Income		\$ 82,929
Adjustments to reconcile operating income to net cash provided:		
Depreciation		397,438
Changes in Operating Assets and Liabilities:		
(Increase) Decrease in:		
Accounts receivable		(76,507)
Increase (Decrease) in:		
Accounts payable and accrued liabilities		11,679
	Net Cash Provided by Operating Activities	<u><u>\$ 415,539</u></u>

See Notes to Financial Statements.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2013

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, 2013

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.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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. Expenditures include general government and public safety. The general service 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 City has elected to report the debt service fund as a major fund.

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 protections. The VFD is considered nonmajor 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.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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 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.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2013

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexSTAR, are reported using the pools' share price.

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

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

2. 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.

3. Property Taxes

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2013

4. 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.

5. 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, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

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

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2013

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. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

7. 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.

8. 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.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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.

10. 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.

11. 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 and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued* September 30, 2013

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.

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.

12. 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 expenditures/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.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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.

1. Excess of Expenditures Over Appropriations:

For the year ended, expenditures exceeded appropriations at the legal level of control and as follows:

General Fund:

General government	\$9,106
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City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2013

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2013, the primary government had the following investments:

Investment Type	Fair Value	Average Maturity (Years)
Certificates of deposit	\$ 2,705,045	1.51
External investment pools	1,291,209	0.0
Total fair value	<u><u>\$ 3,996,254</u></u>	
Portfolio weighted average maturity		1.51

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, 2013, 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, 2013, the market values of pledged securities and FDIC exceeded bank balances.

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued* September 30, 2013

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 operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR use 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. Receivables

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

	General	Debt Service	Water, Sewer & Sanitation	Total
Property taxes	\$ 21,689	\$ 5,003	\$ -	\$ 26,692
Sales tax	19,244	-	-	19,244
Franchise & local taxes	13,026	-	-	13,026
Accounts	-	-	317,724	317,724
Other	14,810	-	-	14,810
Total	\$ 68,769	\$ 5,003	\$ 317,724	\$ 391,496

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2013

C. 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	189,647	22,720	-	212,367
Buildings and improvements	2,601,792	-	-	2,601,792
Vehicles and equipment	2,147,775	211,815	-	2,359,590
Infrastructure	41,421,393	-	-	41,421,393
Total capital assets being depreciated	<u>46,360,607</u>	<u>234,535</u>	<u>-</u>	<u>46,595,142</u>
Less accumulated depreciation				
Land improvements	9,222	9,861	-	19,083
Buildings and improvements	390,253	65,086	-	455,339
Vehicles and equipment	1,378,826	124,863	-	1,503,689
Infrastructure	7,341,262	1,468,163	-	8,809,425
Total accumulated depreciation	<u>9,119,563</u>	<u>1,667,973</u>	<u>-</u>	<u>10,787,536</u>
Net capital assets being depreciated	<u>37,241,043</u>	<u>(1,433,438)</u>	<u>-</u>	<u>35,807,605</u>
Total Capital Assets	<u>\$ 38,084,527</u>	<u>\$ (1,433,438)</u>	<u>\$ -</u>	<u>\$ 36,651,089</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 20,485
Public safety	167,965
Public works	1,469,662
Culture and recreation	9,861
Total Governmental Activities Depreciation Expense	<u>\$ 1,667,973</u>

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2013

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

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
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	15,582,474	375,000	-	15,957,474
Vehicles and equipment	258,312	-	-	258,312
Total capital assets being depreciated	<u>15,840,786</u>	<u>375,000</u>	<u>-</u>	<u>16,215,786</u>
Less accumulated depreciation				
Infrastructure	2,730,658	388,689	-	3,119,347
Buildings and improvements	226,555	8,749	-	235,304
Total accumulated depreciation	<u>2,957,213</u>	<u>397,438</u>	<u>-</u>	<u>3,354,651</u>
Net capital assets being depreciated	12,883,573	(22,438)	-	12,861,135
Total Capital Assets	<u>\$ 12,990,990</u>	<u>\$ (22,438)</u>	<u>\$ -</u>	<u>\$ 12,968,552</u>

Depreciation was charged to business-type activities as follows:

Water	\$ 392,022
Sewer	5,416
Total Business-Type Activities Depreciation Expense	<u>\$ 397,438</u>

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

D. 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.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities:					
Bonds, notes and other payables:					
General Obligation Refunding Bonds	\$ 3,399,940	\$ -	\$ (259,830)	\$ 3,140,110	\$ 269,100
Premium	109,685	-	(8,311)	101,374	-
Other liabilities:					
Compensated Absences	21,960	32,131	(21,960)	32,131	28,918
Total Governmental Activities	<u>\$ 3,531,585</u>	<u>\$ 32,131</u>	<u>\$ (290,101)</u>	<u>\$ 3,273,615</u>	<u>\$ 298,018</u>
Long-term liabilities due in more than one year				<u>\$ 2,975,597</u>	
Business-Type Activities:					
Bonds, notes and other payables:					
General Obligation Refunding Bonds	\$ 3,465,060	\$ -	\$ (285,170)	\$ 3,179,890	\$ 295,900
Premium	110,597	-	(9,008)	101,589	-
Other liabilities:					
Compensated Absences	16,201	16,201	(16,201)	16,201	14,581
Total Business-Type Activities	<u>\$ 3,591,858</u>	<u>\$ 16,201</u>	<u>\$ (310,379)</u>	<u>\$ 3,297,680</u>	<u>\$ 310,481</u>
Long-term liabilities due in more than one year				<u>\$ 2,987,199</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, 2013

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	\$ 487,900
2011 General obligation refunding bonds (52%)	2.00 - 4.00%	<u>2,959,825</u>	<u>2,652,210</u>
Total Governmental Activities	\$ 3,695,775	\$ 3,140,110	
Business-type Activities:			
2010 General obligation refunding bonds (59%)	2.00 - 3.5%	\$ 1,059,050	\$ 702,100
2011 General obligation refunding bonds (48%)	2.00 - 4.00%	<u>2,765,175</u>	<u>2,477,790</u>
Total Business-Type Activities	\$ 3,824,225	\$ 3,179,890	
Total Long-Term Debt			
2010 General obligation refunding bonds	2.00 - 3.5%	\$ 1,795,000	\$ 1,190,000
2011 General obligation refunding bonds	2.00 - 4.00%	<u>5,725,000</u>	<u>5,130,000</u>
Total	\$ 7,520,000	\$ 6,320,000	

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, Continued *September 30, 2013*

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	
	Principal	Interest	Principal	Interest
2014	\$ 88,150	\$ 15,365	\$ 180,950	\$ 83,815
2015	90,200	12,720	188,705	80,118
2016	94,300	10,014	191,290	75,840
2017	69,700	7,185	193,875	71,025
2018	71,750	5,094	199,045	65,616
2019	73,800	2,583	204,215	59,567
2020	-	-	211,970	53,325
2021	-	-	217,140	45,802
2022	-	-	224,895	36,962
2023	-	-	237,820	27,707
2024	-	-	155,100	19,849
2025	-	-	134,420	14,294
2026	-	-	100,815	10,001
2027	-	-	103,400	6,170
2028	-	-	108,570	2,090
	<hr/> \$ 487,900	<hr/> \$ 52,962	<hr/> \$ 2,652,210	<hr/> \$ 652,182

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.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2013

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
2014	\$ 126,850	\$ 22,110	\$ 169,050	\$ 78,303
2015	129,800	18,305	176,295	74,849
2016	135,700	14,411	178,710	70,852
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
	<hr/> \$ 702,100	<hr/> \$ 76,213	<hr/> \$ 2,477,790	<hr/> \$ 609,292

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, 2013

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

Year ending September 30,	2010 G.O. Bonds		2011 G.O. Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 215,000	\$ 37,475	\$ 350,000	\$ 162,118	\$ 565,000	\$ 199,593
2015	220,000	31,025	365,000	154,968	585,000	185,993
2016	230,000	24,425	370,000	146,693	600,000	171,118
2017	170,000	17,525	375,000	137,380	545,000	154,905
2018	175,000	12,425	385,000	126,918	560,000	139,343
2019	180,000	6,300	395,000	115,218	575,000	121,518
2020	-	-	410,000	103,143	410,000	103,143
2021	-	-	420,000	88,593	420,000	88,593
2022	-	-	435,000	71,493	435,000	71,493
2023	-	-	460,000	53,593	460,000	53,593
2024	-	-	300,000	38,393	300,000	38,393
2025	-	-	260,000	27,648	260,000	27,648
2026	-	-	195,000	19,344	195,000	19,344
2027	-	-	200,000	11,935	200,000	11,935
2028	-	-	210,000	4,043	210,000	4,043
	\$ 1,190,000	\$ 129,175	\$ 5,130,000	\$ 1,261,474	\$ 6,320,000	\$ 1,390,649

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.

E. 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 \$85,569 and \$78,987, respectively. Current year amortization expense for governmental and business-type activities totaled \$5,705 and \$5,266, respectively.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2013

F. Customer Deposits

The City had customer deposits of \$33,000 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.

G. Interfund Transactions

The compositions of interfund balances as of year end were as follows:

Funds	Due from	Due to
General:		
Debt Service	\$ -	\$ 1,536
Water, Sewer & Sanitation	-	262,922
Debt Service:		
General	1,536	-
Water, Sewer & Sanitation:		
General	262,922	-
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	\$ 264,458	\$ 264,458

Amounts recorded as "due to/from" are considered to be temporary loans and will be repaid during the following year.

H. Fund Equity

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	* \$ 31,388	\$ -
Police Seizures	683	-
Debt Service	92,930	-
Fire Safety	158,075	-
Capital Improvements	-	93,945
Total	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>
	\$ 283,076	\$ 93,945

*Restricted by enabling legislation.

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

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

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

C. Arbitrage

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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued* September 30, 2013

D. Pension Plans

1. Texas Municipal Retirement Systems

Plan Description

The City provides pension benefits for all of its eligible employees through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within the options available in the governing state statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TMRS, P.O. Box 149153, Austin, TX 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS' website at www.TMRS.com.

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 2012</u>	<u>Plan Year 2013</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

Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. The annual pension cost and net pension obligation/(asset) are as follows:

Three-Year Contribution Information

	2013	2012	2011
Annual Pension Cost (ARC)	\$ 96,111	\$ 99,630	\$ 111,241
Actual Contributions Made	\$ 96,111	\$ 99,630	\$ 111,241
Percentage of APC Contributed	100%	100%	100%
Net Pension Obligation/Asset	-	-	-
NPO at the End of Period	\$ -	\$ -	\$ -

The required contribution rates for fiscal year 2013 were determined as part of the December 31, 2010 and 2011 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2012, also follows:

	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>
Valuation Date			
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
GASB 25 Equivalent Single Amortization Period	22.5 years; closed period	21.5 years; closed period	20.5 years; closed period
Amortization Period for new Gains/Losses	24 years	22 years	23 years
Asset Valuation Method	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Actuarial Assumptions:			
Investment Rate of Return *	7.0%	7.0%	7.0%
Projected Salary Increases *	Varies by age and service	Varies by age and service	Varies by age and service
* Includes Inflation at Cost-of-Living Adjustments	3.00%	3.00%	3.00%
	0.0%	0.0%	0.0%

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2013

The funded status as of December 31, 2012, the most recent actuarial valuation date, is as follows:

Fiscal Year	2013
Actuarial Valuation Date	12/31/2012
Actuarial Value of Assets	\$ 1,792,803
Actuarial Accrued Liability	\$ 2,390,209
Percentage Funded	75%
Annual Covered Payroll	\$ 968,690
Unfunded Actuarial Accrued Liability	\$ (597,406)
(UAAL) % of Covered Payroll	(61.7)%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

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 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

City of Parker, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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 2013, 2012 and 2011 are as follows:

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2011	0.01%	0.01%	100.0%
2012	0.01%	0.01%	100.0%
2013	0.01%	0.01%	100.0%

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 \$1,835 for the year ended September 30, 2013. The City does not contribute to the plan.

City of Parker, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2013

F. Restatement

The City has restated beginning fund balance/net position within governmental activities, Business-type activities, general, and water/sewer/sanitation funds due to a change in the reporting of deposits and a change in accounting principal due to the implementation of GASB 63 & 65. The restatement of beginning net position/fund balance is as follows:

	Governmental Activities	General Fund
Prior year ending net position fund balance as reported	\$ 38,220,905	\$ 3,271,917
Change in accounting principal	(64,022)	-
Change in reporting of refundable deposits	(7,000)	(7,000)
Restated beginning net position/fund balance	<u><u>\$ 38,149,883</u></u>	<u><u>\$ 3,264,917</u></u>
	Business-Type Activities	Water, Sewer & Sanitation
Prior year ending net position as reported	\$ 12,027,181	\$ 12,027,181
Change in accounting principal	(61,302)	(61,302)
Restated beginning net position	<u><u>\$ 11,965,879</u></u>	<u><u>\$ 11,965,879</u></u>

G. Subsequent Events

There were no material subsequent events through November 08, 2013, the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

City of Parker, Texas

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

For the Year Ended September 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	\$ 1,598,552	\$ 1,598,552	\$ 1,615,367	\$ 16,815
Sales tax	100,000	100,000	518,256	418,256
Franchise and local taxes	202,500	202,500	208,724	6,224
License and permits	171,000	171,000	242,237	71,237
Contributions and donations	-	-	3,119	3,119
Fines and forfeitures	180,000	180,000	135,190	(44,810)
Investment income	30,000	30,000	36,573	6,573
Other revenue	10,000	10,000	23,833	13,833
Total Revenues	2,304,552	2,304,552	2,794,659	490,107
Expenditures				
Current:				
General government	598,641	556,291	565,397	(9,106) *
Police department	705,783	711,783	656,948	54,835
Municipal court	133,400	124,750	97,002	27,748
Fire department	223,750	223,750	203,686	20,064
Building and code enforcement	93,975	93,975	88,518	5,457
Parks and recreation	9,100	9,100	4,470	4,630
Public works	502,118	547,118	529,134	17,984
City property	63,000	63,000	56,988	6,012
Capital outlay	39,000	39,000	26,134	12,866
Total Expenditures	2,368,767	2,368,767	2,228,277	140,490
Revenues Over (Under)	(64,215)	(64,215)	566,382	630,597
Net Change in Fund Balance	\$ (64,215)	\$ (64,215)	566,382	\$ 630,597
Beginning fund balance			3,264,917	
Ending Fund Balance			\$ 3,831,299	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- * 2. Expenditures exceeded appropriations at the legal level of control.

City of Parker, Texas
SCHEDULE OF FUNDING PROGRESS-
TEXAS MUNICIPAL RETIREMENT SYSTEM

The City's annual covered payroll and pension costs are actuarially valued on a calendar year basis. Because the City makes all the annually required contributions, no net pension obligation (NPO) exists. The information presented below represents the City's Schedule of Funding Progress.

Actuarial Valuation Date	12/31/2012	12/31/2011	12/31/2010
Actuarial Value of Assets	\$ 1,792,803	\$ 1,676,155	\$ 1,550,249
Actuarial Accrued Liability	\$ 2,390,209	\$ 2,267,887	\$ 2,167,433
Percentage Funded	75.0%	73.9%	71.5%
Unfunded Actuarial			
Accrued Liability	\$ 597,406	\$ 591,732	\$ 617,184
Annual Covered Payroll	\$ 968,690	\$ 983,609	\$ 1,023,346
Unfunded Actuarial Accrued Liability (UAAC) % of Covered Payroll	61.7%	60.2%	60.3%
Net Pension Obligation (NPO)			
at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	\$ 96,111	\$ 99,630	\$ 111,241
Contributions Made	<u>\$ 96,111</u>	<u>\$ 99,630</u>	<u>\$ 111,241</u>
NPO at the End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Council Agenda Item

Budget Account Code:	N/A	Meeting Date:	January 21, 2014
Budgeted Amount:	N/A	Department/ Requestor:	Drainage subcommittee
Fund Balance-before expenditure:	N/A	Prepared by:	City Eng. Birkhoff
Estimated Cost:	N/A	Date Prepared:	1/16/2014
Exhibits:	Letter from John Birkhoff		

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON ESTATE LANE
DRAINAGE. [Birkhoff]

SUMMARY

POSSIBLE ACTION

Inter-Office Use			
Approved by:		Date:	
City Attorney:		Date:	
City Administrator:	<i>Tiffy Hay</i>	Date:	1/17/14

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.

January 16, 2014

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

Re: Estate Lane Drainage

Dear Mr. Flanigan:

We have completed our analysis of the drainage crossing Estate Lane just east of Dublin Road. The analysis included a determination of the design flow for the 100 year storm event and to extend the existing hydraulic model on this creek up to Estate Lane. Based on the drainage area of 375 acres a flow of 735 cubic feet per second was determined. Five cross sections were taken downstream of the existing culvert and modeled into the HEC-RAS hydraulic model. The results show that during the 100 year storm event storm water will over flow Estate Lane with a velocity of 11.6 feet per second and spread out approximately 90 feet under existing conditions.

The existing conditions include a single 84 inch culvert pipe and two 48 inch culvert pipes. The area of the three culvert pipes equal approximately 63 square feet and generates a velocity of 11.6 feet per second. Making improvements to drop the high water level requires two 8 foot by 6 foot box culverts. The two 8 foot by 6 foot box culverts have an area of 96 square feet and generates a velocity through the culverts of 7.66 feet per second. The allowable discharge velocity into a channel is 8 feet per second. The improvements would drop the 100 year water surface to approximately 4 feet below the top of pavement. Graphical results of the hydraulic computers runs are enclosed. The circular pipes are the existing conditions and the rectangular boxes are the proposed 8 foot by 6 foot box culverts. The solid horizontal blue line is the 100 year water surface.

We have completed field surveys in the general area of the existing culvert, completed deed research and have determined the right of way on at the north side of Estate Lane to run east west, while the south right of way line jogs to the south allowing the existing jog in the roadway to be inside the right of way. Based on the property information, the roadway could be straightened after the median section just west of the existing culvert. Enclosed is Exhibit 1 showing the existing right of way along with Exhibit 2 showing proposed improvements with a straighten roadway plan. The new pavement in this alignment is approximately 190 linear feet. The straightened alignment would allow construction to take place while maintaining two way traffic for a good portion of the construction period and one way traffic during a shorter portion of the construction time.

Our opinion of probable construction cost for this improvement is approximately \$275,000.00 with engineering and testing of approximately \$30,000.00. No additional right of way is required, however some drainage easement may be required. The improvement would keep Estate Lane open to traffic and emergency vehicles during major storm events and flooding. The velocity of 11.6 feet per second under existing conditions creates a safety hazard across Estate Lane during a 100 year storm event.

We are available to discuss our findings at your convenience.

Sincerely,

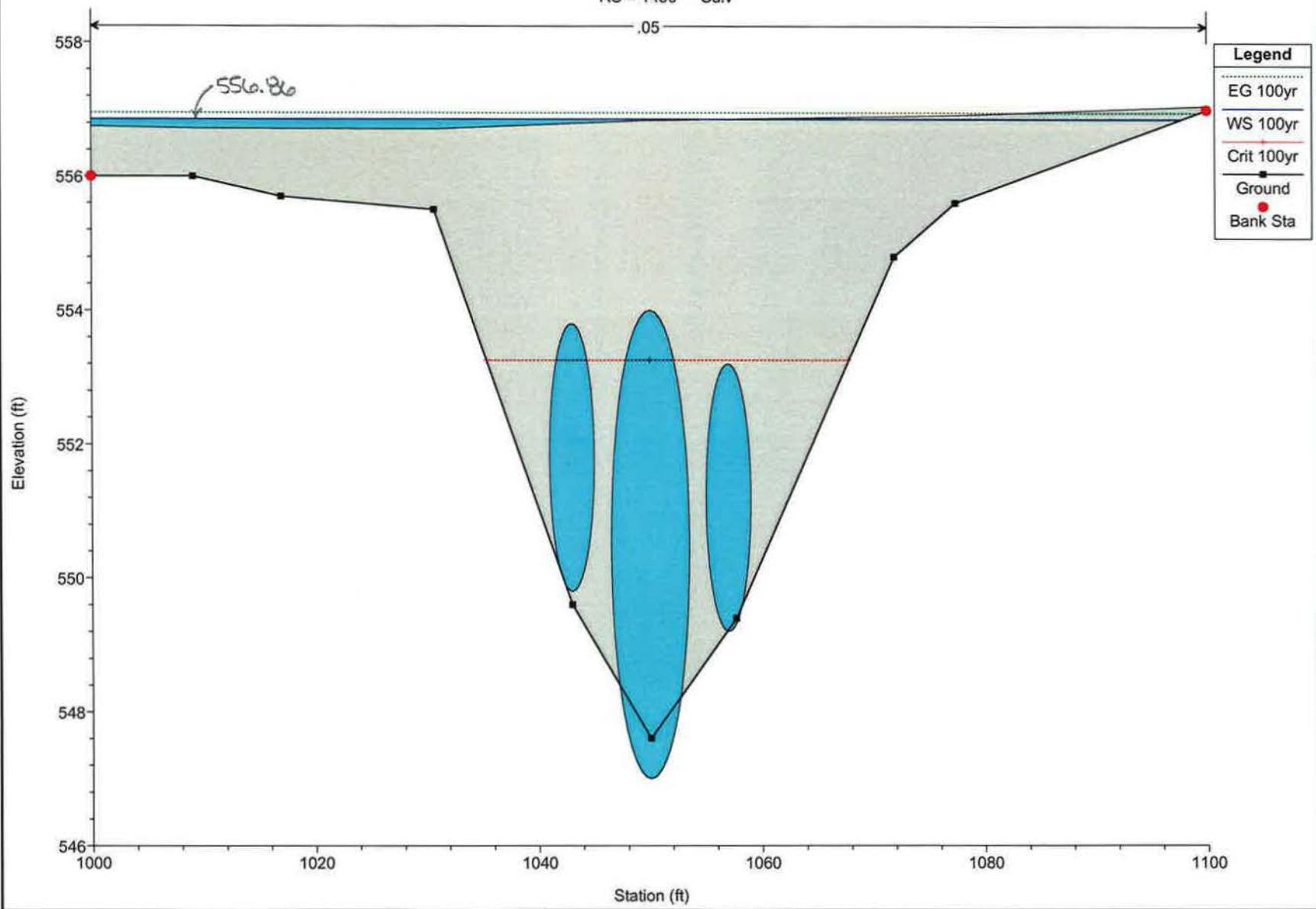


John W. Birkhoff, P.E.

Enclosures

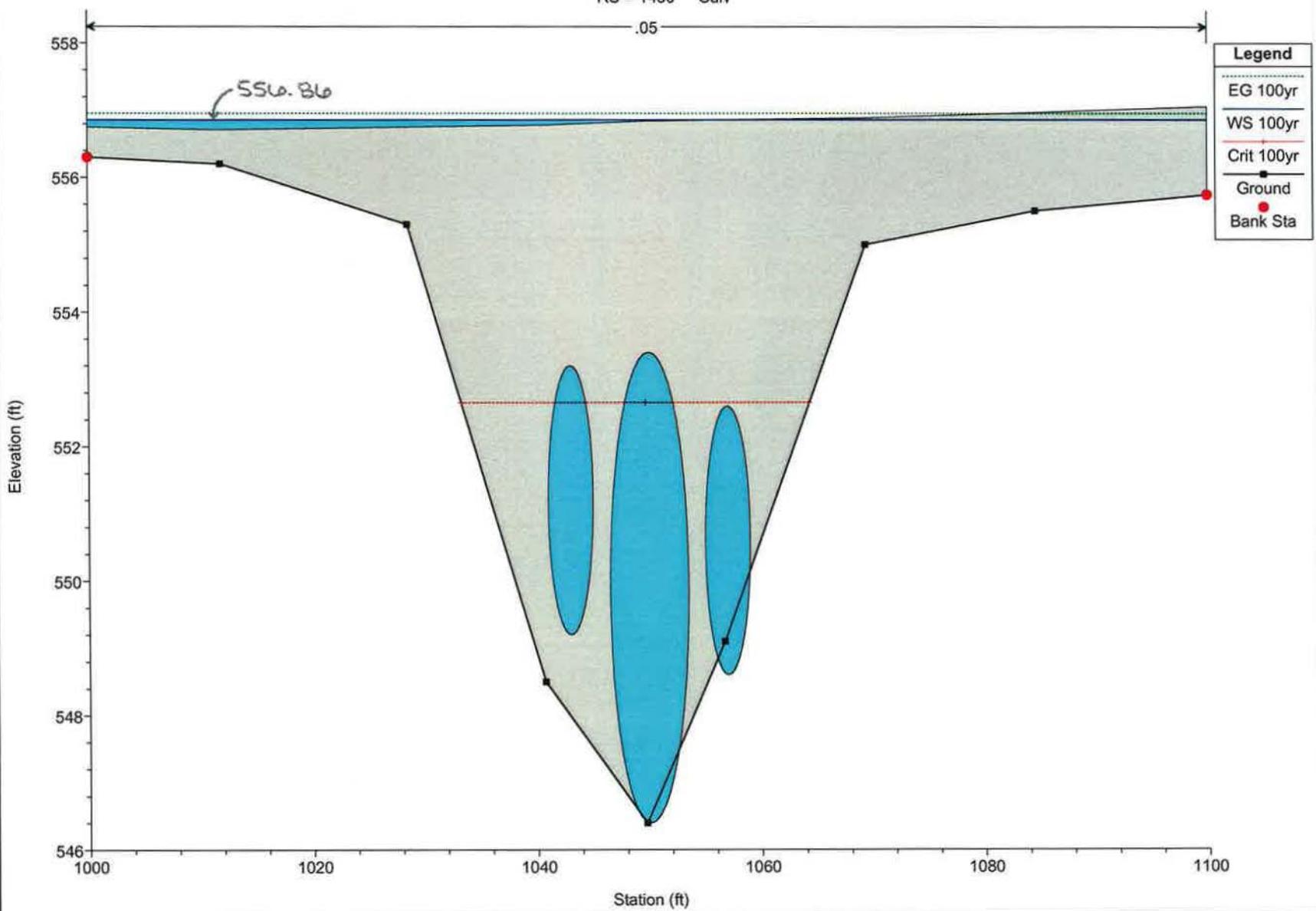
exist. upstream

PROPOSED BOX Plan: Plan 08 1/16/2014
RS = 1450 Culv

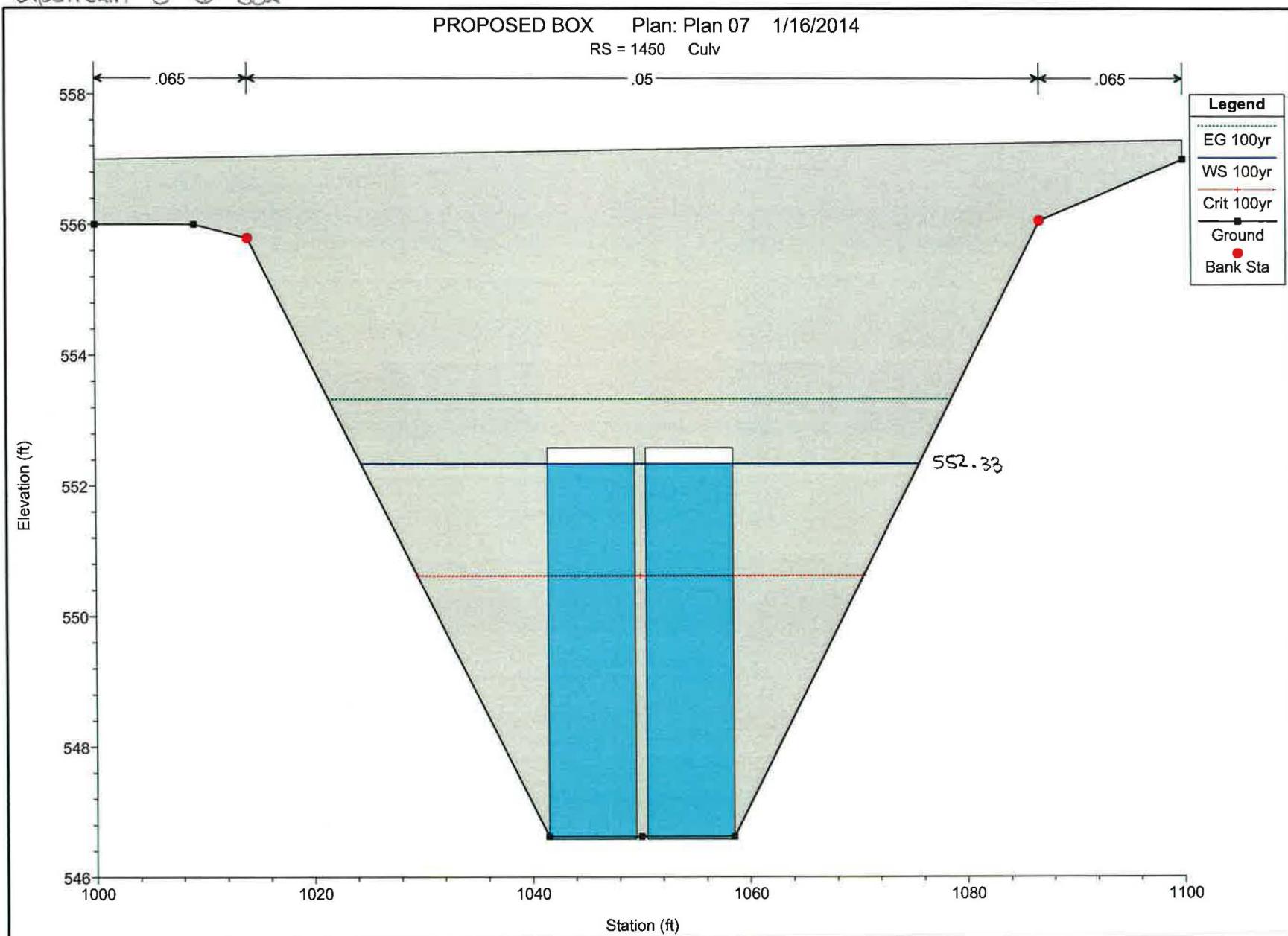


exist. downstream

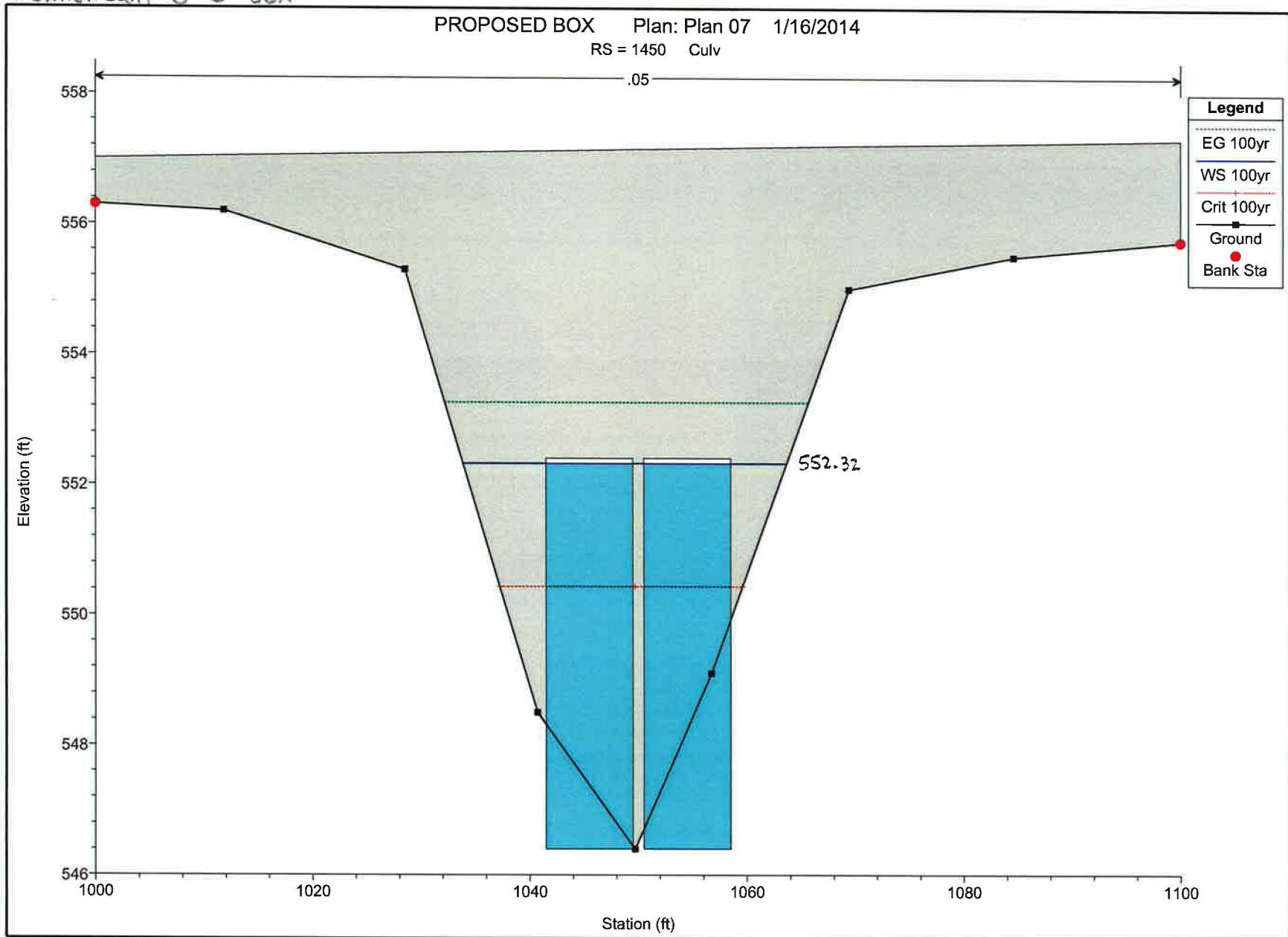
PROPOSED BOX Plan: Plan 08 1/16/2014
RS = 1450 Culv

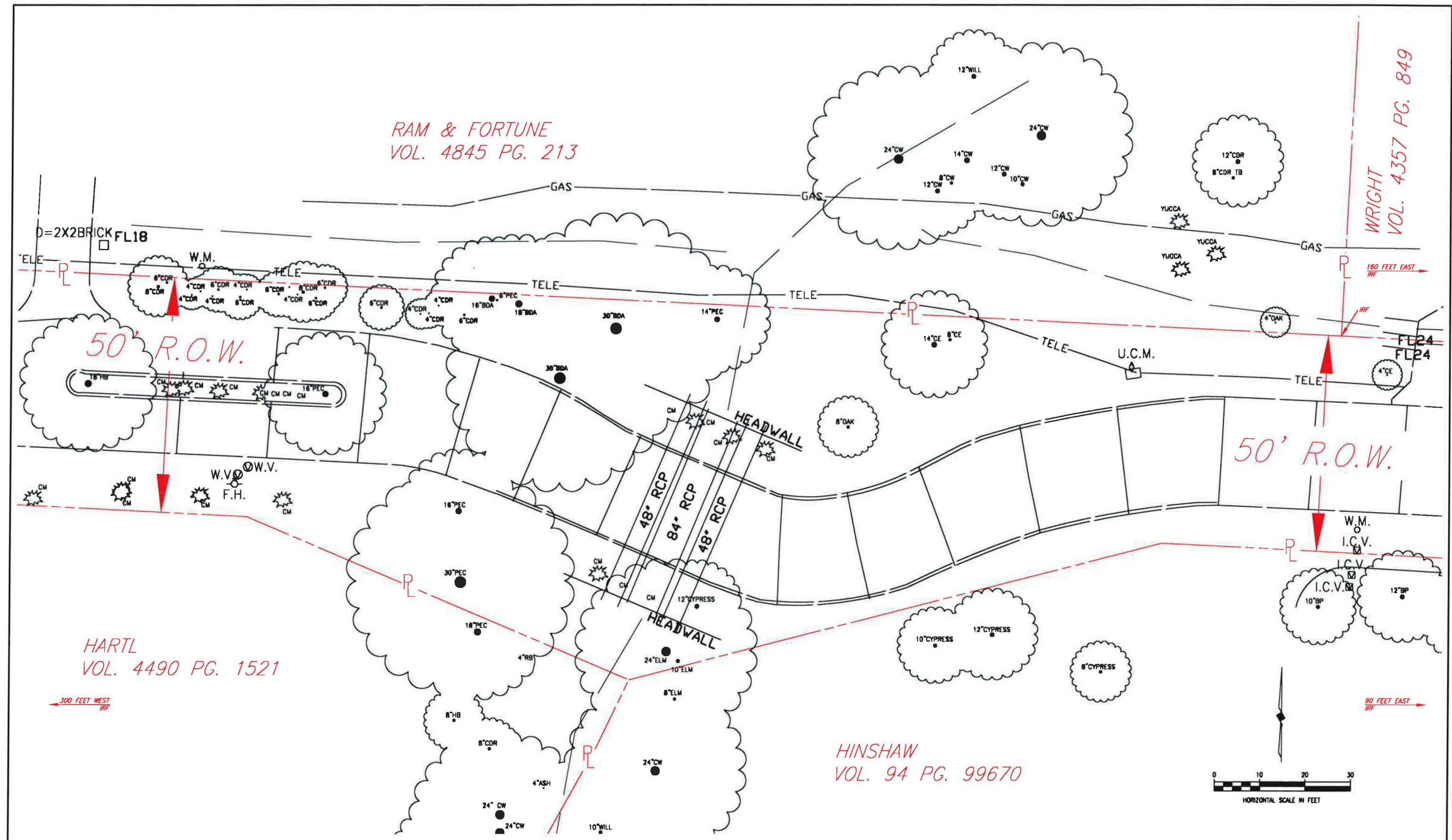


Upstream 8'x6' Box



Downstream 8'x6' Box





These plans and related specifications were prepared for construction of this specific project only. Reuse of these documents is not permitted without written authorization of Birkhoff, Hendricks & Carter, L.L.P.
If this drawing is converted to an electronic file, if any discrepancy occurs between the electronic file and the Birkhoff, Hendricks & Carter, L.L.P. original document, the original document will govern in all areas.
Texas Firm F526 11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900
JOHN W. BIRKHOFF TEXAS P.E. NO. 54137 DATE: January 2014
RIGHT-OF-WAY EXHIBIT

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

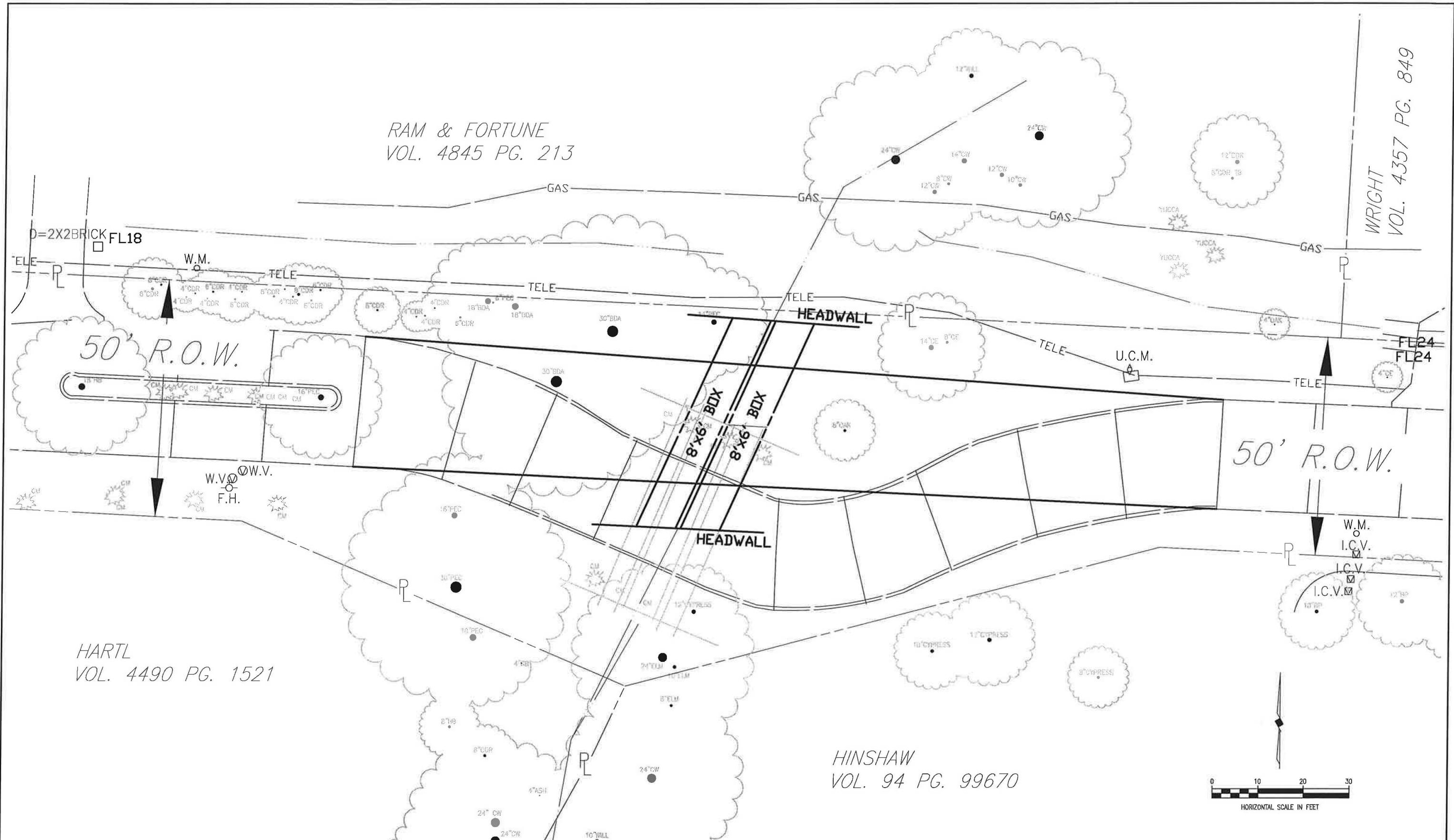
Texas Firm F526
11910 Greenville Ave., Suite 600
Dallas, Texas 75243 (214) 361-7900

THESE DOCUMENTS ARE FOR INTERIM REVIEW
AND ARE NOT INTENDED FOR CONSTRUCTION,
BIDDING, OR PERMIT PURPOSES.

CITY OF PARKER, TEXAS
ESTATE LANE DRAINAGE

BHC
PROJECT NO.
4096-185

SHEET NO.
EXHIBIT
January 2014



<p>These plans and related specifications were prepared for construction of the specific project only. Reuse of these documents is not permitted without written authorization of Birkhoff, Hendricks & Carter, L.L.P.</p> <p>If this drawing is converted to an electronic file, if any discrepancy occurs between the electronic file and the Birkhoff, Hendricks & Carter, L.L.P. original document, the original document will govern in all cases.</p>	
BIRKHOFF, HENDRICKS & CARTER, L.L.P. PROFESSIONAL ENGINEERS Texas Firm F526 11910 Greenville Ave, Suite 600 Dallas, Texas 75243 (214) 361-7900	THESE DOCUMENTS ARE FOR INTERIM REVIEW AND ARE NOT INTENDED FOR CONSTRUCTION, BIDDING, OR PERMIT PURPOSES. JOHN W. BIRKHOFF TEXAS P.E. NO. 54137 DATE: January 2014

<p>CITY OF PARKER, TEXAS ESTATE LANE DRAINAGE</p> <p>PROPOSED IMPROVEMENTS EXHIBIT</p>		<p>BHC PROJECT NO. 4096-185</p> <p>January 2014</p>	<p>SHEET NO. EXHIBIT</p>
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Council Agenda Item

Budget Account Code:	N/A	Meeting Date:	January 21, 2014
Budgeted Amount:	N/A	Department/ Requestor:	Required
Fund Balance-before expenditure:	N/A	Prepared by:	Allied Rep - Brenda LaLonde
Estimated Cost:	N/A	Date Prepared:	1/16/2014
Exhibits:	1) Annual report		

AGENDA SUBJECT

PRESENTATION OF ALLIED WASTE ANNUAL REPORT. [LALONDE]

SUMMARY

POSSIBLE ACTION

No Action.

Inter-Office Use			
Approved by:			
		Date:	
City Attorney:		Date:	
City Administrator:	<i>Jeffy Hain</i>	Date:	1/17/14

City of Parker



**Jan 2013 – Dec 2013
Report**

ALLIED WASTE SERVICES OF PLANO

**Homes Serviced
\$17.20 / home June 2012**



2013	2012
1 ST qtr: 3613	3512
2 nd qtr: 3624	3566
3 rd qtr: 3615	3608
4 th qtr: <u>3651</u>	<u>3624</u>
Total 14,310	<u>14,503</u>

YTD tons 2013



Parker	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	YTD
Solid Waste	404	539	365	408	1716
Recycle	106	116	113	124	459
Bulk/Brush	175	258	183	266	882
Qtr Totals	685	913	661	798	3057



YoY MSW tons



Parker	2012	2013
Solid Waste	1475	1716
Recycle	447	459
Bulk/Brush	540	882
totals	2462	3057



YoY Disposal Cost



2012

MSW: \$55,413
\$27.50 / ton

2013

MSW: \$75,082
\$28.90 / ton

BULK / BRUSH TON HISTORY



YEAR	TONS
09-10	383
2011	487
2012	540
2013	882



YoY Diesel Cost / gallon



2012

Avg/gal \$3.88

2013

Avg / gal \$3.84

Diversion Rate 2013



2013 Diversion Rate: 21.36%

Parker 2012 diversion rate 23.36

Parker 2011 diversion rate 22.23%



**Thank You
CITY OF PARKER**



Council Agenda Item

Budget Account Code:	N/A	Meeting Date:	January 21, 2014
Budgeted Amount:	N/A	Department/ Requestor:	Required
Fund Balance-before expenditure:	N/A	Prepared by:	Joe Sterk
Estimated Cost:	N/A	Date Prepared:	1/10/2014
Exhibits:	1) Quarterly Report		

AGENDA SUBJECT

PRESENTATION OF PARKS AND RECREATION COMMISSIONS QUARTERLY REPORT. [STERK]

SUMMARY

POSSIBLE ACTION

No Action.

Inter-Office Use			
Approved by:		Date:	
	Joe Sterk by email	Date:	Sun 1/12/2014 1:19 PM
City Attorney:		Date:	
City Administrator:	<i>Tiffey May</i>	Date:	1/17/14



Parks & Recreation

Quarterly Report – January 2014

1

P&R Agenda



- ❖ Parkerfest 2014
- ❖ Meetings
- ❖ Scout Projects
- ❖ Wait Till Next Year

2

1

P&R – Parkerfest 2014



Start Planning 1st Quarter 2014

P&R – Meetings



- ❖ Normal Meetings – January and March
- ❖ Special Meetings – none planned

P&R – Scout Projects



- ☞ Sub-Committee Chair - Cindy Stachiw
- ☞ Current / Future Projects
 - ☞ Plant Identification
 - ☞ Exercise Markers
 - ☞ Garden Club (Girl Scouts)
- ☞ Working on Additional Project List – Made List – Need P&R and then City Council Approvals

P&R – What's Next



- ☞ Training - January
- ☞ More Scout Projects
- ☞ Review P&R Ordinances - January

Parks & Recreation

Thank you!

7



Council Agenda Item

Budget Account Code:	N/A	Meeting Date:	January 21, 2014
Budgeted Amount:	N/A	Department/ Requestor:	Mayor Marshall
Fund Balance-before expenditure:	N/A	Prepared by:	C. Smith
Estimated Cost:	N/A	Date Prepared:	1/10/2014
Exhibits:			

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON AMENDING THE TERMS OF BOARDS AND COMMISSION MEMBERS. [SMITH]

SUMMARY

Currently boards and commissions member's terms expire May 31 annually. Application deadline must be March 1; boards hold interviews in March and April and appointments are made by Council in May. We ask the Council to consider changing the expiration date for all boards and commissions to November 30th annually. This will allow for newly elected Council members to be involved in the selection process and would also allow for any un-elected candidates to apply for any board vacancy.

With terms expiring in November, applications would be accepted until September 1. Boards and Commissions will conduct interviews in September and October and Council will appoint in November.

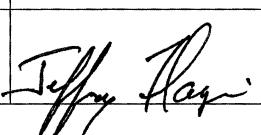
If approved boards and commission members with terms expiring May 31, 2014 would be extended to November 30, 2014. Resolutions would be prepared and brought back for Council approval reflecting these changes.

Ordinances setting the terms of offices will be amended to reflect the new expiration date as well.

POSSIBLE ACTION

Upon approval, resolutions and revised Ordinances will be brought back to Council for approval of final form.

Interim Office Use

Approved by:			
		Date:	
City Attorney:		Date:	
City Administrator:		Date:	1/17/14



Council Agenda Item

Item 9
C Sec Use Only

Budget Account Code:	N/A	Meeting Date:	January 21, 2014
Budgeted Amount:	N/A	Department/ Requestor:	
Fund Balance-before expenditure:	N/A	Prepared by:	J Shepherd
Estimated Cost:	N/A	Date Prepared:	1/16/2014
Exhibits:	1) Revised Agreement final		

AGENDA SUBJECT

CONSIDERATION AND/OR ANY APPROPRIATE ACTION ON RESOLUTION 2013-430 APPROVING AN AGREEMENT WITH COLLIN COUNTY FOR THE PROVISION OF FIREFIGHTING AND FIRE PROTECTION SERVICES BY PARKER FIRE DEPARTMENT INTO THE UNINCORPORATED AREAS OF PARKER'S FIRE DISTRICT. [SHEPHERD]

SUMMARY

The County has requested a change in this agreement, which was originally approved by Resolution 2013-430. The change has been made, and is relevant to the use of city fire equipment in the unincorporated areas of the Parker Fire District. A revised agreement is attached.

POSSIBLE ACTION

Action—a Motion to approve an amendment to the agreement approved by Res. 2013-430

Inter – Office Use			
Approved by:		Date:	
City Attorney:	By Email	Date:	Thu 1/16/2014 11:24 AM
City Administrator:		Date:	1/17/14

COUNTY OF COLLIN §

AGREEMENT FOR THE PROVISION OF FIREFIGHTING AND FIRE PROTECTION SERVICES

Pursuant to the authority granted by Texas Local Government Code, Chapter 352, Collin County, Texas, a political subdivision of the State of Texas (hereinafter referred to as "COUNTY") and Parker Fire Department (hereinafter referred to as "AGENCY"), and the City of Parker (hereafter referred to as "CITY") (and jointly referred to as "Parties") in consideration of the premises and mutual promises contained herein, agree as follows:

RECITALS

WHEREAS, the COUNTY is a duly organized political subdivision of the State of Texas engaged in the administration of county government and related services for the benefit of the residents of Collin County, Texas; and

WHEREAS, AGENCY is a nonprofit corporation, and City is a municipal corporation, each duly organized and operating under the laws of the State of Texas, with Agency engaged in the provision of fire protection and firefighting services and related services; and

WHEREAS, CITY is the owner and operator of certain fire protection vehicles, fire suppression equipment and other equipment designed for the extinguishing of fire and prevention of damage to property and injury to persons from fire and works with or employs trained personnel whose duties are related to the use of such vehicles and equipment; and

WHEREAS, COUNTY desires to obtain firefighting and fire protection services from AGENCY for the benefit of an area of the county that is located outside the municipalities in the County; and

WHEREAS, COUNTY and AGENCY mutually desire that AGENCY should continue to provide firefighting and fire protection services to the citizens of AGENCY'S assigned fire district that is located outside the municipalities in the County; and

NOW, THEREFORE, in consideration of the above recitals, the mutual promises that follow and other good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the Parties do hereby agree as follows:

I. Incorporation of Recitals. The above recitals, having been found by the Parties to be true and correct in all respects are incorporated into this Agreement by reference.

II. Obligations and Responsibilities of AGENCY

2.1 AGENCY shall provide firefighting services, fire protection services, and related services within its fire district as assigned by Collin County. A map of the fire district assigned to AGENCY by Collin County is appended hereto as "Exhibit A" and is incorporated with this Agreement for all purposes.

2.2 AGENCY shall maintain records of response to emergency calls, including but not limited to date, time, location of emergency, type of emergency, time to respond, and results. AGENCY shall provide up-to-date response data to COUNTY within 30 days of request by COUNTY.

2.3 AGENCY agrees to respond to the Collin County Fire Marshall requests for information and will use best efforts to work with the Collin County Fire Marshall to cooperate and coordinate firefighting and fire protection activities.

2.4 AGENCY agrees to maintain its corporate status in good standing with all federal, state, and local rules and regulations applicable to a non-profit corporation. AGENCY shall notify COUNTY if its corporate authority is canceled, terminated, or otherwise lapses.

2.5 AGENCY, as a volunteer organization, will attempt to respond to emergency calls with appropriate equipment and sufficient trained personnel as needed to appropriately address the emergency situation. AGENCY will take reasonable measures to provide appropriate training of all personnel and proper certification of all firefighter staff. AGENCY will be acting as the Agent of the County pursuant to Section 352.004 of the Local Government Code. AGENCY's insurance is limited to the coverage of the CITY's insurance policy. CITY will not be liable for AGENCY's acts outside the municipality.

III. Obligations and Responsibilities of COUNTY.

3.1 COUNTY shall pay a yearly fee to AGENCY according to the following formulas: (1) \$750,000 divided by the total number of persons living in COUNTY's unincorporated areas, as computed by the COUNTY's GIS Department, multiplied by the specific population of the unincorporated area of the AGENCY's fire district as assigned by Collin County; and (2) \$200,000 divided by the total square miles of COUNTY's unincorporated area multiplied by the total square miles of the unincorporated area of the AGENCY's fire district as assigned by Collin County.

3.2 COUNTY shall pay the yearly fee calculated under the formula stated in paragraph 3.1 in semi-annual installments to AGENCY. The first payment to be paid within a reasonable time after COUNTY has approved said fees in COUNTY's yearly budget adopted in September of each year, and the second installment to be paid six months after the first payment to AGENCY. In accordance with Texas Local Government Code chapter 352, such payments will be made from COUNTY's general fund.

3.3 COUNTY will recalculate the payment formula stated in paragraph 3.1 each year during the term of this Agreement, including each renewal term. The formula stated in paragraph 3.1 is not a guarantee of any specific payment and AGENCY acknowledges that any payments are subject to budgeted appropriations approved by COUNTY's governing board.

IV. Effective Date, Term and Termination.

4.1 The effective date of this Agreement shall be the 1st day of October, 2013, ("Effective Date"), regardless of when this Agreement is executed by the Parties' authorized representatives.

4.2 The term of this Agreement shall begin on the Effective Date, and shall continue for an initial term of one year. This Agreement shall automatically renew for successive one year terms unless the Agreement is terminated or cancelled by either Party as provided by this Agreement.

4.3 Either Party may terminate this Agreement, with or without cause, before the end of the then current term by providing the other Party with thirty (30) days written notice of termination. In the event of termination under this section, COUNTY and AGENCY agree to pay for or reimburse the other Party for overpayment or under payment to the termination date.

4.4 **Nonappropriation.** Notwithstanding paragraph 4.3, if sufficient funds are not appropriated by COUNTY to fund this Agreement in any fiscal year an event of nonappropriation shall be deemed to have occurred and the Agreement shall automatically terminate upon the last date of the term of the Agreement for which funds budgeted for this Agreement have been appropriated. In no event shall COUNTY be obligated to make any payments under this Agreement beyond the then current fiscal year of COUNTY for which funds have been appropriated to satisfy its payment obligations under this Agreement.

V. Miscellaneous

5.1 **Notices.** Any notice required under this Agreement shall be sent to the following:

To COUNTY:
Collin County, Texas
Attn: County Judge, Keith Self
2300 Bloomdale Rd.
McKinney, TX 75071

To AGENCY:
Parker Fire Department
Attn: Fire Chief, Mike Sheff
5700 E. Parker Rd.
Parker, TX 75002

To CITY:
City of Parker
Mayor's Office
5700 E. Parker Rd.
Parker, TX 75002

5.2 Authority and Enforceability. The Parties represent and warrant that this Agreement has been approved and or adopted by the Parties' authorized representatives and that the individual executing this Agreement on behalf of each Party has been duly authorized to do so. Each Party acknowledges and agrees that this Agreement is binding upon such Party and enforceable against such Party in accordance with its terms and conditions.

5.3 Entire Agreement; Severability. This Agreement contains the entire agreement between the Parties and this Agreement supersedes any prior oral or written understandings and agreements. This Agreement shall not be modified or amended except in writing signed by the Parties. The invalidity, in whole or in part, of any paragraph of this Agreement shall not affect the validity of the remainder of the Agreement or paragraph.

5.4 Governing Law. This Agreement shall be governed by the laws of Texas. Any litigation in any way relating to this Agreement shall be brought in State court in Collin County, Texas.

5.5 Non Waiver. Any failure by a Party to insist upon strict performance by another Party of any material provision of this Agreement shall not be deemed a waiver thereof, and the Party shall have the right at any time thereafter to insist upon strict performance of any and all provisions of this Agreement. No provision of this Agreement may be waived except by writing signed by the Party waiving such provision. Any waiver shall be limited to the specific purposes for which it is given. No waiver by any Party of any term or condition of this Agreement shall be deemed or construed to be a waiver of any other term or condition or subsequent waiver of the same term or condition.

5.6 No Third Party Beneficiaries. This Agreement only inures to the benefit of, and may only be enforced by, the Parties. No other person or entity shall have any right, title, or interest under this Agreement or otherwise be deemed to be a third-party beneficiary of this Agreement.

5.7 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and constitute one and the same instrument.

5.8 Further Documents. Each Party shall, upon request of the other Party, execute and deliver such further documents and perform such further acts as may reasonably be requested to effectuate the terms of this Agreement and achieve the intent of the Parties.

5.9 **Dispute Resolution.** The Parties agree to use alternative dispute resolution, including mediation to attempt to resolve any conflicts which may arise under this Agreement.

5.10 **Authority.** The undersigned officers of the Parties by executing said document, acknowledge that they and/or their respective governing bodies have reviewed and approved this Agreement in full compliance with their respective bylaws, policies and the laws of the State of Texas. The persons executing this Agreement represent and warrant they possess the requisite authority to do so on behalf of the persons and entities set forth below.

In WITNESS WHEREOF; the parties hereto have executed this Agreement in multiple counterparts, each of which shall be deemed an original on the dates reflected below.

COUNTY

Collin County, Texas

County Judge, Keith Self
Acting on behalf and by Authority
Of the Collin County Commissioners

Date

ATTEST:

Stacey Kemp, County Clerk

AGENCY

Name

Title

Date

ATTEST:
CITY OF PARKER

By:

Z Marshall, Mayor

Date: _____

EXHIBIT A
MAP OF AGENCY FIRE DISTRICT

**CITY COUNCIL
FUTURE AGENDA ITEMS**

MEETING DATE	ITEM DESCRIPTION	CONTACT	Notes
TBD	Interlocal with Wylie on Creekside Development	Shepherd	Quick claim deed for park land, trail and bridge maintenance.
TBD	Support of a bill to eliminate publishing notices in the local newspapers and utilizing the website only.	Marshall	Currently waiting for a resolution and more information to present from TML.
February 4, 2014	Backup due to the City Secretary by January 27, 2014		
February 4, 2014	Contract process and procedures	Pettle	Tabled from 11/18
February 4, 2014	PRESENTATION AND DISCUSSION ON A LAND CONCEPT PLAN FOR 48 ACRES IN THE ETJ, GENERALLY LOCATED AT CURTIS RD AND LEWIS LN. [P&Z]	Flanigan/P&Z	Ron Haynes, Developer Need proper language from Jim.
February 4, 2014	Election - Contract with Collin County for full service or rental only	Smith	Discussion of renting or full service from Collin County.
February 4, 2014	Donna Jenkins - Historical Plaque	Standridge	
February 4, 2014	Council Vacancy Application		
February 18, 2014	Backup due to the City Secretary by February 10, 2014		
February 18, 2014	Call General Election	City Secretary	Mayor and two council seats Statutory Deadline is February 28, 2014.
February 18, 2014	Fee Schedule Review	Flanigan	
February 18, 2014	Department Reports	Various Departments	
February 18, 2014	Newsletter Process	Smith	review of resolution 2012-377

MEETING DATE	ITEM DESCRIPTION	CONTACT	Notes
March 4, 2014	Backup due to the City Secretary by February 24, 2014		
March 18, 2014	Backup due to the City Secretary by March 10, 2014		
March 18, 2014	Atmos Cities Steering Coalition	Council	
March 18, 2014	Collin County Election Contract	City Secretary	Annual
March 18, 2014	Department Reports	Various Departments	
April 1, 2014	Backup due to the City Secretary by March 24, 2014		
April 15, 2014	Backup due to the City Secretary by April 7, 2014		
April 15, 2014	P&R quarterly report	Parks & Rec	REQUIRED - DO NOT REMOVE FROM THIS AGENDA PER JEFF.
April 15, 2014	Allied Report		REQUIRED PER ORDINANCE AND AGREEMENT.
April 15, 2014	Department Reports	Various Departments	
May 6, 2014	Backup due to the City Secretary by April 28, 2014		
May 6, 2014	Board Appointments	Ordinance	Annual - Terms expire May 31

ANIMAL CONTROL REPORT
DECEMBER 2013

Call #	Date:	12/2/2013	Caller Remarks:	SKUNK IN A TRAP OUTSIDE FRONT DOOR.KC
1	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00
	Call Type		Action Taken By:	Response
	Animal Trap		Murphy Animal Control	Murphy Pick Up
				Destroyed

Call #	Date:	12/4/2013	Caller Remarks:	2 LARGE STRAY DOGS.VG
2	Invoice Type:	No Charge	Expected Charge:	\$0.00
	Call Type		Action Taken By:	Response
	Stray		Murphy Animal Control	Murphy Pick Up
				Returned to Owner

Call #	Date:	12/11/2013	Caller Remarks:	LOST DOG-JACK RUSSELL TERRIER FEMALE 4YRS.VG
3	Invoice Type:	No Charge	Expected Charge:	\$0.00
	Call Type		Action Taken By:	Response
	Lost Animal		Other	Other
				N/A

Call #	Date:	12/17/2013	Caller Remarks:	COW OUT ON GREGORY LANE.LN
4	Invoice Type:	No Charge	Expected Charge:	\$0.00
	Call Type		Action Taken By:	Response
	Stray		City Personnel	Other
				N/A

ANIMAL CONTROL REPORT
DECEMBER 2013

Call #	Date:	12/19/2013	Caller Remarks:	SKUNK IN A TRAP OUTSIDE FRONT DOOR.VG
5	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00
	Call Type	Action Taken By:	Response	Disposition
	Animal Trap	Murphy Animal Control	Murphy Pick Up	Destroyed

Call #	Date:	12/27/2013	Caller Remarks:	INJURED COYOTE RAL IN NEIGHBORHOOD KC
6	Invoice Type:	No Charge	Expected Charge:	\$0.00
	Call Type	Action Taken By:	Response	Disposition
	Wild Animal	City Personnel	No Animal Found	N/A

Call #	Date:	12/31/2013	Caller Remarks:	SKUNK IN A TRAP LEFT SIDE OF HOUSE.VG
7	Invoice Type:	Service Fee Only	Expected Charge:	\$50.00
	Call Type	Action Taken By:	Response	Disposition
	Animal Trap	Murphy Animal Control	Murphy Pick Up	Destroyed
			TOTAL=	150

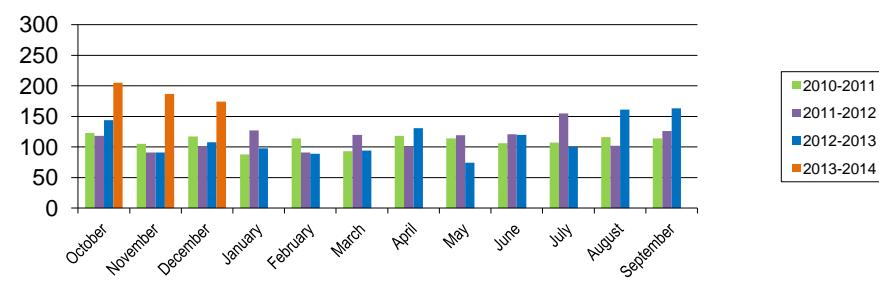
City of Parker
POLICE DEPARTMENT
MONTHLY REPORT

Calls					
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	
October	123	118	144	205	
November	105	91	91	187	
December	117	101	108	174	
January	88	127	98		
February	114	91	89		
March	93	120	94		
April	118	100	131		
May	114	119	74		
June	106	121	120		
July	107	155	100		
August	116	102	161		
September	114	126	163		
Y-T-D Total	1315	1371	1373	566	

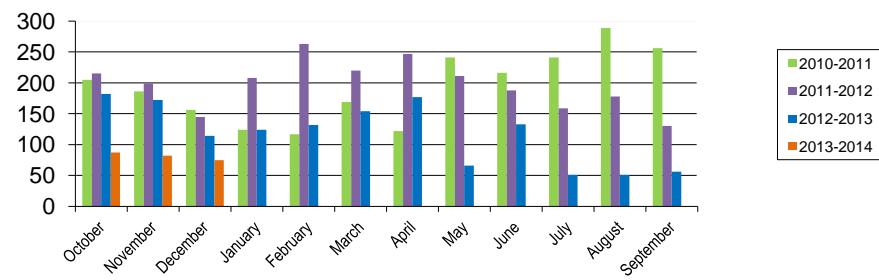
Traffic Stops					
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	
October	205	215	182	87	
November	186	199	172	82	
December	156	145	114	75	
January	124	208	124		
February	117	263	132		
March	169	220	154		
April	122	247	177		
May	241	211	66		
June	216	188	133		
July	241	159	51		
August	289	178	51		
September	256	130	56		
Y-T-D Total	2322	2363	1412	244	

Total Reports					
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	
October	30	21	29	18	
November	24	12	20	11	
December	17	13	21	10	
January	16	18	16		
February	13	22	15		
March	17	27	14		
April	17	12	13		
May	18	13	27		
June	23	19	17		
July	19	22	13		
August	25	9	15		
September	16	34	21		
Y-T-D Total	235	222	221	39	

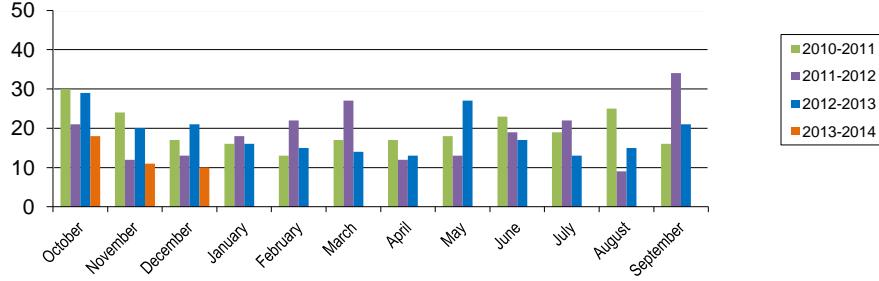
Calls



Traffic Stops



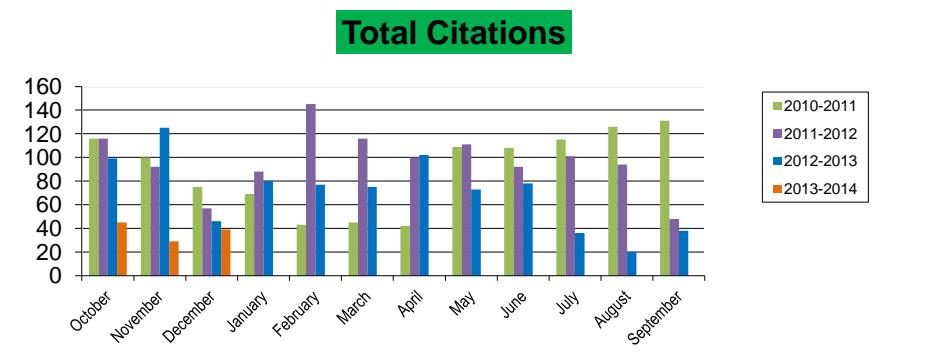
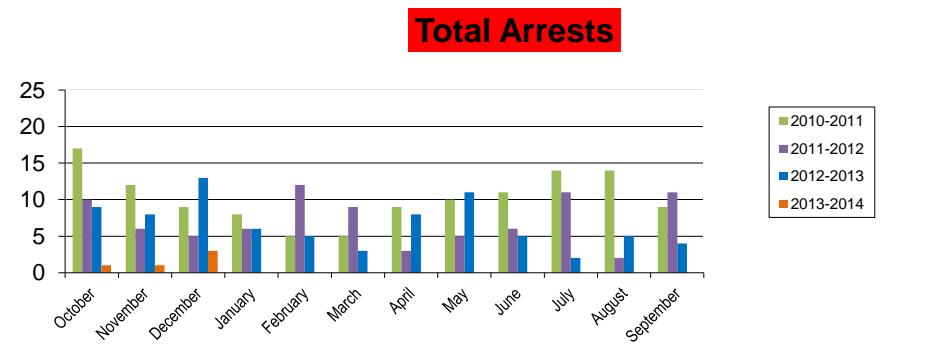
Total Reports



City of Parker
POLICE DEPARTMENT
MONTHLY REPORT

Total Arrests				
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014
October	17	10	9	1
November	12	6	8	1
December	9	5	13	3
January	8	6	6	
February	5	12	5	
March	5	9	3	
April	9	3	8	
May	10	5	11	
June	11	6	5	
July	14	11	2	
August	14	2	5	
September	9	11	4	
Y-T-D Total	123	86	79	5

Total Citations				
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014
October	116	116	99	45
November	100	92	125	29
December	75	57	46	39
January	69	88	80	
February	43	145	77	
March	45	116	75	
April	42	100	102	
May	109	111	73	
June	108	92	78	
July	115	101	36	
August	126	94	20	
September	131	48	38	
Y-T-D Total	1079	1160	849	113



City of Parker
POLICE DEPARTMENT
VEHICLE MAINTENANCE

RESERVE OFFICERS

CRIMINAL SECTION

Court City of Parker				TRAFFIC MISDEMEANORS			NON-TRAFFIC MISDEMEANORS		
Month	12	Year	2013	Non-Parking	Parking	City Ordinance	Penal Code	Other State Law	City Ordinance
1. Total Cases Pending First of Month:				1,396	5	0	22	460	10
a. Active Cases				911	4	0	8	220	5
b. Inactive Cases				485	1	0	14	240	5
2. New Cases Filed				33	0	0	0	5	0
3. Cases Reactivated				1	0	0	0	0	0
4. All Other Cases Added				0	0	0	0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)				945	4	0	8	225	5
6. Dispositions Prior to Court Appearance or Trial:									
a. Uncontested Dispositions <i>(Disposed without appearance before a judge (CCP Art. 27.14))</i>				10	0	0	0	9	1
b. Dismissed by Prosecution				0	0	0	0	0	0
7. Dispositions at Trial:									
a. Convictions									
1) Guilty Plea or Nolo Contendere				0	0	0	0	0	0
2) By the Court				0	0	0	0	0	0
3) By the Jury				0	0	0	0	0	0
b. Acquittals:									
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	0
8. Compliance Dismissals:									
a. After Driver Safety Course (CCP, Art. 45.051)				2					
b. After Deferred Disposition (CCP, Art. 45.051)				2	0	0	0	0	0
c. After Teen Court (CCP, Art. 45.052)				0	0	0	0	0	0
d. After Tobacco Awareness Course (HSC, Sec. 161.253)								0	
e. After Treatment for Chemical Dependency (CCP, Art. 45.053)							0	0	
f. After Proof of Financial Responsibility (TC, Sec. 601.193)				4					
g. All Other Transportation Code Dismissals				0	0	0	0	0	0
9. All Other Dispositions				0	0	0	0	0	0
10. Total Cases Disposed (Sum of Lines 6,7,8 & 9)				18	0	0	0	9	1
11. Cases Placed on Inactive Status				5	0	0	0	6	0
12. Total Cases Pending End of Month:				1,411	5	0	22	456	9
a. Active Cases (Equals Line 5 minus the sum of Lines 10 & 11)				922	4	0	8	210	4
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 11)				489	1	0	14	246	5
13. Show Cause Hearings Held				5	0	0	0	0	0
14. CasesAppealed:									
a. After Trial				0	0	0	0	0	0
b. Without Trial				0	0	0	0	0	0

ADDITIONAL ACTIVITY

Court	City of Parker	NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	12		
1. Magistrate Warnings:			
a. Class C Misdemeanors		0	
b. Class A and B Misdemeanors		0	0
c. Felonies		0	0
			TOTAL
2. Arrest Warrants Issued:			12
a. Class C Misdemeanors			
b. Class A and B Misdemeanors			0
c. Felonies			0
3. Capias Pro Fine Issued			0
4. Search Warrants Issued			0
5. Warrants for Fire, Health and Code Inspections Filed <i>(CCP, Art. 18.05)</i>			0
6. Examining Trials Conducted			0
7. Emergency Mental Health Hearings Held			0
8. Magistrate's Orders for Emergency Protection Issued			0
9. Magistrate's Orders Ignition Interlock Device Issued <i>(CCP, Art. 17.441)</i>			0
10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond			0
11. Driver's License Denial, Revocation or Suspension Hearings Held <i>(TC, Sec. 521.300)</i>			0
12. Disposition of Stolen Property Hearings Held <i>(CCP, Ch. 47)</i>			0
13. Peace Bond Hearings Held			0
14. Cases in Which Fine and Court Costs Satisfied by Community Service:			0
a. Partial Satisfaction			0
b. Full Satisfaction			0
15. Cases in Which Fine and Court Costs Satisfied by Jail Credit			0
16. Cases in Which Fine and Court Costs Waived for Indigency			0
17. Amount of Fines and Court Costs Waived for Indigency			\$ 0.00
18. Fines, Court Costs and Other Amounts Collected:			\$ 3,206.87
a. Retained by City			
b. Remitted to State			\$ 2,363.43
c. Total			\$ 5,650.30



BUILDING PERMIT TOTALS

Dec-13

ACCESSORY/OUTBUILDING PERMITS	1
IRRIGATION/LAWN SPRINKLER PERMITS	2
MISCELLANEOUS PERMITS	14
SWIMMING POOL PERMITS	2
REMODEL/ADDITION PERMITS	0
SINGLE FAMILY RESIDENTIAL PERMITS	4
INSPECTIONS	71

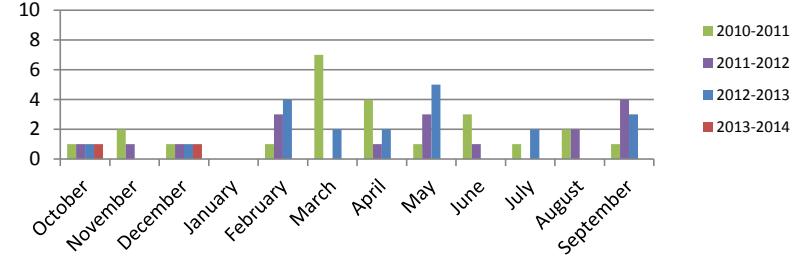
PERMIT GRAPHS

Accessory/Outbuildings Permits				
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014
October	1	1	1	1
November	2	1	0	0
December	1	1	1	1
January	0	0	0	
February	1	3	4	
March	7	0	2	
April	4	1	2	
May	1	3	5	
June	3	1	0	
July	1	0	2	
August	2	2	0	
September	1	4	3	
Y-T-D Total	24	17	20	2

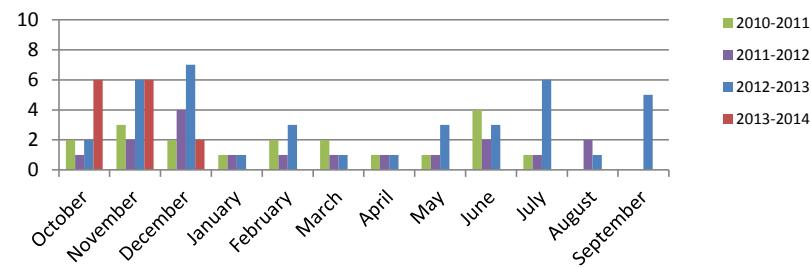
Irrigation/Lawn Sprinkler Permits				
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014
October	2	1	2	6
November	3	2	6	6
December	2	4	7	2
January	1	1	1	
February	2	1	3	
March	2	1	1	
April	1	1	1	
May	1	1	3	
June	4	2	3	
July	1	1	6	
August	0	2	1	
September	0	0	5	
Y-T-D Total	19	17	39	14

Miscellaneous Permits				
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014
October	6	7	10	14
November	7	10	7	11
December	10	8	5	14
January	12	5	9	
February	6	4	6	
March	14	10	17	
April	12	9	11	
May	8	13	10	
June	6	15	5	
July	3	10	12	
August	14	13	13	
September	7	7	6	
Y-T-D Total	105	111	111	39

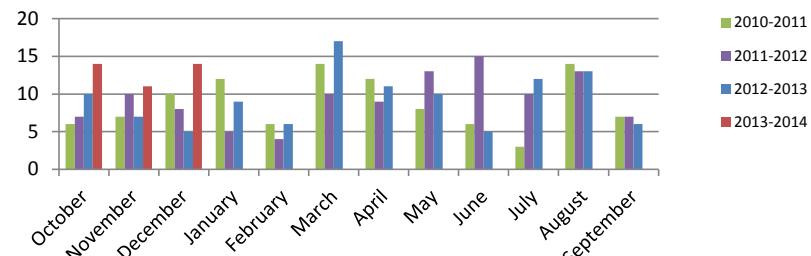
Accessory/Outbuilding Permits



Irrigation/Lawn Sprinkler Permits

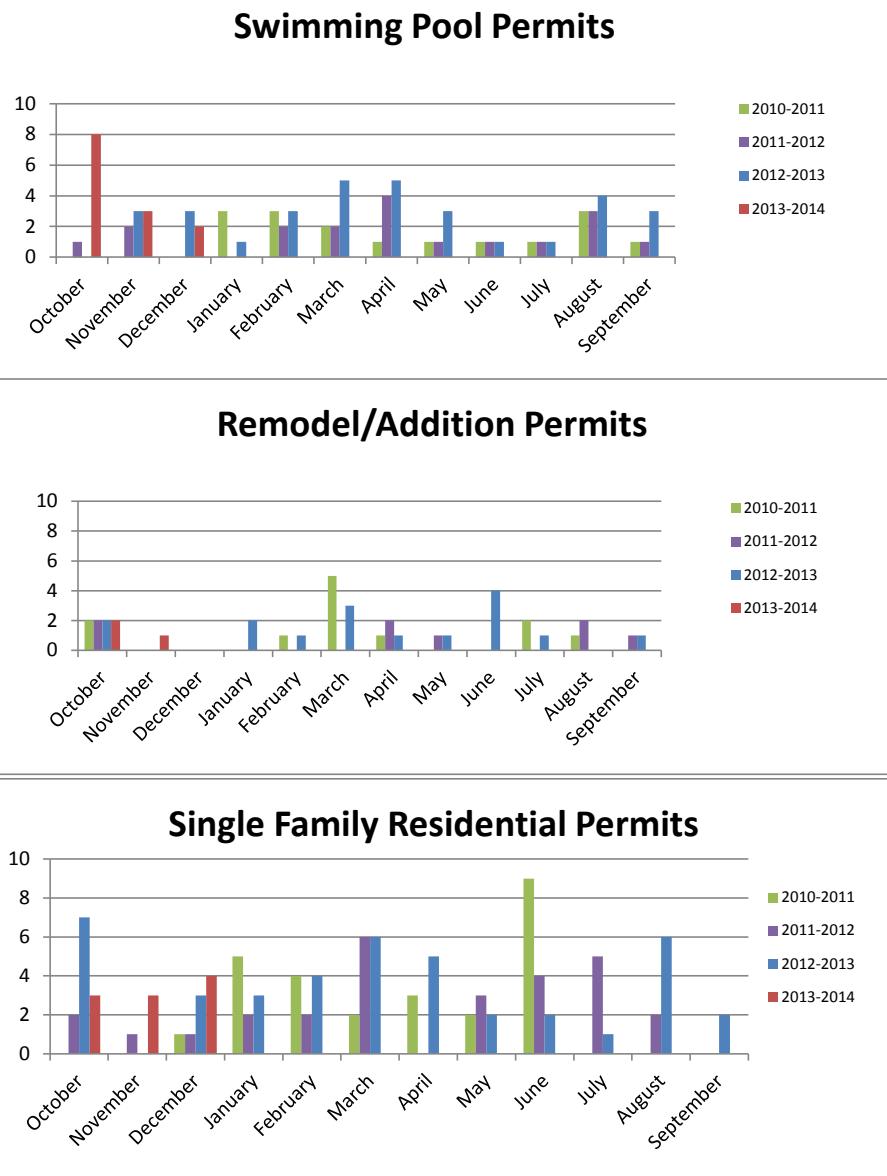


Miscellaneous Permits



PERMIT GRAPHS

Swimming Pool Permits					
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	
October	0	1	0	8	
November	0	2	3	3	
December	0	0	3	2	
January	3	0	1		
February	3	2	3		
March	2	2	5		
April	1	4	5		
May	1	1	3		
June	1	1	1		
July	1	1	1		
August	3	3	4		
September	1	1	3		
Y-T-D Total	16	18	32	13	
Remodel/Addition Permits					
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	
October	2	2	2	2	
November	0	0	0	1	
December	0	0	0	0	
January	0	0	2		
February	1	0	1		
March	5	0	3		
April	1	2	1		
May	0	1	1		
June	0	0	4		
July	2	0	1		
August	1	2	0		
September	0	1	1		
Y-T-D Total	12	8	16	3	
Single Family Residential Building Permits					
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	
October	0	2	7	3	
November	0	1	0	3	
December	1	1	3	4	
January	5	2	3		
February	4	2	4		
March	2	6	6		
April	3	0	5		
May	2	3	2		
June	9	4	2		
July	0	5	1		
August	0	2	6		
September	2	0	2		
Y-T-D Total	28	28	41	10	



CITY OF PARKER
PERMIT LOG
DECEMBER 2013

PERMIT NUMBER	ISSUE DATE	TYPE	ADDRESS	CONTRACTOR	DESCRIPTION	ESTIMATED VALUE	TOTAL SQUARE FOOTAGE	PERMIT FEE	DEPOSIT FEE	WATER METER FEE
2013-1021	12/20/2013	ACC	5106 RAVENSTHORPE DR	ROBERTSON POOLS	ARBOR	\$11,000	206	\$250	NA	NA
2013-6042	12/17/2013	DEMO	1708 DUBLIN RD	BILLY NABORS DEMOLITION	DEMOLITION	NA	NA	\$75	NA	NA
2013-1202	12/2/2013	ELEC	1708 DUBLIN RD	CHESHIER ELECTRIC	BUIL T POLE	NA	NA	\$75	NA	NA
2013-1203	12/10/2013	ELEC	6704 ESTADOS DR	STREAMLINE ELECTRIC	PANEL CHANGE	NA	NA	\$75	NA	NA
2013-6039	12/13/2013	FENCE	5203 EDGEWATER CT	TITAN FENCE	FENCE	\$4,500	NA	\$75	NA	NA
2013-6041	12/20/2013	FENCE	7211 FOREST BEND DR	EASTON FENCING	FENCE	\$15,700	NA	\$75	NA	NA
2013-3015	12/13/2013	FSPR	7505 FOREST BEND DR	RES COM	FIRE SPRINKLER	NA	NA	\$150	NA	NA
2013-3014	12/20/2013	FSPR	6903 AUDUBON DR	GS FIRE PROTECTION	FIRE SPRINKLER	NA	NA	\$150	NA	NA
2013-4037	12/3/2013	IRR	7304 FOREST BEND DR	ML JOHNSON	IRRIGATION SYSTEM	\$1,100	NA	\$75	NA	NA
2013-4038	12/23/2013	IRR	7204 MEADOW GLEN DR	ML JOHNSON	IRRIGATION SYSTEM	\$1,100	NA	\$75	NA	NA
2013-5018	12/2/2013	MECH	6704 ESTADOS DR	ALS HEATING AND AIR CONDITIONING	5 TON HEAT PUMP	NA	NA	\$75	NA	NA
2013-5019	12/3/2013	MECH	7241 MOSS RIDGE RD	A#1 AIR	REPLACE 5 TON HEAT PUMP COMPLETE S	NA	NA	\$75	NA	NA
2013-5020	12/30/2013	MECH	5902 DUNNAWAY CROSSING	EWING AIR CONDITIONING	EQUIPMENT CHANGE OUT	NA	NA	\$75	NA	NA
2013-6038	12/17/2013	MISC	KINGS CROSSING	HIGHTECH SIGNS	GRAND HOMES SIGN	\$500	NA	\$75	NA	NA
2013-7041	12/2/2013	PLUM	4112 DILLEHAY DR	HARVEY WEST	REPAIR SEWER UNDER HOUSE	NA	NA	\$75	NA	NA
2013-7042	12/16/2013	PLUM	6400 NORTHRIDGE PKWY	SERVICE CONTRACTORS PLUMBING	WATER HEATER	NA	NA	\$75	NA	NA
2013-7043	12/30/2013	PLUM	5610 KENSINGTON CT	BAKER BROTHERS PLUMBING	2 GAS WATER HEATERS	NA	NA	\$75	NA	NA
2013-10039	12/20/2013	POOL	5106 RAVENSTHORPE DR	ROBERTSON POOLS	POOL	\$40,000	NA	\$500	NA	NA
2013-10040	12/20/2013	POOL	4207 BOULDER DR	RIVERBEND SANDLER	POOL	\$40,000	NA	\$500	NA	NA
2013-9042	12/5/2013	SFR	6304 SOUTHRIDGE PKWY	PAUL TAYLOR HOMES	NEW RESIDENCE	\$421,993	5,435	\$3,457	1000	2000
2013-9043	12/5/2013	SFR	6505 SOUTHRIDGE PKWY	PAUL TAYLOR HOMES	NEW RESIDENCE	\$492,903	6,194	\$3,904	1000	2000
2013-9044	12/17/2013	SFR	7510 FOREST BEND DR	GRAND HOMES	NEW RESIDENCE	\$623,900	5,922	\$3,744	1000	2000
2013-9045	12/17/2013	SFR	7509 FOREST BEND DR	GRAND HOMES	NEW RESIDENCE	\$700,000	6,798	\$4,261	1000	2000
					TOTAL =	\$2,352,696		\$17,966	\$4,000	\$8,000

INSPECTION LOG

DECEMBER 2013

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
20132012	1708 DUBLIN RD	ELEC	Other	12/13/2013	12/13/2013	TRUE	Tpole	FINAL	1
20132013	6704 ESTADOS DR	ELEC	Other	12/12/2013	12/12/2013	TRUE	PANEL CHANGE OUT	FINAL	1
20133008	7211 FOREST BEND DR	FSPR	Fire Final	12/18/2013	12/18/2013	TRUE		FINAL	1
20133012	7405 FOREST BEND DR	FSPR	Fire Hydro Visual	10/1/2013	12/30/2013	TRUE	FAILED 10/1/13	FINAL	1
20133012	7405 FOREST BEND DR	FSPR	Fire Final	12/30/2013	12/30/2013	TRUE		FINAL	1
20133015	7505 FOREST BEND DR	FSPR	Fire Hydro Visual	12/16/2013	12/16/2013	TRUE		ISS	1
20134033	5203 EDGEWATER CT	IRR	Backflow Certificate on File	12/10/2013	12/10/2013	TRUE		FINAL	1
20135018	6704 ESTADOS DR	MECH	Condenser & Coil	12/12/2013	12/12/2013	TRUE		ISS	1
20137037	2607 DUBLIN RD	PLUM	Other	12/11/2013	12/11/2013	TRUE	GAS	FINAL	1
20137041	4112 DILLEHAY DR	PLUM	Plumbing Final	12/3/2013	12/3/2013	TRUE		FINAL	1
20137043	5610 KENSINGTON CT	PLUM	Water Heater	12/31/2013	12/31/2013	TRUE		FINAL	1
201310031	5203 EDGEWATER CT	POOL	Deck Steel	12/18/2013	12/18/2013	TRUE		ISS	1
201310032	6504 SOUTHRIDGE PKWY	POOL	Gas Line to Pool Heater	12/5/2013	12/5/2013	TRUE		ISS	1
201310032	6504 SOUTHRIDGE PKWY	POOL	Pool Final	12/31/2013		FALSE	FAILED 12/31/13	ISS	1
201310034	5601 KENSINGTON CT	POOL	Belly Steel	12/19/2013	12/19/2013	TRUE		ISS	1
201310035	7504 MEADOW GLEN DR	POOL	Gas Line to Pool Heater	11/22/2013	12/3/2013	TRUE	FAILED 11/22/13	ISS	1
201310035	7504 MEADOW GLEN DR	POOL	Belly Steel	12/20/2013	12/20/2013	TRUE		ISS	1
201310036	7211 FOREST BEND DR	POOL	Deck Steel	12/18/2013	12/18/2013	TRUE		ISS	1
201310037	4704 RAVENSTHORPE DR	POOL	Belly Steel	12/16/2013		FALSE	FAILED 12/16/13	ISS	1
201310038	7004 AUDUBON DR	POOL	Belly Steel	12/11/2013	12/12/2013	TRUE	FAILED 12/11/13	ISS	2
201380009	4906 DUBLIN CREEK CIR	REMOD	Building Final	12/20/2013		FALSE	FAILED 12/20/13	ISS	1
201380012	7225 MOSS RIDGE RD	REMOD	Meter Release - Electric	12/30/2013	12/30/2013	TRUE		ISS	1
201380015	5904 SILVERTON CT	REMOD	Plumbing Top-Out	12/2/2013	12/3/2013	TRUE	FAILED 12/2/13	ISS	2
201380015	5904 SILVERTON CT	REMOD	Electrical Rough	12/2/2013	12/3/2013	TRUE	FAILED 12/2/13	ISS	2
201380015	5904 SILVERTON CT	REMOD	Mechanical Rough	12/2/2013	12/3/2013	TRUE	FAILED 12/2/13	ISS	2
201380015	5904 SILVERTON CT	REMOD	Framing	12/2/2013	12/3/2013	TRUE	FAILED 12/2/13	ISS	2
201380017	5807 COX FARM EST	REMOD	Electrical Rough	12/19/2013	12/20/2013	TRUE	FAILED 12/19/13	ISS	2
201380017	5807 COX FARM EST	REMOD	Mechanical Rough	12/19/2013	12/20/2013	TRUE	FAILED 12/19/13	ISS	2

INSPECTION LOG

DECEMBER 2013

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
201380017	5807 COX FARM EST	REMOD	Framing	12/19/2013	12/20/2013	TRUE	FAILED 12/19/13	ISS	2
201380018	4906 DUBLIN CREEK CIR	REMOD	Framing/Top-out	12/20/2013	12/20/2013	TRUE		ISS	1
20139007	7505 FOREST BEND DR	SFR	Other	12/5/2013	12/5/2013	TRUE		ISS	1
20139014	6403 NORTHRIDGE PKWY	SFR	Building Final	11/22/2013	12/3/2013	TRUE	FAILED 11/22/13	FINAL	1
20139014	6403 NORTHRIDGE PKWY	SFR	Survey Plat	12/3/2013	12/3/2013	TRUE		FINAL	1
20139015	6804 AUDUBON DR	SFR	Meter Release - Electric	12/18/2013	12/18/2013	TRUE		ISS	1
20139016	7211 FOREST BEND DR	SFR	Survey Plat	12/13/2013	12/13/2013	TRUE		ISS	1
20139016	7211 FOREST BEND DR	SFR	Building Final	12/13/2013		FALSE	FAILED 12/13/13	ISS	1
20139017	6405 NORTHRIDGE PKWY	SFR	Building Final	11/22/2013	12/3/2013	TRUE	FAILED 11/22/13	FINAL	1
20139017	6405 NORTHRIDGE PKWY	SFR	Survey Plat	12/3/2013	12/3/2013	TRUE		FINAL	1
20139019	7405 FOREST BEND DR	SFR	Meter Release - Electric	12/2/2013	12/2/2013	TRUE		FINAL	1
20139019	7405 FOREST BEND DR	SFR	Meter Release - Gas	12/3/2013	12/3/2013	TRUE		FINAL	1
20139019	7405 FOREST BEND DR	SFR	Building Final	12/20/2013	12/30/2013	TRUE	FAILED 12/20/13	FINAL	2
20139019	7405 FOREST BEND DR	SFR	Survey Plat	12/30/2013	12/30/2013	TRUE		FINAL	1
20139020	7305 FOREST BEND DR	SFR	Building Final	11/11/2013	12/2/2013	TRUE	FAILED 11/11/13	FINAL	1
20139022	5203 EDGEWATER CT	SFR	Survey Plat	12/12/2013	12/12/2013	TRUE		ISS	1
20139022	5203 EDGEWATER CT	SFR	Building Final	12/12/2013		FALSE	FAILED 12/12/13	ISS	1
20139023	6105 SOUTHRIDGE PKWY	SFR	Meter Release - Gas	12/2/2013	12/5/2013	TRUE	FAILED 12/13 & 12/3/13	ISS	3
20139023	6105 SOUTHRIDGE PKWY	SFR	Driveway Approach	12/20/2013	12/20/2013	TRUE		ISS	1
20139024	6707 OVERBROOK DR	SFR	Meter Release - Gas	12/30/2013	12/31/2013	TRUE	FAILED 12/30/13	ISS	2
20139025	4207 BOULDER DR	SFR	Driveway Approach	12/19/2013	12/23/2013	TRUE	FAILED 12/19/13 & 12/20/13	ISS	3
20139025	4207 BOULDER DR	SFR	Meter Release - Electric	12/19/2013	12/20/2013	TRUE	FAILED 12/19/13	ISS	2
20139029	7204 MEADOW GLEN DR	SFR	Plumbing Top-Out	12/2/2013	12/2/2013	TRUE		ISS	1
20139029	7204 MEADOW GLEN DR	SFR	Electrical Rough	12/2/2013	12/2/2013	TRUE		ISS	1
20139029	7204 MEADOW GLEN DR	SFR	Mechanical Rough	12/2/2013	12/2/2013	TRUE		ISS	1
20139029	7204 MEADOW GLEN DR	SFR	Framing	12/2/2013	12/2/2013	TRUE		ISS	1
20139029	7204 MEADOW GLEN DR	SFR	Plumbing Top-Out	12/2/2013	12/2/2013	TRUE		ISS	1
20139029	7204 MEADOW GLEN DR	SFR	Electrical Rough	12/2/2013	12/2/2013	TRUE		ISS	1
20139029	7204 MEADOW GLEN DR	SFR	Mechanical Rough	12/2/2013	12/2/2013	TRUE		ISS	1

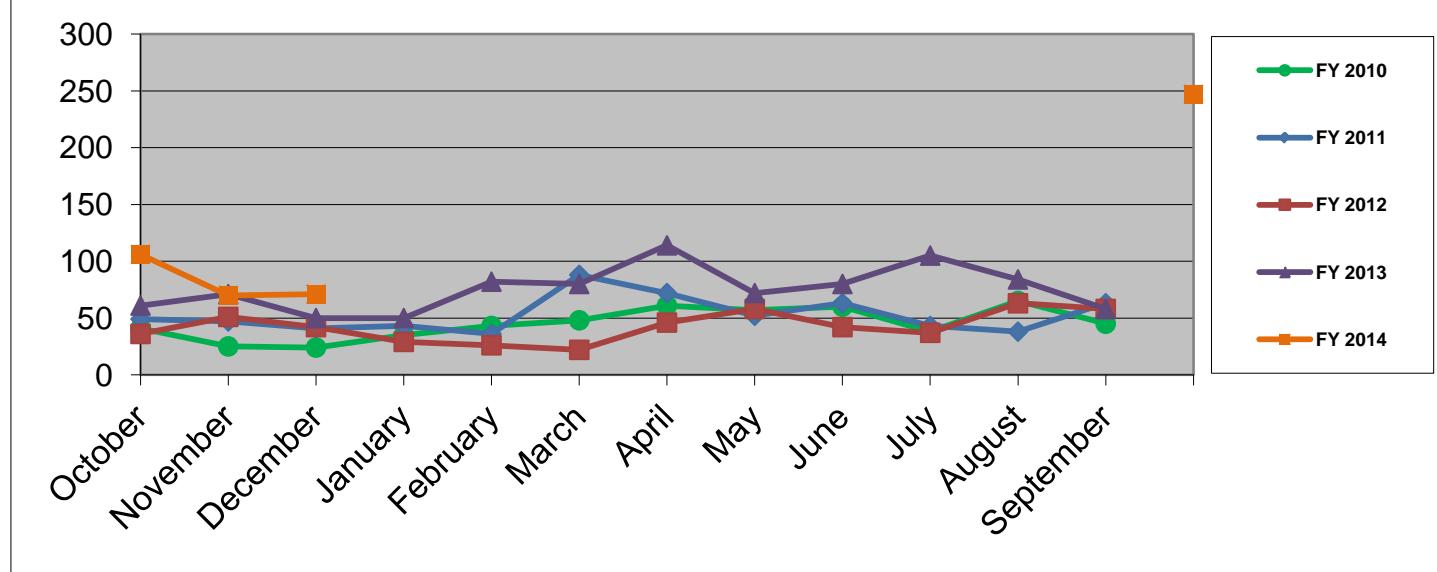
INSPECTION LOG

DECEMBER 2013

PERMIT NUMBER	ADDRESS	TYPE	INSPECTION	SCHEDULED	COMPLETED	RESULT	NOTES	STATUS	#
20139029	7204 MEADOW GLEN DR	SFR	Framing	12/2/2013	12/2/2013	TRUE		ISS	1
20139033	6305 SOUTHRIDGE PKWY	SFR	Foundation	12/18/2013	12/18/2013	TRUE		ISS	1
20139034	4909 RESERVE CT	SFR	Plumbing Top-Out	12/18/2013	12/20/2013	TRUE	FAILED 12/18/13 & 12/19/13	ISS	3
20139034	4909 RESERVE CT	SFR	Electrical Rough	12/18/2013	12/20/2013	TRUE	FAILED 12/18/13 & 12/19/13	ISS	3
20139034	4909 RESERVE CT	SFR	Mechanical Rough	12/18/2013	12/20/2013	TRUE	FAILED 12/18/13 & 12/19/13	ISS	3
20139034	4909 RESERVE CT	SFR	Framing	12/18/2013	12/20/2013	TRUE	FAILED 12/18/13 & 12/19/13	ISS	3
20139035	6903 AUDUBON DR	SFR	Plumbing Top-Out	12/23/2013		FALSE	FAILED 12/23/13	ISS	1
20139035	6903 AUDUBON DR	SFR	Electrical Rough	12/23/2013		FALSE	FAILED 12/23/13	ISS	1
20139035	6903 AUDUBON DR	SFR	Mechanical Rough	12/23/2013		FALSE	FAILED 12/23/13	ISS	1
20139035	6903 AUDUBON DR	SFR	Framing	12/23/2013		FALSE	FAILED 12/23/13	ISS	1
20139041	6804 OVERBROOK DR	SFR	Form Survey	12/20/2013	12/20/2013	TRUE		ISS	1
20139041	6804 OVERBROOK DR	SFR	Plumbing Rough	12/20/2013	12/20/2013	TRUE		ISS	1
20139041	6804 OVERBROOK DR	SFR	Foundation	12/30/2013	12/30/2013	TRUE		ISS	1
20139045	7509 FOREST BEND DR	SFR	T-Pole	12/16/2013	12/16/2013	TRUE		ISS	1
							TOTAL =		71

Monthly Inspection Report

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
October	41	49	36	61	106
November	25	47	51	71	70
December	24	41	42	50	71
January	35	43	29	50	
February	43	36	26	82	
March	48	88	22	80	
April	61	72	46	114	
May	57	52	58	72	
June	60	63	42	80	
July	38	43	37	105	
August	65	38	63	84	
September	45	63	58	58	
Year Total	542	635	510	907	247



CODE ENFORCEMENT REPORT

2013-2014

Violation Description	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD Totals
High Grass	2												2
Illegal Dumping		1	1										2
Illegal Structure			1										1
Illegal Vehicle		1											1
Junked Vehicles													0
Lot Maintenance	1	3	4										8
Trash and Debris	1		2										3
ITEM TOTALS	4	5	8	0	17								

Officer Actions	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD Totals
Verbal Warnings	3	4	6										13
Complied/Resolved	3	4	6										13
10 Day Notice (Letters)	2												2
Extension Granted													0
Complied/Resolved	2												2
Citations Issued													0
Stop Work Order													0
Misc													0
ITEM TOTALS	10	8	12	0	30								