



**NOTICE AND AGENDA
CITY COUNCIL
TUESDAY, JULY 11, 2023, 7:00 P.M.
REGULAR CITY COUNCIL MEETING**

Notice is hereby given that the City Council of the City of Glenn Heights, Texas will hold a Regular Called City Council Meeting on Tuesday, July 11, 2023, beginning at 7:00 P.M., in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, as prescribed by Vernon's Texas Civil Statutes, Government Code Section §551.041, to consider and possibly take action on the following agenda items. Items do not have to be taken in the same order as shown in this meeting Notice and Agenda.

This Notice and Meeting Agenda, and the Agenda Packet, are posted online at <https://www.glennheightstx.gov/129/Agendas-Minutes>.

This City Council Meeting will be live streamed at <https://www.glennheightstx.gov/229/City-Council-Meeting-Videos>.

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

EVENTS

- Movies with the Mayor, July 22, 2023, 12:30 P.M., Glenn Heights Family Center, 1932 S Hampton Road, Glenn Heights, TX 75154

CONSENT AGENDA

1. Discuss and take action to approve the City Council Meeting Minutes of the June 20, 2023, Regular Called City Council Meeting. (Brandi Brown, City Secretary)
2. SUP-001-2023: Discuss and take action to approve Ordinance O-05-23, an Ordinance of the City Council of the City of Glenn Heights, Texas amending the Zoning Ordinance and Map of the City of Glenn Heights, as heretofore amended, by changing the Zoning Classification from Single-Family Residential-1 (SF-1) to Single-Family Residential-1 with a Specific Use Permit for a freestanding carport (SF-1 SUP) for an approximately 1.074 acre tract of land described as Lot 17, Block 4, Cinnamon Springs addition, Section One, and

being commonly known as 2405 South Hampton Road, Glenn Heights, Ellis County, Texas; providing a repealing clause; providing a severability clause; and providing for an effective date. (Second Reading) (Parviz Pourazizian, Director of Planning & Development Services)

3. Discuss and take action to approve a Final Plat request by Joe Cortez on behalf of Noel Saldivar. The 2.296-acres is situated in the Abraham Hart Survey, Abstract No. 563 Glenn Heights, Dallas County, Texas. The subject property is single family residential. (Parviz Pourazizian, Director of Planning & Development Services)

AGENDA

1. RZ-001-23: Discuss and take action on Ordinance O-04-23, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Zoning Ordinance and Zoning Map, as previously amended, by amending the zoning of a 111.606 acre tract of land situated in the William Rawlings Survey, Abstract No. 1205 in the City of Glenn Heights, Dallas County, Texas, and being all of a tract of land described Instrument No. 20070138404 and Instrument No. 201600127111, both of the official public records of Dallas County, Texas and further being all of a tract of land described in Partition Deed recorded in Volume 96079, Page 3070, D.R.D.C.T., the tract being generally located at the southeastern corner of the intersection of W. Bear Creek Road and S. Westmoreland Road in the City of Glenn Heights, Dallas County, Texas, the tract being more particularly described and depicted in Exhibit "A" hereto, from Planned Development-6 (PD-6), Retail (R), Multi-Family (MF), and Single Family Residential-1 (SF-1) to Planned Development-27 (PD-27) for Mixed Use Single-Family Residential (Base Single Family Residential-3), Townhome, Multi-Family, and Retail; adopting development regulations therefor, adopting a Concept Plan therefor; providing a severability clause; providing a savings clause; providing a penalty of fine not to exceed two thousand dollars (\$2,000) for each offense; and providing an effective date. (Second Reading) (Parviz Pourazizian, Director of Planning & Development Services)
2. RZ-002-2023: Discuss and take action on Ordinance O-06-23, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Zoning Ordinance and Zoning Map, as previously amended, by amending the zoning of a 44.39± acre tract of land situated in the William Rawlins Survey, Tract 9, Abstract No. 1205, in the City of Glenn Heights, Dallas County, Texas and being generally located to the east of South Westmoreland Road, the south of the Meadow Springs Neighborhood and to the west of South Hampton Road and Top of the Hill Farms Neighborhood in the City of Glenn Heights, Dallas County, Texas, from Single-Family Residential-1 (SF-1) to Planned Development-28 (PD-28) for mixed use with Single-Family Residential-3 and Neighborhood Services (NS) base zonings; adopting Development Regulations therefor, adopting a Concept Plan therefor; providing for a conflicts resolution clause; providing a severability clause;

providing a savings clause; providing a penalty of fine not to exceed two thousand dollars (\$2,000) for each offense; and providing an effective date. (Second Reading) (Parviz Pourazizian, Director of Planning & Development Services)

3. Discuss and take action on the My Healthy Hometown (CVS) program. (Keith Moore, Interim City Manager)
4. Discuss and take action on the CGI Digital video production project. (Keith Moore, Interim City Manager)
5. Discuss and take action on the LexiPol - Grant Finder program. (Keith Moore, Interim City Manager)
6. Discuss and take action acknowledging receipt of the Fiscal Year 2021-2022 Annual Comprehensive Financial Report (ACFR) and Audit Results Presentation. (Sherry Roberts, Senior Financial Analyst)
7. Discuss and take action on sponsorship for the August 11, 2023, Best Southwest Legislative Series Breakfast. (Mayor Sonja A. Brown)
8. Discuss and take action to reappoint two (2) and appoint one (1) Planning and Zoning Commission members. (Parviz Pourazizian, Director of Planning & Development Services)

EXECUTIVE SESSION

1. The City Council shall convene into Executive Session:
 - A. pursuant to Texas Government Code section 551.071, Consultation with City Attorney, to receive legal advice regarding outstanding issues under contracts with Grossman Design Build.
2. The City Council shall reconvene into Open Session and take any action arising from Executive Session:
 - A. pursuant to Texas Government Code section 551.071, Consultation with City Attorney, to receive legal advice regarding outstanding issues under contracts with Grossman Design Build.

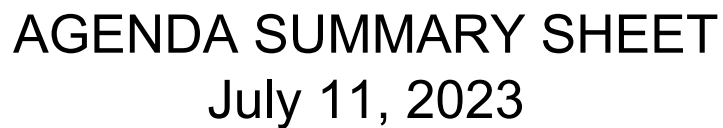
ADJOURNMENT

In accordance with the Americans with Disabilities Act, If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodations, please contact the City Secretary at least 48 hours in advance of the event at 972-223-1690 ext. 125 or email brandi.brown@glennheightstx.gov. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility.

I, Brandi Brown, City Secretary, do hereby certify that the above Meeting Notice and Agenda was posted in a place convenient to the Public at Glenn Heights City Hall, 1938 South Hampton Road, Glenn Heights, Texas by 5:00 P.M. on Friday, July 7, 2023.

Pursuant to Section 551.071 of the Texas Government Code, the City Council reserves the right to consult in closed session with its attorney at any time during the course of this meeting and to receive legal advice regarding any item listed on this agenda.

Brandi Brown, City Secretary



Discuss and take action to approve the City Council Meeting Minutes of the June 20, 2023, Regular Called City Council Meeting. (Brandi Brown, City Secretary)

[illegible]

**MINUTES OF THE CITY COUNCIL OF
THE CITY OF GLENN HEIGHTS, TEXAS**

JUNE 20, 2023

STATE OF TEXAS *

COUNTIES OF DALLAS AND ELLIS *

CITY OF GLENN HEIGHTS *

On the 20th day of June 2023, the City Council of the City of Glenn Heights, Texas, met in a Regular Called City Council Meeting in the City Hall, City Council Chambers, located at 1938-C South Hampton Road, Glenn Heights, Texas, 75154, with the following members present:

CITY COUNCIL:

Sonja A. Brown	*	Mayor
Harry A. Garrett	*	Mayor Pro Tem
Sherron Mosley	*	Council Member, Place 1
Travis Bruton	*	Council Member, Place 3
Stephanne Hale	*	Council Member, Place 4
Laymon Lightfoot	*	Council Member, Place 5
Cornel Benford II	*	Council Member, Place 6

STAFF:

Keith Moore	*	Interim City Manager
Clifford Blackwell	*	Deputy City Manager
Nick Bristow	*	Interim Chief of Police
Brandi Brown	*	City Secretary
Kathi Morgan	*	IT Administrator
Parviz Pourazizian	*	Director of Planning & Development Services
Nick Williams	*	Interim Fire Chief

CONSULTANT:

Victoria Thomas	*	City Attorney's Office
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CALL TO ORDER

Mayor Sonja A. Brown called the City Council Meeting to order at 7:04 P.M., with a quorum of the City Council present.

INVOCATION

Mayor Pro Tem Harry A. Garrett delivered the Invocation.

PLEDGE OF ALLEGIANCE

Mayor Sonja A. Brown led the assembly in the Pledge of Allegiance.

PROCLAMATIONS

The following Proclamations were read by Mayor Sonja A. Brown:

- Alzheimer's and Brain Awareness Month, June 2023
- American Independence Day, July 4, 2023

STAFF INTRODUCTIONS

Keith Moore, Interim City Manager, introduced the following Staff:

- Jared Fletcher, Recreation Aide – Part-Time
- Abraham Estrada – Police Officer

EVENTS

Mayor Sonja A. Brown announced the following events:

- Movies with the Mayor, June 24, 2023, 12:30 P.M., Glenn Heights Family Center, 1932 S Hampton Road, Glenn Heights, TX 75154
- Glenn Heights Connect, July 7, 2023, 5:30 P.M. - 7:00 P.M., Stone Creek Neighborhood, intersection of Cinnamon Springs Street and Sanders Creek Road

CONSENT AGENDA

1. Discuss and take action to approve the City Council Meeting Minutes of the June 6, 2023, Regular Called City Council Meeting. (Brandi Brown, City Secretary)
2. Discuss and take action to approve Resolution R-15-23, a Resolution of the City Council of the City of Glenn Heights, Texas, accepting a Water Meter Easement from AutoZone Parts, Inc. for a parcel of real property situated in Lot 29B, Block E, Hollywood Addition of the City Of Glenn Heights, Ellis County, Texas, and being located at the northwest corner of Santa Rosa Drive and F.M. 664 (Ovilla Road); authorizing the Mayor to sign and the City Secretary to submit the Easement for filing in the land records of Ellis County; and providing an effective date. (Parvis Pourazian, Director of Planning and Development Services)

Mayor Pro Tem Harry A Garrett made a motion to approve Consent Agenda Items 1-2.

Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

AGENDA

1. Presentation of the May 2023 Financial Report.

Sherry Roberts, Senior Financial Analyst, completed a presentation regarding the City's revenues, expenditures, and fund balances as of May 2023.

Mrs. Roberts answered Council's questions related to estimated balances.

PUBLIC COMMENT

- Fredy Saucelo, address on file: discussed the need for street repairs in the Top of the Hills subdivision.
2. RZ-001-23: Public Hearing to receive testimony regarding amending the City of Glenn Heights Zoning Ordinance and Zoning Map, and discussion and first reading of Ordinance O-04-23, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Zoning Ordinance and Zoning Map, as previously amended, by amending the zoning of a 111.606acre tract of land situated in the William Rawlings Survey, Abstract No. 1205 in the City of Glenn Heights, Dallas County, Texas, and being all of a tract of land described Instrument No. 20070138404 and Instrument No. 201600127111, both of the official public records of Dallas County, Texas and further being all of a tract of land described in Partition Deed recorded in Volume 96079, Page 3070, D.R.D.C.T., the tract being generally located at the southeastern corner of the intersection of W. Bear Creek Road and S. Westmoreland Road in the City of Glenn Heights, Dallas County, Texas, the tract being more particularly described and depicted in Exhibit "A" hereto, from Planned Development-6 (PD-6), Retail (R), Multi-Family (MF), and Single Family Residential-1 (SF-1) to Planned Development-27 (PD-27) for Mixed Use Single-Family Residential (Base Single Family Residential-3), Townhome, Multi-Family, and Retail; adopting development regulations therefor, adopting a Concept Plan therefor; providing a severability clause; providing a savings clause; providing a penalty of fine not to exceed two thousand dollars (\$2,000) for each offense; and providing an effective date.

Ashlie Jones, City Planner, introduced this item and completed a presentation regarding current zoning and the rezoning request, property location, the proposed concept plan, land use, district standards, proposed lot types, and a financial summary.

Mayor Pro Tem Harry A. Garrett made a motion to open the Public Hearing. Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was opened at 7:45 P.M.

- Brian Tobey, address on file: provided testimony in support of Agenda item 2.
- Wendell Stewart, address on file: provided testimony in support of Agenda item 2.
- Gail Dutcher, address on file: provided testimony in opposition to Agenda item 2.

Mayor Pro Tem Harry A. Garrett made a motion to close the Public Hearing. Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was closed at 7:53 P.M.

S.I. Abed, Engineer, Design Development Consultants, Inc. and Farruk Azim, Owner, Shamrock Angel, LLC, completed a presentation regarding the purpose and intent of the rezoning request, land use, traffic characteristics, building types, amenities, economic impacts, and completed projects. The applicant also displayed a video of the neighborhood concept.

Ms. Jones, Mr. Abed, and Mr. Azim answered Council's questions related to phase implementation timelines, structure density/ total number of units and dwellings, maintenance, setbacks, escrow amounts, traffic patterns, and amenities.

3. SUP-001-2023: Public Hearing to receive testimony regarding amending the Zoning Ordinance and Map of the City of Glenn Heights, and discussion and first reading of Ordinance O-05-23, an Ordinance of the City Council of the City of Glenn Heights, Texas amending the Zoning Ordinance and Map of the City of Glenn Heights, as heretofore amended, by changing the Zoning Classification from Single-Family Residential-1 (SF-1) to Single-Family Residential-1 with a Specific Use Permit for a freestanding carport (SF-1 SUP) for an approximately 1.074 acre tract of land described as Lot 17, Block 4, Cinnamon Springs addition, Section One, and being commonly known as 2405 South Hampton Road, Glenn Heights, Ellis County, Texas; providing a repealing clause; providing a severability clause; and providing for an effective date.

Ashlie Jones, City Planner, introduced this item.

Mayor Pro Tem Harry A. Garrett made a motion to open the Public Hearing. Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was opened at 8:38 P.M.

Mayor Pro Tem Harry A. Garrett made a motion to close the Public Hearing. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was closed at 8:39 P.M.

4. RZ-002-2023: Public Hearing to receive testimony regarding amending the City of Glenn Heights Zoning Ordinance and Zoning Map, and discussion and first reading of Ordinance O-06-23, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Zoning Ordinance and Zoning Map, as previously amended, by amending the zoning of a 44.39± acre tract of land situated

in the William Rawlins Survey, Tract 9, Abstract No.1205, in the City of Glenn Heights, Dallas County, Texas and being generally located to the east of South Westmoreland Road, the south of the Meadow Springs Neighborhood and to the west of South Hampton Road and Top of the Hill Farms Neighborhood in the City of Glenn Heights, Dallas County, Texas, from Single-Family Residential-1 (SF-1) to Planned Development-28 (PD-28) for mixed use with Single-Family Residential-3 and Neighborhood Services (NS)base zonings; adopting Development Regulations therefor, adopting a Concept Plan therefor; providing for a conflicts resolution clause; providing a severability clause; providing a savings clause; providing a penalty of fine not to exceed two thousand dollars (\$2,000) for each offense; and providing an effective date.

Ashlie Jones, City Planner, introduced this item and completed a presentation regarding current zoning and the rezoning request, property location, the proposed concept plan, land use, district standards, proposed lot types, and a financial summary.

Ms. Jones answered Council's questions related to neighborhood services and retail space.

Mayor Pro Tem Harry A. Garrett made a motion to open the Public Hearing. Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was opened at 8:49 P.M.

- Fredy Saucelo, address on file: provided testimony in opposition to Agenda item 4.
- Gail Dutcher, address on file: provided testimony in opposition to Agenda item 4.

Mayor Pro Tem Harry A. Garrett made a motion to close the Public Hearing. Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that the Public Hearing was closed at 8:53 P.M.

Randell Curington, President, James M. Brown Partners, Inc, completed a presentation regarding the project location, development standards for Phases 1-3, and land use/ open space.

Mr. Curington answered Council's questions about land use, amenities, lot sizes, and when Phases would be developed.

EXECUTIVE SESSION

1. The City Council shall convene into Executive Session:
 - A. pursuant to Texas Government Code section 551.074, Personnel Matters, to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, to wit: City Manager.
 - B. pursuant to Texas Government Code section 551.071 – consultation with attorney to receive legal advice regarding water and/or wastewater utility matters related to Lin Dell Estates.

Council Member Cornel Benford II made a motion to go into Executive Session. Council Member Travis Bruton made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that City Council was in Executive Session at 9:09 P.M.

2. The City Council shall reconvene into Open Session and take any action arising from Executive Session:
 - A. pursuant to Texas Government Code section 551.074, Personnel Matters, to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, to wit: City Manager.
 - B. pursuant to Texas Government Code section 551.071 – consultation with attorney to receive legal advice regarding water and/or wastewater utility matters related to Lin Dell Estates.

Council Member Stephanie Hale made a motion to go into Open Session. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown announced that City Council was in Open Session at 9:58 P.M. and that no action had been taken on the Executive Session items.

ADJOURNMENT

Council Member Laymon Lightfoot made a motion to adjourn. Council Member Cornel Benford II made the second. The motion carried with the following record vote:

VOTE 7 Ayes – Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, and Benford

Mayor Sonja A. Brown adjourned the meeting at 9:58 P.M.

Sonja A. Brown, Mayor

Attest:

Brandi Brown, City Secretary

Passed and approved on the 11th day of July 2023

AGENDA SUMMARY SHEET

July 11, 2023

CONSENT AGENDA, ITEM 2

SUP-001-2023: Discuss and take action to approve Ordinance O-05-23, an Ordinance of the City Council of the City of Glenn Heights, Texas amending the Zoning Ordinance and Map of the City of Glenn Heights, as heretofore amended, by changing the Zoning Classification from Single-Family Residential-1 (SF-1) to Single-Family Residential-1 with a Specific Use Permit for a freestanding carport (SF-1 SUP) for an approximately 1.074 acre tract of land described as Lot 17, Block 4, Cinnamon Springs addition, Section One, and being commonly known as 2405 South Hampton Road, Glenn Heights, Ellis County, Texas; providing a repealing clause; providing a severability clause; and providing for an effective date. (Second Reading) (Parviz Pourazizian, Director of Planning & Development Services)

Motion	
Second	
For	Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, Benford
Against	Brown, Garrett, Mosley, Bruton, Hale, Lightfoot, Benford
Abstain	
Approve/ Deny/ Table	

[illegible]



CITY OF GLENN HEIGHTS CITY COUNCIL REPORT

Date: July 11, 2023

SUBJECT

Discuss and take action on a Specific Use Permit Request by Antonio Sanchez to construct a freestanding carport within a Single-Family 1 (SF-1) zoning district legally described as Lot 17, Block 4 of the Cinnamon Springs Addition, commonly known as 2405 S. Hampton Road (Property ID 168882), Glenn Heights, Texas.

DISCUSSION / BACKGROUND

The subject property is legally described as Lot 17, Block 4 of the Cinnamon Springs Addition, also known as 2405 S. Hampton Road, Glenn Heights, Texas. The property is zoned Single Family – 1 (SF-1). The applicant is requesting a Specific Use Permit to construct a 16' X 8' free-standing carport. The carport will be located south of the home and will have corrugated metal roofing to provide cover for two vehicles.

The City of Glenn Heights Zoning Ordinance, Exhibit 14A, Article XI indicates that carports are a permitted use within the SF-1 zoning district with an approved Specific Use Permit. The Ordinance also requires that cars be parked on an impervious surface and that the carport not accommodate more than three vehicles.

PRIOR COUNCIL OR BOARD ACTION

The Planning & Zoning Commission held a public hearing and considered the request by the applicant on April 24, 2023. The Planning & Zoning Commission recommended approval of the Specific Use Permit with the condition that the parking area be an impervious surface.

PUBLIC CONTACT

Notices were mailed to adjacent property owners within two hundred feet (200') of the subject property and published in a local newspaper as required by state law and the City of Glenn Heights Comprehensive Zoning Ordinance. Additionally, informational

signs have been posted along the street frontage to inform the public of the pending zoning change.

FINANCIAL IMPACT

Not applicable.

RECOMMENDATION / ALTERNATIVES

Staff recommends approval of the proposed request.

ATTACHMENTS

1. Ordinance O-05-23

PREPARED BY

Parviz Pourazizian, Director of Planning and Development Services/ City Engineer

REVIEWED BY

Brandi Brown, City Secretary

ORDINANCE O-05-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS AMENDING THE ZONING ORDINANCE AND MAP OF THE CITY OF GLENN HEIGHTS, AS HERETOFORE AMENDED, BY CHANGING THE ZONING CLASSIFICATION FROM SINGLE-FAMILY RESIDENTIAL-1 (SF-1) TO SINGLE-FAMILY RESIDENTIAL-1 WITH A SPECIFIC USE PERMIT FOR FREESTANDING CARPORT (SF-1 SUP) FOR AN APPROXIMATELY 1.074 ACRE TRACT OF LAND DESCRIBED AS LOT 17, BLOCK 4, CINNAMON SPRINGS ADDITION, SECTION ONE, AND BEING COMMONLY KNOWN AS 2405 SOUTH HAMPTON ROAD, GLENN HEIGHTS, ELLIS COUNTY, TEXAS; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, after public notice and public hearing as required by law, the Planning and Zoning Commission of the City of Glenn Heights, Texas, has recommended approval of the proposed amendment to the Zoning Ordinance and Map of the City of Glenn Heights, Texas, by changing the zoning on approximately 1.074 acres of land described as Lot 17, Block 4 of the Cinnamon Springs Addition, Section 1, and commonly known as 2405 South Hampton Road, Glenn Heights, Ellis County, Texas, zoned Single-Family Residential-1 (SF-1) to Single-Family Residential-1 with Specific Use Permit for Freestanding Carport (SF-1 SUP), and

WHEREAS, after public notice and public hearing as required by law and upon due deliberation and consideration of the recommendation of said Planning and Zoning Commission and of all testimony and information submitted during said public hearing, the City Council of Glenn Heights, Texas, has determined it is in the public's best interest and in furtherance of the health, safety, morals, and general welfare of the citizens of the City of Glenn Heights that the Zoning Ordinance be amended as described below; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, THAT:

SECTION 1. All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. The City of Glenn Heights Zoning Ordinance and Zoning Map are hereby amended by amending the zoning classification from Single-Family Residential-1 (SF-1) to Single-Family Residential-1 with Specific Use Permit allowing a Freestanding Carport (SF-1 SUP) for an approximately 1.074 acre tract of land described as Lot 17, Block 4 of the Cinnamon Springs Addition, Section 1, and being commonly known as 2405 South Hampton Road, Glenn Heights, Ellis County, Texas, subject to the special conditions stated in Section 3 of this Ordinance.

SECTION 3. The property shall be used only in the manner and for the purposes provided for in the City of Glenn Heights Code of Ordinances, including the Zoning Ordinance and Zoning Map, as heretofore and herein amended, and construction and use of any freestanding carport shall be subject to the following special conditions:

1. The freestanding carport shall be constructed in accordance with the plans and/or depictions attached hereto and incorporated herein by this reference as Exhibit "A";
2. The base or floor of the freestanding carport shall be concrete or other impervious surface; and
3. The freestanding carport shall accommodate no more than two (2) motor vehicles.

SECTION 4. REPEAL OF CONFLICTING ORDINANCES. All ordinances, orders or resolutions heretofore passed and adopted by the City Council of the City of Glenn Heights, Texas, are hereby repealed to the extent that said ordinances, orders or resolutions, or parts thereof, are in conflict herewith.

SECTION 5. SEVERABILITY. If any section, article, paragraph, sentence, clause, phrase or word in this ordinance or application thereto any person or circumstances is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Ordinance shall become effective immediately upon its passage and adoption.

DULY PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS ON THIS THE 11th DAY OF JULY 2023.

APPROVED:

Sonja A. Brown Mayor

ATTEST:

Brandi Brown, City Secretary

APPROVED AS TO FORM:

Victoria Thomas, City Attorney
(051823vwtTM135144)

EXHIBIT A

PRECISE LAND SURVEYING, INC.
DALLAS FORT WORTH
PH. 972-681-7072 PH. 817-451-0522
FX. 972-279-1508 FX. 817-498-3418
4625 EASTOVER DR. MESQUITE, TX 75149

LOT 12

LOT 11

CITY COPY

SET BACKS
FRONT 75'
REAR 20'
SIDE(I)
E
MASONRY
SQ FT

N 07° 49' 11" E 151.27'
30' UTILITY EASEMENT (per plat)

wire fence
Found 5/8" iron rod
Sanitary sewer manhole

utility pole

L. Carl Parlin
MAR 23 2001
Plans Reviewed

LOT 17
BLOCK 4

10' UTILITY EASEMENT (per plat)

4.2' x 8.0' frame shed

wire fence

one story frame
30.4'
30.3'

LOT 16

LOT 18

concrete drive

48.8'

28.0'

64.7'

28.0'

36.3'

36.7'

guy wire

light pole

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

75' BUILDING LINE (per plat)

ONE STORY BRICK & FRAME
2405 S. HAMPTON ROAD

300.00' TO CRIPPLE CREEK ROAD (per plat)

CM found 1/2" iron rod
150.00'

Found 1/2" iron rod bears
S 00° 31' 31" E 0.58'

Found 1/2" iron rod
CM found 1/2" iron rod
300.00'

S 00° 12' 59" E 150.00'
(REFERENCE BEARING)

water meter

OHE

light pole

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

OHE

asphalt

S. HAMPTON ROAD

NOTES:

CM = CONTROLLING MONUMENT.

HOUSE EXTENDS BEYOND 75' BUILDING LINE AS SHOWN ABOVE.

BEARINGS ARE BASED ON THE RECORDED PLAT REFERENCED BELOW.

THIS SURVEY IS VALID ONLY WITH ORIGINAL SIGNATURE IN BLACK INK.

0 25 50 75
SCALE IN FEET

THIS IS TO DECLARE that on this date a survey was made on the ground, under my direction and supervision the property located at 2405 S. HAMPTON ROAD, and Being Lot 17, Block 4, CINNAMON SPRINGS, SECTION ONE, Addition to the City of Glenn Heights, Ellis County, Texas, according to the Map/Plat thereof recorded in Cabi Slide 74 of the Map/Plat Records of Ellis County, Texas.

There are no visible conflicts or protrusions, except as shown.

The subject property does not appear to lie within the limits of a 100-year flood hazard zone according to map published by the Federal Emergency Management Agency, and has a Zone "X" Rating as shown by Map No. 48139C0080 D, dated JANUARY 20, 1999. The statement that the property does or does not lie within a 100-year flood zone is not to be taken as a representation that the property will or will not flood. This survey is no

Free Standing Car port

Material List:

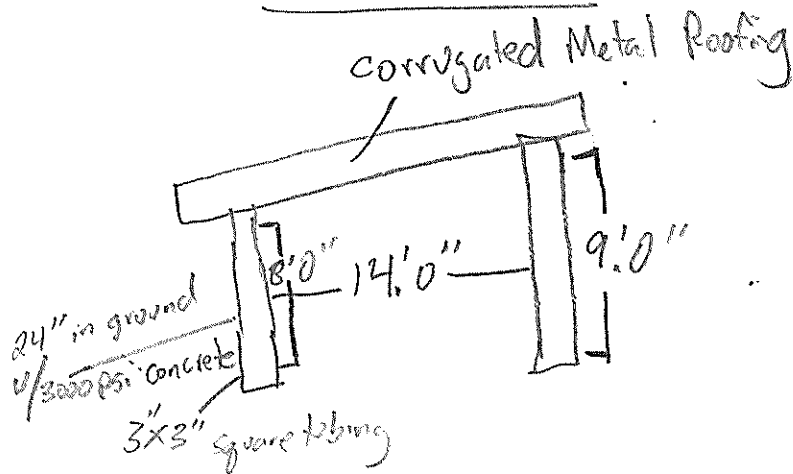
(6) 3"x3" Square tubing

(8) 6" C-perlin

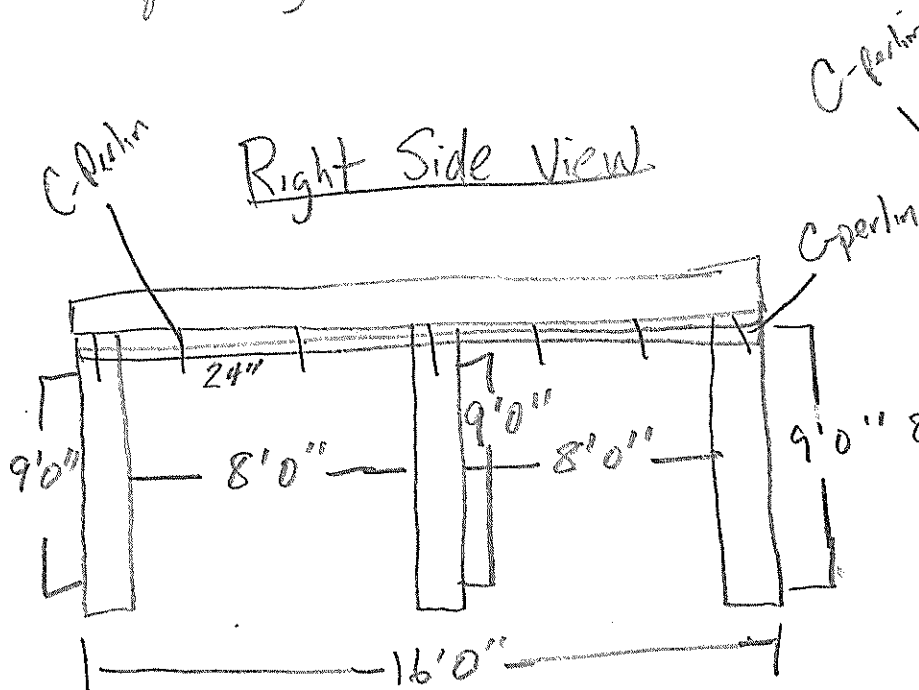
(6) Corrugated Metal Roofing
r-panel

3000 psi concrete for
Structural poles.

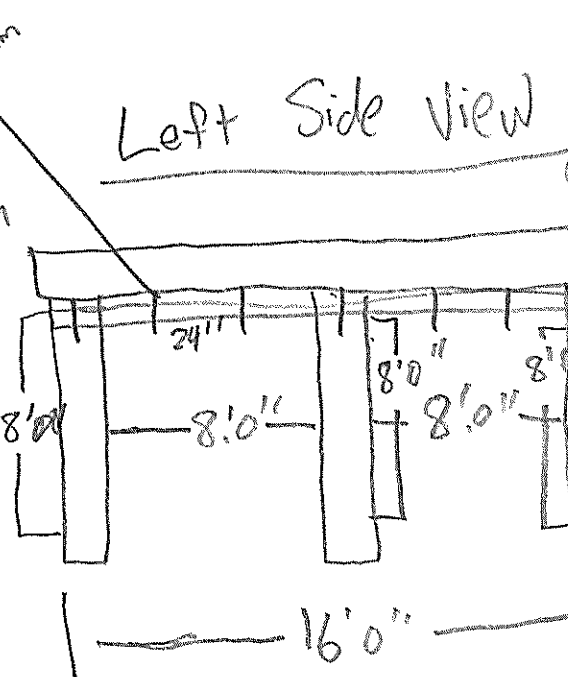
Front View



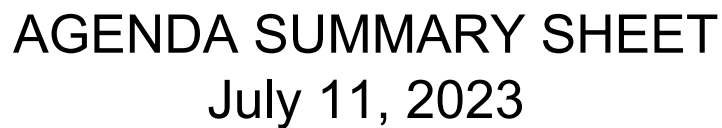
Right Side View



Left Side View



* All structural poles will be
buried 24" into ground
and will have 3000 psi
concrete.



Discuss and take action to approve a Final Plat request by Joe Cortez on behalf of Noel Saldivar. The 2.296-acres is situated in the Abraham Hart Survey, Abstract No. 563 Glenn Heights, Dallas County, Texas. The subject property is single family residential. (Parviz Pourazizian, Director of Planning & Development Services)

[illegible]



CITY OF GLENN HEIGHTS CITY COUNCIL REPORT

Date: July 11, 2023

SUBJECT

The Planning and Zoning Commission will hear a Final Plat request by Joe Cortez on behalf of Noel Saldivar. The applicant is proposing one lot of a 2.296-acre parcel of residential use.

DISCUSSION / BACKGROUND

This is the final plat for 2.296 acres of land located at 1537 S Westmoreland Road, Glenn Heights, Dallas County, Texas. The property is not part of any established subdivision.

Acceptance of this plat would permit them to move forward with their future building permits.

PRIOR COUNCIL OR BOARD ACTION

Not applicable.

PUBLIC CONTACT

Not applicable.

FINANCIAL IMPACT

Not applicable.

RECOMMENDATION / ALTERNATIVES

Section 212.010 of the Texas Local Government Code states that the municipal authority responsible for approving plats shall approve a plat if:

1. It conforms to the general plan of the municipality and its current and future

- streets, alleys, parks, playgrounds, and public utility facilities;
2. It conforms to the general plan for the extension of the municipality and its roads, streets, and public highways within the municipality and in its extraterritorial jurisdiction, taking into account access to and extension of sewer and water mains and the instrumentalities of public utilities;
 3. A bond required under Section 212.0106, if applicable, is filed with the municipality; and
 4. It conforms to any rules adopted under Section 212.002.

Upon review of the final plat submittal, the Development Review Committee Staff recommends approval of the final plat as presented.

ATTACHMENTS

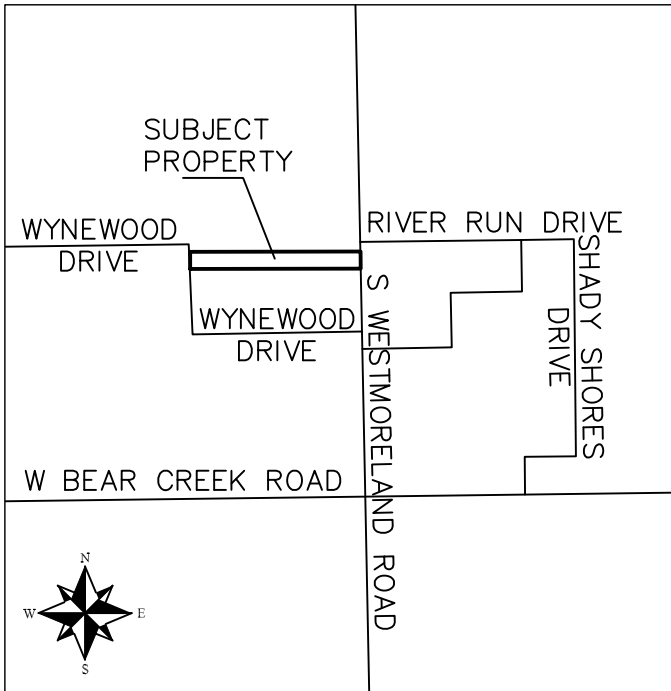
1. Final Plat - Noel Estates Addition

PREPARED BY

Parviz Pourazizian, Director of Planning & Development Services

REVIEWED BY

Brandi Brown, City Secretary



VICINITY MAP
NOT TO SCALE

THOMAS M. GAUBERT
INSTRUMENT NO.
201900060797
D.R.D.C.T.

200.00'

DESOTO ISD
INSTRUMENT NO.
20070051499
D.R.D.C.T.

GENERAL NOTES

- 1) A drainage / utility easement (DUE) is only required, as necessary, to show any existing / future easements or drainage easements to help with the flow of water or placement of easements.
- 2) City of Glenn Heights will not be responsible for the maintenance of drainage easements or detention areas.
- 3) All bearings shown herein are based upon the Texas State Plane Coordinate System, NAD83 (CORS), Texas North Central Zone (4202). All distances shown herein are surface distances.

FLOODPLAIN STATEMENT

No portion of this plat is within FEMA's 100-year floodplain as defined by the Flood Insurance Rate Map Number 48113C0610K, published by FEMA and dated July 7, 2014.

OWNERS CERTIFICATE
STATE OF TEXAS
COUNTY OF DALLAS

WHEREAS, NOEL SALDIVAR, IS THE OWNER OF A TRACT OF LAND SITUATED IN THE ABRAHAM HART SURVEY, ABSTRACT NO. 563, DALLAS COUNTY, TEXAS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING A 2.296 ACRES TRACT OF LAND OUT OF ABRAHAM HART SURVEY, ABSTRACT NO. 563, DALLAS COUNTY, TEXAS, DESCRIBED IN WARRANTY DEED WITH VENDOR'S LIEN DATED MAY 10, 2004, FROM KRISTI PICKARD TO NOEL SALDIVAR, RECORDED IN VOLUME 2004090, PAGE 10520, DEED RECORDS, DALLAS COUNTY, TEXAS, SAID 2.296 ACRE TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

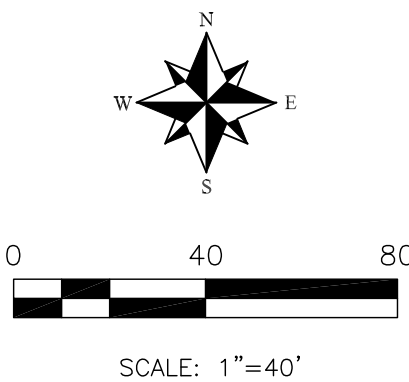
BEGINNING AT A 1/2" IRON ROD FOUND AT A NORTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN SUBSTITUTE TRUSTEE'S DEED DATED DECEMBER 30, 2022 FROM ALFREDO RIOS TO F & M PROPERTIES, INC., RECORDED IN INSTRUMENT NO. 202200325422, OFFICIAL PUBLIC RECORDS, DALLAS COUNTY, TEXAS, AND BEING IN THE WEST LINE OF WESTMORELAND ROAD, FOR THE SOUTHEAST CORNER OF THIS HEREIN DESCRIBED TRACT OF LAND;

THENCE SOUTH 89°19'57" WEST, ALONG THE NORTH LINE OF SAID F & M TRACT, A DISTANCE OF 1,000.00 FEET TO A 1/2" IRON ROD FOUND AT THE NORTHWEST CORNER OF SAID F & M TRACT, IN THE EAST LINE OF A TRACT OF LAND DESCRIBED IN WARRANTY DEED DATED FEBRUARY 09, 2007 FROM MICHAEL REX KNIGHT AND MOLLY KNIGHT TO DESOTO INDEPENDENT SCHOOL DISTRICT, RECORDED IN INSTRUMENT NO. 20070051499, OFFICIAL PUBLIC RECORDS, DALLAS COUNTY, TEXAS, FOR THE SOUTHWEST CORNER OF THIS HEREIN DESCRIBED TRACT OF LAND;

THENCE NORTH 00°47'21" WEST, A DISTANCE OF 100.00 FEET ALONG THE EAST LINE OF SAID DESOTO ISD TRACT, TO A 5/8" IRON ROD SET AT A SOUTHWEST CORNER OF A TRACT OF LAND DESCRIBED IN WARRANTY DEED WITH VENDOR'S LIEN DATED MAY 9, 2001 FROM WILLIAM WOODALL AND NORA WOODALL TO ANTONIO DOMINGUEZ AND GLORIA DOMINGUEZ, RECORDED IN VOLUME 2001091, PAGE 12930, DEED RECORDS, DALLAS COUNTY, TEXAS, FOR THE NORTHWEST CORNER OF THIS HEREIN DESCRIBED TRACT OF LAND;

THENCE NORTH 89°19'57" EAST, A DISTANCE OF 1,000.00 FEET WITH THE SOUTH LINE OF SAID DOMINGUEZ TRACT TO A 5/8" IRON ROD SET IN THE WEST LINE OF SAID WESTMORELAND ROAD, FOR THE NORTHEAST CORNER OF THIS HEREIN DESCRIBED TRACT OF LAND;

THENCE SOUTH 00°47'21" EAST, A DISTANCE OF 100.00 FEET WITH SAID WESTMORELAND ROAD, TO THE POINT OF BEGINNING CONTAINING 2.296 ACRES OF LAND, MORE OR LESS.



Waiver of Claim for Damages
The Owner and the Developer release the City of Glenn Heights from any and all claims, damages, obligations, or liabilities by the establishment of grades, or the alteration of the surfaces of any portion of the existing streets and alleys, to conform the grades established in this plat.

LOT TABLE		
LOT #	SQUARE FEET	ACRES
1	100,000	2.296

PROPERTY ADDRESSES:
1537 S WESTMORELAND ROAD
GLENN HEIGHTS, TX 75154
PROPERTY I.D. NO. 65056367010240000

LEGEND	
⊙	FOUND 1/2" IRON ROD
○	SET 1/2" IRON ROD
---	SUBJECT PROPERTY BOUNDARY
----	EASEMENT/BUILDING SETBACK LINE
----	ADJACENT PROPERTY LINE
----	ROAD CENTERLINE
---	WATER LINE
---	WASTE WATER LINE
---	R.C.P. STORM PIPE
---	R.O.W. RIGHT-OF-WAY

HOLY REDEEMER CEMETARY
VOLUME 83077, PAGE 0854
D.R.D.C.T.

30.00'	78.00'	70.00'
120.00'	120.00'	120.00'
30.00'	78.00'	70.00'

BLOCK E
HERITAGE LAKES
PHASE 3
CLERKS FILE NO.
200600111611
P.R.D.C.T.

LOT 77

LOT 76

RIVER RUN DRIVE
50' R.O.W.

30.00'	71.00'	70.00'
482.00'	130.00'	130.00'
30.00'	71.00'	70.00'

BLOCK I
HERITAGE LAKES
PHASE 3
CLERKS FILE NO.
200600111611
P.R.D.C.T.

LOT 1

LOT 2

HERITAGE LAKES
COMMON AREA

BLOCK I
HERITAGE LAKES
PHASE 3
CLERKS FILE NO.
200600111611
P.R.D.C.T.

FINAL PLAT

LOT 1, BLOCK A

NOEL ESTATES ADDITION

AN ADDITION TO THE CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS

BEING A 2.296 ACRE TRACT OF LAND OUT OF ABRAHAM HART SURVEY, ABSTRACT NO. 563, DALLAS COUNTY, TEXAS, DESCRIBED IN WARRANTY DEED WITH VENDOR'S LIEN DATED MAY 10, 2004, FROM KRISTI PICKARD TO NOEL SALDIVAR, RECORDED IN VOLUME 2004090, PAGE 10520, DEED RECORDS, DALLAS COUNTY, TEXAS
Date of Preparation: May 2023

SURVEYOR:
MQI Land Surveying
P.O. Box 3506
San Angelo, Texas 76902
info@mqitx.com

OWNER:
Noel Saldivar
1537 S Westmoreland Road
Glenn Heights, Texas 75154
PH: 915-232-1515

FIRM No. 10194241

OWNER'S DEDICATION

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That Noel Saldivar, acting herein by and through its duly authorized officers, does hereby adopt this plat designating the herein above described property as NOEL ESTATES ADDITION, an addition to the City of Glenn Heights, Texas, and does hereby dedicate, in fee simple, to the public use forever, the streets and alleys shown thereon. The streets and alleys are dedicated for street purposes. The Easements and public use areas, as shown, are dedicated, for the public use forever, for the purposes indicated on this plat. No buildings, fences, trees, shrubs or other improvements or growths shall be constructed or placed upon, over or across the Easements as shown, except that landscape improvements may be placed in Landscape Easements, if approved by the City of Glenn Heights. In addition, Utility Easements may also be used for the mutual use and accommodation of all public utilities desiring to use or using the same unless the easement limits the use to particular utilities, said use by public utilities being subordinate to the Public's and City of Glenn Heights' use thereof. The City of Glenn Heights and public utility entities shall have the right to remove and keep removed all or parts of any buildings, fences, trees, shrubs or other improvements or growths which may in any way endanger or interfere with the construction, maintenance, or efficiency of their respective systems in said Easements. The City of Glenn Heights and public utility entities shall at all times have the full right of Ingress and Egress to or from their respective easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining, reading meters, and adding to or removing all or parts of their respective systems without the necessity at any time procuring permission from anyone.

This plat approved subject to all platting ordinances, rules, regulations and resolutions of the City of Glenn Heights, Texas

WITNESS, my hand, this the _____ day of _____, 2023.

BY:

Authorized Signature of Owner Printed Name and Title

NOTARY STATEMENT
STATE OF TEXAS
COUNTY OF _____

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

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS _____ DAY OF _____, 20_____.

Notary Public in and for the State of Texas

I HEREBY CERTIFY THAT THE ABOVE AND FOREGOING PLAT OF _____ ADDITION TO THE CITY OF GLENN HEIGHTS WAS APPROVED THIS _____ DAY OF _____, 2023, BY THE CITY OF GLENN HEIGHTS, TEXAS.

MAYOR _____ DATE _____ CITY SECRETARY _____ DATE _____

SAID ADDITION SHALL BE SUBJECT TO ALL THE REQUIREMENTS OF THE DEVELOPMENT CODE OF THE CITY OF GLENN HEIGHTS. WITNESS MY HAND THIS _____ DAY OF _____, 2023.

CITY SECRETARY _____

SURVEYOR'S CERTIFICATE

Know all men by these presents: that I, Wesley Ray Quinn, do hereby certify that I prepared this plat from an actual and accurate survey made on the ground of the land and that corner monuments shown hereon were properly placed or found under my supervision, in accordance with the rules for land subdivision by the City council of the City of Dallas. I further certify that the tract of land herein plotted is within the jurisdiction of the City of Dallas, Dallas County, Texas.

WESLEY R. QUINN
REGISTRATION NO. 6625

DATE _____

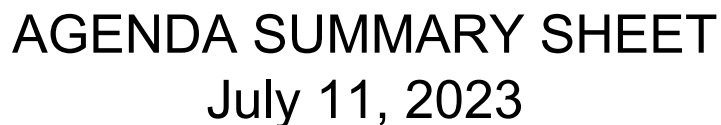
NOTARY STATEMENT
STATE OF TEXAS
COUNTY OF _____

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared Wesley Ray Quinn, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purpose and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS _____ DAY OF _____, 20_____.

Notary Public in and for the State of Texas





RZ-001-23: Discuss and take action on Ordinance O-04-23, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Zoning Ordinance and Zoning Map, as previously amended, by amending the zoning of a 111.606 acre tract of land situated in the William Rawlings Survey, Abstract No. 1205 in the City of Glenn Heights, Dallas County, Texas, and being all of a tract of land described Instrument No. 20070138404 and Instrument No. 201600127111, both of the official public records of Dallas County, Texas and further being all of a tract of land described in Partition Deed recorded in Volume 96079, Page 3070, D.R.D.C.T., the tract being generally located at the southeastern corner of the intersection of W. Bear Creek Road and S. Westmoreland Road in the City of Glenn Heights, Dallas County, Texas, the tract being more particularly described and depicted in Exhibit "A" hereto, from Planned Development-6 (PD-6), Retail (R), Multi-Family (MF), and Single Family Residential-1 (SF-1) to Planned Development-27 (PD-27) for Mixed Use Single-Family Residential (Base Single Family Residential-3), Townhome, Multi-Family, and Retail; adopting development regulations therefor, adopting a Concept Plan therefor; providing a severability clause; providing a savings clause; providing a penalty of fine not to exceed two thousand dollars (\$2,000) for each offense; and providing an effective date. (Second Reading) (Parviz Pourazizian, Director of Planning & Development Services)

[illegible]



CITY OF GLENN HEIGHTS CITY COUNCIL REPORT

Date: July 11, 2023

SUBJECT

Discuss and take action on a change of zoning request by Farrukh Azim, on behalf of Shamrock Angel LLC. The 111.66 acre tract of land is more particularly described as Everett L. Trees Block A, Lots 4R, 5R, 5R.1, and 6R. and adjacent tracts and being generally located at the southwest corner of W. Bear Creek Road and S. Westmoreland Road.. The request is to change the zoning from Planned Development 6, established via Ordinance 347-85, consisting of 68 acres, to Planned Development 27, consisting of approximately 111.66 acres for a multi-use development.

District 1 is proposed as 21.70 acres, with 224 units for Townhomes. District 2 is proposed as approximately 66 acres, with 256 units for Single-Family Homes. District 3 is proposed to consist of approximately 15 acres with a proposed 480 units for Multi-Family Development. District 4 is proposed to consist of approximately 5.9 acres comprised of 6 commercial sites for Retail development.

DISCUSSION / BACKGROUND

The subject property is located at the southeast corner of W. Bear Creek Road and S. Westmoreland Road. The property is currently zoned Planned Development 6, established via Ordinance 347-85 consisting of 68 acres, of which 20 acres is designated for Local Retail, 12.137 acres for Apartments, and 35.021 acres for Single-Family Homes. The applicant is proposing a zoning change from Planned Development 6, resulting in a new Planned Development, hereafter referred to as Planned Development 27.

District 1: Townhome/Multi-Family Provisional District Development Regulations:

Provisional Districts are meant to be used in conjunction with a base zoning district as part of a Planned Development. The Multi-Family Provisional District is intended to

permit low and mid-rise multiple-family dwellings as the principal use. The City of Glenn Heights has intentions to update the Zoning Ordinance, upon completion of the Comprehensive Plan Update, to incorporate Townhome specific zoning and development regulations into city ordinance. As there is not an existing district that applies for Townhome use, Staff had to apply the Multi-Family Provisional District regulations to this portion of the rezoning request. While the proposed regulations for this district deviate from the Multi-Family Provisional Zoning District minimum standards, Staff has researched townhome ordinances in several nearby municipalities: Waxahachie, TX, Lancaster, TX, Desoto, TX and Duncanville, TX. As a result of this research, Staff believes the proposed development regulations to be reflective of the intention of development standards that support townhome use.

The concept plan proposes 224 units for townhome development. Each building in District 1 will have a maximum of 8 units. The townhome district is proposed to be comprised of 1-, 2-, and 3-bedroom units with each proposed unit ranging from 1,100 to 1,300 square feet. Based on the proposed land use chart, the total land area in District 1 will not exceed 22% of the total land in the planned development after excluding the land reserved for open space. The open space provided within district 1 will contain a playground, a gazebo, 2 park benches, and be connected to other open spaces via a 5' pedestrian trail. District 1 will also contain a 4' wide concrete sidewalk along both sides of the street on every internal street within the district. Additionally, there will be sidewalks constructed on the perimeter of the development, along S. Westmoreland Road and W. Bear Creek Road. The proposed landscaping, screening and architectural regulations for this district are sufficient per city regulations.

District 2 – Single-Family District Regulations:

The applicant is proposing two lot types for development of Single-Family homes in District 2. The Single-Family 3 base zoning district applies to this part of the planned development proposal. District 2 is the largest of the proposed four development districts within the planned development, resulting in a proposed 256 single-family dwelling units. Of the two proposed lot types, Lot Type 2 is more aligned with the base zoning district regulations, as the minimum lot area, minimum lot depth, and minimum square footage, per constructed unit meet the base zoning district minimum regulations. Lot Type 2 will result in slightly narrower lots with smaller front, rear, and side yards, and an increase in overall lot coverage. Lot Type 2 development is proposed to not exceed 5 dwelling units per acre, which is a slight increase in density from the base

zoning district dwelling unit per acre maximum, but not a significant deviation.

The proposed regulations for Lot Type 1 deviate from the base zoning minimum regulations of the Single-Family 3 Zoning District, but will provide variation to housing products within the planned development. These lot sizes are proposed to be a minimum of 5,500 square feet, with smaller overall lot dimensions and reduced setbacks. Due to the reduction in lot size, the proposed structure area is also proportionally reduced.

Staff believes the variation in lot specifications are desirable to promote diverse development within District 2. The proposed 13.54 acres of open space will include park area, playground equipment, six park benches, and a 5' wide pedestrian walking trail, that will connect to other open spaces within the planned development. The open space proposed for District 2 is centrally located and easily accessible. Additionally, District 2 will contain 4' wide sidewalks on each side of internal streets within the district. The proposed design standards in District 2 meet city standards for articulation, variation, and landscaping requirements.

District 3 - Multi-Family District Regulations:

The Multi-Family Provisional District is intended to allow garden and mid-level apartment homes to be the principal permitted use within a planned development. The concept plan indicates that District 3 of Planned Development 27 will be intended for apartment-style, multi-family, development. District 3 will consist of 3 four-story buildings, containing Studio, 1-, 2-, and 3-bedroom floorplan options, and shall not exceed 480 units. Each building shall not contain more than 140 units.

There are a number of amenities proposed as part of District 3: fitness center, amenity building, swimming pools, children's playroom, community meeting room, and an open space that is connected to the proposed open spaces in Districts 1, 2, and 4. The Open Space will be the center of the overall planned development and will be accessible to all development phases through a 5' wide pedestrian trail system. Additionally, the open space in District 3 will contain a playground, two park benches, 4' wide sidewalks, a minimum of 3 grills and 2 picnic tables to be enjoyed by all Districts.

The proposed parking, landscaping, screening and refuse facilities meet the provisional zoning district design regulations. While the proposed design regulations do deviate from the provisional zoning district minimum regulations, the deviations are not

significant, and Staff believes the impact is offset by the provided open space.

District 4 – Retail District Regulations:

Permitted and Prohibited Uses		
Use	Permitted	Prohibited
Neighborhood Oriented Retail	X	
Urgent Care or Medical Office	X	
Religious Institution	X	
Office	X	
Civic Use	X	
Community Facilities	X	
Restaurant	X	
Industrial		X
Outdoor Storage		X
Pawnshop		X
Sexually Oriented Business		X
Jail		X
Halfway House		X
Automotive Repair or Sales		X
Substance Abuse Facility		X
Telecommunications/Cellular		X
Tower		
Hotel or Hostel		X

Staff Analysis

One of the main concerns for Staff is the traffic impact of this development. A complete Traffic Impact Analysis was not submitted. While PD-28 results in an increase of land that will be developed, it is important to note that approximately 68 acres are currently zoned Planned Development-6. As part of the development regulations, the developer pledges to escrow \$300,000 to the city when permits are obtained for Phase 3 (Multi-Family) and Phase 4 (Retail) which are to be used for improvements related to easing traffic conditions at the crossing of S. Westmoreland Road and W. Bear Creek Road.

Staff has reviewed this application to determine its compatibility with the 2010 Future Land Use Map and 2010 Comprehensive Plan Update which designates this area as a

traditional neighborhood development. Traditional Neighborhood Design typically includes reduced street setbacks, rear entry garages, integrated parks and open spaces, architectural enhancements/design, connected street grids and clusters of neighborhood retail and services.

2011 Comprehensive Plan Update

Strategic Goal #9, Land Use – Provide opportunities for coordinated well-planned growth and development.

Implementation Strategy: 9.2 Provide for the efficient use of land, coordinated with the provision of essential public infrastructure and facilities by continuously monitoring and updating the City's Comprehensive Plan and Future Land Use Plan.

Implementation Strategy: 9.3 Promote the future development of a variety of uses to diversify Glenn Heights' tax base.

Strategic Goal #11 Land Use – Encourage the development of high quality residential neighborhoods that are aesthetically pleasing yet meet the diverse housing market needs of the community.

Strategic Goal #12, Land Use – Encourage quality nonresidential development that is aesthetically pleasing yet meets the market and economic development needs of the community.

Strategic Goal #15, Land Use – Encourage and positively influence the development of existing vacant properties within Glenn Heights.

PRIOR COUNCIL OR BOARD ACTION

City Council approved Ordinance O-347-85 on December 16, 1985. A rezoning application was submitted by this applicant and considered by the Planning & Zoning Commission in May 2022; however, it was never heard by City Council. Since that meeting, the proposal has changed substantially.

The City of Glenn Heights Planning & Zoning Commission held a public hearing on March 6, 2023 at 6:30 p.m. It was determined that a continuance of the case was necessary before the Commission could make a recommendation to City Council. On

March 27, 2023 the Planning & Zoning Commission continued the case and a motion to recommend approval was passed 6-1.

PUBLIC CONTACT

Notices were mailed to adjacent property owners within two hundred feet (200') of the subject property and published in a local newspaper as required by state law and the City of Glenn Heights Comprehensive Zoning Ordinance. Additionally, two informational signs have been posted along the street frontages to inform the public of the pending zoning change.

FINANCIAL IMPACT

Not applicable.

RECOMMENDATION / ALTERNATIVES

Staff recommends approval of the zoning request. The analysis of the proposal conducted by staff resulted in the finding that the proposal is in alignment with the City of Glenn Heights Comprehensive Plan, and the intent of the Zoning Ordinance. Furthermore, staff believes the proposed zoning change will result in a development superior to the current development permitted by Planned Development 6.

ATTACHMENTS

1. Ordinance O-04-23

PREPARED BY

Parviz Pourazizian, Director of Planning and Development Services/ City Engineer

REVIEWED BY

Brandi Brown, City Secretary

ORDINANCE O-04-23

AN ORDINANCE OF THE CITY OF GLENN HEIGHTS, TEXAS, AMENDING THE CITY OF GLENN HEIGHTS ZONING ORDINANCE AND ZONING MAP, AS PREVIOUSLY AMENDED, BY AMENDING THE ZONING OF A 111.606± ACRES TRACT OF LAND SITUATED IN THE WILLIAM RAWLINGS SURVEY, ABSTRACT NO. 1205 IN THE CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS AND BEING ALL OF A TRACT OF LAND DESCRIBED IN INSTRUMENT NO. 20070138404 AND INSTRUMENT NO. 201600127111 , BOTH OF THE OFFICIAL PUBLIC RECORDS OF DALLAS COUNTY, TEXAS AND FURTHER BEING ALL OF A TRACT OF LAND DESCRIBED IN PARTITION DEED RECORDED IN VOLUME 96079, PAGE 3070, D.R.D.C.T, THE TRACT BEING GENERALLY LOCATED AT THE SOUTHEASTERN CORNER OF THE INTERSECTION OF W. BEAR CREEK ROAD AND S. WESTMORELAND ROAD IN THE CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS, THE TRACT BEING MORE PARTICULARLY DESCRIBED AND DEPICTED IN EXHIBIT “A” HERETO, FROM PLANNED DEVELOPMENT-6 (DP-6), RETAIL (R) MULTI-FAMILY (MF), AND SINGLE-FAMILY RESIDENTIAL-1 (SF-1) TO PLANNED DEVELOPMENT-27 (PD-27) FOR MIXED USE SINGLE-FAMILY RESIDENTIAL (BASE SINGLE-FAMILY RESIDENTIAL-3), TOWNHOME, MULTI-FAMILY AND RETAIL; ADOPTING DEVELOPMENT REGULATIONS THEREFOR, ADOPTING A CONCEPT PLAN THEREFOR; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission and the governing body of the City of Glenn Heights, Texas, in compliance with the laws of the State of Texas and the ordinances of the City of Glenn Heights, Texas, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all the property owners generally and to all persons interested and situated in the affected area, and in the vicinity thereof, and in the exercise of its legislative discretion, have concluded that the City of Glenn Heights Zoning Ordinance and Zoning Map of the City of Glenn Heights, Texas, as previously amended, should be further amended.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, THAT:

SECTION 1. CHANGE OF ZONING CLASSIFICATION

The City of Glenn Heights Zoning Ordinance (the “Zoning Ordinance”) and the Zoning Map of the City of Glenn Heights, Texas, are hereby amended by amending the zoning designation and related regulations regarding use and development for a 111.606± acres tract of land situated in

the William Rawlings Survey, Abstract No. 1205 in the City of Glenn Heights, Dallas County, Texas and being all of a tract of land described in Instrument No. 20070138404 and Instrument No. 201600127111, both of the Official Public Records of Dallas County, Texas and further being all of a tract of land described in Partition Deed Recorded in Volume 96079, Page 3070, D.R.D.C.T and being generally located at the southeastern corner of the intersection of W. Bear Creek Road and S. Westmoreland Road in the City of Glenn Heights, Dallas County, Texas, the tract being more particularly described and depicted in Exhibit "A" hereto (the 111.606± acre tract is referred to herein as the "Property") from Planned Development-6 (PD-6), Retail (R), Multi-family (MF), and Single-Family Residential-1 (SF-1) to Planned Development-27 (PD-27) for mixed use single-family residential (base zoning Single-Family Residential-3) townhome, multi-family and retail uses, subject to section 2 and 3 of this Ordinance.

SECTION 2. DEVELOPMENT AND LAND USE STANDARDS

The Property shall be developed and used in accordance with the provisions of all building regulations, zoning ordinances, subdivision regulations, and any other applicable ordinances of the City, except as may be specifically amended herein, including compliance with the Zoning Ordinance applicable to the noted base zonings of Single-Family Residential-3, Townhome, Multi-family and Retail, except where modified by the Planned Development District Regulations attached hereto and incorporated herein as Exhibit "B" ("Development Regulations"), the same being hereby approved and adopted.

SECTION 3. CONCEPT PLAN

The Concept Plan, Parks Plan attached hereto and incorporated herein as Exhibit "C" (the "Concept Plan") is approved as a part of the Development Regulations for the Property and is made a part hereof for all purposes. Use and development of the Property shall be in conformance therewith.

SECTION 4. CONFLICTS.

To the extent of any irreconcilable conflict with the provisions of this Ordinance and other ordinances of the City of Glenn Heights governing the use and development of the Property and which are not expressly amended by this Ordinance, the provisions of this Ordinance shall be controlling. In the event there is an irreconcilable conflict within the text of this Ordinance, including any exhibits attached hereto, relating to the applicable standard to be enforced with respect to development of the Property, the strictest standard shall be controlling unless the City Council determines by approval of a motion or resolution that the less stringent standard is to apply.

SECTION 5. SEVERABILITY CLAUSE.

Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance, or of the City of Glenn Heights Zoning Ordinance, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said

ordinance or the City of Glenn Heights Zoning Ordinance, as amended hereby, which shall remain in full force and effect.

SECTION 6 SAVINGS CLAUSE.

An offense committed before the effective date of this Ordinance is governed by prior law and the provisions of the City of Glenn Heights Zoning Ordinance, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 7. PENALTY.

Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed Two Thousand Dollars (\$2,000) and a separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

SECTION 8. EFFECTIVE DATE.

This Ordinance shall become effective from and after the date of its passage and final publication in accordance with the Charter of the City of Glenn Heights and/or applicable state law and it is accordingly so ordained.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS ON THIS THE 11th DAY OF JULY 2023.

APPROVED:

Sonja A. Brown, Mayor

ATTEST:

Brandi Brown, City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas, City Attorney
(051823vwtTM135145)

Exhibit “A”
[Survey and Legal Description of the Property]

METES AND BOUNDS DESCRIPTION:

BEING a tract of land situated in the William Rawlings Survey, Abstract No. 1205 in the City of Glenn Heights, Dallas County, Texas, and being all of a tract of land described in a deed to Your Home Builder, Inc. as recorded in Instrument No. 20070138404 of the Official Public Records of Dallas County, Texas, (O.P.R.D.C.T.) and being all of a tract of land described in a deed to Sudha Reddy Suravaram and Yojana Randi Sangu as recorded in Instrument No. 201600127111 (O.P.R.D.C.T.), and being all of that tract of land described in Probate to William Patrick Young and Mary Kathleen Young, as described in Partition Deed recorded in Volume 96079, Page 3070, D.R.D.C.T., and being more particularly described as follows;

BEGINNING at a point at the southwest corner of said Your Home Builder, Inc. tract and the northwest corner of a tract of land described in a deed to Rogerick R. Johnson and Manivone Visisombath as recorded in Instrument No. 202100044641, (O.P.R.D.C.T.) and on the east right-of-way line of S. Westmoreland Road (a variable width right-of-way), for a corner;

THENCE North 01 degree 30 minutes 58 seconds West along the west line of said Your Home Builder, Inc. tract and the east right-of-way line of said S. Westmoreland Road, a distance of 1,176.69 feet to a point at the northwest corner of said Your Home Builder, Inc. tract and the southwest corner of Lot 4R, Block A, of Everett L. Trees Addition an addition to the City of Glenn Heights, Dallas County, Texas as recorded in Volume 89247, Page 80, Map Records of Dallas County, Texas, for a corner;

THENCE North 89 degrees 49 minutes 20 seconds East along the south line of said Lot 4R, a distance of 243.75 feet to a point at the southeast corner of said Lot 4R, for a corner;

THENCE North 01 degree 14 minutes 36 seconds West, along the east line of said Lot 4R, a distance of 377.60 feet to a point at the northeast corner of said Lot 4R, and the southeast corner of said Lot 3, and the southwest corner of said Lot 5R1, for a corner;

THENCE North 89 degrees 54 minutes 44 seconds East, along the south line of said Lot 5R, a distance of 200.02 feet to a point at the southeast corner of said Lot 5R1 to a point for corner;

THENCE North 01 degree 14 minutes 36 seconds West, along the west line of said Your Home Builder, Inc. tract and the east line of said Lot 5R1, a distance of 658.91 feet to a point at the northwest corner of said Your Home Builder, Inc. tract and the northeast corner of said Lot 5R1 and on the south right-of-way line of W. Bear Creek Road (a variable width right-of-way), for a corner;

THENCE North 89 degrees 38 minutes 30 seconds East, along the north line of said Your Home Builder, Inc. tract, and the south right-of-way line of said W. Bear Creek Road, a distance of 238.34 feet to a point, for corner;

THENCE North 89 degrees 00 minutes 30 seconds East, along the north line of said Your Home Builder, Inc. tract, and the south right-of-way line of said W. Bear Creek Road, a distance of 168.04 feet to a point, for corner;

THENCE North 00 degrees 57 minutes 44 seconds West, a distance of 37.82 feet to a point on the south right-of-way line of said W. Bear Creek Road, for a corner;

THENCE North 88 degrees 59 minutes 02 seconds East, along the north line of said Your Home Builder, Inc. tract, and the south right-of-way line of said W. Bear Creek Road, a distance of 452.22 feet to a point at the northeast corner of said Your Home Builder, Inc. tract and the northwest corner of said Suravaram and Sangu tract, for corner;

THENCE North 89 degrees 08 minutes 00 seconds East, along the north line of said Suravaram and Sangu. tract, and the south right-of-way line of said W. Bear Creek Road, passing at a distance of 484.48 feet, a point at the northeast corner of said Suravaram and Sangu tract and the northwest corner of said Young tract, and continuing along the north line of said Young tract and said south right-of-way line, in all a total cumulative distance of 894.66 feet to the northeast corner of said Young tract;

THENCE 01 degrees 46 minutes 44 seconds East, along the east line of said Young tract, a distance of 2,601.93 feet to the southeast corner of same;

THENCE North 89 degrees 22 minutes 37 seconds West, along the south line of said Yong tract, passing at a distance of 408.21 feet the southwest corner of said Young tract and southeast corner of said Suravaram and Sangu tract, and continuing along the south line of said Suravaram and Sangu tract and on the north line of said Replat of Meadow Spings, Phase 2 addition, in all a total cumulative distance of 921.73 feet to a point at the southwest corner of said Suravaram and Sangu tract and the southeast line of a tract of land described in a deed to Eric O. Gomez and wife, Olivama Gomez, as recorded in Inst. No. 202000173147 (O.P.R.D.C.T.), for a corner;

THENCE North 01 degree 11 minutes 33 seconds west along the west line of said Suravaram and Sangu tract and the east lines of said Gomez tract and said Johnson and Visisombath tract, a distance of 320.75 feet to a point at the southeast corner of said Your Home Builder, Inc. tract and the northeast corner of said Johnson and Visisombath tract to a point for corner;

THENCE South 89 degrees 40 minutes 20 seconds West, along the south line of said Your Home Builder, Inc. tract and the north line of said Johnson and Visisombath tract a distance of 1,295.00 feet to the POINT OF BEGINNING AND CONTAINING 111.6060 acres and 4,861,556 square feet, more or less.

METES AND BOUNDS DESCRIPTION:

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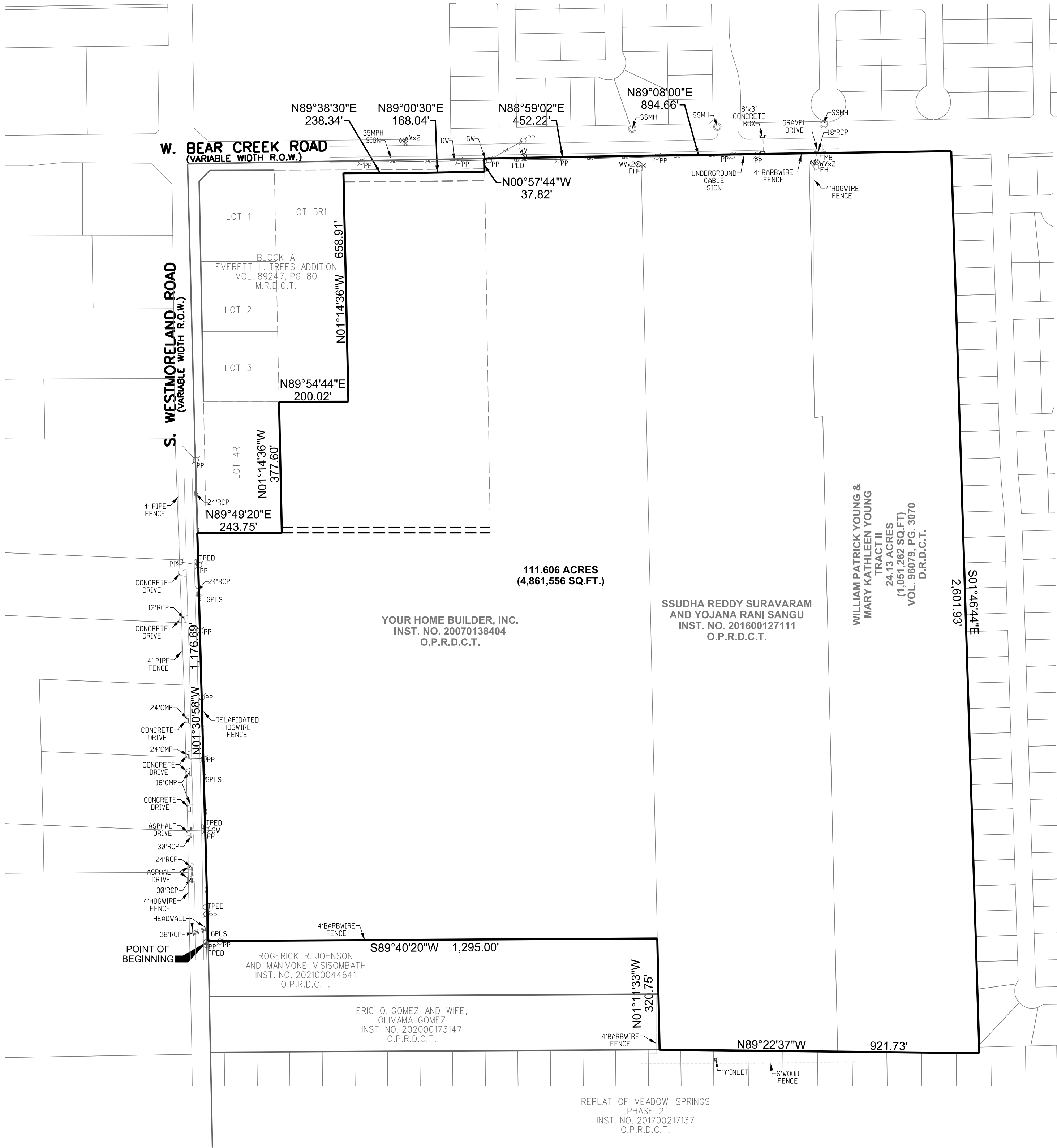
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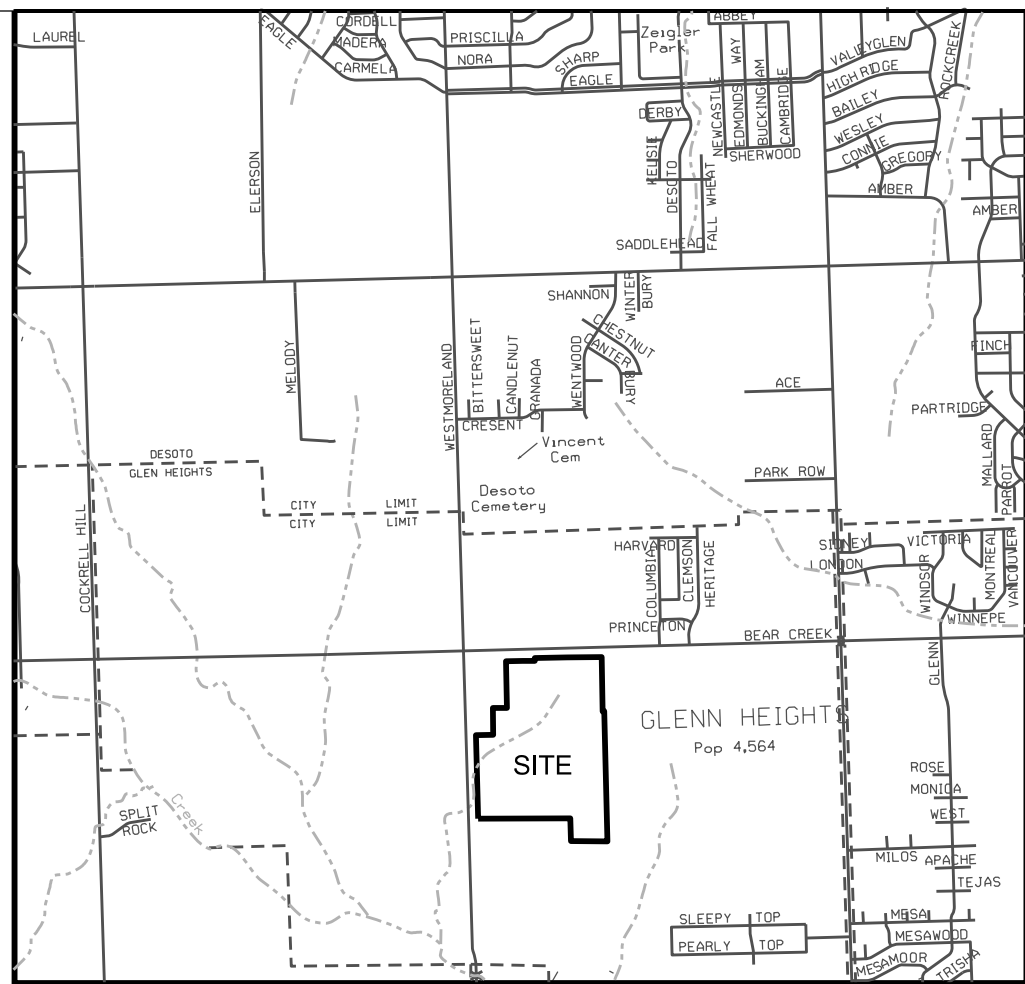
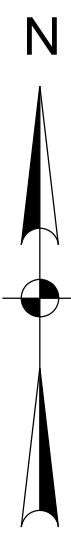
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LEGEND

O.P.R.D.C.T.	OFFICIAL PUBLIC RECORDS OF DALLAS COUNTY, TEXAS
D.R.D.C.T.	DEED RECORDS OF DALLAS COUNTY, TEXAS
M.R.D.C.T.	MAP RECORDS OF DALLAS COUNTY, TEXAS
SQ.FT.	SQUARE FEET
VOL.	VOLUME
R.O.W.	RIGHT OF WAY
PG.	PAGE
INST.	INSTRUMENT
NO.	NUMBER
IRF	IRON ROD FOUND
SIR	SET 1/2" IRON ROD WITH YELLOW CAP STAMPED "GEONAV"
WV	WATER VALVE
PP	POWER POLE
STMH	STORM SEWER MANHOLE
TPED	TELEPHONE PEDESTAL
FH	FIRE HYDRANT
WM	WATER METER
SSMH	SANITARY SEWER MANHOLE
MB	MAIL BOX
GW	GUY WIRE
RCP	REINFORCED CONCRETE PIPE
CMP	CORRIGATED METAL PIPE
GPLS	GAS PIPELINE SIGN



0' 100' 200' 400'
1" = 200'



VICINITY MAP
NOT TO SCALE

SURVEYOR'S NOTES:

- The Basis of Bearings is the Texas Coordinate System of 1983, North Central Zone (4202).
- The surveyor has relied upon that commitment for title insurance as prepared by _____ Title Insurance Company, GF Number _____, having an effective date of _____ and an issued date of _____, in the preparation of this survey. All plottable exceptions are shown hereon.
- The property has access to S. Westmoreland Road and W. Bear Creek Road, both public rights-of-ways.
- Based upon graphical plotting of FEMA Flood Insurance Rate Map Number 48113C0640K, dated July 07, 2001, the subject property lies partially within Zone X (unshaded), as shown hereon.
- There is no evidence of wetlands.
- There are no evidence of recent earth moving work, building construction, or building additions observed in the process of conducting the fieldwork.
- There is no evidence of any gravesites, cemeteries, or burial grounds observed in the process of conducting the fieldwork.
- There is no evidence of any certain division or party walls with respect to adjoining properties.
- There are no encroachments or protrusions located by this survey.

ALTAN/NSPS SURVEY
OF
111.606 ACRES
CITY OF GLENN HEIGHTS
DALLAS COUNTY, TEXAS
WILLIAM RAWLINGS SURVEY
ABSTRACT NO. 1205

DATED: 06/17/2021 DRAWN BY: LEO

GEONAV

SURVEYING • MAPPING • SCANNING

3410 MIDCOURT RD., STE 110; CARROLLTON, TEXAS 75006
SCALE: 1"=200' (972)243-2409 PROJECT #2214
TBPLS FIRM NO. 10194205

To: _____;

This is to certify that this map or plat and the survey on which it is based were made in accordance with the 2016 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established and adopted by ALTA and NSPS, and includes Items 1.2, 3.4, 4.6(a), 6(b), 7(a), 8.9, 10(a), 11, 13, 16, and 19 of Table A thereof. The fieldwork was completed on _____

Date of Plat or Map: June 17, 2021

Joel C. Howard
Texas RPLS No. 6267

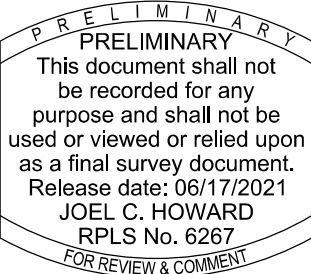


Exhibit “B” – Development Regulations

EXHIBIT: B

PLANNED DEVELOPMENT DISTRICT REGULATIONS

PARADISE ESTATES

SOUTHEAST CORNER OF BEAR CREEK ROAD & WESTMORELAND ROAD

CITY OF GLENN HEIGHTS, TEXAS

MAY 2023

DEVELOPMENT REGULATIONS

TABLE OF CONTENTS

PART 1. PURPOSE AND INTENT

PART 2. ALLOCATION OF LAND USES

PART 3. DISTRICT DESIGN & DEVELOPMENT STANDARDS

PART 4. NONRESIDENTIAL DEVELOPMENT STANDARDS

PART 5. RELATIONSHIP TO CITY OF GLENN HEIGHTS COMPREHENSIVE ZONING ORDINANCE

PART 1. PURPOSE AND INTENT

1.01 General

This Planned Development district is meant to allow for a mixed-use development near the southeast corner of South Westmoreland Road and West Bear Creek Road. The 111.606-acre property would be comprised of both residential land uses and retail service pad sites as well as open spaces and park amenities for the residents of the community. The intent of the PD is to establish a zoning district that would meet the diverse demands of the current and future housing market while establishing a community in which residents can live, work, and play.

Additionally, the development shall include a connected network of pedestrian sidewalks and trails and each residential district shall have amenities to be enjoyed by the residents of the community.

The location and orientation of parks and ponds and boundary of different phases may alter slightly if required to comply with City of Glenn Heights specifications, FEMA and USACE regulations and restrictions.

Minimum 4 ft. sidewalk will connect all parts within the area of an individual district or phase, whereas a 5 ft. wide trail system will interconnect all individual phases of development and connect in-between all green space and park area.

The existing Planned Development 6, consisting of approximately 68.00 acres, was established via Ordinance 347-85 in 1985 and amended via Ordinance 622-97 in 1997 to allow for the development of retail, multifamily residential, and single-family residential. However, this site has yet to develop according to the accompanying site plan.

Planned Development 27 would consist of approximately 111.606 acres divided into four districts.

District 1, the Townhome District, would be comprised of approximately 24.42 acres with MF/Multifamily Residential base zoning, for the development of one- and two-story single-family attached Townhome units.

District 2, the Single-Family District, would be comprised of approximately 66.10 acres with base zoning SF-3/ Single-Family Residential-3 and Single Family-PH base zoning for the development of one- and two-story single-family detached units.

District 3, the MF, Multifamily Residential District, with base zoning MF/Multifamily Residential, would be comprised of approximately 15.11 acres with a Multifamily base zoning for the development of up to four-story modern style apartment buildings.

District 4, the Retail District with base zoning the R/ Retail, would be comprised of approximately 5.97 acres with a Retail base zoning for the development of one- and two-story, retail and neighborhood service pad sites.

The standards and conditions in PD shall be applicable to all districts. The permitted uses within these districts be consistent with the Conceptual Zoning “Exhibit C”. Detail Construction plan layout & Plat are subject to meet City design Criteria, State regulations, FEMA (Federal Emergency Management Agency), USACE (United State Army Corps of Engineers) and proposed PD condition.

Approximately 20 acres of land is dedicated for open area, park, retention pond, park amenities etc. The developer pledges to install sidewalks and trails, kids’ playground, bench and

trash cans, USPS decorative mailboxes, fountains on retention ponds and hydroseed all parks and open areas.

Developer to install masonry screen walls along property boundaries and wrought iron fences around ponds. Builder to install cedar wood fences with steel posts at individual dwelling units. Fences to be installed at the site are shown in the Exhibit “K”. Material used for the boundary wall must be masonry with intermediate columns made with brick or stone. Precast concrete stamped masonry wall to be preferred material of choice as shown in the Exhibit “L”

To facilitate future traffic condition developer also pledges to escrow \$300,000 (Three hundred thousand dollars) to the City when he pulls permits for Ph-3, Multifamily and Ph-4, Commercial development which to be used for improvement of traffic signal or any other improvements related to easing the traffic condition at the crossing of Westmoreland and Bear Creek Road.

1.02 Planned Development District

The Planned Development District, as defined under the City of Glenn Heights’ Comprehensive Zoning Ordinance, is intended to accommodate single family, multifamily dwellings, retail, neighborhood services, open space, parks, and ponds. Except as set forth in these regulations, these zoning districts will be planned and developed in accordance with planned development provisions of the City of Glenn Heights’ Comprehensive Zoning Ordinance including, without limitation, and City’s Subdivision Regulations contained in Chapter 10.

PART 2. ALLOCATION OF LAND USES

2.01 Table 1 – Approximate Land Use Allocation

Proposed Land Use District	Base Zoning District	Total Approximate Land Area (Including open space)	Approximate Open / Park Space (Percent of Land)	Open / Park Space (Min. Required)	Max. Required Density. (units/ acre)
District-1 Townhome District PH-1 Development	MF/Multifamily Residential	24.42 acres (21.88%)	3.79 acres (15.5%)	15%	12
District-2 Single-Family PH-2 Development	SF-3/ Single-Family Residential-3	66.10 acres (59.25%)	12.24 acres (18.3%)	15%	8
District-3 Multifamily Residential District	MF/ Multifamily Residential	15.11 acres (13.54%)	3.87 acres (25.5%)	15%	30
District-4 Retail District PH-4 Development	R/ Retail	5.97 acres (5.34%)	0.79 acres	Subject to City landscape regulation	N/A
Total	Total	111.606 acres (100%)	20.66 acres (18.51%)	-	-

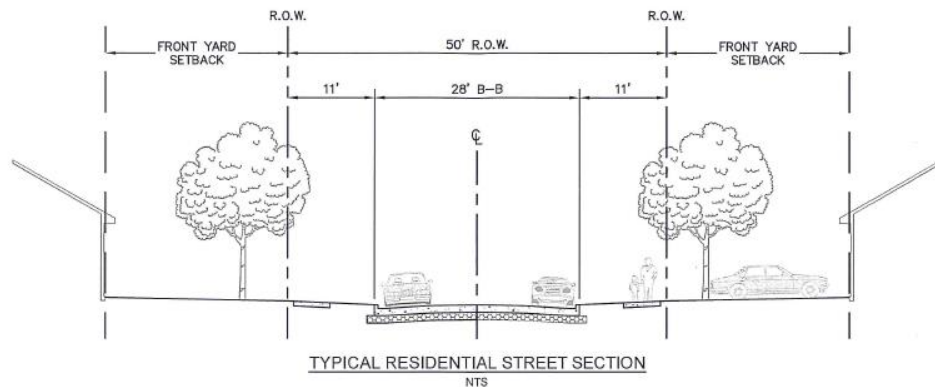
[Future ROW dedication by Plat on Westmoreland Road and Bear Creek Road are excluded from total sq.ft. of area.]

This Planned Development District shall not affect any regulations within the Code of Ordinances, except as specifically provided herein. All regulations not specifically defined in this PD will be subject to the City of Glenn Heights Code of Ordinances.

PART 3. DISTRICT DESIGN & DEVELOPMENT STANDARDS

3.01 General Development Standards

- A. Development Phasing & Building Finals – For all residential phases of this Planned Development, the developer shall have completed construction and installation of the community amenities and park space of the district prior to the issuance of no more than fifty percent (50%) certificate of occupancy.
- B. Streets and Roadways – To promote a safe, sustainable, and walkable community, all public streets within the Planned Development shall be concrete and designed and constructed in accordance with the City Code and City of Glenn Heights' Comprehensive Zoning Ordinance in effect at the time of approval of the Final Plat by the City Council. Typical residential street section.



- E. Public Utilities – All public utilities in this Planned Development must be installed by the Developer in accordance with the City Code and City of Glenn Heights' Comprehensive Zoning Ordinance in effect at the time of approval of the Final Plat by the City Council.

3.02 District 1 –Townhome District.

The townhome district shall provide for the development of one- and two-story, single-family attached units with zero-lot-line. The standards and conditions within this section shall be applicable to this district. The permitted uses within this district be consistent with the Concept Plan as well as the Design Standards herein described for this district. Detail Construction plan layout & Plat are subject to meet City design Criteria, State & Federal regulations, and proposed PD condition.

Table 2 –Townhome District -Base Zoning MF/ Multifamily Residential

Minimum Lot Requirements	
Lot Area	2,200 sf.
Lot Width	30'
Lot Depth	80'
Minimum Dwelling Unit Requirements	
1 Bedroom Unit	1,100 sf.
2 Bedroom Unit	1,200 sf.
3 Bedroom Unit	1,300 sf.
Minimum Setback Requirements	
Front Yard Setback	20'
Side Yard Setback	0 ft/ 10 ft between clusters of Townhomes
Side Yard Adjacent to Street	5'
Rear Yard Setback	10'
Lot Coverage for Main Structure	70%
Maximum Building Requirements	
Main Structure Height	35'
Max. Density/ Acre	12
Minimum Landscaping Requirements	
Trees	One 3" caliper tree in front yard One 3" caliper tree in rear yard
Sod	Front, side, & rear yard

- A. Special Conditions – in addition to the district development standards in Table 2, the development of this district shall be subject to the following special conditions:
- i. The total land area of this district shall not exceed 30% of the total land area for this PD.
 - ii. All buildings within this district shall contain no more than 8 single-family attached units.
 - iii. All units may be front entry.
 - iv. The number of lots within this district shall not exceed 280.
 - v. The residential density within this district shall not exceed 12 units per acre.
 - vi. At minimum, the park and open spaces within this district contain, a gazebo, a Children's playground, two park benches, and a pedestrian walking trail. (See detail Exhibits D to I)
- B. District Development Conditions – The desired land design requirements for this district are achieved in accordance with the attached "Exhibit C" and the following criteria:

- i. Final park layout/equipment to be agreed upon between City and Developer before final approval of the subdivision plat for the development. Developer commits to complete all onsite park and amenities upon 50% occupancy reached.
 - ii. The entry feature for this district shall contain a masonry monument sign designed to meet the City's Development Regulations. The final design and placement of the monument sign shall be agreed upon between City and Developer prior to construction. (See Exhibit D)
 - iii. A continuous four (4') wide concrete pedestrian sidewalk shall be located on both sides of the street, in the right-of-way of every internal street within this district. Sidewalks meant to be adjacent to residential lots may be constructed by the builder.
- C. Residential Design Standards – The desired architectural standards for this district are achieved in accordance with the following criteria:
- i. To avoid large blank facades, variations in the elevation of residential facades facing a public street shall be provided in both the vertical and horizontal dimensions. At least twenty (20%) percent of the façade shall be offset a minimum of 1 foot (1') either protruding from or recessed back from the remainder of the façade.
 - ii. All townhome units shall have a minimum roof pitch of 8:12 on primary pitches with articulation, dormers or a combination of hip and gable roofing.
 - iii. A minimum two covered parking spaces shall be required for every residential unit within this district.
 - iv. Garage doors may be located on the primary street elevation (front entry) of the single-family attached residential unit. Each garage shall be a minimum 18' wide and 20' deep.
 - v. Example elevation:



- D. Landscaping and Screening – Each residential lot within this district shall comply with the following criteria:

- i. Side and rear yard fences shall be permitted to a height of six feet (6') maximum and constructed of wood with metal posts and rails to the inside.
 - ii. Pressure treated wood is prohibited.
 - iii. Decorative iron fences shall be constructed on lots with residential dwellings along the property line adjacent to public open space and shall be minimum four feet (4') in height.
 - iv. Each residential lot shall have sodded front, side, and rear yard with a minimum of one tree planted in the front yard and one tree planted in the rear yard. Each tree shall be a minimum 3" caliper.
 - v. All landscaped areas must be kept in a healthy and growing condition. Any plant materials that die during a time of year where it is not feasible to replant shall be replaced as soon as possible by the homeowner.
 - vi. Each residential lot shall have an automated, subsurface irrigation system
 - vii. All residential structures must be designed such that no mechanical equipment (HVAC, etc.) except vents and stacks, are visible from the public right-of-way, whether the equipment is located on the ground, exterior walls, or the roof
- E. Maintenance of Parks, Open Spaces, & Common Areas – The developer shall establish a Homeowners' Association to carry out the following responsibilities within all parks, open spaces, and common areas:
- i. Clean up and litter removal.
 - ii. Landscaping installation, care, and maintenance.
 - iii. Trimming, cleaning, and removal of unwanted vegetation.
 - iv. Maintain benches, concrete trail, entry features, and any other installed improvements.
 - v. Payment of electricity used for the lighting of any entry features and amenities.
- F. Developer Responsibility – During the development of this district, the developer shall be responsible for the following:
- i. Serving as the City's point of contact for all concerns regarding the maintenance of the parks, open spaces, and common areas until at least all lots are occupied.
 - ii. Installation of irrigation systems, benches, concrete trails, entry features, subdivision screening wall, playground equipment, and any other improvements.

3.03 District 2 – Single-Family District

The Single-Family district shall provide for the development of one- and two-story, single-family detached homes. The standards and conditions within this section shall be applicable to this district. The permitted uses within this district be consistent with the Zoning "Exhibit C" as well as the Design Standards herein described for this district for two different sizes of lots in table 3 & table 4. Detail Construction plan layout & Plat are subject to meet City design Criteria, State & Federal regulations, and proposed PD condition.

Table 3 – Single-Family District Development Standards -Base Zoning SF-3 /Single-Family Residential-3 (Minimum 9,000-square-foot lots)

Minimum Lot Requirements	
Lot Area	9,000 sf.
Average Lot Width [Except at Cul-De-Sac or Turn]	60'
Lot Depth [Except at Cul-De-Sac or Turn]	120'
Minimum Dwelling Unit Requirements	
Minimum Dwelling Unit Size	1,800 sf.
Minimum Setback Requirements	
Front Yard Setback	20'
Side Yard Setback	5'
Side Yard Setback Adjacent to Street	5'
Rear Yard Setback	10'
Maximum Building Requirements	
Main Structure Height	35'
Accessory Structure Height	15'
Lot Coverage for Main Structure	50%
Minimum Landscaping Requirements	
Trees	One 3" caliper tree in front yard Two 3" caliper tree in rear yard
Sod	Front, side, & rear yard

Table 4 – Single-Family District Development Standards -Base Zoning SF-3 /Single-Family Residential-3 (Minimum 5,500-square-foot lots)

Minimum Lot Requirements	
Lot Area	5,500 sf.
Average Lot Width [Except at Cul-De-Sac or Turn]	50'
Lot Depth [Except at Cul-De-Sac or Turn]	100'
Minimum Dwelling Unit Requirements	
Minimum Dwelling Unit Size	1,500 sf.
Minimum Setback Requirements	
Front Yard Setback	20'
Side Yard Setback	5'
Side Yard Setback Adjacent to Street	5'
Rear Yard Setback	10'
Maximum Building Requirements	
Main Structure Height	35'
Accessory Structure Height	15'
Lot Coverage for Main Structure	60%
Minimum Landscaping Requirements	

Trees	One 3” caliper tree in front yard Two 3” caliper tree in rear yard
Sod	Front, side, & rear yard

A. Special Conditions – in addition to the district development standards in Table 3 and Table 4, the development of this district shall be subject to the following special conditions:

- i. The total land area of this district shall not exceed 65% of the total land area for this PD.
- ii. All units may be front entry.
- iii. The residential density within this district shall not exceed eight units per acre.
- iv. At minimum, the park and open spaces within this district shall contain playground equipment, six park benches, 4 ft sidewalks and 5 ft pedestrian walking trail. (See detail Exhibits D to I)

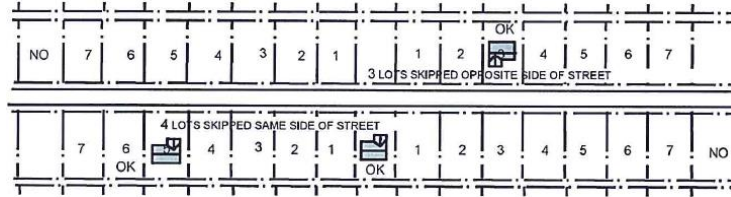
B. District Development Conditions– The desired land design requirements for this district are achieved in accordance with Zoning “Exhibit C” and the following criteria:

- iv. Final Park layout/equipment to be agreed upon between City and Developer before final approval of the subdivision plat for the development.
Developer commits to complete all onsite park and amenities upon 50% occupancy reached.
- v. The entry feature for this district shall contain a masonry monument sign designed to meet the City’s Development Regulations. The final design and placement of the monument sign shall be agreed upon between City and Developer prior to construction. (See Exhibit D)
- vi. A continuous four (4’) wide concrete pedestrian sidewalk shall be located on both sides of the street, in the right-of-way of every internal street within this district. Sidewalks meant to be adjacent to residential lots may be constructed by the builder.

C. Residential Design Standards – The desired architectural standards for this district are achieved in accordance with the following criteria:

- vi. In order to avoid large blank facades, variations in the elevation of residential facades facing a public street shall be provided in both the vertical and horizontal dimensions. At least twenty (20%) percent of the façade shall be offset a minimum of 1 foot (1’) either protruding from or recessed back from the remainder of the façade.
- vii. All single-family units shall have a minimum roof pitch of 8:12 on primary pitches with articulation, dormers or a combination of hip and gable roofing.
- viii. A minimum two covered off-street parking spaces shall be required for each residential unit within this district.
- ix. Garage doors may be located on the primary street elevation (front entry) of the single-family attached residential unit. Each garage shall be a minimum 20’ wide and 20’ deep.

- x. A minimum of four (4) platted residential lots must be skipped on the same side and three (3) lots must be skipped on the opposite side of a street before rebuilding the same single-family residential unit with an identical (or nearly identical) street elevation design. The same floor plan and elevation shall not be repeated on neighboring, side by side, lots or directly across the street.



- xi. Example single-family home elevation:



- D. Landscaping and Screening – Each residential lot within this district shall comply with the following criteria:
- Side and rear yard fences shall be permitted to a height of six feet (6') maximum and constructed of wood with metal posts and rails to the inside.
 - Pressure treated wood is prohibited.
 - Decorative iron fences shall be constructed on lots with residential dwellings along the property line adjacent to public open space and shall be minimum four feet (4') in height.

- d. Each residential lot shall have sodded front, side, and rear yard with a minimum of one tree planted in the front yard and two trees planted in the rear yard. Each tree shall be a minimum 3” caliper.
 - e. All landscaped areas must be kept in a healthy and growing condition. Any plant materials that die during a time of year where it is not feasible to replant shall be replaced as soon as possible by the homeowner.
 - f. Each residential lot shall have an automated, subsurface irrigation system.
 - g. All residential structures must be designed such that no mechanical equipment (HVAC, etc.) except vents and stacks, are visible from the public right-of-way, whether the equipment is located on the ground, exterior walls, or the roof.
- E. Maintenance of Parks, Open Spaces, & Common Areas – The developer shall establish a Homeowners’ Association to carry out the following responsibilities within all parks, open spaces, and common areas:
- vi. Clean up and litter removal.
 - vii. Landscaping installation, care, and maintenance.
 - viii. Trimming, cleaning, and removal of unwanted vegetation.
 - ix. Maintain benches, concrete trail, entry features, and any other installed improvements.
 - x. Payment of electricity used for the lighting of any entry features and amenities.
- F. Developer Responsibility – During the development of this district, the developer shall be responsible for the following:
- iii. Serving as the City’s point of contact for all concerns regarding the maintenance of the parks, open spaces, and common areas until at least 50% of units are sold and occupied
 - iv. Installation of irrigation systems, benches, concrete trails, entry features, subdivision screening wall, playground equipment, and any other improvements.

3.04 District 3 – Multifamily District (Base Zoning: MF/ Multifamily Residential)

The Multifamily District shall provide for the development of up to four-story multifamily buildings. The standards and conditions within this section be applicable to this district. The permitted uses within this district be consistent with the Zoning “Exhibit C” as well as the Design Standards herein described for this district. Detail Construction plan layout, Building layout & Plat are subject to meet City design Criteria, State & Federal regulations and proposed PD condition.

Table 5 – Multifamily District Development Standards – Base Zoning MF/ Multifamily Residential

Minimum Dwelling Unit Requirements	
Studio	500 sf.
1 Bedroom Unit	800 sf.
2 Bedroom Unit	950 sf.
3 Bedroom Unit	1,100 sf.
Minimum Building Setbacks	
Front Yard Setback	40'
Side	30'
Rear Yard Setback	40'
Lot Coverage for Main Structures	70%
Maximum Building Requirements	
Main Structure Height	4 stories
Accessory Structure Height	1 story
Building Separation	35'

- A. Special Conditions – in addition to the district development standards in Table 5, the development of this district shall be subject to the following special conditions:
- v. The total land area of this district shall not exceed 25% of the total land area for this PD excluding park, green area, and pond under this zoning district.
 - vi. Each Building within this district shall contain no more than 140 residential dwelling units.
 - vii. The number of residential units within this district shall not exceed 480.
 - viii. The residential density within this district shall not exceed 30 units per acre.
- B. District Development Conditions – The desired land design requirements for this district are achieved in accordance with Zoning “Exhibit C” and the following criteria:
- vii. Final Park layout/equipment to be agreed upon between City and Developer before final approval of the subdivision plat for the development. Developer commits to complete all onsite park and amenities upon 50% occupancy reached including the Amenity Center Building and accessories.
 - viii. The entry feature for this district shall contain a masonry monument sign designed to meet the City’s Development Regulations. The final design and placement of the monument sign shall be agreed upon between City and Developer prior to construction.
- C. Residential Design Standards – The desired architectural standards for this district are achieved in accordance with the following criteria:
- xii. To avoid large blank facades, variations in the elevation of the apartment building facades shall be provided in both the vertical and horizontal dimensions. At least

twenty (20%) percent of the façade shall be offset a minimum of 1 foot (1') either protruding from or recessed back from the remainder of the façade.

- xiii. Covered parking are required within this district per City of Glenn heights general development code. Required parking spaces for this district shall be as follows:
 - a. 1 space per studio unit
 - b. 1 space per 1-bedroom unit
 - c. 1.5 spaces per 2-bedroom unit
 - d. 2 spaces per 3-bedroom unit
- xiv. Example elevation:



- D. Landscaping and Screening – Each residential lot within this district shall comply with the following criteria:
 - a. The Multifamily District shall have a wrought iron fence surrounding the district with a security gate at each point of ingress/egress. No masonry wall shall be required adjacent to residential. Instead, the multifamily developers shall provide a combination of green wall areas of suitable vegetation and wood fence to mitigate site lines.
 - b. The final landscape plan shall be reviewed by City Staff for approval.
 - c. An irrigation system must be provided with all landscape plans. Irrigation plans shall comply with the design standards set forth by the Texas Commission on Environmental Quality.
 - d. All landscaped areas must be kept in a healthy and growing condition. Any plant materials that die during a time of year where is it not feasible to replant shall be replaced as soon as possible by the homeowner.
 - e. All residential structures must be designed such that no mechanical equipment (HVAC, etc.) except vents and stacks, are visible from the public right-of-way, whether the equipment is located on the ground, exterior walls, or the roof
- E. Refuse Facilities – the refuse facilities within this district shall meet the following criteria:
 - a. The Multifamily district shall have refuse containers located generally around the site for easy access from each residential building.
 - b. All trash/recycling receptacles must be screened on at least three sides and shall be oriented so that the open side does is not visible from the public right-of-way.
- F. Parks, Open Spaces, and Amenities – The Multifamily District shall have an amenity center that is to be operated and maintained by the Owner/Property Manager of the Apartment Complex. The amenity center shall include:

- a. Amenity building no smaller than 1,600 square feet.
 - b. Furnished fitness center.
 - c. Pedestrian sidewalks & walking trails.
 - d. Swimming pool.
 - e. Indoor restrooms.
 - f. Children's playroom.
 - g. Children's playground.
 - h. Community meeting room.
 - vii. At minimum, the park and open spaces within this district shall contain kids playground, two park benches, 4 ft sidewalks and 5 ft pedestrian walking trail. In addition, a minimum of 3 grills and a minimum of 2 picnic tables to be installed. This area being the center of all development to be accessible from all phases through a 5' trail system. (See detail Exhibits D to I)
- G. Maintenance of Parks, Open Spaces, & Common Areas – The developer shall establish a Homeowners' Association to carry out the following responsibilities within all parks, open spaces, and common areas:
- i. Clean up and litter removal.
 - ii. Landscaping installation, care, and maintenance.
 - iii. Trimming, cleaning, and removal of unwanted vegetation.
 - iv. Maintain benches, concrete trail, entry features, and any other installed improvements.
 - v. Payment of electricity used for the lighting of any entry features and amenities.
- H. Developer Responsibility – During the development of this district, the developer shall be responsible for the following:
- v. Serving as the City's point of contact for all concerns regarding the maintenance of the parks, open spaces, and common areas until at least 50% of units are sold and occupied
 - vi. Installation of irrigation systems, benches, concrete trails, entry features, subdivision screening wall, playground equipment, and any other improvements.

PART 4. NONRESIDENTIAL DEVELOPMENT STANDARDS

4.01 District 4 – Retail District (Base Zoning: R/ Retail) The Retail District shall provide for the development of one- and two-story nonresidential buildings. The standards and conditions within this section shall be applicable to this district. Development within this district shall conform to the lists below and follow the City's development regulations for those uses. Detail Construction plan layout, Building Layout & Plat are subject to meet City design Criteria, State & Federal regulations, and proposed PD condition.

- A. Permitted Uses – In addition to the uses permitted within the Retail zoning under the City’s Zoning Ordinance, the following uses are permitted by right within this district:
- i. Neighborhood Oriented Retail
 - ii. Urgent Care or Medical Office
 - iii. Religious Institution
 - iv. Office
 - v. Civic Use
 - vi. Community Facilities
 - vii. Restaurant
- B. Prohibited Uses – In addition to the uses not permitted within the Retail zoning under the City’s Zoning Ordinance, the following uses are prohibited within this district:
- i. Industrial
 - ii. Outdoor Storage
 - iii. Pawnshop
 - iv. Sexually Oriented Business
 - v. Jail
 - vi. Halfway House
 - vii. Automotive Repair or Sales
 - viii. Substance Abuse Treatment Facility
 - ix. Telecommunications / Cellular Tower
 - x. Hotel or Hostel
- C. Example elevation:



PART 5. RELATIONSHIP TO CITY OF GLENN HEIGHTS COMPREHENSIVE ZONING ORDINANCE

In the event of a conflict or inconsistent between the written provisions of the enabling Ordinance of these Regulations and the provisions of the City of Glenn Heights' Comprehensive Zoning Ordinance, the provisions and intent of the enabling Ordinance and these Regulations shall control. These Regulations, together with the applicable provisions of the enabling Ordinance and the applicable provisions of the City of Glenn Heights' Comprehensive Zoning Ordinance and Subdivision Regulations, shall constitute all the development standards that are applicable to the Subdivision.

The permitted uses within these districts be consistent with the Zoning "Exhibit C" as well as the Design Standards herein described for this district. Detail Construction plan layout, building layout & Plat are subject to meet City design Criteria, State & Federal regulations, and proposed PD condition.

EXHIBIT D: Monument Sign (Example)



EXHIBIT E: Street Sign and Post



Exhibit F: Street Light

ONCOR Approved LED Street Light Fixture	Brandon Industries LED Street Light Fixture
 TSN 475236 Rev. 01/06 Copyright 2006 Oncor Electric Delivery. All Rights Reserved.	 CL7-AMG CL6-AG CL8-H-02

Exhibit G: Decorative Mailboxes
(Example Picture shows Mail Box by Brandon Industries)

Post mounted Decorative Mailbox for Single-Family District	Clustered Decorative Mailbox for Townhome and Multifamily District
	
Clustered Decorative Mailbox under covered canopy (Townhomes and Multifamily)	
	

Exhibit H: Bench/Trash Can

Trash Container	Benches
	

Exhibit J: Kids' Playground



Exhibit K: Fence Plan

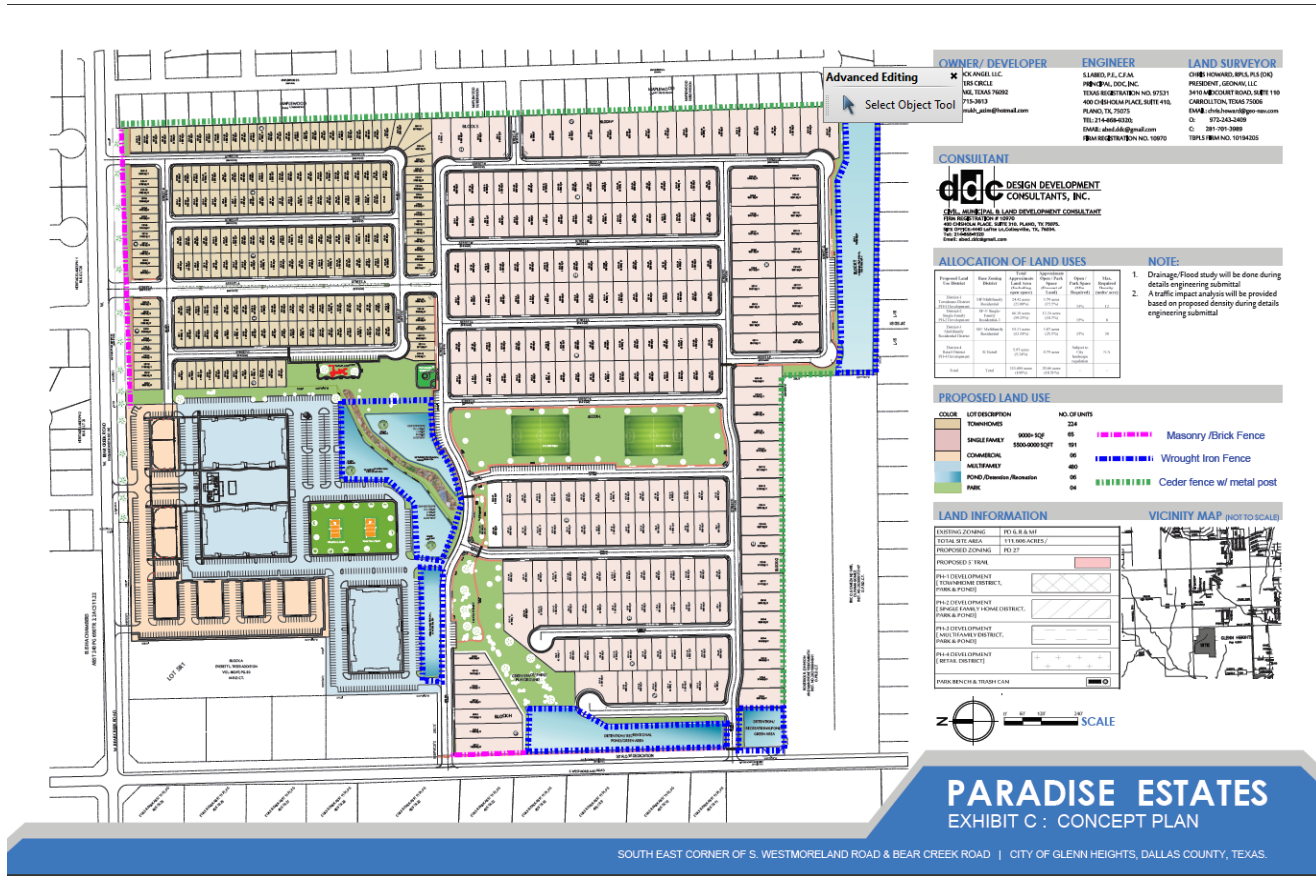
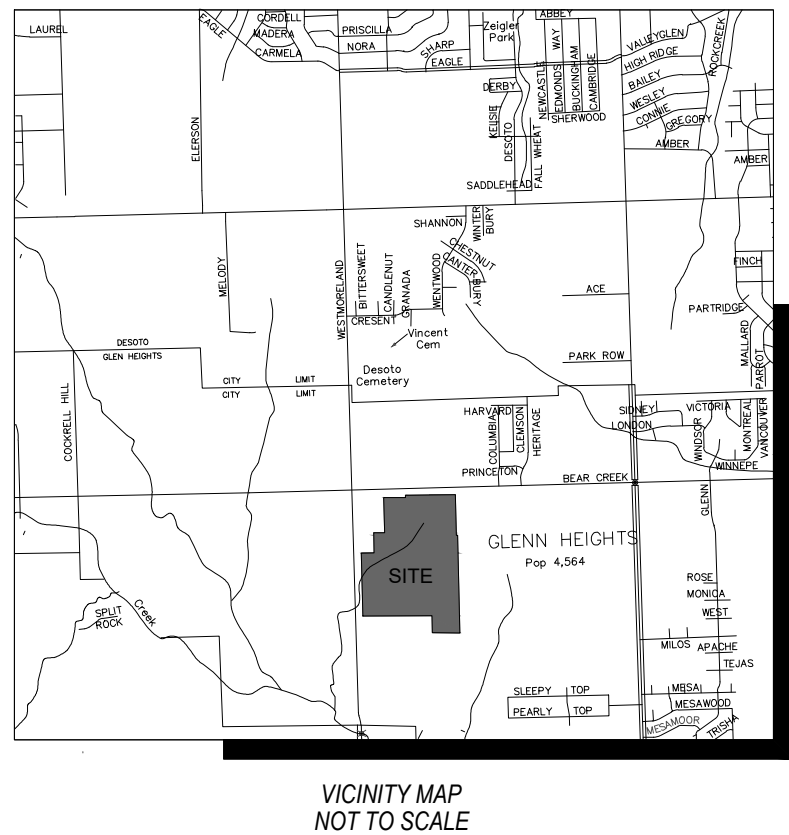
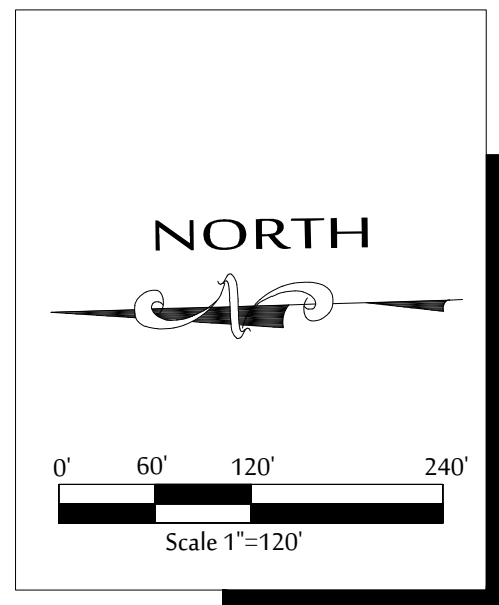


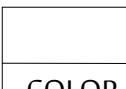
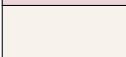
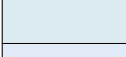
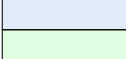
Exhibit L: Masonry Wall



Exhibit “C”
[Concept Plan]



- Note:
1. Drainage/Flood study will be done during details engineering submittal
 2. A traffic impact analysis will be provided based on proposed density during details engineering submittal

LAND INFORMATION		
EXISTING ZONING	PD 6, R & MF	
TOTAL SITE AREA	111.606 ACRES /	
PROPOSED ZONING	PD 27	
PROPOSED 5' TRAIL		
PH-1 DEVELOPMENT [TOWNHOME DISTRICT, PARK & POND]		
PH-2 DEVELOPMENT [SINGLE FAMILY HOME DISTRICT, PARK & POND]		
PH-3 DEVELOPMENT [MULTIFAMILY DISTRICT, PARK & POND]		
PH-4 DEVELOPMENT [RETAIL DISTRICT]		
PARK BENCH & TRASH CAN		
COLOR	PROPOSED LAND USE	NO. OF UNITS
	TOWNHOMES	224
	SINGLE FAMILY	9000+ SQF 65
		5500-9000 SQFT 191
	COMMERCIAL	06
	MULTIFAMILY	480
	POND /Detention /Recreation	06
	PARK	04

ALLOCATION OF LAND USES					
Proposed Land Use District	Base Zoning District	Total Approximate Land Area (Including open space)	Approximate Open / Park Space (Percent of Land)	Open / Park Space (Min. Required)	Max. Required Density (units/ acre)
District-1 Townhome District PH-1 Development	MF/Multifamily Residential	24.42 acres (21.88%)	3.79 acres (15.5%)	15%	12
District-2 Single-Family PH-2 Development	SF-3/ Single-Family Residential-3	66.10 acres (59.25%)	12.24 acres (18.3%)	15%	8
District-3 Multifamily Residential District	MF/ Multifamily Residential	15.11 acres (13.54%)	3.87 acres (25.5%)	15%	30
District-4 Retail District PH-4 Development	R/ Retail	5.97 acres (5.34%)	0.79 acres	Subject to City landscape regulation	N/A
Total	Total	111.606 acres (100%)	20.66 acres (18.51%)	-	-

ddc DESIGN DEVELOPMENT CONSULTANTS, INC.

CIVIL, MUNICIPAL & LAND DEVELOPMENT CONSULTANT

FIRM REGISTRATION # 10970

400 CHISHOLM PLACE, SUITE 310, PLANO, TX 75075.

SITE OFFICE: 4440 Lafitte Ln, Colleyville, TX, 76034.

TEL: 214-868-9320

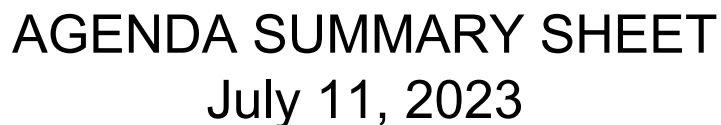
Email: abed.ddc@gmail.com

OWNER/DEVELOPER:
SHAMROCK ANGEL LLC.
151 PLAYERS CIRCLE
SOUTH LAKE, TEXAS 76092
TEL: 817-715-3613
EMAIL: farrukh_azim@hotmail.com

ENGINEER:
S. LABED, P.E., C.F.M.
PRINCIPAL, DDC, INC.
TEXAS REGISTRATION NO. 97531
400 CHISHOLM PLACE, SUITE 410,
PLANO, TX 75075
TEL: 214-868-9320
EMAIL: abed.ddc@gmail.com
FIRM REGISTRATION NO. 10970

CHRIS HOWARD, RPLS, PLS (OK)
PRESIDENT, GEONAV, LLC
3410 MIDCOURT ROAD, SUITE 110
CARROLLTON, TEXAS 75006
EMAIL: chris.howard@geo-nav.com
O: 972-243-2409
C: 281-701-3989
TBPLS FIRM NO. 10194205

EXHIBIT C:
CONCEPT PLAN
PARADISE ESTATES
SOUTH EAST CORNER OF S. WESTMORELAND ROAD
& BEAR CREEK ROAD
CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS.



RZ-002-2023: Discuss and take action on Ordinance O-06-23, an Ordinance of the City Council of the City of Glenn Heights, Texas, amending the City of Glenn Heights Zoning Ordinance and Zoning Map, as previously amended, by amending the zoning of a 44.39± acre tract of land situated in the William Rawlins Survey, Tract 9, Abstract No. 1205, in the City of Glenn Heights, Dallas County, Texas and being generally located to the east of South Westmoreland Road, the south of the Meadow Springs Neighborhood and to the west of South Hampton Road and Top of the Hill Farms Neighborhood in the City of Glenn Heights, Dallas County, Texas, from Single-Family Residential-1 (SF-1) to Planned Development-28 (PD-28) for mixed use with Single-Family Residential-3 and Neighborhood Services (NS) base zonings; adopting Development Regulations therefor, adopting a Concept Plan therefor; providing for a conflicts resolution clause; providing a severability clause; providing a savings clause; providing a penalty of fine not to exceed two thousand dollars (\$2,000) for each offense; and providing an effective date. (Second Reading) (Parviz Pourazizian, Director of Planning & Development Services)

[illegible]



CITY OF GLENN HEIGHTS CITY COUNCIL REPORT

Date: July 11, 2023

SUBJECT

Discuss and take action on a change of zoning request by Randell Curington on behalf of Glenn Heights Beltline GP, LLC. The 44.39-acre parcel is more particularly described as Tract 9 out of the William Rawlins Abstract No. 1205 and is generally located to the east of S. Westmoreland Road, south of the Meadow Springs neighborhood, and west of S. Hampton Road, west of the Top of Hill Farms neighborhood, Glenn Heights, Dallas County, Texas. The applicant is proposing a zoning change from Single-Family 1 to a Planned Development-28 with Single-Family 3 base zoning and Neighborhood Services base zoning.

DISCUSSION / BACKGROUND

The subject property is located south of the Meadow Springs neighborhood and west of the Top of the Hill farms neighborhood and is currently zoned Single-Family 1. The property is surrounded by low density residential or vacant land and contains one of Little Creeks tributaries and is bordered by another.

The Planned Development is separated into three phases, 23.09 acres in Phase 1 is proposed to be zoned Planned Development with Single Family 3 base zoning, 9.93 acres in Phase 2 is proposed to be zoned Planned Development with Single Family 3 base zoning, and 11.37 acres in Phase 3 in proposed to be zoned Planned Development with Neighborhood Service zoning.

The applicant is proposing that the maximum number of residential lots not exceed 75 lots in Phase 1 and 35 lots in Phase 2. The development regulations of Phase 1 and 2 are listed the below table:

PLANNED DEVELOPMENT - Single Family (PD/SF - 3)	
Lot Size (Minimum)	

Lot Area (sq. ft.)	8,000
Lot Width (feet)	60
Lot Depth (feet)	110*
Lot Depth of Double Front Lots (feet)	120
Dwelling Regulations (Minimum Square Footage)	
All homes will be minimum of	1,800
Yard Requirements - Main Structures	
Front Yard (feet)	20
Side Yard (feet)	5
Side Yard of Corner Lots (feet)	10
Side Yard of Corner Lots (feet) on key lots	20
Rear Yard (feet)	15**
Rear Yard Double Front Lots (feet)	20
Lot Coverage	50%
Height of Structures	
Main Structure (feet)	35
Accessory Structure (feet)	8

*Cul-de-sac and Elbow lots may have a minimum depth of 100 feet

**Cul-de-sac and Elbow lots may have a minimum rear yard setback of 10 feet.

In addition to the lot area and setback criteria in the above table, the applicant is also proposing that all lots contain front-entry garages and that lots that have a rear or side adjacency to park land have a decorative metal fence not to exceed 6' in height opposed to a wooden privacy fence along that property side.

The applicant is proposing that 4' sidewalks be installed on both sides of all internal streets. Additionally, the applicant indicates that the open space located in Phase 1 will be a trail system of approximately 3000 feet of length, park benches, dog watering

stations and a dog waste station. The applicant also indicates that a minimum of \$25,000 of active playground equipment will be installed in a form and location acceptable to the City. Phase 2 will contain a trail system which will include benches and a human/dog water station.

The 11.37-acre parcel known as Phase 3 will conform to the Neighborhood Services (NS) zoning district per the City of Glenn Heights Zoning Ordinance and will conform to the standards listed below.

A. PERMITTED USES – Those uses listed for the Neighborhood Services (NS) district in Section XI.1 as “X” (permitted) or “S” (Specific Use Permit) are authorized uses permitted by right or specifically permitted uses, respectively. Special permitted uses must be approved utilizing the procedures set for in Section XI.4.4. Additionally, the use of a school, either public or private is allowed.

B. SITE PLAN – Approval shall be required for any non-residential use (e.g., school, church, child care, private recreation facilities, etc.). Any nonresidential land use which is permitted in this district shall conform to the “NS” – Neighborhood Services district standards with respect to building setbacks, landscaping, exterior building construction, lighting, signage, etc. Site and façade plans for non-residential uses will be reviewed and approved by the Planning and Development Services Department prior to building permits being issued.

C. SCREENING – The Neighborhood Services development will be responsible for providing a 6’ masonry screening wall along any property lines adjacent to residential uses.

Staff has reviewed this application to determine its compatibility with the City’s Future Land Use Map and Comprehensive Plan which designates this area as commercial due to the adjacency to Loop 9 on the south side of the property.

2011 Comprehensive Plan Update

Strategic Goal #9, Land Use – Provide opportunities for coordinated well-planned growth and development.

Implementation Strategy: 9.2 Provide for the efficient use of land, coordinated with the provision of essential public infrastructure and facilities by continuously monitoring and updating the City's Comprehensive Plan and Future Land Use Plan.

Implementation Strategy: 9.6 Determine appropriate locations for future residential and nonresidential development considering existing neighborhoods and natural features.

PRIOR COUNCIL OR BOARD ACTION

The Planning & Zoning Commission held a public hearing and considered the request by the applicant on August 08, 2022. The Planning & Zoning Commission recommended approval of the concept plan proposed at that time. A public hearing and first reading was held by City Council on September 6, 2022. However, due to staff turnover and subsequent meetings regarding the requirements for a Planned Development Application, the applicant substantially changed the proposed concept plan which impacted the previously reviewed development regulations. Staff was advised by legal counsel that the application did not need to return to P&Z for review, but that the updated concept plan and development regulations should be presented to City Council as a first reading.

PUBLIC CONTACT

Notices were mailed to adjacent property owners within two hundred feet (200') of the subject property and published in a local newspaper as required by state law and the City of Glenn Heights Comprehensive Zoning Ordinance. Additionally, two informational signs have been posted along the street frontages to inform the public of the pending zoning change.

FINANCIAL IMPACT

Not applicable.

RECOMMENDATION / ALTERNATIVES

Based on the City Future Land Use Map and Comprehensive Plan, staff recommends approval of the request.

ATTACHMENTS

1. Ordinance O-06-23

PREPARED BY

Parviz Pourazizian, Director of Planning and Development Services/ City Engineer

REVIEWED BY

Brandi Brown, City Secretary

ORDINANCE O-06-23

AN ORDINANCE OF THE CITY OF GLENN HEIGHTS, TEXAS, AMENDING THE CITY OF GLENN HEIGHTS ZONING ORDINANCE AND ZONING MAP, AS PREVIOUSLY AMENDED, BY AMENDING THE ZONING OF A 44.39± ACRES TRACT OF LAND SITUATED IN THE WILLIAM RAWLINS SURVEY, TRACT 9, ABSTRACT NO. 1205 IN THE CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS AND BEING GENERALLY LOCATED TO THE EAST OF SOUTH WESTMORELAND ROAD, THE SOUTH OF THE MEADOW SPRINGS NEIGHBORHOOD AND TO THE WEST OF SOUTH HAMPTON ROAD AND TOP OF THE HILL FARMS NEIGHBORHOOD IN THE CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS, FROM SINGLE-FAMILY RESIDENTIAL-1 (SF-1) TO PLANNED DEVELOPMENT-28 (PD-28) FOR MIXED USE WITH SINGLE-FAMILY RESIDENTIAL-3 AND NEIGHBORHOOD SERVICES (NS) BASE ZONINGS; ADOPTING DEVELOPMENT REGULATIONS THEREFOR, ADOPTING A CONCEPT PLAN THEREFOR; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED TWO THOUSAND DOLLARS (\$2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission and the governing body of the City of Glenn Heights, Texas, in compliance with the laws of the State of Texas and the ordinances of the City of Glenn Heights, Texas, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all the property owners generally and to all persons interested and situated in the affected area, and in the vicinity thereof, and in the exercise of its legislative discretion, have concluded that the City of Glenn Heights Zoning Ordinance and Zoning Map of the City of Glenn Heights, Texas, as previously amended, should be further amended.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS, THAT:

SECTION 1. CHANGE OF ZONING CLASSIFICATION

The City of Glenn Heights Zoning Ordinance (the “Zoning Ordinance”) and the Zoning Map of the City of Glenn Heights, Texas, are hereby amended by amending the zoning designation and related regulations regarding use and development for a 44.39± acres tract of land situated in the William Rawlins Survey, Tract 9, Abstract No. 1205 in the City of Glenn Heights, Dallas County, Texas and being generally located to the east of South Westmoreland Road, to the South of the Meadow Springs Neighborhood and to the west of South Hampton Road and Top of the Hill Farms Neighborhood in the City of Glenn Heights, Dallas County, Texas, the tract being more particularly described and depicted in Exhibit “A” hereto (the 44.39± acre tract is referred to herein as the “Property”) from Single-Family Residential-1 (SF-1) to Planned Development-28 (PD-28)

for mixed use with Single-Family Residential-3 (SF-3) and Neighborhood Services (NS) base zonings, subject to section 2 and 3 of this Ordinance.

SECTION 2. DEVELOPMENT AND LAND USE STANDARDS

The Property shall be developed and used in accordance with the provisions of all building regulations, zoning ordinances, subdivision regulations, and any other applicable ordinances of the City, except as may be specifically amended herein, including compliance with the Zoning Ordinance applicable to the noted base zonings of Single-Family Residential-3 and Neighborhood Services except where modified by the Planned Development District Regulations attached hereto and incorporated herein as Exhibit “B” (“Development Regulations”), the same being hereby approved and adopted.

SECTION 3. CONCEPT PLAN

The Concept Plan attached hereto and incorporated herein as Exhibit “C” (the “Concept Plan”) is approved as a part of the Development Regulations for the Property and is made a part hereof for all purposes. Use and development of the Property shall be in conformance therewith.

SECTION 4. CONFLICTS.

To the extent of any irreconcilable conflict with the provisions of this Ordinance and other ordinances of the City of Glenn Heights governing the use and development of the Property and which are not expressly amended by this Ordinance, the provisions of this Ordinance shall be controlling. In the event there is an irreconcilable conflict within the text of this Ordinance, including any exhibits attached hereto, relating to the applicable standard to be enforced with respect to development of the Property, the strictest standard shall be controlling unless the City Council determines by approval of a motion or resolution that the less stringent standard is to apply.

SECTION 5. SEVERABILITY CLAUSE.

Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance, or of the City of Glenn Heights Zoning Ordinance, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance or the City of Glenn Heights Zoning Ordinance, as amended hereby, which shall remain in full force and effect.

SECTION 6 SAVINGS CLAUSE.

An offense committed before the effective date of this Ordinance is governed by prior law and the provisions of the City of Glenn Heights Zoning Ordinance, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 7. PENALTY.

Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed Two Thousand Dollars (\$2,000) and a separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

SECTION 8. EFFECTIVE DATE.

This Ordinance shall become effective from and after the date of its passage and final publication in accordance with the Charter of the City of Glenn Heights and/or applicable state law and it is accordingly so ordained.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF GLENN HEIGHTS, TEXAS ON THIS THE 11th DAY OF JULY 2023.

APPROVED:

Sonja A. Brown, Mayor

ATTEST:

Brandi Brown, City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas, City Attorney
(053123vwtTM135287)

Exhibit “A”
[Survey and Legal Description of the Property]

TRACT 1

BEING A TRACT OF LAND SITUATED IN THE WILLIAM RAWLINS SURVEY, ABSTRACT NO. 1205, DALLAS COUNTY, TEXAS AND BEING A PORTION OF THAT TRACT OF LAND DESCRIBED IN DEED TO CHARITABLE HOLDINGS II, RECORDED IN INSTRUMENT NO. 201800313657, OF THE OFFICIAL PUBLIC RECORDS OF DALLAS COUNTY, TEXAS (O.P.R.D.C.T.) AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT 1/2" IRON ROD FOUND FOR THE NORTHWEST CORNER OF SAID CHARITABLE TRACT AND THE SOUTHWEST CORNER OF MEADOW SPRINGS, PHASE 1, RECORDED IN CABINET 2003119-116, O.P.R.D.C.T. AND IN THE EAST RIGHT OF WAY LINE OF WESTMORELAND ROAD;

THENCE NORTH 89 DEGREES 09 MINUTES 18 SECONDS EAST, A DISTANCE OF 2621.19 FEET TO A 1/2" IRON ROD FOUND WITH CAP STAMPED "YP ASSOCIATES.COM";

THENCE SOUTH 01 DEGREES 18 MINUTES 26 SECONDS EAST, A DISTANCE OF 802.75 FEET TO A 1/2" IRON PIPE FOUND;

THENCE SOUTH 88 DEGREES 42 MINUTES 11 SECONDS WEST, A DISTANCE OF 1607.42 FEET TO A POINT FOR CORNER;

THENCE NORTH 75 DEGREES 03 MINUTES 12 SECONDS WEST, A DISTANCE OF 693.53 FEET;

THENCE NORTH 70 DEGREES 54 MINUTES 59 SECONDS WEST, A DISTANCE OF 365.86 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 928.90 FEET;

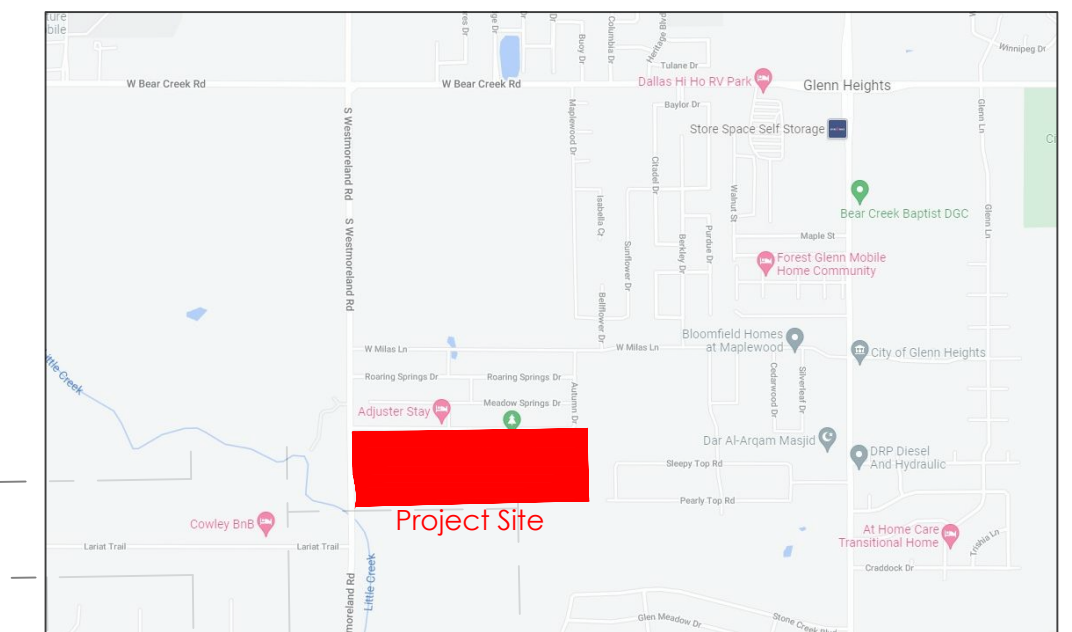
THENCE ALONG SAID CURVE HAVING A CHORD BEARING OF NORTH 07 DEGREES 43 MINUTES 14 SECONDS WEST, A DISTANCE OF 27.79 FEET AND AN ARC LENGTH OF 27.79 FEET;

THENCE NORTH 89 DEGREES 03 MINUTES 57 SECONDS EAST, A DISTANCE OF 144.25 FEET;

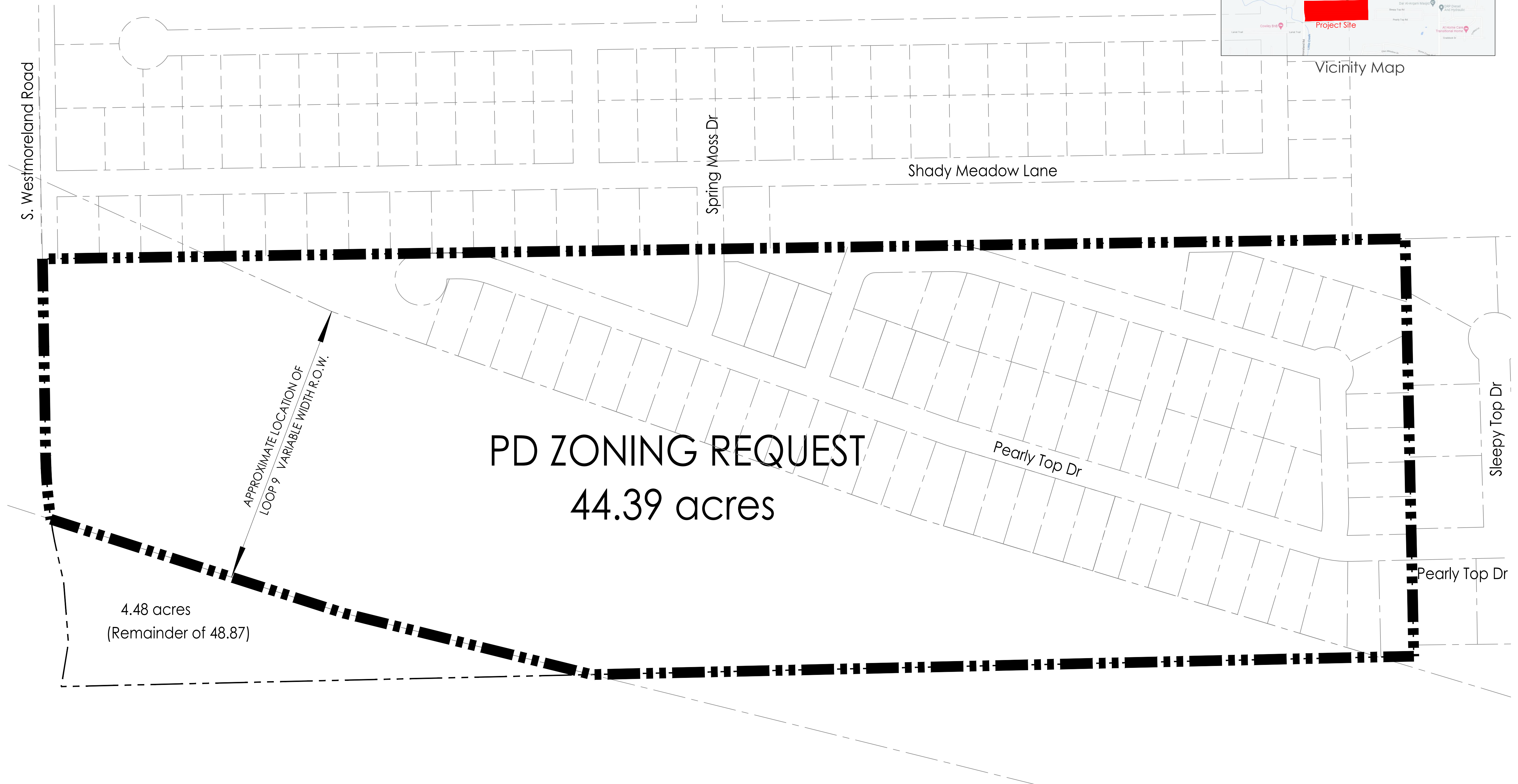
THENCE NORTH 03 DEGREES 13 MINUTES 27 SECONDS WEST, A DISTANCE OF 305.76 FEET;

THENCE SOUTH 89 DEGREES 03 MINUTES 57 SECONDS WEST, A DISTANCE OF 136.97 FEET;

THENCE NORTH 00 DEGREES 55 MINUTES 36 SECONDS WEST, A DISTANCE OF 168.87 FEET TO A POINT OF BEGINNING AND CONTAINING 44.39 ACRES;



Vicinity Map

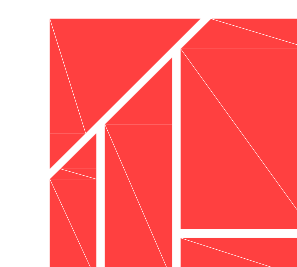


PD ZONING REQUEST 44.39 acres

4.48 acres
(Remainder of 48.87)

APPROXIMATE LOCATION OF
LOOP 9 VARIABLE WIDTH R.O.W.

O-006-23 "Exhibit A"
Glenn Heights, Texas



CCM Engineering
2570 Justin Road, 209
Highland Village, TX 75077
972.691.6633
www.ccm-eng.com

JUNE 29, 2022

Exhibit “B” – Development Regulations

Exhibit “B”
CONDITIONS FOR PLANNED DEVELOPMENT
ZONING CASE No. _____

APPROXIMATELY 44.39 ACRES PD-SINGLE FAMILY (PD/SF-3):

23.09 acres in Phase 1 zoned PD/SF3, 9.93 acres in Phase 2 as PD/SF3, and 11.37 acres in Phase 3 as PD/NS.

I. GENERAL CONDITIONS:

This planned Development District shall not affect any regulations within the Code of Ordinances, except as specifically provided herein.

Planned Development – Single Family (PD / SF-3)	
Lot Size (Minimum)	
Lot Area (sq. ft.)	8,000
Lot Width (feet)	60
Lot Depth (feet)	110*
Lot Depth of Double Front Lots (feet)	120
Dwelling Regulations (Minimum Square Footage)	
All Homes will be a minimum of	1,800
Yard Requirements – Main Structures	
Front Yard (feet)	20
Side Yard (feet)	5
Side Yard of Corner Lots (feet)	10
Side Yard of Corner Lots (feet) on key lots	20
Rear Yard (feet)	15**
Rear Yard Double Front Lots (feet)	20
Lot Coverage	50%
Height of Structures	
Main Structure (feet)	35
Accessory Structure (feet)	8

*Cul-de-sac and Elbow lots may have a minimum depth of 100 feet.

**Cul-de-sac and Elbow lots may have a minimum rear yard setback of 10 feet.

II. SPECIAL CONDITIONS:

- A. Maximum number of residential lots not to exceed 75 lots in Phase 1 and 35 lots in Phase 2.
- B. Key lots are defined as a corner lot which is backing up to an abutting side yard.
- C. Three-tab roofing shall not be permitted.
- D. No alleys shall be required within the Planned Development, and all homes shall be front entry.
- E. Lots which back or side onto park land shall provide a decorative metal fence of uniform design to be installed by the homebuilder.

III. MAINTENANCE OF THE COMMON AREA/OPEN SPACE/TRAIL:

- A. Maintenance of the park/common areas will be the responsibility of the homeowners' association (HOA).
- B. Located within the open space in Phase 1 will be a trail system with approximately 3000 feet in length, park benches, dog watering statins and dog waste station. Additionally, the developer will install a minimum of \$25,000 of active playground equipment in a form and location acceptable to the City. In Phase 2 there will be a trail system which will include benches and human/dog water station.
- C. Developer will be the contact entity with the City for all concerns regarding maintenance of park and open space until 100% control of the Homeowners Association has been turned over to the residents. The responsibilities of amenities include:
 - 1. Clean up and litter removal.
 - 2. Landscaping installation, care, and maintenance.
 - 3. Trimming, clearing, and removal of unwanted vegetation.
 - 4. Maintain irrigation system, pay for the water used in the system.
 - 5. Maintain benches, concrete trail, and any other installed improvements.

IV. DESIGN CONDITIONS:

A. Land Design Standards – New Residential Requirements

Desired Land Design requirements are achieved by projects in accordance with Zoning Exhibit "B" and the following criteria:

1. Street Treatments – Street Name Signs

Block numbers shall be incorporated with street lighting that is coordinated throughout the subdivision.

2. Pedestrian Sidewalks - Sidewalk Locations

4 feet wide concrete pedestrian sidewalks shall be located on both sides of the street, in the right-of-way of every internal street.

B. Architectural Standards – New Residential Requirements.

Sample elevations reflecting the following Architectural Standards are attached in Exhibit "C" attached hereto.

1. Building Bulk and Articulation

In order to avoid large blank facades, variations in the elevation of residential facades facing a public street shall be provided in both the vertical and horizontal dimensions. At least twenty (20%) percent of the façade shall be offset a minimum of 1 foot either protruding from or recessed back from the remainder of the façade.

2. Exterior Façade Material

All single family residential units shall have a minimum of eighty (80%) percent, excluding windows, window boxes, doors and other openings, of the exterior facade composed of kiln-fired clay brick, rock or masonry stucco. Dormers, second story walls or other elements supported by the roof structure may be siding or composite masonry materials when offset at least six (6) inches from the floor exterior wall. Vinyl siding and EIFS materials shall not be used for exterior walls.

3. Exterior Facades – Porch

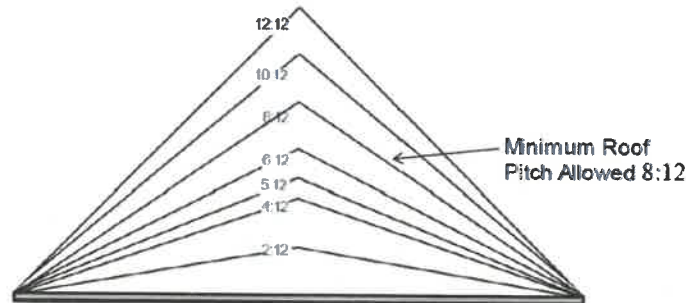
Each single family residential unit shall have a combined total covered front, side or rear entry of a minimum of 120 total square feet of floor area.

4. Exterior Facades – Chimneys

Chimney flues on an exterior wall shall be enclosed with masonry matching exterior walls of the residential unit and capped.

5. Roofs and Roofing - Roof Pitch

All single family residential units shall have a minimum roof pitch of 8:12 on primary pitches, with articulation, dormers or a combination of hip and gable roofing.



6. Roofs and Roofing - Roofing Materials

All single family residential units shall have architectural-grade overlap shingles or tile. Wood shingles are not permitted. Plumbing vents, attic vents, and other rooftop accessories are to be painted.

7. Repetition of Residential Unit Designs – Repetition of Floor Plan and Elevation

A minimum of four (4) platted residential lots must be skipped on the same side and three (3) lots must be skipped on the opposite side of a street before rebuilding the same single family residential unit with an identical (or nearly identical) street elevation design. The same floor plan shall not be repeated on neighboring, side by side lots or directly across the street.

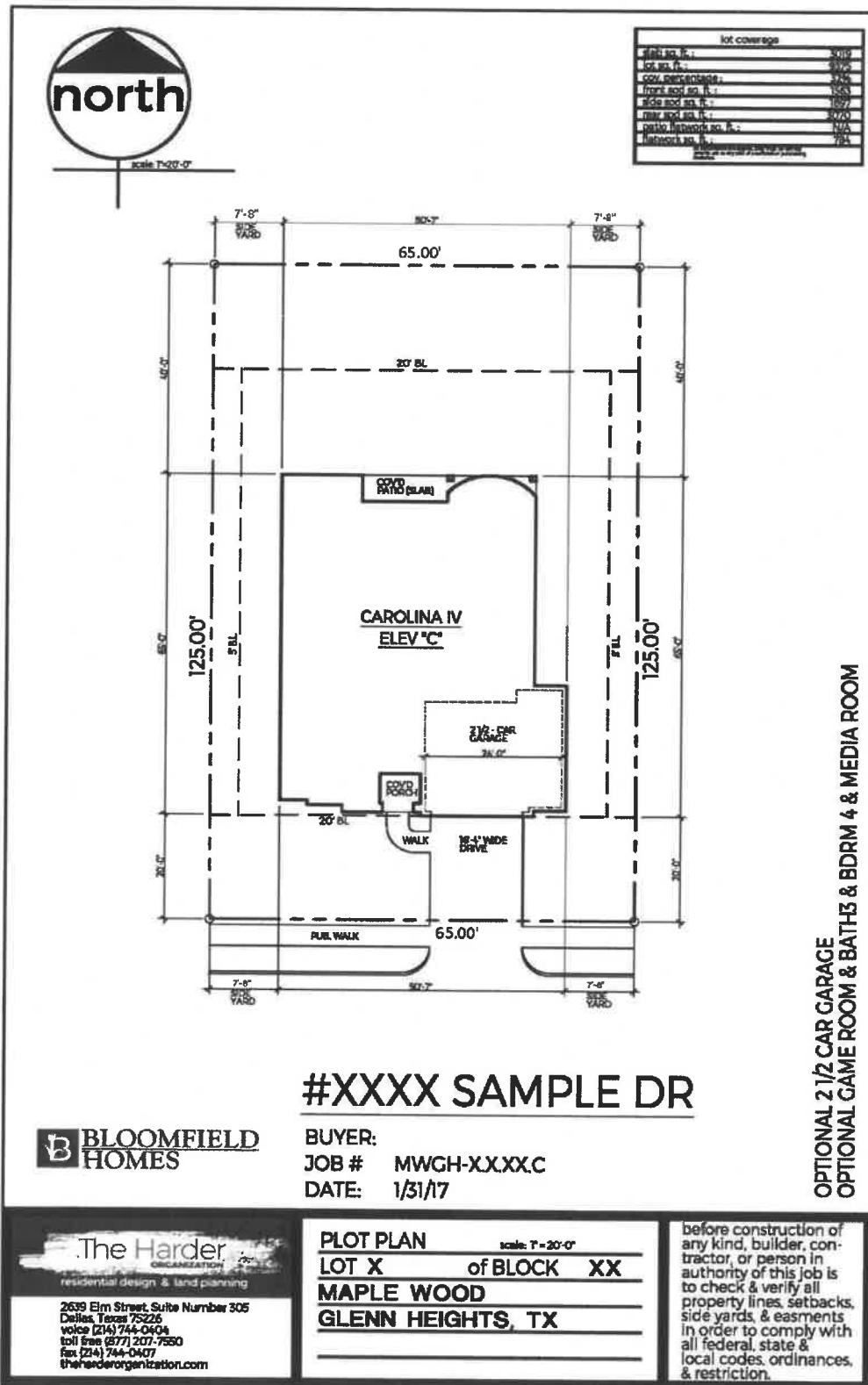


Identical or nearly identical floor plan means that the layout, size and function of the rooms are essentially the same. Identical or nearly identical street elevation design means little or no variation in the articulation of the facade, height or width of facade, placement of the primary entrances, porches, number and placement of windows, and other major architectural feature. It does not mean similar colors, materials, or small details.

8. Garage Entry

All Garage doors will be located on the primary street elevation (front entry) of a single family residential unit with an upgraded insulated door with carriage hardware. The primary street would be the addressed street front. Each main garage shall be a minimum 24' wide and 20' deep. Garage doors shall be painted to compliment house color. Variation of the garage door styles is required, with traditional front-entry garage doors required to include distinct design and/or architectural features. All traditional front-entry garage door materials and designs shall be approved by the City prior to construction.

9. Typical Lot Layout



10. Dwelling Size

The minimum square footage of floor space shall 1,800 s.f., measured within the outside dimensions of the residential dwelling unit including each floor level, but excluding carports, garages, and breezeways.

11. Fencing and Screening

- (a) Side and rear yard fences (if provided) shall be permitted to a height of 6 feet maximum, and constructed of wood with metal posts and rails to the inside.
- (b) Pressure treated wood is prohibited.
- (c) Decorative Iron Fences shall be constructed on lots with residential dwellings along the property line adjacent to public open space, and shall be minimum 6 ft in height.

12. Residential Landscaping

- (a) Each residential dwelling shall have sodded front, side, and rear yard with a minimum of two (2) (3-inch caliper) trees and twelve (12) shrubs in front yard.
- (b) All landscaped areas must be kept in a healthy and growing condition. Any plant materials that die during a time of year where it is not feasible to replant shall be replaced as soon as possible by the homeowner. Each residential dwelling unit shall have an automated, subsurface irrigation system.

13. Conservation/Sustainability

Each residential dwelling unit must comply with the energy component of the building code. All street and roadway lighting, in addition to meeting the requirements of Article 15.03 of the City Code, shall be of a design and size compatible with and reviewed as an integral part of the overall development design. The development shall include street lights at all intersections and spaced at a maximum of 300' at the illumination of .50 to 1 foot candlelight. In meeting the CPTED standards, lighting in the proposed development will also be reviewed for compatibility with city wide goals and objectives, Street lights used shall be ornamental or decorative in style as approved by the Director of Public Works at the time of review. Ornamental street lights may be combined with similarly designed street signs, mail boxes, parks and open space fencing and other fixtures throughout the neighborhood.

V. NEIGHBORHOOD SERVICES:

The 11.37-acre parcel known as Phase 3 will conform to the Neighborhood Services (NS) zoning district per the City of Glenn Heights Zoning Ordinance and will conform to the standards listed below.

- A. **PERMITTED USES** – Those uses listed for the Neighborhood Services (NS) district in Section XI.1 as “X” (permitted) or “S” (Specific Use Permit) are authorized uses permitted by right or specifically permitted uses, respectively. Special permitted uses must be approved utilizing the procedures set for in Section XI.4.4. Additionally, the use of a school, either public or private is allowed.
- B. **SITE PLAN** – Approval shall be required for any non-residential use (e.g., school, church, child care, private recreation facilities, etc.). Any nonresidential land use which is permitted in this district shall conform to the “NS” – Neighborhood Services district standards with respect to building setbacks, landscaping, exterior building construction, lighting, signage, etc. Site and façade plans for non-residential uses will be reviewed and approved by the Planning and Development Services Department prior to building permits being issued.
- C. **SCREENING** – The Neighborhood Services development will be responsible for providing a 6' masonry screening wall along any property lines adjacent to residential uses.

EXHIBIT "B"
SITE PLAN



Vicinity Map

DOG STATION



HUMAN / DOG FOUNTAIN



MEADOW SPRINGS
PHASE 2



WALKING TRAIL

Spring Moss Dr

Shady Meadow Lane
existing open space

MAPLEWOOD
ADDITION



BENCHES



AREA CALCULATIONS

TOTAL ACREAGE:	44.39 ACRES
PHASE 1:	23.09 ACRES
PHASE 2:	9.93 ACRES
PHASE 3: LOOP 9	11.37 ACRES

PHASE 1

	9,000 SF MIN - 61 LOTS (85%)
	8,000 SF MIN - 10 LOTS (15%)
	OPEN SPACE - 3.54 ACRES

PHASE 2

	9,000 SF MIN - 23 LOTS (75%)
	8,000 SF MIN - 8 LOTS (25%)
	OPEN SPACE - 1.58 ACRES

CONCEPT PLAN
MAPLEWOOD SOUTH ADDITION
BEING 44.39 ACRES OUT OF THE
WILLIAMSBURG TRACT, ASPT. NO. 1205,
CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS

Owner/Developer:
GLENN HEIGHTS BELTLINE GP LLC
4713 W. Lovers, STE 200
Dallas Texas 75209

Engineer/Architect:
CCM ENGINEERING
2570 F.M. 407, S. 209
Highland Village, Texas 75027
Contract: 19-000001, P.E.
972.691.8853
TBPE Firm #605

EXHIBIT "C"
SAMPLE HOUSE ELEVATIONS

Sample house elevations that reflect the requirements in
section IV.DESIGN CONDITIONS: paragraph B. Architectural Standards.

*Please note these elevations are for demonstration of the required standards only and may not reflect the actual
elevations that can and will be built within the neighborhood.

CAROLINA



ELEVATION C

CYPRESS



DEWBERRY



ELEVATION CS

DOGWOOD



GARDENIA



HAWTHORNE



ELEVATION A

MAGNOLIA



REDBUD



ELEVATION BS

WISTERIA



ELEVATION C

WILLOW



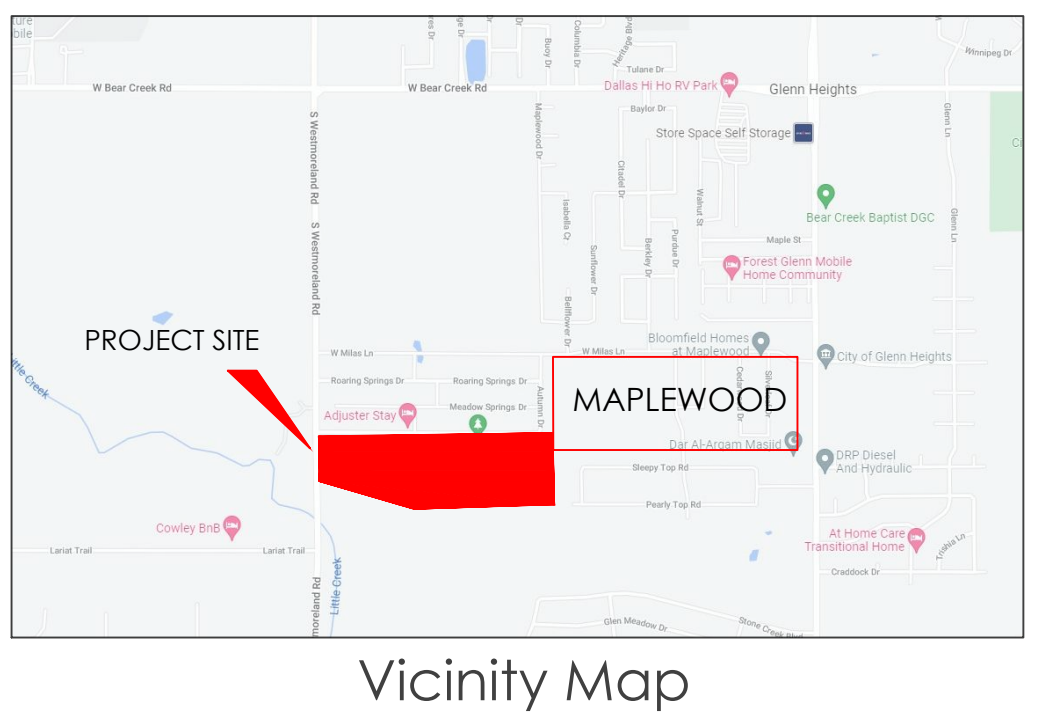
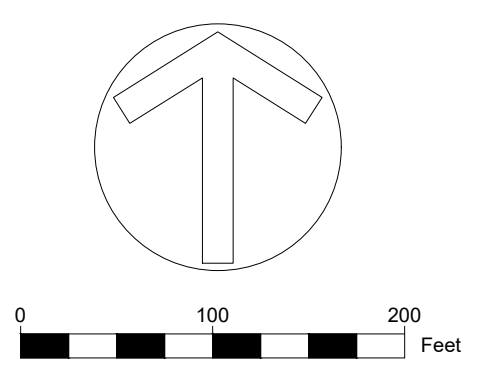
ELEVATION C

WOODROSE



ELEVATION BS

Exhibit “C”
[Concept Plan]



S. Westmoreland Road

Spring Moss Dr

Shady Meadow Lane

Sleepy Top Dr

Sleepy Top Dr

TOP OF THE HILL FARMS

Pearly Top Dr

PHASE 1
PHASE 2

MEADOW SPRINGS
PHASE 2

MAPLEWOOD
ADDITION

WALKING
TRAIL

DOG STATION

HUMAN / DOG
FOUNTAIN

BENCHES

PHASE 3
NEIGHBORHOOD
SERVICES

PHASE 1
PHASE 3

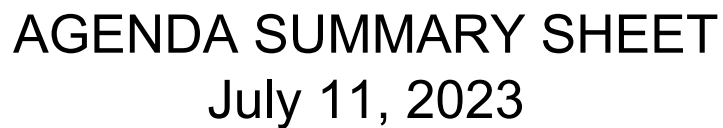
Tree Haven
Pearly Top Dr

AREA CALCULATIONS	
TOTAL ACREAGE:	44.39 ACRES
PHASE 1:	23.09 ACRES
PHASE 2:	9.93 ACRES
PHASE 3: LOOP 9	11.37 ACRES

PHASE 1		PHASE 2	
	9,000 SF MIN - 61 LOTS (85%)		9,000 SF MIN - 23 LOTS (75%)
	8,000 SF MIN - 10 LOTS (15%)		8,000 SF MIN - 8 LOTS (25%)
	OPEN SPACE - 3.54 ACRES		OPEN SPACE - 1.56 ACRES

CONCEPT PLAN
MAPLEWOOD SOUTH ADDITION
BEING 44.39 ACRES OUT OF THE
WILLIAM RAWLINS SURVEY, ABST. NO. 1205,
CITY OF GLENN HEIGHTS, DALLAS COUNTY, TEXAS

Owner/Developer: GLENN HEIGHTS BELTLINE GP LLC 4713 W. Lovers, STE 200 Dallas Texas 75209	Engineer/Surveyor: CCM ENGINEERING 2570 F.M. 407, S. 209 Highland Village, Texas 75077 Contact: Jeff Crannell, P.E. 972.691.6633 TBPE Firm #605
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Discuss and take action on the My Healthy Hometown (CVS) program. (Keith Moore, Interim City Manager)

[illegible]

CVS Glenn Heights Card Program



KEITH MOORE
INTERIM CITY MANAGER
JULY 11, 2023

CVS NLC Prescription Discount Program



- ☐ Council Member Bruton brought this item before City Council on June 6, 2023, but no action was taken by City Council.
- ☐ Free to join for National League of Cities Member Cities.
- ☐ No cost to residents.
- ☐ This program is not insurance, it is a prescription discount program.
- ☐ This program cannot be used in conjunction with other insurance programs.

How does the program work for Glenn Heights?



- ☐ City has to sign up for citizens to take advantage of this program.

- ☐ City orders program at no cost to City.
 - ☐ Rx cards, Posters etc.
 - ☐ Materials are co-branded with City name/logo

- ☐ City promotes program to residents.
 - ☐ To be successful the City will need to distribute the program materials to residents.
 - ☐ Distribution plan is via (Social Media, City Manager reports, newsletters and flyers).

- ☐ There is no minimum threshold of residents needed for the City to participate.

How does the program work for Residents?



- ☐ Residents who do not have insurance can save on prescription cost.
 - ☐ U.S. Census 15.2% residents under 65 years of age do not have insurance.
- ☐ Residents who DO have insurance can save on prescriptions not covered by insurance.
- ☐ Up to 80% (Avg. 55%) savings on generics and 40% (Avg. 24%) on brand name medications.
- ☐ Discounts available at more than 65,000 pharmacies nationwide.
- ☐ Discounts may also apply to some pet prescriptions.

Additional Information



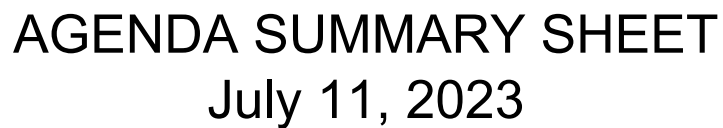
- ☐ Minimal staff involvement for placing advertising material.
- ☐ Minimal financial impact due to staff involvement.
- ☐ No cost to residents to enroll.
- ☐ No enrollment form.
- ☐ No membership fees to city or residents.
- ☐ No restrictions or limits on the frequency of use.

Staff recommendations



☐ Staff recommends approval of agenda item





Discuss and take action on the CGI Digital video production project. (Keith Moore, Interim City Manager)

[illegible]



Name: Travis Bruton
Title: Council Member
Address: 1938 South Hampton Road
City, State, Zip: Glenn Heights, TX 75154
Phone number: 972-223-1690
Website: www.Glennheightstx.gov
Email: www.Glennheightstx.gov

This Agreement is between CGI Communications, Inc. D/B/A CGI Digital ("CGI") and the City of Glenn Heights (the "City") and shall remain in effect from the date it is signed by both parties until the third anniversary of the date that the completed and approved Community Video Program is made available for viewer access on different devices via a link on the www.Glennheightstx.gov including any alternate versions of that homepage.

During the term of this Agreement, CGI shall:

- Produce up to two **videos** with a Welcome Video and Tourism video
- Provide script writing and video content consultation
- Send a videographer to City locations to shoot footage for the videos
- Reserve the right to use still images and photos for video production
- Create all aspects of video production which includes, storyboarding, shot lists, filming, graphics, color grading, music selection and audio mastering
- Provide our patented OneClick™ Technology and encode all videos into multiple streaming digital formats to play on all computer systems, browsers, and Internet connection speeds; recognized player formats include WindowsMedia™ and QuickTime™
- Store and stream all videos on CGI's dedicated server
- Afford businesses the opportunity to purchase various digital media products and services from CGI and its affiliates
- Feature business sponsors around the perimeter of video panels
- Be solely responsible for sponsorship fulfillment including all related aspects of marketing, production, printing, and distribution
- Facilitate viewer access of the Community Video Program from City website, including any alternate versions of City's homepage, for different devices, by providing HTML source code for a graphic link to be prominently displayed on the www.Glennheightstx.gov website homepage as follows: "Coming Soon" graphic link designed to coordinate with existing website color theme to be provided within 10 business days of execution of this Agreement. "Community Video Program" graphic link to be provided to replace the "Coming Soon" link upon completion and approval of videos
- Grant to City a license to use CGI's Line of Code to link to and/or stream the videos
- Own copyrights of the master Community Video Program
- Assume all costs for the Community Video Program

During the term of this Agreement, the City shall:

- Provide a letter of introduction for the program on City's letterhead
- Assist with the content and script for the Community Video Program
- Provide notice of any changes, revisions, requests or modifications to final video content within 30 days of its receipt
- Grant CGI the right to use City's name in connection with the preparation, production, and marketing of the Community Video Program
- Display the "Coming Soon" graphic link prominently on the www.glennheightstx.gov within 10 business days of receipt of HTML source code
- Display the "Community Video Program" link prominently on its www.glennheightstx.gov homepage, including any alternate versions of your home page, for viewer access on different devices for the entire term of this Agreement
- Ensure that this Agreement remains valid and in force until the agreed upon expiration date, regardless of change in administration
- Grant full and exclusive streaming video rights for CGI and its subsidiaries, affiliates, successors and assigns to stream all video content produced by CGI for the Community Video Program
- Agree that the City will not knowingly submit any photograph, video, or other content that infringes on any third party's copyright, trademark or other intellectual property, privacy or publicity right for use in any video or other display comprising this program. Submissions should be received by CGI by the agreed-upon primary filming date.

This Agreement constitutes the entire Agreement of the parties and supersedes any and all prior communications, understandings and Agreements, whether oral or written. No modification or claimed waiver of any provision shall be valid except by written amendment signed by the parties herein. City warrants that it is a tax exempt entity. The undersigned, have read and understand the above information and have full authority to sign this Agreement.

City of Glenn Heights, Texas

DocuSigned by:

Signature:

David Hall

7C41C9367B7B46A...

Name (printed): David Hall

Title: City Manager

Date: 4/4/2023

CGI Communications, Inc. D/B/A CGI Digital

Nicole Rongo

Name (printed): Nicole Rongo

Title: Vice President, Government Relations & Strategic Partnerships

Date: 3/10/23



130 East Main Street, 5th Floor
Rochester, NY 14604

Phone: 800.398.3029
cgidigital.com

CGI Digital and City of Glenn Heights



KEITH MOORE
INTERIM CITY MANAGER
JULY 11, 2023

CGI and City of Glenn Heights



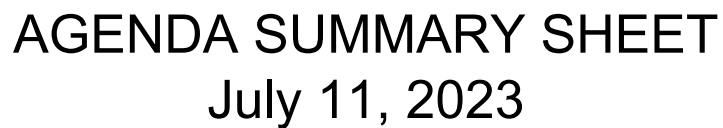
- ❑ On April 4, 2023, City Manager David Hall signed the agreement between the City of Glenn Heights and CGI.
- ❑ Council Member Bruton brought this item before City Council on June 6, 2023, but no action was taken by City Council.
- ❑ The City of Glenn Heights, in partnership with CGI Digital, will be producing a series of professional videos focused on strengthening synergy between community and commerce, and highlighting why residents love calling Glenn Heights home.
- ❑ Their professional team, including a producer, videographer, and script writer, will focus on the strengths of our municipality, amenities, and the quality of life that makes our community even more alluring – we want to show off what Glenn Heights has to offer.
- ❑ The team will be scheduled to be in the city for filming upon approval of this agreement.

Staff recommendations



- ☐ The financial impact to the City of Glenn Heights will be the minimal involvement of city staff.
- ☐ Staff concern is the agreement does not allow the City of Glenn Heights the ability to approve and or deny any business advertisement on the video.
- ☐ Staff recommends approval of agenda item and amendments be made to contract.





Discuss and take action on the LexiPol - Grant Finder program. (Keith Moore, Interim City Manager)

[illegible]

Lexipol Grantfinder Program



KEITH MOORE
INTERIM CITY MANAGER
JULY 11, 2023

Lexipol Grant Finder and City of Glenn Heights



- ☐ Council Member Bruton brought this item before City Council on June 6, 2023, but no action was taken by City Council.
- ☐ Lexipol one stop shop for all grants. Saves staff time on research different grant platforms.
- ☐ No financial impact to access Lexipol Grant Finder website or for staff to complete any grants.
- ☐ Ability to partner with Lexipol Grant Finder in the future on two levels for applying for grants.
 - ☐ Partial partnership financial impact \$2,500 to \$3,000 per grant application.
 - ☐ Lexipol assist city staff with writing a particular grant.
 - ☐ Full partnership financial impact \$5,000 to \$6,000 per grant application.
 - ☐ Lexipol writes complete grant for city. (40% success rate) (National average 17%)

Example of Available Grants on Lexipol



Program	Dept.	Purpose	Previous Funding
Rural Community Facilities Direct Loan Grant and Loan Guarantees	USDA	Construct, enlarge, extend, or otherwise improve community facilities providing essential services to rural residents	\$2,428,333,880
Water and Waste Disposal Loan and Grant Program	USDA	This program helps very small, financially distressed rural communities extend and improve water and waste treatment facilities that serve local households and businesses. Good practices can save tax dollars, improve the natural environment, and help manufacturers and businesses to locate or expand operations.	\$1,588,387,462
Homeland Security Grant Program	FEMA	Assists state, local, tribal, and territorial efforts to build, sustain, and deliver the capabilities necessary to prevent, prepare for, protect against, and respond to acts of terrorism.	\$1,120,000,000
Formula Grants for Rural Areas	DOT	Improve, initiate, or continue public transportation service in nonurbanized areas (rural and small areas under 50,000 in population) and to provide technical assistance for rural transportation providers	\$619,956,000
EDA Economic Adjustment Assistance Program	EDA	Enabling infrastructure, workforce development, business facilities and planning grants — to address the economic development needs of communities today while preparing them for the future by investing in enabling infrastructure, workforce development, business facilities, and planning grants.	\$500,000,000

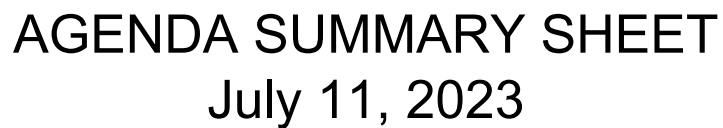
Staff recommendations



- ☐ The financial impact to the City of Glenn Heights will be the minimal involvement of city staff at this time.

- ☐ Staff recommends approval of agenda item.





Discuss and take action acknowledging receipt of the Fiscal Year 2021-2022 Annual Comprehensive Financial Report (ACFR) and Audit Results Presentation. (Sherry Roberts, Senior Financial Analyst)

[illegible]

City of Glenn Heights

Financial Statement Audit – FY 22



GLENN
HEIGHTS



1 9 2 3 - 2 0 2 3

Paula Lowe, CPA

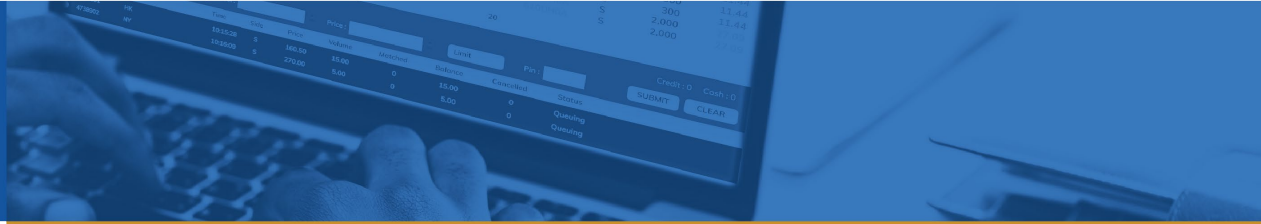
Partner, Government Audit

Kent Willis, CPA

Partner, Government Audit

- Overview of the ACFR
- Audit process
- Management & auditor responsibilities
- Audit results
- Financial highlights
- Discussion





Overview of the ACFR

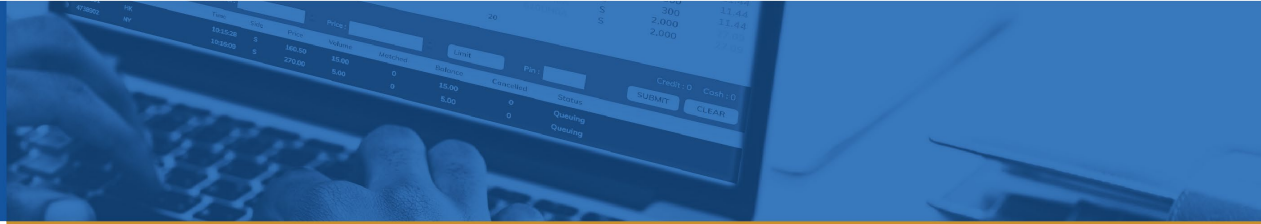


COMMITMENT to the present... **VISION** for the future.

Annual Comprehensive Financial Report

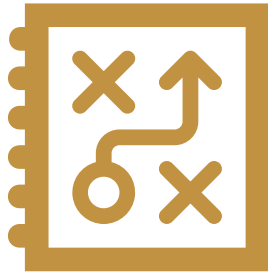
1. Introductory section:
 - a) Transmittal letter
 - b) List of elected & appointed officials
 - c) Organizational chart
2. Basic financial statements:
 - a) Gov-wide financial statements (full accrual)
 - b) Fund Financial statements (modified accrual)
 - c) Notes to the basic financial statements
3. Required supplementary information (unaudited):
 - a) Budget to actual (General Fund)
 - b) Pension & OPEB required schedules
4. Other information:
 - a) Combining fund financial statements (modified accrual)
 - b) Budget to actual (major funds w/ legally adopted budget)
5. Statistical section (unaudited):
 - a) Historical & trend data (financial trends, revenue capacity, debt capacity, demographic & economic information, operating information)





Audit Process

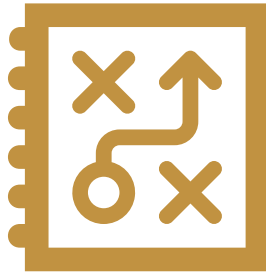
COMMITMENT to the present... **VISION** for the future.



Planning



Fieldwork



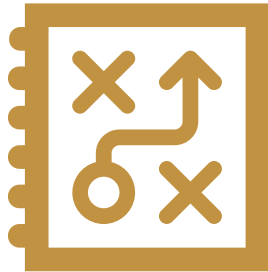
Planning

Who?

- 2 staff
- 1 manager
- 1 partner
- 1 week

What?

- Internal controls
- Risk assessment
- Preliminary testing
- Fraud interviews



Planning

Internal controls walkthroughs

- Utility billing
- Municipal court
- Cash disbursements
- Payroll
- Capital purchases
- Debt
- Reporting and Closing

Who?

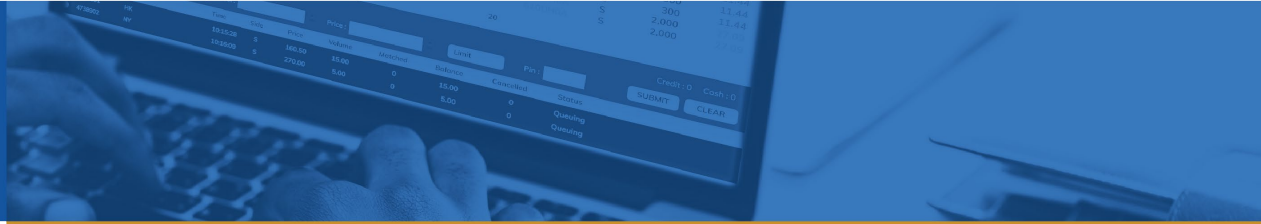
- 2 staff
- 1 manager
- 1 partner
- 4 weeks

What?

- Material balances & transactions
- Compliance



Fieldwork



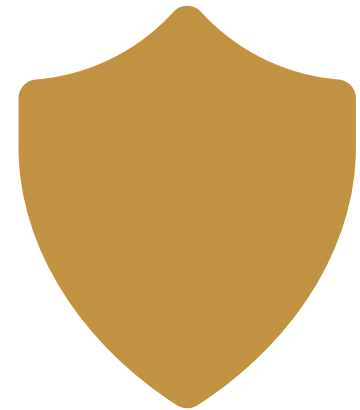
Responsibilities of Management & Auditor



COMMITMENT to the present... **VISION** for the future.

Management

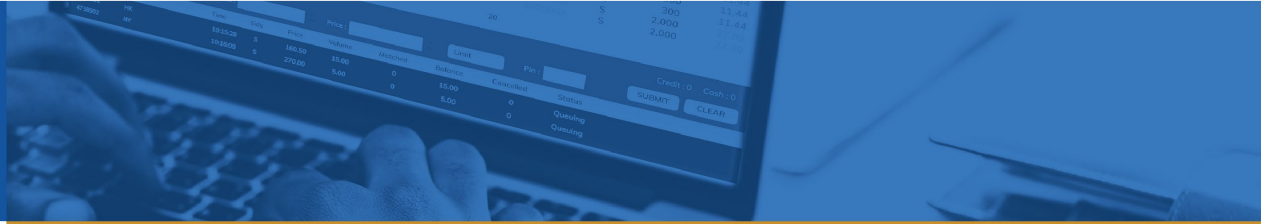
- Preparation and fair presentation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP)
- Design, implementation, and maintenance of internal control relevant to the financial statements



Auditor

- Express opinions on the financial statements
- Conduct audit in accordance with Generally Accepted Auditing Standards (GAAS)





Audit Results



COMMITMENT to the present... **VISION** for the future.

Independent Auditor's Report

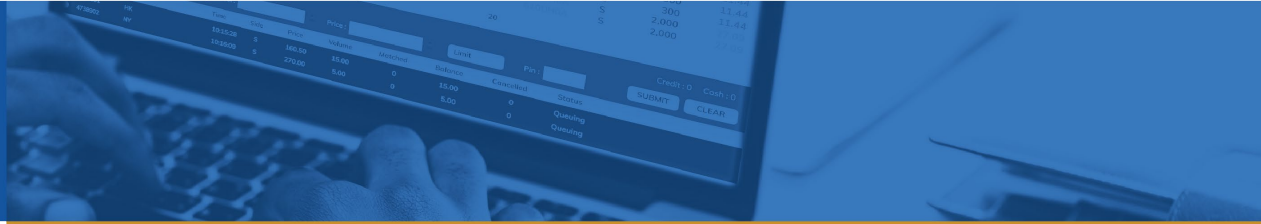
- Management responsible for financial statements
- We **express an opinion** on the financial statements.
- Audit performed in accordance with GAS and GAAS
- **Unmodified opinion**



Special Thanks

- City council
- City management
- Finance department
- All other staff



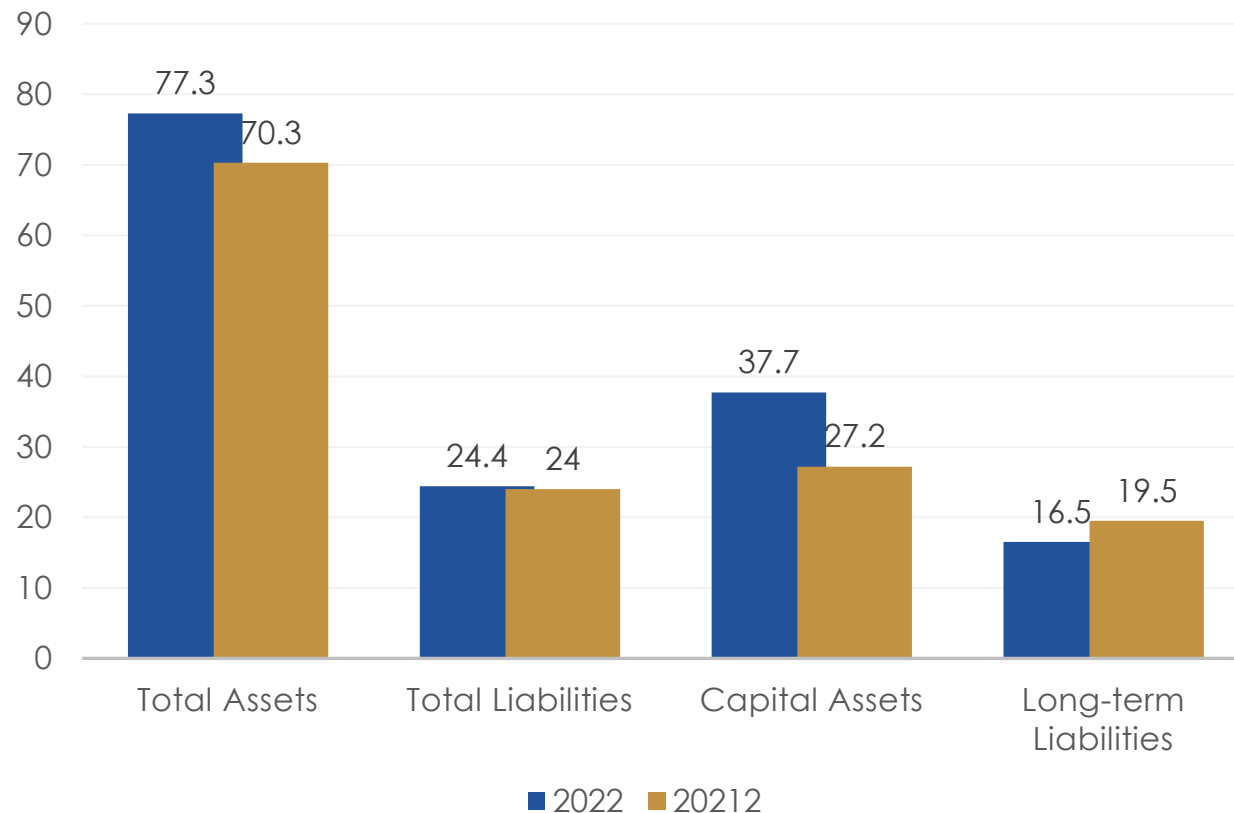


Financial Highlights

COMMITMENT to the present... **VISION** for the future.

GOVERNMENT-WIDE

Total assets, total liabilities, capital assets, long-term liabilities
(in millions)



GOVERNMENT-WIDE

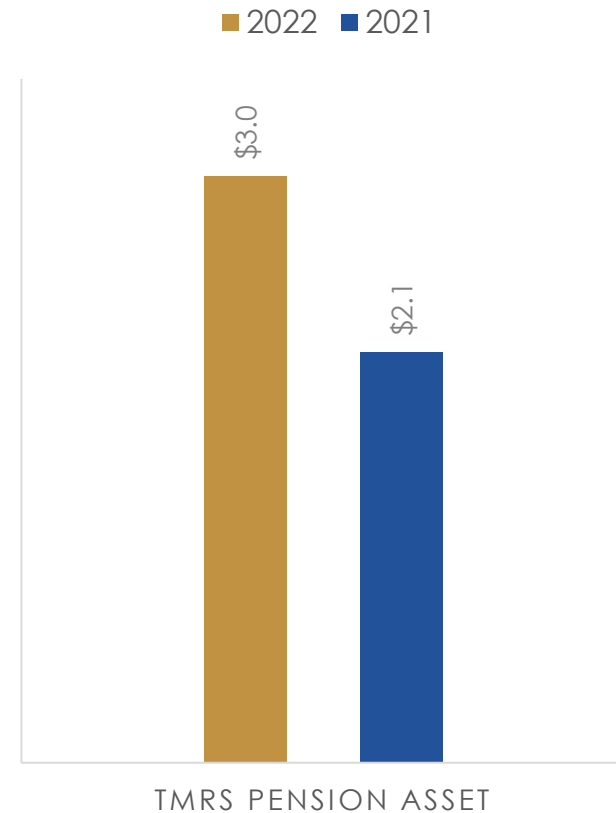
*Total assets, total liabilities, capital assets, long-term liabilities
(in millions)*

- **Increase in totals assets:**
 - \$8.8 million **increase** in construction in progress (capital assets)
 - \$915 thousand **increase** in net pension asset
- **Decrease in total liabilities:**
 - \$1.6 million **decrease** in long-term debt (regular debt service payments)

GOVERNMENT-WIDE

Pension asset (in millions)

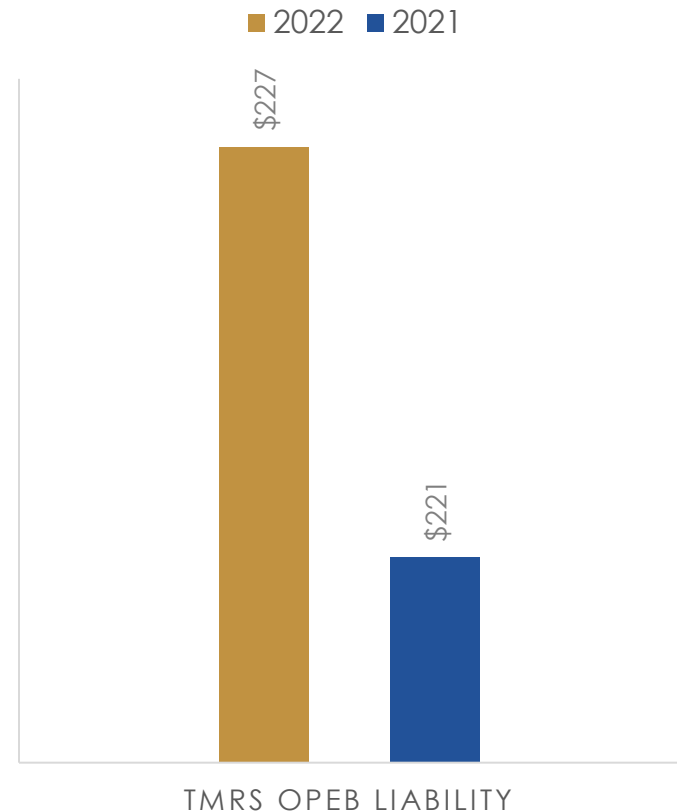
- **Increase** in pension asset attributable to:
 - Regular employer and employee deposits made into the system - \$476,000
 - Net investment income - \$1,398,000



GOVERNMENT-WIDE

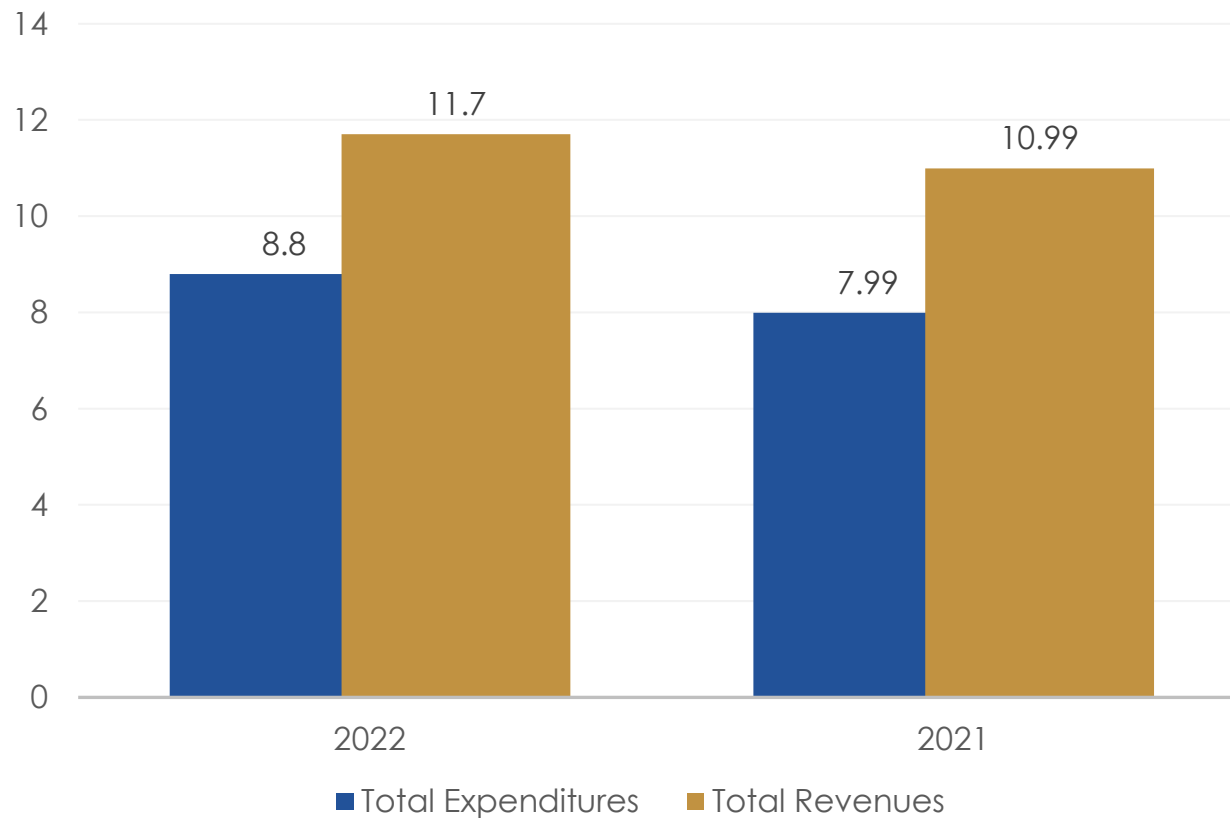
Other Postemployment Benefit (OPEB) liability (in thousands)

- **Increase** in OPEB liability attributable to:
 - Service cost and interest - \$14,400
 - Other factors



GENERAL FUND

Expenditures and Revenues (in millions)



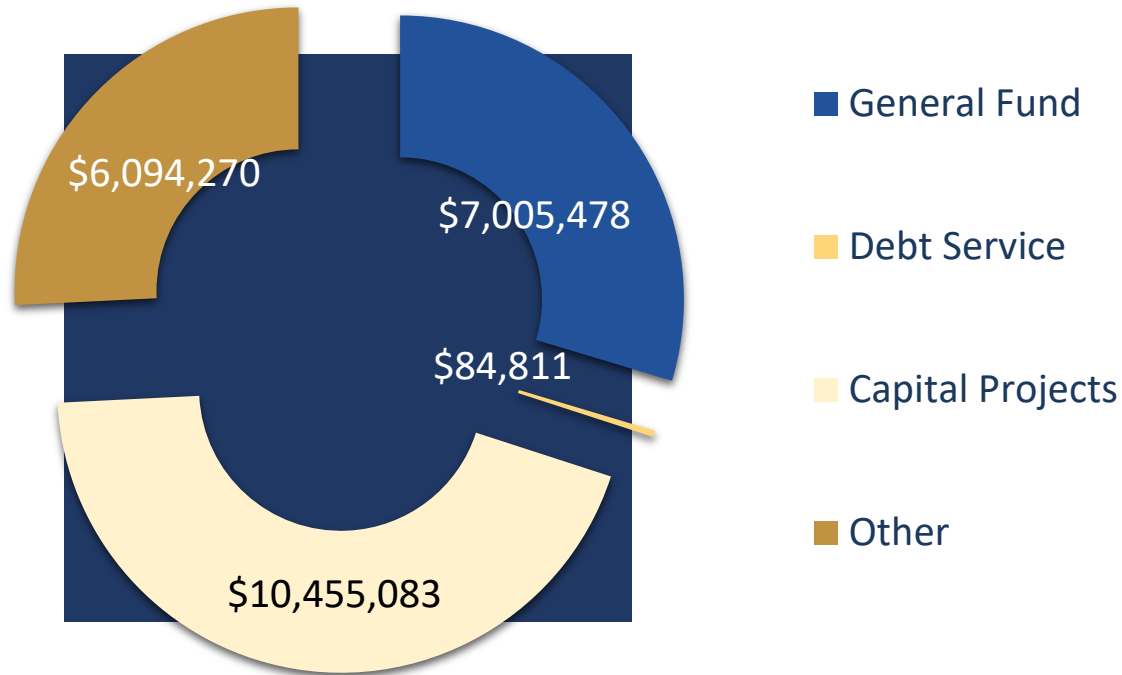
GENERAL FUND

Expenditures and Revenues

- Changes in revenues:
 - \$1,017,000 **increase** in property tax revenue
 - \$70,000 **increase** in sales tax revenue
 - \$476,000 **decrease** in licenses and permits revenue
 - \$139,000 **decrease** in franchise taxes
- Changes in expenditures:
 - \$236,000 **increase** in general government
 - \$271,000 **increase** in public safety
 - \$63,000 **increase** in development services
 - \$107,000 **increase** in parks and recreation
 - \$130,000 **increase** in capital outlay
- Other:
 - Transfer of \$5,500,000 from General to Capital Projects

GOVERNMENTAL FUNDS

Fund Balance



EQUITY AS A PERCENTAGE OF EXPENDITURES

2022

2021

**General Fund
(Unassigned)**

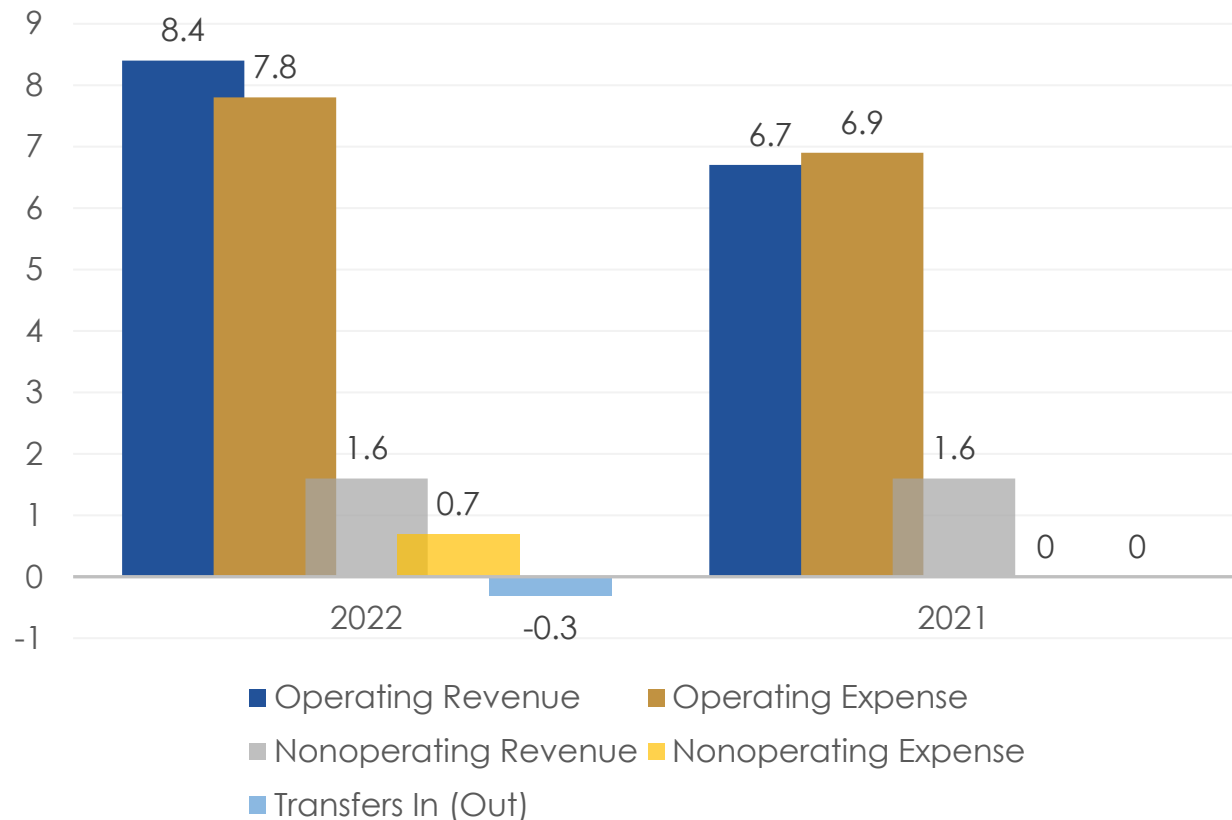
9.6 months

14.3 months

Minimum recommendation from GFOA is 3 months. The appropriate ratio varies from City to City.

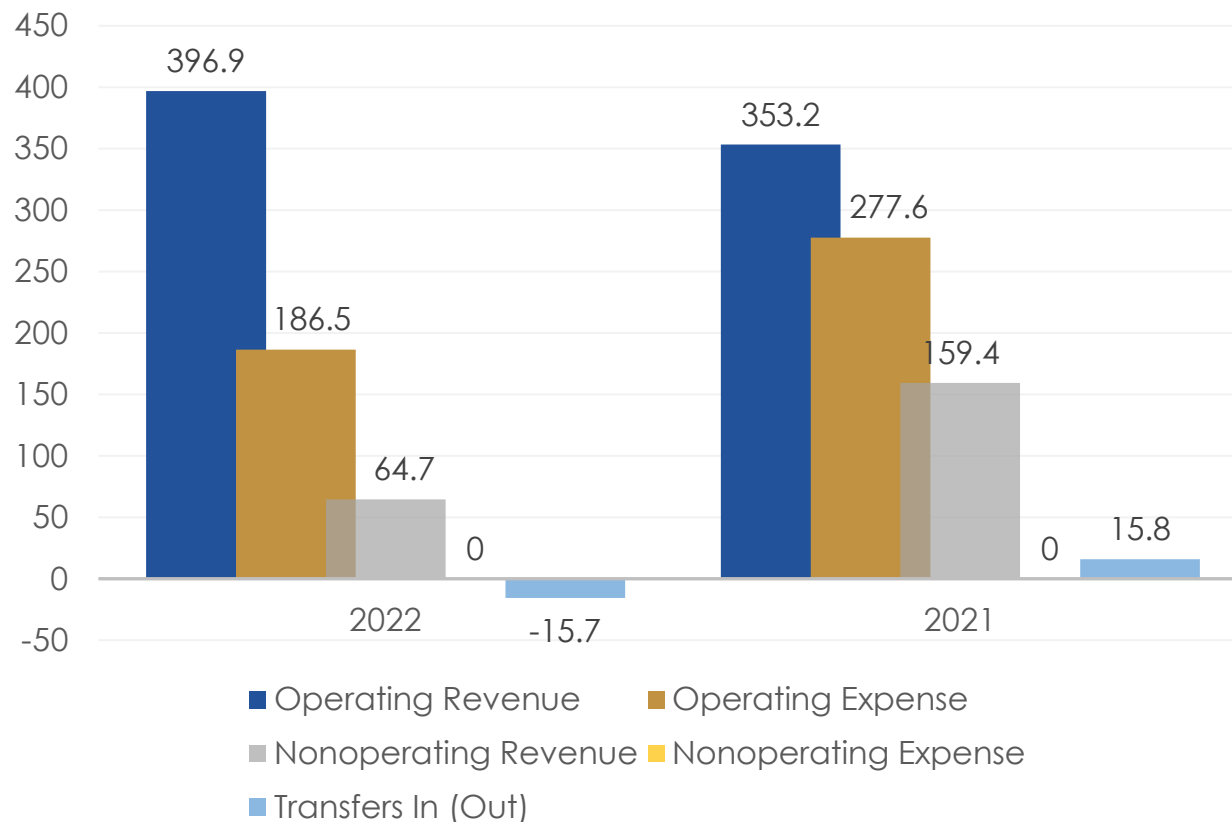
ENTERPRISE FUNDS – WATER AND WASTEWATER

Expenses and Revenues (in millions)



ENTERPRISE FUNDS – DRAINAGE

Expenses and Revenues (in thousands)



ENTERPRISE FUNDS

Changes in Expenses and Revenues

Water and Wastewater:

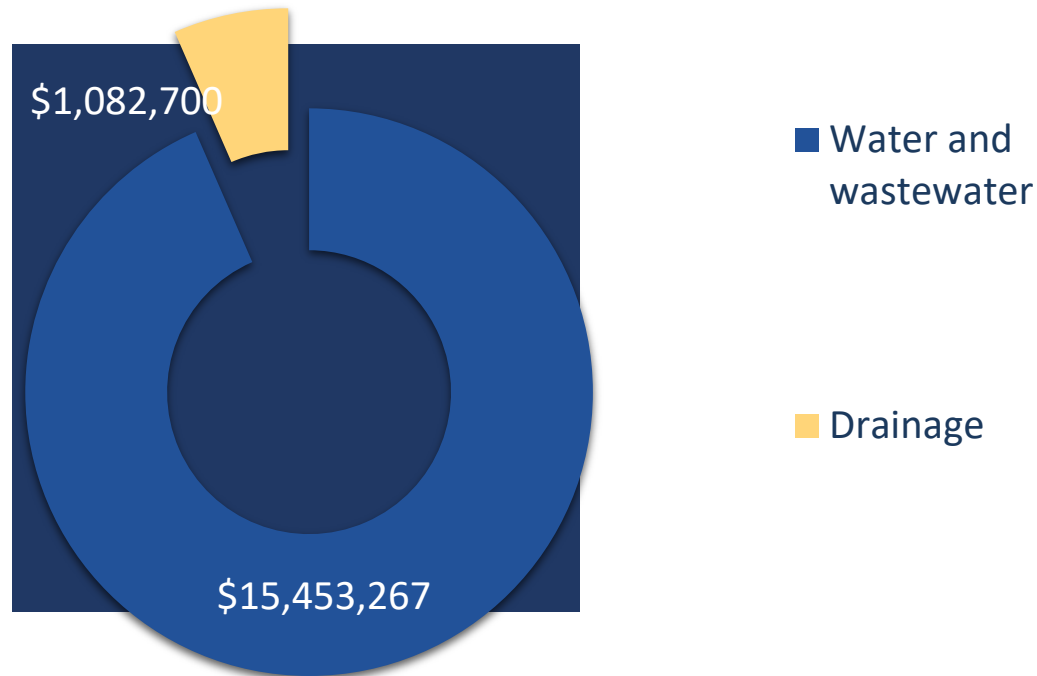
- \$683,000 **increase** in water sales revenue
- \$485,000 **increase** in sewer sales revenue
- \$492,000 **increase** in other revenue
- \$899,000 **increase** in expenses

Drainage:

- \$28,000 **increase** in drainage sales revenue
- \$91,000 **decrease** in expenses

ENTERPRISE FUNDS

Net Position



EQUITY AS A PERCENTAGE OF OPERATING EXPENSES

	2022	2021
Water and wastewater (Unrestricted)	3.4 months	3.3 months
Drainage (Unrestricted)	59.3 months	26.6 months

Minimum recommendation from GFOA is 3 months. The appropriate ratio varies from City to City.



Discussion

COMMITMENT to the present... **VISION** for the future.



Thank you!

COMMITMENT to the present... **VISION** for the future.

Annual Comprehensive Financial Report

City of Glenn Heights, TX

For the Fiscal Year Ended
September 30, 2022

Prepared by: The Financial
Services Department



CITY OF GLENN HEIGHTS, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION



, 2023

Honorable Mayor and Members of the City Council
City of Glenn Heights
Glenn Heights, Texas

The Finance Department is pleased to submit the Annual Comprehensive Financial Report of the City of Glenn Heights, Texas for the fiscal year ended September 30, 2022. This report was prepared through the cooperative efforts of the Finance Department and the City's independent auditor. It is published to provide the City Council, staff, citizens, bondholders, and other interested parties with detailed information concerning the financial condition and activities of the City government.

Responsibility for both the accuracy of the data and completeness and fairness of the presentation rests with the City. We believe the data, as presented, is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; all disclosures necessary have been included to enable the reader to gain the maximum understanding of the City's financial affairs.

Management's discussion and analysis (MD&A) begins on page _ and provides a narrative introduction, overview, and analysis of the City's basic financial statements. The MD&A also provides readers with management's viewpoint of the City's financial performance and should be read in conjunction with the financial statements.

CITY PROFILE

The City of Glenn Heights, Texas, a predominately residential community situated in Dallas and Ellis Counties, is a Texas municipality that incorporated in 1969 to operate as a general law city and currently operates as a home rule city. The City lies at the hub of Interstate 35E and Texas Farm-To-Market Road 664. Glenn Heights is a short drive from downtown Dallas and has an estimated population of 18,090 residents. The City operates under a council-manager form of government. The Council is comprised of seven officials including a mayor and six council members.

THE REPORTING ENTITY AND ITS SERVICES

Generally accepted accounting principles require that basic financial statements represent the City (the primary government) and its component units. The Council has the authority to enact legislature, appoint the City Manager, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by the Government Accounting Standards Board (GASB) in its Statement No. 14, "The Financial Reporting Entity." The City is regulated by the Code of State Statutes of the State of Texas and is authorized to perform the following services: public safety (police and fire), development services (public works, planning, and inspections), economic development, sanitation, water and sewer utilities, storm drainage and general administrative services.

ECONOMIC OUTLOOK AND FINANCIAL CONDITION

The information presented in the financial statements should be considered from the broad perspective of the specific environment within which the City operates.

The City of Glenn Heights' economic outlook consists of future land use assumptions that will development certain segments of the community to match the goals of the new comprehensive plan. Due to the development of new subdivisions as well as the increased assessed valuations, the City stands firm to enhance the quality of service levels while investing in new infrastructure.

It recently completed a major capital improvement by constructing a municipal complex. The new campus is comprised of a public safety facility, which houses both the police and fire operations, a new city hall facility, as well as new community center. The campus will be marketed as the central area of the Glenn Heights community, since there is no downtown district. The project was partially funded from operating reserves due a healthy unrestricted net assets in the General Fund. The objective is to use this campus as a central area that will be a catalyst spurring future development throughout the community. Therefore, the City has begun development projects along the commercial corridor near FM 664 fulfilling the objects of the comprehensive plan.

THE CITY

The ability to diversify and expand the City's tax revenue base will continue shape the economic outlook for the current and fiscal years to come. One major obstacle is identifying available funding sources. For example, because one cent of City sales tax is diverted to fund mass public transportation (Dallas Area Rapid Transit) and is not available to fund other special service funds, long-term financial planning will be crucial in meeting certain goals such as economic development and infrastructure sustainability.

The City has completed the new retail pad site developments along FM 664. These developments reflect the current trade market conditions. Residential growth and density are viewed as favorable conditions to attract retail investments. In addition, a local workforce is requiring supporting retail operations and generate the sales tax revenue collected by taxing entities. The City of Glenn Heights maintains sufficient cash reserves and unassigned fund balances/ unrestricted net assets in

its general and utility fund to meet its comprehensive fund balance policy and provide quality service levels to the public.

General financial conditions are expected to continue to meet fund reserve requirements as primary revenue sources continue to experience modest, yet steady increases.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable. Expenditures are recorded when the services or goods are received, and the liabilities are incurred. Accounting records for the City's proprietary funds are budgeted and maintained on this same basis of accounting for management purposes and converted to full accrual accounting for external reporting purposes.

In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. The internal control structure is designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition. Internal controls also ensure the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of the control should not exceed the benefits likely to be derived; the evaluation of cost and benefits requires estimates and judgments by management. We believe the City's internal control structure is developing and will continue to be improved upon.

The budgetary process begins each year with the preparation of revenue estimates by the City's Department of Finance and expenditure estimates by each City department. Estimates are reviewed by the City Manager and evaluated within the total financial framework. Budget proposals are then recommended by the City Manager and reviewed extensively by the City Council, in a process that includes public hearings. Throughout the process, the City Council may make changes as deemed appropriate. The budget is then adopted by ordinance, as well as the City's ad valorem tax rate. All the City's governmental funds, as well as enterprise funds (water and sewer, and drainage), are included in the annual budgetary process.

The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget adopted by the City Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amounts) is established at the fund level. Department Directors are authorized to transfer budgeted expenditures between line items within their respective departments while the City Manager is authorized to transfer budgeted expenditures between departments within a City fund. However, any revisions that alter total expenditures of a City fund must be approved by the City Council.

AUDIT

The City Charter requires an annual audit of the books of accounts, financial records and transactions of all departments of the City by independent certified public accountants selected and engaged by the City Council.

CONCLUSION

The preparation of this report could not be accomplished without the dedicated services of the City's auditors, City Management, and staff of the City's Finance Department. The Finance staff has worked with great effort to ensure the accuracy of this report.

Respectfully submitted,

Clifford Blackwell, CGFO

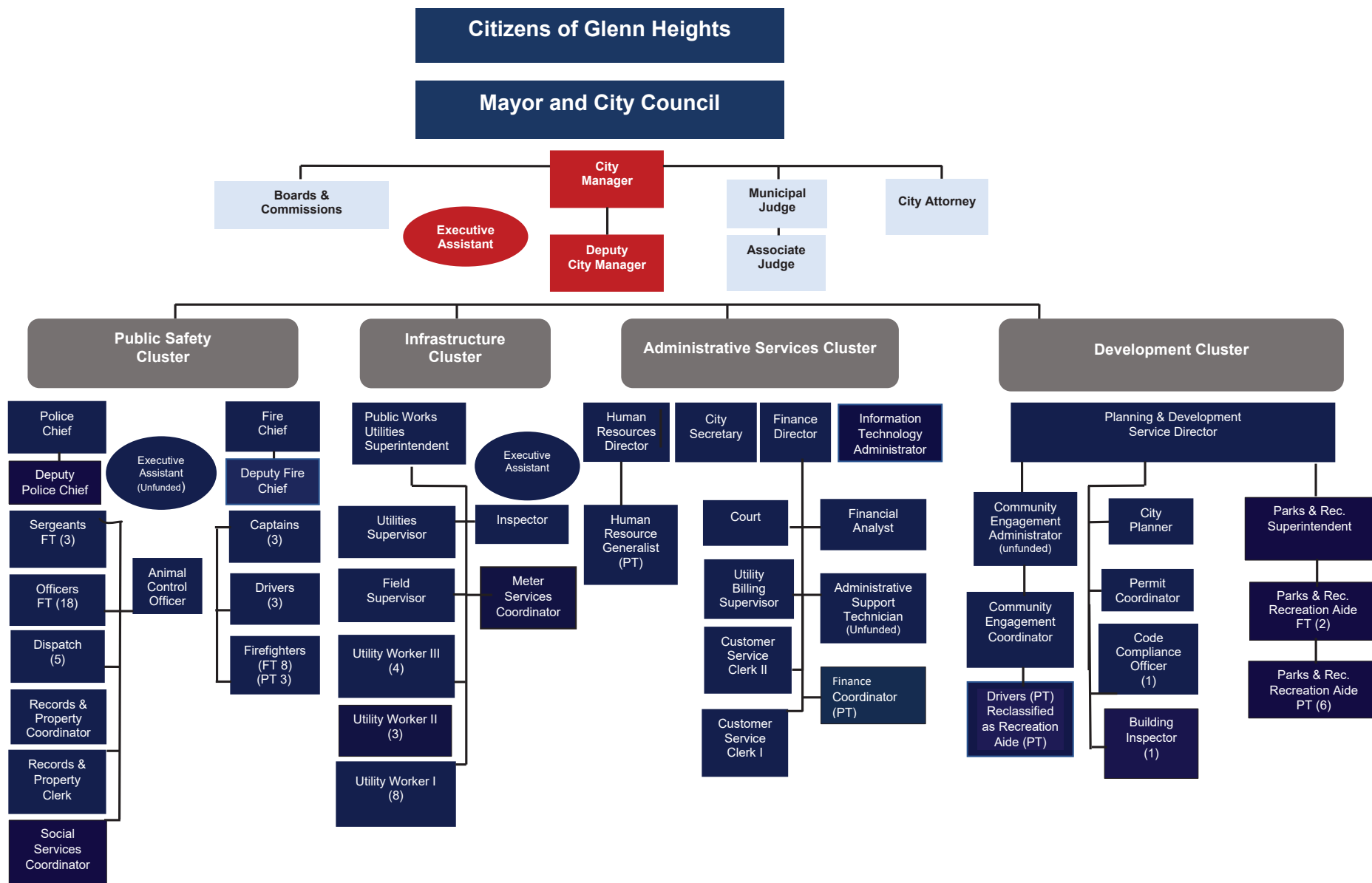
Clifford Blackwell
Interim Director of Finance

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2022

Mayor	Sonja A. Brown
Mayor Pro Tem	Harry A. Garrett
Place 1	Sherron Mosley
Place 3	Travis Bruton
Place 4	Stephanne Hale
Place 5	Laymon M. Lightfoot
Place 6	Cornel Benford II



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members
of the City Council and Citizens
City of Glenn Heights, Texas

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glenn Heights, Texas (the "City"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2022 the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplemental schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED], 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Waco, Texas

[REDACTED], 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the City of Glenn Heights, Texas' we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City. We encourage the readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended September 30, 2022, the City's assets and deferred outflows exceeded its liabilities and deferred inflows by \$52,092,567 (net position). Of this amount, \$12,417,554 (or 23.8%) was unrestricted.
- For the fiscal year ended September 30, 2022, net position increased by \$6,102,561. In fiscal year 2021 the increase was \$6,846,506. The increase in fiscal year 2022 is primarily due to increased revenue for charges for services, property taxes and sales taxes.
- At fiscal year-end, the City's governmental funds reported combined ending fund balances of \$23,636,367, of which \$6,628,073 (or 28.0%) was available for spending at the City's discretion (unassigned and assigned).
- The City's long-term liabilities decreased by \$1,602,082. This decrease is the result of annual debt service payments.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two types of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in *more detail* than the government-wide statements.
- *Governmental fund* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- The financial statements also include *notes to the financial statements* explaining some of the information in the financial statements and provide more detailed data.
- The report also contains other supplementary information in addition to the basic financial statements themselves.

The remainder of this overview explains the structure and contents of each of the statements.

Government-wide Financial Statements

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector businesses. The statement of net position includes *all* of the government's assets and liabilities. In the statement of activities, all of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid, and all of the City's *governmental activities* and City services are combined and show how they are financed.

Both government-wide statements report the City's *net position* and how it has changed. Net position, the difference between the City's assets, deferred outflows of resources, and liabilities and deferred inflows of resources, is one way to measure the City's financial health or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant (major) *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific revenue sources and spending for particular purposes.

- *Governmental fund*—The City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because these funds do not encompass the additional long-term focus of the government-wide statements, additional information is provided following each fund statement that explains the relationship (or differences) between them.
- Some funds are required by State law, such as the debt service fund.
- Management may establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenue resources, such as capital project funds.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the City government they cover, and the types of information they contain.

Figure A-1 - Major Features of the City's Government-wide and Fund Financial Statements

<i>Type of Statements</i>	Government-Wide	Fund Level	
		Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire City's government, except fiduciary funds	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private business: utilities
<i>Required financial statements</i>	◆ Statement of Net Position ◆ Statement of Activities	◆ Balance Sheet ◆ Statement of Revenues, Expenditures & Changes in Fund Balances	◆ Statement of Net Position ◆ Statement of Revenues, Expenses & Changes in Fund Balances ◆ Statement of Cash Flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after year end; expenditures when goods or services have been received and payment is made during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time net position serves as a useful indicator of a government's financial condition. As noted earlier, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by \$52,092,567.

The largest portion of the City's net position, \$29,530,443 or 56.7%, represents the City's investment in capital assets (e.g., land, buildings, vehicles, equipment, and infrastructure) less any debt used to acquire assets still outstanding at year end. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the City's net position, \$10,144,570 or 19.5%, represents resources that are subject to external restrictions on how they may be used (i.e., debt service, public safety, capital improvements, etc.). The remaining portion, \$12,417,554 or 23.8%, may be used at the City's discretion to meet ongoing obligations to its citizens and creditors (unrestricted).

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 32,267,423	\$ 35,764,765	\$ 7,283,619	\$ 7,390,200	\$ 39,551,042	\$ 43,154,965
Capital assets	<u>24,691,135</u>	<u>15,046,031</u>	<u>13,029,711</u>	<u>12,128,791</u>	<u>37,720,846</u>	<u>27,174,822</u>
Total assets	<u>56,958,558</u>	<u>50,810,796</u>	<u>20,313,330</u>	<u>19,518,991</u>	<u>77,271,888</u>	<u>70,329,787</u>
Total deferred outflows of resources	<u>158,231</u>	<u>174,200</u>	<u>16,618</u>	<u>21,397</u>	<u>174,849</u>	<u>195,597</u>
Current liabilities	5,593,619	3,354,482	992,314	1,230,222	6,585,933	4,584,704
Long-term liabilities	<u>15,180,499</u>	<u>16,620,162</u>	<u>2,684,747</u>	<u>2,840,981</u>	<u>17,865,246</u>	<u>19,461,143</u>
Total liabilities	<u>20,774,118</u>	<u>19,974,644</u>	<u>3,677,061</u>	<u>4,071,203</u>	<u>24,451,179</u>	<u>24,045,847</u>
Total deferred inflows of resources	<u>786,071</u>	<u>416,916</u>	<u>116,920</u>	<u>72,615</u>	<u>902,991</u>	<u>489,531</u>
Net investment in capital assets	19,142,755	9,048,730	10,387,688	9,328,791	29,530,443	18,377,521
Restricted	7,086,622	10,366,965	3,057,948	3,554,912	10,144,570	13,921,877
Unrestricted	<u>9,327,223</u>	<u>11,177,741</u>	<u>3,090,331</u>	<u>2,512,867</u>	<u>12,417,554</u>	<u>13,690,608</u>
Total net position	<u>\$ 35,556,600</u>	<u>\$ 30,593,436</u>	<u>\$ 16,535,967</u>	<u>\$ 15,396,570</u>	<u>\$ 52,092,567</u>	<u>\$ 45,990,006</u>

The following table provides a summary of the City's operations for the year ended September 30, 2022. Overall, the City had an increase in net position of \$6,102,561. This increase is attributable to the governmental activities for \$4,963,164 and business-type activities for \$1,139,397. Revenues for business-type activities increased by \$767,751. Revenue associated with governmental activities decreased by \$18,343. Significant variances in governmental activities revenues include the following.

- \$1,004,084 increase in property tax revenue,
- \$51,541 increase in operation grants and contributions,
- \$1,257,406 increase in charges for services,
- \$714,894 decrease in investment earnings.

Total expenses for governmental activities increased by \$573,141, and total expenses for the City's business-type activities increased by \$920,212 when compared to 2021. Expenses for governmental activities and business-type activities in fiscal year 2022 compared to fiscal year 2021 are due to numerous factors.

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 3,631,144	\$ 4,078,565	\$ 8,755,263	\$ 7,050,436	\$ 12,386,407	\$ 11,129,001
Operating grants & contributions	240,508	188,967	-	-	240,508	188,967
Capital grants & contributions	-	-	774,433	1,710,410	774,433	1,710,410
General revenues:						
Property taxes	8,319,739	7,315,655	-	-	8,319,739	7,315,655
Sales taxes	1,015,376	944,926	-	-	1,015,376	944,926
Franchise fees	622,997	484,368	-	-	622,997	484,368
Investment earnings	146,652	863,722	3,100	4,199	149,752	867,921
Miscellaneous	86,986	205,542	-	-	86,986	205,542
Total revenues	<u>14,063,402</u>	<u>14,081,745</u>	<u>9,532,796</u>	<u>8,765,045</u>	<u>23,596,198</u>	<u>22,846,790</u>
Expenses:						
General government	2,131,380	1,906,746	-	-	2,131,380	1,906,746
Public safety	4,220,503	4,157,166	-	-	4,220,503	4,157,166
Development services	2,128,107	2,053,633	-	-	2,128,107	2,053,633
Parks and recreation	360,504	270,365	-	-	360,504	270,365
Economic development	7,907	5,828	-	-	7,907	5,828
Interest and fiscal charges	581,840	463,362	-	-	581,840	463,362
Water, sewer, and drainage	-	-	8,063,396	7,143,184	8,063,396	7,143,184
Total expenses	<u>9,430,241</u>	<u>8,857,100</u>	<u>8,063,396</u>	<u>7,143,184</u>	<u>17,493,637</u>	<u>16,000,284</u>
Increase (decrease) in net position before transfers	<u>4,633,161</u>	<u>5,224,645</u>	<u>1,469,400</u>	<u>1,621,861</u>	<u>6,102,561</u>	<u>6,846,506</u>
Transfers	<u>330,003</u>	<u>36,776</u>	<u>(330,003)</u>	<u>(36,776)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	<u>4,963,164</u>	<u>5,261,421</u>	<u>1,139,397</u>	<u>1,585,085</u>	<u>6,102,561</u>	<u>6,846,506</u>
Net position, beginning	<u>30,593,436</u>	<u>25,332,015</u>	<u>15,396,570</u>	<u>13,811,485</u>	<u>45,990,006</u>	<u>39,143,500</u>
Net position, ending	<u>\$ 35,556,600</u>	<u>\$ 30,593,436</u>	<u>\$ 16,535,967</u>	<u>\$ 15,396,570</u>	<u>\$ 52,092,567</u>	<u>\$ 45,990,006</u>

FINANCIAL ANALYSIS AND BUDGETARY HIGHLIGHTS OF CITY FUNDS

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

GOVERNMENTAL FUNDS

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$23,636,367. Approximately 30.2% of the total amount constitutes assigned and unassigned fund balance, which is available for spending at the City's discretion.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,785,669, while total fund balance was \$7,005,478. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 77.1% of total General Fund expenditures. The net decrease in fund balance during the current year in the General Fund was \$2,526,864. An analysis of the General Fund operations in the current year is as follows:

- The City's property tax rate for maintenance and operations (M&O) decreased from \$0.641088 to \$0.636542 in the current fiscal year. The tax assessed values increased, therefore, M&O tax revenues decreased by \$1,016,115 as compared against prior year.
- Licenses and permit fees decreased by \$476,040, primarily due to large development activity within the City in prior year.
- Sales and use taxes and fines and forfeitures had an increase of \$70,450 over the prior year as a result of increases in sales taxes and court fines receipts.
- General fund expenditures increased by \$808,302 due to an increase in salary expenses related to budgeted raises for employees and capital related expenditures for public safety.

The Debt Service Fund had a net decrease of \$62,581. Property taxes increased \$52,618 due to debt service payments slightly exceeding property tax revenues. The debt service rate decreased from \$0.163342 to \$0.132604 in the current year.

The Capital Project Fund had a net decrease of \$4,009,757. Expenditures exceeded intergovernmental and investment earnings.

The majority of revenues for the City's governmental funds are generated from taxes (71.1%), licenses and permits (10.4%), and charges for services (12.4%). The remainder (6.1%) is obtained from franchise fees, grants and contributions, fines and forfeitures, and other miscellaneous sources.

PROPRIETARY FUNDS

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

Unrestricted net position of the Water and Wastewater and Drainage funds at the end of the year amounted to \$2,169,242 and \$921,089, respectively. The net position of the Water and Wastewater fund increased by \$880,071 while the net position of the Drainage fund increased by \$259,326. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Total actual General Fund revenues were more than expected, primarily due to revenues arising from licenses and permits as well as charges for services that were in excess of budgeted amounts. Revenue sources were more than anticipated in property taxes, franchise tax, sales and use, licenses and permits, charges for services, intergovernmental, other and interest. See details of budget and actual revenues and expenditures for the General Fund in the required supplementary information.

City policy requires the General unassigned fund balance to reflect no less than 60 days of General Fund expenditures. At September 30, 2022, unassigned General fund balance reflected 282 days of total General Fund expenditures.

CAPITAL ASSETS

As of September 30, 2022, the City had invested \$37,720,846 in a broad range of capital assets, including infrastructure, equipment, buildings, and vehicles. More detailed information about the City's capital assets can be found in the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 901,893	\$ 901,893	\$ 35,161	\$ 35,161	\$ 937,054	\$ 937,054
Construction in progress	14,559,241	6,611,291	3,744,817	3,823,588	18,304,058	10,434,879
Buildings	829,956	829,956	295,701	224,274	1,125,657	1,054,230
Improvements	1,047,552	1,047,552	-	-	1,047,552	1,047,552
Infrastructure	8,849,767	7,122,374	16,334,111	15,393,293	25,183,878	22,515,667
Vehicles	2,358,227	2,329,382	656,028	614,378	3,014,255	2,943,760
Equipment	2,702,420	2,097,214	1,557,790	1,140,201	4,260,210	3,237,415
Less accumulated depreciation	(6,557,921)	(5,893,631)	(9,593,897)	(9,102,104)	(16,151,818)	(14,995,735)
Totals	\$ 24,691,135	\$ 15,046,031	\$ 13,029,711	\$ 12,128,791	\$ 37,720,846	\$ 27,174,822

During the current year, significant additions to capital assets include the following:

- Construction in progress including City Hall Complex, Community Center, Public Safety Building: \$7,947,950,
- Street and Street Improvements – Street rehabilitation and sidewalk construction: \$1,727,393,
- Equipment- SCBA compressor, tractor, power loader, computer equipment: \$605,206

DEBT ADMINISTRATION

At year-end, the City had \$17,638,011 in outstanding debt and other long-term liabilities, as shown below. More detailed information about the City's debt is presented in the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Certificates of obligation	\$ 1,140,000	\$ 1,360,000	\$ -	\$ -	\$ 1,140,000	\$ 1,360,000
General obligation bonds	11,635,000	12,270,000	-	-	11,635,000	12,270,000
Premium on debt	991,975	1,062,830	-	-	991,975	1,062,830
Notes payable	571,346	1,088,204	2,642,023	2,800,000	3,213,369	3,888,204
Leases payable	328,799	401,504	-	-	328,799	401,504
Compensated absences payable	286,144	216,574	42,724	40,981	328,868	257,555
Totals	\$ 14,953,264	\$ 16,399,112	\$ 2,684,747	\$ 2,840,981	\$ 17,638,011	\$ 19,240,093

Notes and certificates of obligation decreased in the current year primarily due to annual payments made. The City's bond ratings are AA- as assigned by Standard & Poor's.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economy continues to be strong for the City of Glenn Heights. The City is experiencing stable growth and remains optimistic that existing properties will continue to appreciate. In fiscal year 2022, the City's net taxable property values increased approximately 12.91% from \$888,057,294 in fiscal year 2021 to \$888,057,294 in fiscal year 2022. The City's total property tax rate decreased from \$0.833523/100 to \$0.804430/100, the City's I&S tax decreased from \$0.184129/100 to \$0.16334/100, and the City's M&O tax rate decreased from \$0.649394/100 to \$0.64109/100.

In fiscal year 2022 the City's property values are expected to continue to increase. In large part because of the ongoing housing development projects within the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Any questions about this report or need for additional financial information should be addressed to City of Glenn Heights, Attn: City Secretary, 1938 South Hampton Road, Glenn Heights, TX, 75154.

BASIC FINANCIAL STATEMENTS

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 28,253,704	\$ 1,970,719	\$ 30,224,423
Cash and cash equivalents-restricted	-	3,575,762	3,575,762
Receivables, net	1,051,313	1,332,035	2,383,348
Inventory	11,672	-	11,672
Prepaid expenses	330,420	-	330,420
Net pension asset	2,620,314	405,103	3,025,417
Capital assets:			
Non-depreciable	15,461,134	3,779,980	19,241,114
Depreciable, net	<u>9,230,001</u>	<u>9,249,731</u>	<u>18,479,732</u>
Total assets	<u>56,958,558</u>	<u>20,313,330</u>	<u>77,271,888</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	107,492	16,618	124,110
OPEB related	<u>50,739</u>	<u>-</u>	<u>50,739</u>
Total deferred outflows	<u>158,231</u>	<u>16,618</u>	<u>174,849</u>
LIABILITIES			
Accounts payable	1,317,023	157,672	1,474,695
Accrued liabilities	78,199	9,514	87,713
Accrued interest	183,807	45,565	229,372
Unearned revenue	3,321,223	-	3,321,223
Customer deposits	-	730,530	730,530
Retainage payable	693,367	49,033	742,400
Noncurrent liabilities:			
Due within one year			
Long-term debt	1,117,217	171,191	1,288,408
Total OPEB liability - SDBF	2,869	-	2,869
Due in more than one year			
Long-term debt	13,836,047	2,513,556	16,349,603
Total OPEB liability - SDBF	<u>224,366</u>	<u>-</u>	<u>224,366</u>
Total liabilities	<u>20,774,118</u>	<u>3,677,061</u>	<u>24,451,179</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related	756,267	116,920	873,187
OPEB related	<u>29,804</u>	<u>-</u>	<u>29,804</u>
Total deferred inflows	<u>786,071</u>	<u>116,920</u>	<u>902,991</u>
NET POSITION			
Net investment in capital assets	19,142,755	10,387,688	29,530,443
Restricted for:			
Capital projects	1,336,343	-	1,336,343
Municipal court	9,785	-	9,785
Street improvements	2,364,436	-	2,364,436
Public safety	237,839	-	237,839
Parks	1,304,331	-	1,304,331
Housing	1,833,888	-	1,833,888
Water and sewer improvements	-	3,057,948	3,057,948
Unrestricted	<u>9,327,223</u>	<u>3,090,331</u>	<u>12,417,554</u>
Total net position	<u>\$ 35,556,600</u>	<u>\$ 16,535,967</u>	<u>\$ 52,092,567</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<u>Primary Government:</u>				
Governmental activities:				
General government	\$ 2,131,380	\$ 1,171,626	\$ -	\$ -
Public safety	4,220,503	555,380	99,617	-
Development services	2,128,107	1,746,815	-	-
Parks and recreation	360,504	157,323	11,634	-
Economic development	7,907	-	129,257	-
Interest and fiscal charges	581,840	-	-	-
Total governmental activities	<u>9,430,241</u>	<u>3,631,144</u>	<u>240,508</u>	<u>-</u>
<u>Business-type activities:</u>				
Water and wastewater	7,876,884	8,358,346	-	709,855
Drainage	<u>186,512</u>	<u>396,917</u>	<u>-</u>	<u>64,578</u>
Total business-type activities	<u>8,063,396</u>	<u>8,755,263</u>	<u>-</u>	<u>774,433</u>
Total primary government	<u>\$ 17,493,637</u>	<u>\$ 12,386,407</u>	<u>\$ 240,508</u>	<u>\$ 774,433</u>
General revenues:				
Taxes:				
Property				
Sales				
Franchise				
Investment earnings				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year				
Net position - end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position

<u>Primary Government</u>		
<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$(959,754)	\$ -	\$(959,754)
(3,565,506)	-	(3,565,506)
(381,292)	-	(381,292)
(191,547)	-	(191,547)
121,350	-	121,350
(581,840)	-	(581,840)
(5,558,589)	-	(5,558,589)
-	1,191,317	1,191,317
-	274,983	274,983
-	1,466,300	1,466,300
(5,558,589)	1,466,300	(4,092,289)
8,319,739	-	8,319,739
1,015,376	-	1,015,376
622,997	-	622,997
146,652	3,100	149,752
86,986	-	86,986
330,003	(330,003)	-
10,521,753	(326,903)	10,194,850
4,963,164	1,139,397	6,102,561
30,593,436	15,396,570	45,990,006
\$ 35,556,600	\$ 16,535,967	\$ 52,092,567

CITY OF GLENN HEIGHTS, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	General	Capital Projects	Debt Service
ASSETS			
Cash and cash equivalents	\$ 6,544,747	\$ 12,054,735	\$ 87,051
Receivables, net:			
Taxes	278,530	-	23,180
Accounts	423,172	-	-
Court fines	320,959	-	-
Inventory	11,672	-	-
Due from other funds	161,311	-	-
Prepaid items	208,137	-	-
Total assets	<u>7,948,528</u>	<u>12,054,735</u>	<u>110,231</u>
LIABILITIES			
Accounts payable	289,301	905,439	-
Retainage payable	-	693,367	-
Accrued liabilities	78,199	-	-
Due to other funds	-	846	-
Unearned revenue	40	-	-
Total liabilities	<u>367,540</u>	<u>1,599,652</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	103,039	-	25,420
Unavailable revenue - court fines	320,960	-	-
Unavailable revenue - ambulance	151,511	-	-
Total deferred inflows of resources	<u>575,510</u>	<u>-</u>	<u>25,420</u>
FUND BALANCES			
Nonspendable:			
Prepaid item	208,137	-	-
Inventory	11,672	-	-
Restricted for:			
Public safety	-	-	-
Debt service	-	-	84,811
Municipal court	-	-	-
Capital projects	-	10,455,083	-
Street improvements	-	-	-
Park improvements	-	-	-
Housing	-	-	-
Assigned for:			
Vehicle replacement	-	-	-
Unassigned	6,785,669	-	-
Total fund balances	<u>7,005,478</u>	<u>10,455,083</u>	<u>84,811</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,948,528</u>	<u>\$ 12,054,735</u>	<u>\$ 110,231</u>

The accompanying notes are an integral part of these financial statements.

American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,321,183	\$ 6,245,988	\$ 28,253,704
-	-	301,710
-	5,472	428,644
-	-	320,959
-	-	11,672
-	-	161,311
-	122,283	330,420
<u>3,321,183</u>	<u>6,373,743</u>	<u>29,808,420</u>
-	122,283	1,317,023
-	-	693,367
-	-	78,199
-	160,465	161,311
<u>3,321,183</u>	<u>-</u>	<u>3,321,223</u>
<u>3,321,183</u>	<u>282,748</u>	<u>5,571,123</u>
-	-	128,459
-	-	320,960
-	-	151,511
<u>-</u>	<u>-</u>	<u>600,930</u>
-	-	208,137
-	-	11,672
-	237,839	237,839
-	-	84,811
-	9,785	9,785
-	-	10,455,083
-	2,364,436	2,364,436
-	1,304,331	1,304,331
-	1,833,888	1,833,888
-	498,312	498,312
-	(157,596)	6,628,073
<u>-</u>	<u>6,090,995</u>	<u>23,636,367</u>
\$ <u>3,321,183</u>	\$ <u>6,373,743</u>	\$ <u>29,808,420</u>

CITY OF GLENN HEIGHTS, TEXAS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2022

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

Total fund balance governmental funds	\$ 23,636,367
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	24,691,135
Uncollected revenues are reported as unavailable resources in the governmental funds balance sheet, but are recognized as a revenue in the statement of activities.	
Property taxes	128,459
Ambulance fees	151,511
Court fines	320,960
Long-term assets, including the net pension asset, are not current financial resources and therefore are not reported in the governmental funds balance sheet.	
Net pension asset	2,620,314
Deferred inflows of resources - pension related	(756,267)
Deferred outflows of resources - pension related	107,492
Long-term liabilities, including bonds payable, notes payable, compensated absences, OPEB liabilities and net pension liability are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.	
Bonds payable	(12,775,000)
Notes payable	(571,346)
Issuance premium	(991,975)
Leases payable	(328,799)
Compensated absences	(286,144)
Total OPEB liability - SDBF	(227,235)
Deferred inflows of resources - OPEB SDBF related	(29,804)
Deferred outflows of resources - OPEB SDBF related	50,739
Interest payable on long-term debt in the City's governmental activities is not payable from current resources and therefore is not reported in the governmental funds balance sheet.	(183,807)
Net position of governmental activities	\$ <u>35,556,600</u>

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Capital Projects	Debt Service
REVENUES			
Taxes:			
Property	\$ 6,854,594	\$ -	\$ 1,436,663
Franchise	622,997	-	-
Sales	1,015,376	-	-
Licenses and permits	1,446,215	-	-
Fines and forfeitures	189,838	-	-
Charges for services	1,491,260	-	-
Intergovernmental	18,065	-	-
Impact fees	-	-	-
Investment earnings	46,904	64,807	40
Contributions	250	-	-
Miscellaneous	8,023	-	-
Total revenues	<u>11,693,522</u>	<u>64,807</u>	<u>1,436,703</u>
EXPENDITURES			
Current:			
General government	2,155,171	-	-
Public safety	4,105,331	-	-
Development services	1,839,643	-	-
Parks and recreation	340,614	-	-
Economic development	5,082	-	-
Capital outlay	256,958	9,574,564	-
Debt service:			
Principal	72,705	-	1,371,858
Interest and other	19,953	-	502,585
Total expenditures	<u>8,795,457</u>	<u>9,574,564</u>	<u>1,874,443</u>
Excess (deficiency) of revenue over expenditures	<u>2,898,065</u>	<u>(9,509,757)</u>	<u>(437,740)</u>
OTHER FINANCING SOURCES (USES)			
Insurance recoveries	5,296	-	-
Transfers in	69,775	5,500,000	375,159
Transfers out	<u>(5,500,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,424,929)</u>	<u>5,500,000</u>	<u>375,159</u>
Net change in fund balances	<u>(2,526,864)</u>	<u>(4,009,757)</u>	<u>(62,581)</u>
Fund balance - beginning of year	<u>9,532,342</u>	<u>14,464,840</u>	<u>147,392</u>
Fund balance - end of year	<u>\$ 7,005,478</u>	<u>\$ 10,455,083</u>	<u>\$ 84,811</u>

The accompanying notes are an integral
part of these financial statements.

American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 8,291,257
-	-	622,997
-	-	1,015,376
-	-	1,446,215
-	9,275	199,113
-	244,321	1,735,581
-	23,044	41,109
-	323,190	323,190
-	34,901	146,652
-	129,257	129,507
-	-	8,023
-	763,988	13,959,020
-	-	2,155,171
-	168,848	4,274,179
-	-	1,839,643
-	-	340,614
-	-	5,082
-	423,080	10,254,602
-	-	1,444,563
-	-	522,538
-	591,928	20,836,392
-	172,060	(6,877,372)
-	73,652	78,948
-	-	5,944,934
-	(114,931)	(5,614,931)
-	(41,279)	408,951
-	130,781	(6,468,421)
-	5,960,214	30,104,788
\$ -	\$ 6,090,995	\$ 23,636,367

CITY OF GLENN HEIGHTS, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

Net change in fund balance - total governmental funds	\$(6,468,421)
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Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	10,309,394
Depreciation expense	(664,290)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The details of these differences are as follows:

Property taxes	28,482
Ambulance fees	32,099
Court fines	(35,147)

Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds. The details of these differences are as follows:

Compensated absences	(69,570)
Accrued interest	(130,157)
Net pension asset	467,756
Total OPEB liability - SDBF	(22,400)

The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while repayment of the principal 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 premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Payments on bonds	855,000
Payments on leases payable	72,705
Payments on notes payable	516,858
Amortization of premium on bond issuance	<u>70,855</u>

Change in net position of governmental activities	\$ <u>4,963,164</u>
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CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2022

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,158,628	\$ 812,091	\$ 1,970,719
Cash and cash equivalents-restricted	3,575,762	-	3,575,762
Accounts receivable, net	1,271,385	60,650	1,332,035
Due from other funds	-	11,764	11,764
Total current assets	<u>6,005,775</u>	<u>884,505</u>	<u>6,890,280</u>
Noncurrent assets:			
Net pension asset	351,402	53,701	405,103
Capital assets:			
Non-depreciable	3,779,980	-	3,779,980
Depreciable, net	<u>9,088,120</u>	<u>161,611</u>	<u>9,249,731</u>
Total noncurrent assets	<u>13,219,502</u>	<u>215,312</u>	<u>13,434,814</u>
Total assets	<u>19,225,277</u>	<u>1,099,817</u>	<u>20,325,094</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>14,415</u>	<u>2,203</u>	<u>16,618</u>
Total deferred outflows of resources	<u>14,415</u>	<u>2,203</u>	<u>16,618</u>
LIABILITIES			
Current liabilities:			
Accounts payable	157,535	137	157,672
Accrued liabilities	8,498	1,016	9,514
Accrued interest	45,565	-	45,565
Due to other funds	11,764	-	11,764
Retainage payable	49,033	-	49,033
Payable from restricted assets:			
Customer deposits	730,530	-	730,530
Noncurrent liabilities:			
Due within one year:			
Loan payable	160,510	-	160,510
Compensated absences	<u>10,014</u>	<u>667</u>	<u>10,681</u>
Total current liabilities	<u>1,173,449</u>	<u>1,820</u>	<u>1,175,269</u>
Due in more than one year:			
Loan payable	2,481,513	-	2,481,513
Compensated absences	<u>30,042</u>	<u>2,001</u>	<u>32,043</u>
Total noncurrent liabilities	<u>2,511,555</u>	<u>2,001</u>	<u>2,513,556</u>
Total liabilities	<u>3,685,004</u>	<u>3,821</u>	<u>3,688,825</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	<u>101,421</u>	<u>15,499</u>	<u>116,920</u>
Total deferred inflows of resources	<u>101,421</u>	<u>15,499</u>	<u>116,920</u>
NET POSITION			
Net investment in capital assets	10,226,077	161,611	10,387,688
Restricted for water and sewer improvements	3,057,948	-	3,057,948
Unrestricted	<u>2,169,242</u>	<u>921,089</u>	<u>3,090,331</u>
Total net position	<u>\$ 15,453,267</u>	<u>\$ 1,082,700</u>	<u>\$ 16,535,967</u>

CITY OF GLENN HEIGHTS, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
OPERATING REVENUES			
Charges for services:			
Water sales	\$ 3,905,344	\$ -	\$ 3,905,344
Sewer sales	3,771,755	-	3,771,755
Drainage sales	-	377,805	377,805
Service charges	455,686	19,112	474,798
Water and sewer connections	199,868	-	199,868
Miscellaneous	25,693	-	25,693
Total operating revenues	<u>8,358,346</u>	<u>396,917</u>	<u>8,755,263</u>
OPERATING EXPENSES			
Personnel services	694,487	105,788	800,275
Supplies	29,901	9,326	39,227
Contractual services	4,094,786	25,836	4,120,622
Waste water treatment	943,100	-	943,100
Water purchases	1,555,628	-	1,555,628
Depreciation	446,233	45,562	491,795
Total operating expenses	<u>7,764,135</u>	<u>186,512</u>	<u>7,950,647</u>
Operating income (loss)	<u>594,211</u>	<u>210,405</u>	<u>804,616</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	2,982	118	3,100
Impact fees	709,855	64,578	774,433
Interest and other	(112,749)	-	(112,749)
Total nonoperating revenues	<u>600,088</u>	<u>64,696</u>	<u>664,784</u>
Income (loss) before transfers	1,194,299	275,101	1,469,400
TRANSFERS			
Transfers in	81,931	-	81,931
Transfers out	(396,159)	(15,775)	(411,934)
Total transfers	<u>(314,228)</u>	<u>(15,775)</u>	<u>(330,003)</u>
Change in net position	880,071	259,326	1,139,397
Net position - beginning of year	<u>14,573,196</u>	<u>823,374</u>	<u>15,396,570</u>
Net position - end of year	\$ <u>15,453,267</u>	\$ <u>1,082,700</u>	\$ <u>16,535,967</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR END SEPTEMBER 30, 2022

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 8,638,628	\$ 396,413	\$ 9,035,041
Payments to suppliers and service providers	(6,959,655)	(49,423)	(7,009,078)
Payments to employees for salaries and benefits	(720,252)	(95,966)	(816,218)
Net cash provided (used) by operating activities	<u>958,721</u>	<u>251,024</u>	<u>1,209,745</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Cash paid to (from) other funds	(314,228)	(15,775)	(330,003)
Net cash provided (used) by noncapital financing activities	<u>(314,228)</u>	<u>(15,775)</u>	<u>(330,003)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital contributions	709,855	64,578	774,433
Acquisition and construction of capital assets	(1,385,105)	-	(1,385,105)
Interest paid on bonds and notes	(67,184)	-	(67,184)
Proceeds from capital-related financing	(157,977)	-	(157,977)
Net cash provided (used) by capital and related financing activities	<u>(900,411)</u>	<u>64,578</u>	<u>(835,833)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	<u>2,982</u>	<u>118</u>	<u>3,100</u>
Net cash provided (used) by investing activities	<u>2,982</u>	<u>118</u>	<u>3,100</u>
Net increase (decrease) in cash and cash equivalents	<u>(252,936)</u>	<u>299,945</u>	<u>47,009</u>
Cash and cash equivalents - beginning	<u>4,987,326</u>	<u>512,146</u>	<u>5,499,472</u>
Cash and cash equivalents - ending	\$ <u>4,734,390</u>	\$ <u>812,091</u>	\$ <u>5,546,481</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GLENN HEIGHTS, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR END SEPTEMBER 30, 2022

	Enterprise Funds		
	Water and Wastewater	Drainage	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 594,211	\$ 210,405	\$ 804,616
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	446,233	45,562	491,795
(Increase) decrease in accounts receivable	232,729	(504)	232,225
(Increase) decrease in due from other funds	95	(11,764)	(11,669)
(Increase) decrease in deferred outflows related to pensions	3,052	1,727	4,779
(Increase) decrease in net pension asset	(84,856)	6,221	(78,635)
Increase (decrease) in accounts payable	(336,335)	(2,497)	(338,832)
Increase (decrease) in accrued liabilities	496	(300)	196
Increase (decrease) in due to other funds	11,764	(95)	11,669
Increase (decrease) in compensated absences	1,634	109	1,743
Increase (decrease) in deferred inflows related to pensions	42,145	2,160	44,305
Increase (decrease) in customer deposits	47,553	-	47,553
Total adjustments	<u>364,510</u>	<u>40,619</u>	<u>405,129</u>
Net cash provided (used) by operating activities	\$ <u>958,721</u>	\$ <u>251,024</u>	\$ <u>1,209,745</u>

CITY OF GLENN HEIGHTS, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Glenn Heights, Texas (the City) was incorporated on September 16, 1969, to operate as a general law city. In August 1987, the City amended its charter and currently operates as a home rule city. The City is regulated by the Code of State Statutes of the State of Texas and is authorized to perform the following services: public safety (police and fire), public works, planning, inspection, sanitation, water and sewer utilities, storm drainage, and general administrative services. The City operates under a council-manager form of government. The Council is comprised of seven officials including a mayor and six council members.

The City prepares its financial statements in conformity with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). The Council has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by the GASB.

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and are appropriately presented as funds of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the City.

Blended Component Unit

The Glenn Heights Housing Finance Corporation (GHHFC) was created in 2016 by state law for the purpose of benefiting and accomplishing public purpose of, and on behalf of, the City by financing the cost of residential ownership and development that will provide decent, safe, and sanitary housing for residents of the City at prices they can afford. The GHHFC was created as a housing finance corporation pursuant to Chapter 394 of the Texas Local Government Code.

The City Council is the governing board for the Corporation. Further, the City Council has the ability to impose its will on the entity. The Corporation is presented as a governmental fund type and has a September 30 year-end. Separately issued financial statements are not available for GHHFC.

B. Basis of Presentation - 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 non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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 City's enterprise funds. Separate financial statements are provided for governmental funds, and 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 for interfund services provided and other charges between the City's various other functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. Basis of Presentation - Fund Financial Statements

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

The City reports the following major governmental funds:

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

The Capital Projects Fund accounts for the acquisition of capital assets or construction of major capital projects being financed by 2006, 2008, 2015, and 2016 bond proceeds.

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The American Rescue Plan Act Fund is used to account for expenditures and receipts related to the coronavirus local fiscal recovery fund grant program. The purpose of this grant is to help alleviate the costs incurred by the City as a result of the COVID-19 pandemic.

The City reports the following major proprietary fund:

The Water and Wastewater Fund is used to account for water and sewer improvements and operations.

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

D. Measurement Focus and Basis of Accounting

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues 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 City 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 are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, court fines, and interest associated with the current 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 of 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 City.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

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

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity date within three months of the date acquired by the government.

Investments

Investments for the City are reported at fair value, except for the position in investment pools. The City's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

Restricted Assets

Certain resources set aside for the repayment of customer utility deposits are classified as restricted assets on the balance sheet because their use is limited to such purpose. Also included in restricted assets are capital recovery fees (impact fees) that are, by law, restricted for future capital improvements. When the City incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first.

Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Receivables and Allowances for Doubtful Accounts

All trade and property tax receivables are shown net of an allowance for uncollectible. Property taxes are based on the appraised values provided by the Dallas County and Ellis County Appraisal Districts, as applicable. Taxes are levied by October 1 of each year, and are due in full with no discounts granted. Unpaid property taxes become delinquent on February 1 of the following year. Penalty is 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. The City's current policy is to write-off uncollectible personal property taxes after four years.

Capital Assets

Capital assets, including 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, as well as in the proprietary fund statement of net position. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10 - 40
Infrastructure	10 - 50
Improvements	5 - 30
Equipment	3 - 10
Vehicles	2 - 10
Right-to-use equipment	3 - 10

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items per the consumption method in both government-wide and fund financial statements.

Unearned Revenues

Unearned revenues are reported when cash is received before the related performance or eligibility requirements are met. These relate primarily to the grant funds received in advance for the COVID-19 ARPA grants, which will be recognized in future years to the extent that funds are spent. The City also reports unearned revenues for facility rental payments received before the rental is used.

Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for this amount is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding – 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.
- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Changes in actuarial assumptions – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

In addition to liabilities, the statement of net position and/or balance sheet 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 City has the following items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in expected and actual pension and OPEB experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Changes in actuarial assumptions – These changes are deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Pensions

For purposes of measuring the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability is obtained from TMRS through a report prepared for the City by the TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

Other Post-Employment Benefits

For purposes of measuring the total Texas Municipal Retirement System Supplemental Death Benefit Fund (TMRS SDBF) OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total TMRS SDBF liability and additions to/deductions from the City's total TMRS SDBF liability have been determined on the same basis as reported by TMRS. The TMRS SDBF expense and deferred (inflows)/outflows of resources related to TMRS SDBF, primarily result from changes in the components of the total TMRS SDBF liability. Most changes in the total TMRS SDBF liability will be included in TMRS SDBF expense in the period of the change. For example, changes in the total TMRS SDBF liability resulting from current-period service cost, interest on the TOL, and changes of benefit terms are required to be included in TMRS SDBF expense immediately. Changes in the total TMRS SDBF liability that have not been included in TMRS SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to TMRS SDBF.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Leases

The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long term debt on the statement of net position.

Change in Accounting Principle

GASB Statement No. 87, Leases, was adopted effective October 1, 2021. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

Net Position and Fund Balance

Net position represents the difference between assets, deferred outflows of resources and deferred inflows of resources and liabilities. Net investment in capital assets consists of capital assets net of accumulated depreciation and the outstanding balances of any borrowing spent for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

In the fund financial statements, governmental funds report fund balance categorized as follows:

Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted fund balance – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by ordinance of the City Council, the City's highest level of decision-making authority. These amounts cannot be used for any other purposes unless the City removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance – This classification includes amounts intended to be used by the City for specific purposes. The City Council has designated the City Manager or his/her designee as the official authorized person to assign fund balance. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.

Unassigned fund balance – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Sometimes the City 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 City'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. The City's General Fund policy requires no less than 60 days of General Fund expenditures in unassigned fund balance.

Net Position

Net position represents the difference between assets, deferred outflows/inflows and liabilities. Net position-net investment in capital assets consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on the use of funds either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

Use of 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 disclosures 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.

F. Budgetary Information

Expenditures in Excess of Appropriations

Actual expenditures exceeded budgeted amounts for the following functions of the General Fund. Overages were covered by greater than expected revenue and fund balance.

Function	Final Budget	Actual	Variance
General government	\$ 1,700,968	\$ 2,155,171	\$ (454,203)
Public safety	4,061,361	4,105,331	(43,970)
Economic development	4,471	5,082	(611)
Total	\$ 5,766,800	\$ 6,265,584	\$ (498,784)

Deficit Fund Balance

As of year-end, the Veterans Memorial Fund had a deficit fund balance of \$226 and the Disaster Recovery Fund also had a deficit of \$130,184. Additionally, the grants fund had a deficit of \$27,186. The deficits will be covered by future revenues or a transfer from the General Fund.

G. Change in Accounting Principle

GASB Statement No. 87, Leases, was adopted effective October 1, 2021. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

The City may invest in obligations of the U.S. Treasury or the State of Texas, certain U.S. agencies, certificates of deposit, money market savings accounts, certain municipal securities, repurchase agreements, common trust funds and other investments specifically allowed by the Public Funds Investment Act of 1987 (Article 842a-2 Vernon's Civil Statutes).

The Texas Short-Term Asset Reserve Investment Pool ("TexSTAR") is a local government investment pool organized under the authority of the Interlocal Cooperation Act, chapter 791, of the Texas Government Code, and the Public Funds Investment Act, chapter 2256, of the Texas Government Code. J.P. Morgan Investment Management Inc. serves as investment advisor and co-administrator with First Southwest. TexSTAR invests in treasury and agency securities and repurchase agreements fully collateralized by government securities. The pool maintains a weighted average maturity of 60 days or less. The pool seeks to maintain a constant dollar objective. The reported value of the pool is the same as the fair value of the pool shares. Due to its short-term, highly liquid nature, investments in TexSTAR have been reported as cash equivalents.

TexSTAR has a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

In compliance with the Public Funds Investment Act, the government has adopted a deposit and investment policy. That policy addresses the following risks:

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 the City. The City's policy regarding types of deposits allowed and collateral requirements is: the Depository may be a state bank authorized and regulated under Texas law; a national bank, savings and loan association, or savings bank authorized and regulated by federal law; or a savings and loan association or savings bank organized under Texas law; but shall not be any bank the deposits of which are not insured by the Federal Deposit Insurance Corporation (FDIC). The City is not exposed to custodial credit risk for its deposits, as all are covered by depository insurance and pledged securities.

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.

Credit Risk: This is the risk that an issuer of an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. It is the City's policy to limit its investments to those investments rated at least AAAm. The credit quality rating for TexSTAR at year end was AAAm by Standard & Poor's.

Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy requires management to minimize risk of loss due to interest rate fluctuations by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase.

Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. The City is not exposed to foreign currency risk.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the City's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent (5%) or more in the securities of a single issuer. It is the City's policy to not allow for a concentration of credit risk. Investments issued by the U. S. Government and investments in investment pools are excluded from the 5 percent (5%) disclosure requirement. The City is not exposed to concentration of credit risk.

As of September 30, 2022 the fair value of the City's TexStar investments was \$14,805,716 and the investments have a weighted average maturity of 12 days.

B. Receivables

Receivables as of year-end for the City's individual major funds and non-major funds, including the applicable allowances for uncollectible accounts, are as follows:

Receivables	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Totals
Property taxes	\$ 131,138	\$ 30,927	\$ -	\$ 162,065
Sales taxes	203,794	-	-	203,794
Ambulance	406,145	-	-	406,145
Garbage	312,651	-	-	312,651
Court fines	390,937	-	-	390,937
Other	<u>2,144</u>	<u>-</u>	<u>5,472</u>	<u>7,616</u>
Gross receivables	1,446,809	30,927	5,472	1,483,208
Less: allowance for uncollectibles	<u>(424,148)</u>	<u>(7,747)</u>	<u>-</u>	<u>(431,895)</u>
Total receivables, net	<u>\$ 1,022,661</u>	<u>\$ 23,180</u>	<u>\$ 5,472</u>	<u>\$ 1,051,313</u>

Receivables	Water & Wastewater Fund	Drainage Fund	Totals
Utility fees	\$ 1,693,589	\$ 72,553	\$ 1,766,142
Less: allowance for uncollectibles	<u>(422,204)</u>	<u>(11,903)</u>	<u>(434,107)</u>
Total receivables, net	<u>\$ 1,271,385</u>	<u>\$ 60,650</u>	<u>\$ 1,332,035</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 901,893	\$ -	\$ -	\$ 901,893
Construction in progress	6,611,291	7,947,950	-	14,559,241
Total capital assets, not being depreciated	7,513,184	7,947,950	-	15,461,134
Capital assets, being depreciated:				
Buildings	829,956	-	-	829,956
Parks and improvements	1,047,552	-	-	1,047,552
Infrastructure - streets	7,122,374	1,727,393	-	8,849,767
Vehicles	2,329,382	28,845	-	2,358,227
Right-to-use equipment	536,744	-	-	536,744
Equipment	1,560,470	605,206	-	2,165,676
Total capital assets, being depreciated	13,426,478	2,361,444	-	15,787,922
Less: accumulated depreciation				
Buildings	(198,279)	(30,298)	-	(228,577)
Parks and improvements	(803,473)	(14,434)	-	(817,907)
Infrastructure - streets	(1,855,559)	(312,093)	-	(2,167,652)
Vehicles	(1,839,427)	(132,796)	-	(1,972,223)
Right-to-use equipment	(230,031)	-	-	(230,031)
Equipment	(966,862)	(174,669)	-	(1,141,531)
Total accumulated depreciation	(5,893,631)	(664,290)	-	(6,557,921)
Total capital assets being depreciated, net	7,532,847	1,697,154	-	9,230,001
Governmental activities capital assets, net	\$ 15,046,031	\$ 9,645,104	\$ -	\$ 24,691,135
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 35,161	\$ -	\$ -	\$ 35,161
Construction in Progress	3,823,586	862,051	(940,817)	3,744,820
Total capital assets, not being depreciated	3,858,747	862,051	(940,817)	3,779,981
Capital assets, being depreciated:				
Buildings	224,274	71,425	-	295,699
Infrastructure - water	9,289,893	940,819	-	10,230,712
Infrastructure - sewer	5,842,307	-	-	5,842,307
Infrastructure - drainage	261,093	-	-	261,093
Vehicles	614,378	41,650	-	656,028
Equipment	1,140,203	417,587	-	1,557,790
Total capital assets, being depreciated	17,372,148	1,471,481	-	18,843,629
Less: accumulated depreciation				
Buildings	(198,922)	(10,910)	-	(209,832)
Infrastructure - water	(4,909,925)	(222,252)	-	(5,132,177)
Infrastructure - sewer	(2,417,262)	(116,952)	-	(2,534,214)
Infrastructure - drainage	(141,253)	(15,280)	-	(156,533)
Vehicles	(540,582)	(41,901)	-	(582,483)
Equipment	(894,160)	(84,500)	-	(978,660)
Total accumulated depreciation	(9,102,104)	(491,795)	-	(9,593,899)
Total capital assets being depreciated, net	8,270,044	979,686	-	9,249,730
Business-Type activities capital assets, net	\$ 12,128,791	\$ 1,841,737	\$ (940,817)	\$ 13,029,711

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

Government activities:	
General government	\$ 42,839
Public safety	255,321
Development services	325,911
Parks and recreation	40,219
Total	<u>\$ 664,290</u>
Business-type activities:	
Water and sewer	\$ 446,233
Drainage	45,562
Total	<u>\$ 491,795</u>

D. Interfund Receivables, Payables, and Transfers

The compositions of interfund balances as of September 30, 2022 are as follows:

Payable Fund	Receivable Fund	Amount	Purpose
Capital projects fund	General fund	\$ 846	Short-term loans
Nonmajor governmental	General fund	160,465	Short-term loans
Water and wastewater	Drainage	11,764	Short-term loans
Total		<u>\$ 173,075</u>	

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

Interfund activity for the year ended September 30, 2022 is as follows:

Transfer Out	Transfer In	Amount	Purpose
Water and wastewater	General fund	\$ 21,000	Payment in lieu of taxes
Drainage	General fund	15,775	Payment in lieu of taxes
Nonmajor governmental	General fund	33,000	Subsidize project
Water and wastewater	Debt service fund	375,159	Additional debt service payment
General fund	Capital projects fund	5,500,000	Payment in lieu of taxes
Nonmajor governmental	Water and wastewater	81,931	Capitalize fixed assets
Total		<u>\$ 6,026,865</u>	

E. Long-term Debt

Changes in the City's long-term liabilities for the year ended September 30, 2022 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<u>Governmental activities:</u>					
Certificates of obligation debt	\$ 1,360,000	\$ -	\$ (220,000)	\$ 1,140,000	\$ 230,000
General obligation debt	12,270,000	-	(635,000)	11,635,000	650,000
Premium on debt	1,062,830	-	(70,855)	991,975	-
Notes payable	1,088,204	-	(516,858)	571,346	89,363
Leases payable	401,504	-	(72,705)	328,799	76,318
Compensated absences	216,574	158,565	(88,995)	286,144	71,536
Total governmental activities	<u>\$ 16,399,112</u>	<u>\$ 158,565</u>	<u>\$ (1,604,413)</u>	<u>\$ 14,953,264</u>	<u>\$ 1,117,217</u>
<u>Business-type activities:</u>					
Notes payable	\$ 2,800,000	\$ -	\$ (157,977)	\$ 2,642,023	\$ 160,510
Compensated absences	40,981	11,978	(10,235)	42,724	10,681
Total business-type activities	<u>\$ 2,840,981</u>	<u>\$ 11,978</u>	<u>\$ (168,212)</u>	<u>\$ 2,684,747</u>	<u>\$ 171,191</u>

Bonds Payable

The City issues General Obligation Bonds to provide funds for the acquisition and construction of major capital facilities. General Obligation Bonds are direct obligations and pledge the full faith and credit of the government. All of the City's General Obligation bonds and Contractual Obligation-Private Placement are direct obligations of the City, payable from a continuing ad valorem tax levied on all taxable property within the City, within the limits prescribed by law. The City's Certificates of Obligation issues are direct obligations of the City, payable from a combination of (i) an annual ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and (ii) a limited pledge (not to exceed \$1,000) of the surplus net revenues of the City's Water and Wastewater System. Should the City default on its outstanding bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the City. Bonds payable at September 30, 2022 are comprised of the following issues:

Governmental Activities:

2008 Certificates of Obligation, original issue \$2,050,000, dated September 1, 2008, due in annual installments through February 15, 2028, at 4.04% interest.	\$	800,000
2015 Certificates of Obligation, original issue \$725,000, dated September 10, 2015, due in annual installments through September 30, 2025, at 2.37% interest.		340,000
2016 General Obligation Refunding Bonds, original issue \$13,820,000, dated August 23, 2016, due in annual installments through February 15, 2036, at 2.65% interest.		<u>11,635,000</u>
Total	\$	<u>12,775,000</u>

The debt service requirements for the City's certificates of obligation are as follows:

Fiscal Year	Certificates of Obligation		Total
	Principal	Interest	
2023	\$ 230,000	\$ 36,651	\$ 266,651
2024	240,000	29,035	269,035
2025	245,000	21,159	266,159
2026	135,000	14,443	149,443
2027	140,000	8,888	148,888
2028	<u>150,000</u>	<u>3,030</u>	<u>153,030</u>
Total	\$ <u>1,140,000</u>	\$ <u>113,206</u>	\$ <u>1,253,206</u>

The debt service requirements for the City's general obligations are as follows:

Fiscal Year	General Obligations		Total
	Principal	Interest	
2023	\$ 650,000	\$ 403,450	\$ 1,053,450
2024	665,000	370,575	1,035,575
2025	690,000	336,700	1,026,700
2026	710,000	308,800	1,018,800
2027	740,000	287,050	1,027,050
2028-2032	4,180,000	1,076,300	5,256,300
2033-2036	<u>4,000,000</u>	<u>322,475</u>	<u>4,322,475</u>
Total	\$ <u>11,635,000</u>	\$ <u>3,105,350</u>	\$ <u>14,740,350</u>

Notes Payable (Direct Borrowings)

In 2017, the City entered into a State Infrastructure Bank Loan agreement in the amount of \$1,500,000. The proceeds will be used to relocate utility lines for road construction. In 2021, the City entered into a capital loan agreement in the amount of \$2,800,000, to partially fund an automated meter reader (AMR) project. Should the City default on the notes, the lender may, by all legal and equitable means, require the City to remedy any default under the use and filing of mandamus proceedings. Notes payable at September 30, 2022 are as follows:

Governmental Activities:

2017 State Infrastructure Bank Loan Agreement, original issue \$1,500,000, dated September 25, 2017, due in annual installments through October 02, 2027, at 2.50% interest. \$ 571,346

Business-Type Activities:

2021 Capital Loan Agreement, original issue \$2,800,000, dated January 5, 2021, due in annual installments through January 15, 2036, at 2.45% interest. \$ 2,642,023

The debt service requirements for the City's notes payable are as follows:

Fiscal Year	Notes Payable - Governmental Activities		Total
	Principal	Interest	
2023	\$ 89,363	\$ 21,753	\$ 111,116
2024	91,597	18,012	109,609
2025	93,887	14,178	108,065
2026	96,234	10,248	106,482
2027	98,640	6,219	104,859
2028	101,625	2,090	103,715
Total	\$ <u>571,346</u>	\$ <u>72,500</u>	\$ <u>643,846</u>

Fiscal Year	Notes Payable - Business-type Activities		Total
	Principal	Interest	
2023	\$ 160,510	\$ 64,650	\$ 225,160
2024	164,438	60,723	225,161
2025	168,462	56,699	225,161
2026	172,584	52,577	225,161
2027	176,807	48,353	225,160
2028-2032	951,090	174,713	1,125,803
2033-2036	848,132	52,512	900,644
Total	\$ <u>2,642,023</u>	\$ <u>510,227</u>	\$ <u>3,152,250</u>

Leases Payable

In fiscal year 2019, the City entered into a lease with Motorola Solutions in the amount of \$536,744. The lease carries an interest rate of 4.86% with the final payment in November 2025. Annual debt service requirements to maturity for the lease is as follows:

Fiscal Year	Leases Payable		Total
	Principal	Interest	
2023	\$ 76,318	\$ 16,340	\$ 92,658
2024	80,111	12,547	92,658
2025	84,092	8,566	92,658
2026	88,278	4,387	92,665
Total	\$ <u>328,799</u>	\$ <u>41,840</u>	\$ <u>370,639</u>

Compensated Absences

Compensated absences represent the estimated liability for employees' paid time off benefits for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund, Water and Wastewater, and Drainage Funds based on the assignment of an employee at termination.

F. Defined Benefit Pension Plan – Texas Municipal Retirement System

Plan Description

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

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

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-finance monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefits in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The City has approved an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount which takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, the City provides on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

A summary of plan provisions for the City are as follows:

Employee deposit rate	6%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years at any age, 5 years at age 60 and above
Updated service credit	0%
Annuity increase to retirees	0% of CPI

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	66
Inactive employees entitled to but not yet receiving benefits	137
Active employees	<u>79</u>
Total	<u><u>282</u></u>

Contributions

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

Employees for the City were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City were 3.69% and 3.29% in calendar years 2021 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2022, were \$175,062, and were equal to the required contributions.

Net Pension Liability (Asset)

The City's net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.50% to 11.50% including inflation
Investment rate of return	6.75%

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.55%
Core fixed income	6.0%	2.00%
Non-core fixed income	20.0%	5.68%
Real estate	12.0%	7.22%
Real return	12.0%	6.85%
Absolute return	5.0%	5.35%
Private equity	10.0%	10.00%
Total	100.0%	

Discount Rate

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

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (c)
Balance at 12/31/20	\$ 8,611,541	\$ 10,721,658	\$(2,110,117)
Changes for the year:			
Service cost	530,822	-	530,822
Interest	581,835	-	581,835
Difference between expected and actual experience	(160,409)	-	(160,409)
Contributions - employer	-	177,273	(177,273)
Contributions - employee	-	298,774	(298,774)
Net investment income	-	1,397,924	(1,397,924)
Benefit payments, including refunds of employee contributions	(514,341)	(514,341)	-
Administrative expense	-	(6,467)	6,467
Other changes	-	44	(44)
Net changes	437,907	1,353,207	(915,300)
Balance at 12/31/21	\$ 9,049,448	\$ 12,074,865	\$(3,025,417)

The net pension liability (asset) is generally liquidated by the general, water and wastewater, and drainage funds based on the assignment of an employee at termination.

Sensitivity of the net pension liability (asset) to changes in the discount rate

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net pension liability (asset)	\$(1,732,008)	\$(3,025,417)	\$(4,080,674)

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2022, the City recognized pension income of \$331,375. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 155,526
Changes in actuarial assumptions	315	-
Difference between projected and actual investment earnings	-	717,661
Contributions subsequent to the measurement date	123,795	-
Total	\$ 124,110	\$ 873,187

\$123,795 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended September 30,	
2023	\$(254,849)
2024	(331,562)
2025	(151,618)
2026	(134,843)

G. Defined Other Post-Employment Benefit (OPEB) Plan – TMRS Supplemental Death Benefits Fund

Plan Description

The City voluntarily participates in a single-employer other postemployment benefit (OPEB) plan administered by TMRS. The Plan is a group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). The Plan is established and administered in accordance with the TMRS Act identically to the City's pension plan. SDBF includes coverage for both active and retired members, and assets are commingled for the payment of such benefits. Therefore, the Plan does not qualify as an OPEB Trust in accordance with paragraph 4 of GASB Statement No. 75.

Benefits Provided

The SDBF provides group-term life insurance to City employees who are active members in TMRS, including or not including retirees. The City Council opted into this program via an ordinance, and 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.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. 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). The death benefit for retirees is considered an other postemployment benefit and is a fixed amount of \$7,500.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	15
Active employees	<u>79</u>
Total	<u>117</u>

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.13% for 2021 and 0.14% for 2020, of which 0.06% and 0.03%, respectively, represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The City's contributions to the SDBF for the years ended September 30, 2022 and 2021 were \$2,502 and \$2,712, respectively, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

Total OPEB Liability

The City's total OPEB liability of \$227,235 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total OPEB Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation rate	2.50%
Discount rate	1.84%
Salary increases	3.50% to 11.50% including inflation
Retirees' share of benefit-related costs	None

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

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

Discount Rate

The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. As such, a single discount rate of 1.84% was used to measure the Total OPEB Liability. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate was fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the Total OPEB Liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (1.84%) in measuring the Total OPEB Liability.

	1% Decrease in Discount Rate (0.84%)	Discount Rate (1.84%)	1% Increase in Discount Rate (2.84%)
Total OPEB Liability	\$ 288,089	\$ 227,235	\$ 182,306

OPEB Liabilities, OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEBs

At September 30, 2022, the City reported a liability of \$227,235 for its Total OPEB Liability. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021. For the year ended September 30, 2022, the City recognized OPEB expense of \$24,971. There were no changes of benefit terms that affected measurement of the Total OPEB Liability during the measurement period.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2020	\$ 221,050
Changes for the year:	
Service cost	14,441
Interest	4,536
Difference between expected and actual experience	(17,800)
Changes of assumptions	7,996
Benefit payments	(2,988)
Net changes	6,185
Balance at 12/31/2021	\$ 227,235

At September 30, 2022, the City reported deferred outflows and inflows of resources related to other post-employment benefits from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ -	\$ 25,752
Changes in actuarial assumptions	48,829	4,052
Contributions subsequent to the measurement date	<u>1,910</u>	<u>-</u>
Total	<u>\$ 50,739</u>	<u>\$ 29,804</u>

\$1,910 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability for the year ending September 30, 2023. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For the Year Ended September 30,</u>	
2023	\$ 5,994
2024	4,512
2025	5,677
2026	4,074
2027	(1,232)

H. 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; injuries to employees; and natural disasters. The City is a participant in the Texas Municipal League Workers' Compensation Joint Insurance Fund (WC Fund) and the Texas Municipal League Joint Self-Insurance Fund (Property-Liability Fund), a public entity risk pool operated by the Texas Municipal League Board for the benefit of individual governmental units located with Texas. The City pays an annual premium to the Funds for its workers' compensation and property and liability insurance coverage. The WC Fund and the Property-Liability Fund are considered self-sustaining risk pools that provide coverage for their members for up to \$2,000,000 per insured event. There were no significant reductions in insurance coverage from the previous year. Settled claims for risks have not exceeded insurance coverage in any of the past three years.

I. Commitments and Contingencies

Water and Sewer Contracts

The City has separate contracts with the City of Dallas Utilities and Services (DUS) and the Trinity River Authority of Texas (TRA) for the purchase of treated water and for the transportation, treatment, and disposal of wastewater. The DUS agreement expires in 2039. The contracts require the City to pay varying amounts based on the costs associated with water purchased and wastewater transported and/or treated and disposed. The costs include the City's proportionate share of TRA's operating and maintenance expenses, related debt service costs, and certain other miscellaneous charges.

Payments during fiscal year 2022 for the purchase of treated water from DUS were \$1,555,628 and payments made for the transportation, treatment, and disposal of wastewater by TRA were \$943,100. If the City were unable to fulfill its obligations under the contracts, the only liability for future payment would be its proportionate share of debt service requirements. In addition, the City does not retain an ongoing financial interest in TRA and has no representation on the TRA Board of Directors; therefore, the TRA contracts are not considered to be joint venture agreements.

Contingencies

The City is a defendant in several pending lawsuits. City management estimates, based on the advice of legal counsel, that the potential claims against the City, in excess of insurance coverage, would not materially affect the basic financial statements of the City. The City also participates in a number of federal and state grant programs. These programs are subject to compliance audits by the grantors or their representatives. Any liability that may arise as of the result of these audits is not believed to be estimable or probable.

J. Tax Abatements

The City enters into economic development agreements designed to promote development and redevelopment within the City, spur economic improvement, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic improvement, stipulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the City. These programs abate or rebate property taxes and sales tax, and also include incentive payments and reductions in fees that are not tied to taxes. The City's economic development agreements are authorized under Chapter 380 of the Texas Local Government Code and Chapter 311 (Tax Increment Financing Act) and 312 (Property Redevelopment and Tax Abatement Act) of the Texas Tax Code.

Recipients may be eligible to receive economic assistance based on the employment impact, economic impact or community impact of the project requesting assistance. Recipients receiving assistance generally commit to building or remodeling real property and related infrastructure, demolishing and redeveloping outdated properties, expanding operations, renewing facility leases, or bringing targeted businesses to the City. Agreements generally contain recapture provisions which may require repayment or termination if recipients do not meet the required provisions of the economic incentives.

The City has one category of economic development:

General Economic Development – The City enters into various agreements under Chapter 380 of the Texas Local Government Code to stimulate economic development. Agreements may rebate a flat amount or percentage of property taxes or sales tax received by the City, may result in fee reductions such as utility charges or building inspection fees, or make lump sum payments to offset moving expenses, infrastructure reimbursements, redevelopment costs or other expenses. For fiscal year 2022, the City did not rebate any taxes.

K. Glenn Heights Housing Finance Corporation

The Glenn Heights Housing Finance Corporation (GHHFC) was created in 2016 by state law for the purpose of benefiting and accomplishing public purpose of, and on behalf of, the City by financing the cost of residential ownership and development that will provide decent, safe, and sanitary housing for residents of the City at prices they can afford.

The GHHFC is sole owner of Glenn Heights Housing Development Corporation (GHHDC). The GHHDC owns a 1% stake in an apartment complex in Glenn Heights, named Palladium Glenn Heights. As a minority owner of Palladium Glenn Heights, GHHDC receives distributions on a quarterly basis. In fiscal year 2022, distributions of \$3,546 were earned by GHHDC and remitted to GHHFC.

L. Upcoming Accounting Principles

Significant new accounting standards not yet implemented by the City include the following:

Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will be implemented in fiscal year 2023 and the impact has not yet been determined.

Statement No. 96, Subscription-Based Information Technology Arrangements – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. GASB 96 will be implemented in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, Compensated Absences – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

**REQUIRED SUPPLEMENTARY
INFORMATION**

CITY OF GLENN HEIGHTS, TEXAS

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

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
REVENUES				
Taxes:				
Property	\$ 6,863,000	\$ 6,863,000	\$ 6,854,594	\$(8,406)
Franchise	571,318	571,318	622,997	51,679
Sales	915,000	915,000	1,015,376	100,376
Licenses and permits	1,465,700	1,485,700	1,446,215	(39,485)
Fines and forfeitures	191,200	191,200	189,838	(1,362)
Charges for service	1,487,816	1,488,016	1,491,260	3,244
Intergovernmental	1,050	-	18,065	18,065
Investment earnings	45,940	45,940	46,904	964
Contributions	250	250	250	-
Miscellaneous	27,702	6,702	8,023	1,321
Total revenues	<u>11,568,976</u>	<u>11,567,126</u>	<u>11,693,522</u>	<u>126,396</u>
EXPENDITURES				
Current:				
General government	1,910,859	1,700,968	2,155,171	(454,203)
Public safety	4,056,291	4,061,361	4,105,331	(43,970)
Development services	1,816,123	1,982,052	1,839,643	142,409
Parks and recreation	365,173	382,942	340,614	42,328
Economic development	4,471	4,471	5,082	(611)
Capital outlay	328,777	603,777	256,958	346,819
Debt service:				
Principal	69,263	72,705	72,705	-
Interest and other	23,395	19,953	19,953	-
Total expenditures	<u>8,574,352</u>	<u>8,828,229</u>	<u>8,795,457</u>	<u>32,772</u>
Excess (deficiency) of revenues over expenditures	<u>2,994,624</u>	<u>2,738,897</u>	<u>2,898,065</u>	<u>159,168</u>
OTHER FINANCING SOURCES (USES)				
Insurance recoveries	-	-	5,296	5,296
Transfers in	-	69,775	69,775	-
Transfers out	(5,489,728)	(5,489,728)	(5,500,000)	(10,272)
Total other financing sources (uses)	<u>(5,489,728)</u>	<u>(5,419,953)</u>	<u>(5,424,929)</u>	<u>(4,976)</u>
Net change in fund balances	<u>(2,495,104)</u>	<u>(2,681,056)</u>	<u>(2,526,864)</u>	<u>154,192</u>
Fund balances - beginning of year	<u>9,532,342</u>	<u>9,532,342</u>	<u>9,532,342</u>	<u>-</u>
Fund balances - end of year	<u>\$ 7,037,238</u>	<u>\$ 6,851,286</u>	<u>\$ 7,005,478</u>	<u>\$ 154,192</u>

CITY OF GLENN HEIGHTS, TEXAS

NOTES TO BUDGETARY SCHEDULE

SEPTEMBER 30, 2022

BUDGETS AND BUDGETARY ACCOUNTING

Annual operating budgets are adopted on a modified accrual (GAAP) basis for the General Fund, 911 Wireless Fund, and Debt Service Fund. The legal level of budgetary control is the fund. All annual appropriations lapse at fiscal year-end. Budgetary appropriations for the City's Capital Projects Funds are adopted on an individual project basis and extend through project completion. The Glenn Heights Housing Finance Corporation Fund, Municipal Court Technology Fund, Municipal Court Security Fund, Police Seizure Fund, Park Development Fund, Street Impact Fee Fund, Veterans Memorial Fund, and Grants Fund did not have an operating budget prepared for the current fiscal year.

The City follows these procedures in establishing the annual operating budgets reflected in the financial statements:

1. Prior to August 1, the City Manager prepared a proposed annual operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The annual operating budget is legally enacted by the City Council through passage of an ordinance prior to the beginning of the fiscal year to which it applies, which can be amended by the Council.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. At year-end, encumbrances are canceled or re-appropriated as part of the following year budget.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

NONMAJOR FUND DESCRIPTIONS

MUNICIPAL COURT TECHNOLOGY FUND – To account for municipal court fees collected through the court to enhance existing operations through technology.

MUNICIPAL COURT SECURITY FUND – To account for municipal court fees collected through the court to provide for various municipal court security features.

911 WIRELESS FUND – To account for 911 wireless revenue collected to enhance the 911 network within the City.

POLICE SEIZURE FUND – To account for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified department purposes.

PARK DEVELOPMENT FUND – To account for the acquisition of capital assets or construction of major capital projects being financed by park development fees.

STREET IMPACT FEE FUND – To account for the acquisition of capital assets or construction of major capital projects being financed by street impact fees.

VETERANS MEMORIAL FUND – To account for the revenue and expenditures related to Veterans Memorial City Events.

DISASTER RECOVERY FUND – To account for the revenue and expenditures related to disaster recovery.

VEHICLE REPLACEMENT FUND – To accumulate resources for the acquisition of vehicles funded by the general fund.

GRANTS FUND – To account for the revenue and expenditures related to various state and federal grants.

GLENN HIEGHTS HOUSING FINANCE CORPORATION FUND – To account for revenue collected from the residential ownership and development that will provide affordable, decent, safe, and sanitary housing for residents of the City.

CITY OF GLENN HEIGHTS, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue				
	Municipal Court Technology	Municipal Court Security	911 Wireless	Police Seizure	Park Development
ASSETS					
Cash and cash equivalents	\$ 9,785	\$ 54,639	\$ 166,732	\$ 10,996	\$ 1,304,331
Accounts receivable	-	-	5,472	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>9,785</u>	<u>54,639</u>	<u>172,204</u>	<u>10,996</u>	<u>1,304,331</u>
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Public safety	-	54,639	172,204	10,996	-
Municipal court	9,785	-	-	-	-
Street improvements	-	-	-	-	-
Park improvements	-	-	-	-	1,304,331
Housing	-	-	-	-	-
Assigned for:					
Vehicle replacement	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>9,785</u>	<u>54,639</u>	<u>172,204</u>	<u>10,996</u>	<u>1,304,331</u>
Total liabilities and fund balances	<u>\$ 9,785</u>	<u>\$ 54,639</u>	<u>\$ 172,204</u>	<u>\$ 10,996</u>	<u>\$ 1,304,331</u>

Special Revenue				Capital Projects		Total Nonmajor Governmental Funds
Street Impact Fee	Grants	Veterans Memorial	Glenn Heights Housing Finance Corporation	Disaster Recovery Fund	Vehicle Replacement	
\$ 2,364,436	\$ -	\$ 2,869	\$ 1,833,888	\$ -	\$ 498,312	\$ 6,245,988
-	-	-	-	-	-	5,472
-	-	-	-	-	122,283	122,283
<u>2,364,436</u>	<u>-</u>	<u>2,869</u>	<u>1,833,888</u>	<u>-</u>	<u>620,595</u>	<u>6,373,743</u>
-	-	-	-	-	122,283	122,283
-	27,186	3,095	-	130,184	-	160,465
<u>-</u>	<u>27,186</u>	<u>3,095</u>	<u>-</u>	<u>130,184</u>	<u>122,283</u>	<u>282,748</u>
-	-	-	-	-	-	237,839
-	-	-	-	-	-	9,785
2,364,436	-	-	-	-	-	2,364,436
-	-	-	-	-	-	1,304,331
-	-	-	1,833,888	-	-	1,833,888
-	-	-	-	-	498,312	498,312
-	(27,186)	(226)	-	(130,184)	-	(157,596)
<u>2,364,436</u>	<u>(27,186)</u>	<u>(226)</u>	<u>1,833,888</u>	<u>(130,184)</u>	<u>498,312</u>	<u>6,090,995</u>
\$ <u>2,364,436</u>	\$ <u>-</u>	\$ <u>2,869</u>	\$ <u>1,833,888</u>	\$ <u>-</u>	\$ <u>620,595</u>	\$ <u>6,373,743</u>

CITY OF GLENN HEIGHTS, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue				
	Municipal Court Technology	Municipal Court Security	911 Wireless	Police Seizure	Park Development
REVENUES					
Fines and forfeitures	\$ 4,385	\$ 4,890	\$ -	\$ -	\$ -
Charges for services	-	-	89,203	-	155,118
Intergovernmental	-	-	-	-	-
Impact fees	-	-	-	-	-
Investment earnings	1	151	2,792	74	26,809
Contributions	-	-	-	-	-
Total revenues	<u>4,386</u>	<u>5,041</u>	<u>91,995</u>	<u>74</u>	<u>181,927</u>
EXPENDITURES					
Current:					
Public Safety	-	-	168,161	-	-
Capital outlay	-	-	2,750	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>170,911</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>4,386</u>	<u>5,041</u>	<u>(78,916)</u>	<u>74</u>	<u>181,927</u>
OTHER FINANCING SOURCES (USES)					
Insurance recoveries	-	-	-	-	-
Transfers out	-	-	(33,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(33,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>4,386</u>	<u>5,041</u>	<u>(111,916)</u>	<u>74</u>	<u>181,927</u>
Fund balance - beginning of year	<u>5,399</u>	<u>49,598</u>	<u>284,120</u>	<u>10,922</u>	<u>1,122,404</u>
Fund balance - end of year	<u>\$ 9,785</u>	<u>\$ 54,639</u>	<u>\$ 172,204</u>	<u>\$ 10,996</u>	<u>\$ 1,304,331</u>

Special Revenue				Capital Projects		Total Nonmajor Governmental Funds
Street Impact Fee	Grants	Veterans Memorial	Glenn Heights Housing Finance Corporation	Disaster Recovery Fund	Vehicle Replacement	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,275
-	-	-	-	-	-	244,321
-	23,044	-	-	-	-	23,044
323,190	-	-	-	-	-	323,190
816	640	6	3,546	-	66	34,901
-	-	-	129,257	-	-	129,257
<u>324,006</u>	<u>23,684</u>	<u>6</u>	<u>132,803</u>	<u>-</u>	<u>66</u>	<u>763,988</u>
-	687	-	-	-	-	168,848
<u>356,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,468</u>	<u>423,080</u>
<u>356,862</u>	<u>687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,468</u>	<u>591,928</u>
(32,856)	22,997	6	132,803	-	(63,402)	172,060
-	-	-	-	73,652	-	73,652
-	(28,998)	-	-	(52,933)	-	(114,931)
-	(28,998)	-	-	20,719	-	(41,279)
(32,856)	(6,001)	6	132,803	20,719	(63,402)	130,781
<u>2,397,292</u>	<u>(21,185)</u>	<u>(232)</u>	<u>1,701,085</u>	<u>(150,903)</u>	<u>561,714</u>	<u>5,960,214</u>
\$ <u>2,364,436</u>	\$ <u>(27,186)</u>	\$ <u>(226)</u>	\$ <u>1,833,888</u>	\$ <u>(130,184)</u>	\$ <u>498,312</u>	\$ <u>6,090,995</u>

CITY OF GLENN HEIGHTS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Measurement date December 31,	2014	2015	2016
Total pension liability			
Service Cost	\$ 256,970	\$ 288,738	\$ 336,567
Interest	456,404	493,227	517,152
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(14,257)	(55,716)	(97,859)
Assumption changes	-	100,033	-
Benefit payments, including refunds of employee contributions	(210,935)	(166,992)	(302,573)
Net change in total pension liability	488,182	659,290	453,287
Total pension liability - beginning	<u>6,497,045</u>	<u>6,985,227</u>	<u>7,644,517</u>
Total pension liability - ending (a)	<u>\$ 6,985,227</u>	<u>\$ 7,644,517</u>	<u>\$ 8,097,804</u>
Plan fiduciary net position			
Contributions - employer	\$ 96,517	\$ 100,120	\$ 112,560
Contributions - employee	180,931	185,485	211,914
Net investment income	394,578	10,852	505,424
Benefit payments	(210,935)	(166,992)	(302,573)
Administrative expense	(4,119)	(6,609)	(5,706)
Other	(339)	(328)	(307)
Net change in plan fiduciary net position	456,633	122,528	521,312
Plan fiduciary net position - beginning	<u>6,897,083</u>	<u>7,353,716</u>	<u>7,476,244</u>
Plan fiduciary net position - ending (b)	<u>\$ 7,353,716</u>	<u>\$ 7,476,244</u>	<u>\$ 7,997,556</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ (368,489)</u>	<u>\$ 168,273</u>	<u>\$ 100,248</u>
Plan fiduciary net position as a percentage of the total pension liability	105.28%	97.80%	98.76%
Covered payroll	\$ 3,015,520	\$ 3,091,411	\$ 3,516,894
Net pension liability (asset) as a percentage of covered payroll	-12.22%	5.44%	2.85%

* GASB Statement 68 requires this schedule to report 10 years of data. Data prior to 2014 is not available.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 364,021	\$ 444,332	\$ 481,770	\$ 513,565	\$ 530,822
544,744	501,823	525,921	554,348	581,835
-	(946,622)	-	-	-
(215,283)	(147,753)	(148,894)	(196,474)	(160,409)
-	-	8,911	-	-
(419,079)	(426,658)	(493,592)	(431,343)	(514,341)
274,403	(574,878)	374,116	440,096	437,907
<u>8,097,804</u>	<u>8,372,207</u>	<u>7,797,329</u>	<u>8,171,445</u>	<u>8,611,541</u>
\$ <u>8,372,207</u>	\$ <u>7,797,329</u>	\$ <u>8,171,445</u>	\$ <u>8,611,541</u>	\$ <u>9,049,448</u>
\$ 134,627	\$ 146,613	\$ 132,820	\$ 139,033	\$ 177,273
225,633	245,036	266,662	283,738	298,774
1,108,830	(270,920)	1,349,805	757,388	1,397,923
(419,079)	(426,658)	(493,592)	(431,343)	(514,341)
(5,745)	(5,234)	(7,626)	(4,901)	(6,467)
(291)	(273)	(229)	(192)	45
1,043,975	(311,436)	1,247,840	743,723	1,353,207
<u>7,997,556</u>	<u>9,041,531</u>	<u>8,730,095</u>	<u>9,977,935</u>	<u>10,721,658</u>
\$ <u>9,041,531</u>	\$ <u>8,730,095</u>	\$ <u>9,977,935</u>	\$ <u>10,721,658</u>	\$ <u>12,074,865</u>
\$ (669,324)	\$ (932,766)	\$ (1,806,490)	\$ (2,110,117)	\$ (3,025,417)
107.99%	111.96%	122.11%	124.50%	133.43%
\$ 3,760,543	\$ 4,083,937	\$ 4,444,371	\$ 4,678,965	\$ 4,979,572
-17.80%	-22.84%	-40.65%	-45.10%	-60.76%

CITY OF GLENN HEIGHTS, TEXAS

**REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Fiscal year ending September 30,	2014	2015	2016
Actuarially determined contribution	\$ 88,118	\$ 99,077	\$ 117,195
Contributions in relation to the actuarially determined contributions	<u>88,118</u>	<u>99,077</u>	<u>115,952</u>
Contribution excess (deficiency)	-	-	1,243
Covered payroll	2,789,600	3,075,330	3,487,950
Contributions as a percentage of covered payroll	3.16%	3.22%	3.32%

* GASB Statement 68 requires this schedule to report 10 years of data. Data prior to 2014 is not available.

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	N/A
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other information There were no benefit changes during the year.

2017	2018	2019	2020	2021	2022
\$ 127,656	\$ 147,381	\$ 130,212	\$ 137,704	\$ 172,818	\$ 177,273
<u>133,216</u>	<u>146,684</u>	<u>142,398</u>	<u>137,704</u>	<u>172,818</u>	<u>177,273</u>
(5,560)	697	(12,186)	-	-	
3,799,274	3,951,234	4,227,673	4,444,371	5,077,651	5,004,530
3.51%	3.71%	3.37%	3.10%	3.40%	3.54%

CITY OF GLENN HEIGHTS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM - SUPPLEMENTAL DEATH BENEFITS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Measurement date December 31,	<u>2017</u>	<u>2018</u>	<u>2019</u>
A. Total OPEB liability			
Service Cost	\$ 7,897	\$ 9,393	\$ 8,889
Interest (on the Total OPEB Liability)	4,662	4,893	5,445
Differences between expected and actual experience	-	(2,569)	(11,018)
Changes of assumptions	12,350	(11,253)	31,386
Benefit payments, including refunds of employee contributions	(1,128)	(1,225)	(1,333)
Net change in Total OPEB liability	23,781	(761)	33,369
Total OPEB liability - beginning	<u>119,957</u>	<u>143,738</u>	<u>142,977</u>
Total OPEB liability - ending	<u>143,738</u>	<u>142,977</u>	<u>176,346</u>
B. Covered-employee payroll	\$ 3,760,543	\$ 4,083,937	\$ 4,444,371
C. Total OPEB liability as a percentage of covered-employee payroll	3.82%	3.50%	3.97%

Notes to Schedule:

- No assets are accumulated in a trust for the SDB plan to pay related benefits that meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.
- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.
- Included in the changes of assumptions was a reduction to the discount rate from 3.71% to 1.84%.
- Membership counts for inactive employees currently receiving or entitled to but not yet receiving benefits will differ from GASB 68 as they include only those eligible for a SDBF benefit (i.e. excludes beneficiaries, non-vested terminations due a refund, etc.).
- Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

2020	2021
\$ 12,768	\$ 14,441
5,006	4,536
(6,485)	(17,800)
34,834	7,996
(1,419)	(2,988)
44,704	6,185
<u>176,346</u>	<u>221,050</u>
<u>221,050</u>	<u>227,235</u>
\$ 4,728,963	\$ 4,979,572
4.67%	4.56%

CITY OF GLENN HEIGHTS, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
DEBT SERVICE FUND - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 1,500,931	\$ 1,500,931	\$ 1,436,663	\$(64,268)
Investment earnings	-	-	40	40
Total revenues	<u>1,500,931</u>	<u>1,500,931</u>	<u>1,436,703</u>	<u>(64,228)</u>
EXPENDITURES				
Debt service:				
Principal	999,183	999,183	1,371,858	(372,675)
Interest and other charges	<u>501,748</u>	<u>501,748</u>	<u>502,585</u>	<u>(837)</u>
Total expenditures	<u>1,500,931</u>	<u>1,500,931</u>	<u>1,874,443</u>	<u>(373,512)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(437,740)</u>	<u>309,284</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>375,159</u>	<u>375,159</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>375,159</u>	<u>375,159</u>
Net change in fund balances	-	-	(62,581)	(62,581)
Fund balances - beginning of year	<u>147,392</u>	<u>147,392</u>	<u>147,392</u>	<u>-</u>
Fund balances - end of year	<u>\$ 147,392</u>	<u>\$ 147,392</u>	<u>\$ 84,811</u>	<u>\$(62,581)</u>

CITY OF GLENN HEIGHTS, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 73,000	\$ 73,000	\$ 89,203	\$ 16,203
Investment earnings	<u>-</u>	<u>-</u>	<u>2,792</u>	<u>2,792</u>
Total revenues	<u>73,000</u>	<u>73,000</u>	<u>91,995</u>	<u>18,995</u>
EXPENDITURES				
Current:				
Public safety	-	168,661	168,161	500
Capital outlay	<u>250,000</u>	<u>81,839</u>	<u>2,750</u>	<u>79,089</u>
Total expenditures	<u>250,000</u>	<u>250,500</u>	<u>170,911</u>	<u>79,589</u>
Excess (deficiency) of revenues over expenditures	<u>(177,000)</u>	<u>(177,500)</u>	<u>(78,916)</u>	<u>98,584</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(33,000)</u>	<u>(33,000)</u>	<u>(33,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(33,000)</u>	<u>(33,000)</u>	<u>(33,000)</u>	<u>-</u>
Net change in fund balances	<u>(210,000)</u>	<u>(210,500)</u>	<u>(111,916)</u>	<u>98,584</u>
Fund balances - beginning of year	<u>284,120</u>	<u>284,120</u>	<u>284,120</u>	<u>-</u>
Fund balances - end of year	<u>\$ 74,120</u>	<u>\$ 73,620</u>	<u>\$ 172,204</u>	<u>\$ 98,584</u>

STATISTICAL SECTION

STATISTICAL SECTION

The City of Glenn Heights' statistical section presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information, which details the City's overall financial health and well-being.

Contents

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Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changes over time.	61 – 70
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the City's ability to generate its electric utility, sales tax, and property tax revenues.	74 – 76
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.	77 – 82
Demographic and Economic Information These schedules contain economic and demographic information to help the reader understand the environment within which the City's financial activities take place.	83 – 84
Operating Information These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	85 – 92

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF GLENN HEIGHTS, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
Net investment in capital assets	\$ 2,985,184	\$ 3,057,623	\$ 3,420,929	\$ 4,562,272
Restricted	711,864	822,641	1,044,381	1,425,617
Unrestricted	<u>2,313,476</u>	<u>2,635,490</u>	<u>3,142,610</u>	<u>3,718,269</u>
Total governmental activities net position	<u>\$ 6,010,524</u>	<u>\$ 6,515,754</u>	<u>\$ 7,607,920</u>	<u>\$ 9,706,158</u>
Business-type Activities				
Net investment in capital assets	\$ 7,914,978	\$ 7,796,457	\$ 7,964,475	\$ 7,968,336
Restricted	471,623	361,759	455,065	1,029,083
Unrestricted	<u>2,977,448</u>	<u>3,728,781</u>	<u>4,330,408</u>	<u>3,377,936</u>
Total business-type activities net position	<u>\$ 11,364,049</u>	<u>\$ 11,886,997</u>	<u>\$ 12,749,948</u>	<u>\$ 12,375,355</u>
Primary Government				
Net investment in capital assets	\$ 10,900,162	\$ 10,854,080	\$ 11,385,404	\$ 12,530,608
Restricted	1,183,487	1,184,400	1,499,446	2,454,700
Unrestricted	<u>5,290,924</u>	<u>6,364,271</u>	<u>7,473,018</u>	<u>7,096,205</u>
Total primary government net position	<u>\$ 17,374,573</u>	<u>\$ 18,402,751</u>	<u>\$ 20,357,868</u>	<u>\$ 22,081,513</u>

TABLE 1

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 5,204,571	\$ 5,936,599	\$ 6,702,547	\$ 5,308,855	\$ 9,048,730	\$ 19,142,755
1,342,294	2,239,846	2,877,878	10,879,796	10,366,965	7,086,622
<u>7,469,021</u>	<u>8,650,641</u>	<u>10,589,739</u>	<u>9,143,364</u>	<u>11,177,741</u>	<u>9,327,223</u>
\$ <u>14,015,886</u>	\$ <u>16,827,086</u>	\$ <u>20,170,164</u>	\$ <u>25,332,015</u>	\$ <u>30,593,436</u>	\$ <u>35,556,600</u>
\$ 7,855,594	\$ 7,921,771	\$ 8,016,832	\$ 9,235,450	\$ 9,328,791	\$ 10,387,688
935,872	935,873	1,493,141	3,114,284	3,554,912	3,057,948
<u>5,240</u>	<u>1,556,532</u>	<u>2,200,129</u>	<u>1,461,751</u>	<u>2,512,867</u>	<u>3,090,331</u>
\$ <u>8,796,706</u>	\$ <u>10,414,176</u>	\$ <u>11,710,102</u>	\$ <u>13,811,485</u>	\$ <u>15,395,570</u>	\$ <u>16,535,967</u>
\$ 13,060,165	\$ 13,858,370	\$ 14,719,379	\$ 14,544,305	\$ 18,377,521	\$ 29,530,443
2,278,166	3,175,719	4,371,019	13,994,080	13,921,877	10,144,570
<u>7,474,261</u>	<u>10,207,173</u>	<u>12,789,868</u>	<u>10,605,115</u>	<u>13,690,608</u>	<u>12,417,554</u>
\$ <u>22,812,592</u>	\$ <u>27,241,262</u>	\$ <u>31,880,266</u>	\$ <u>39,143,500</u>	\$ <u>45,990,006</u>	\$ <u>52,092,567</u>

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities:				
Government government	\$ 866,969	\$ 872,399	\$ 1,074,430	\$ 1,423,332
Public safety	2,908,130	3,166,101	3,075,807	3,433,775
Development services	531,646	530,798	718,798	1,242,726
Parks and recreation	260,362	256,306	295,728	229,493
Economic development	97,097	-	225	-
Interest and fiscal charges	170,437	150,154	150,994	435,848
Total governmental activities expenses	\$ <u>4,834,641</u>	\$ <u>4,975,758</u>	\$ <u>5,315,982</u>	\$ <u>6,765,174</u>
Business-type activities:				
Water and sewer	3,703,399	3,927,273	4,366,961	5,405,054
Drainage	166,464	177,381	107,722	96,708
Total business-type activities expenses	<u>3,869,863</u>	<u>4,104,654</u>	<u>4,474,683</u>	<u>5,501,762</u>
Total primary government expenses	\$ <u>8,704,504</u>	\$ <u>9,080,412</u>	\$ <u>9,790,665</u>	\$ <u>12,266,936</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 157,837	\$ 161,555	\$ 128,996	\$ 268,221
Public safety	569,758	494,104	510,150	667,125
Development services	104,212	110,794	566,052	1,622,519
Parks and recreation	-	18,794	73,559	178,490
Economic development	19,496	-	-	-
Operating grants and contributions	285,933	128,248	105,567	133,417
Capital grants and contributions	4,526	-	-	-
Total governmental activities program revenues	\$ <u>1,141,762</u>	\$ <u>913,495</u>	\$ <u>1,384,324</u>	\$ <u>2,869,772</u>
Business-type activities:				
Charges for services:				
Water and sewer	4,675,400	4,656,527	4,868,772	5,366,787
Drainage	252,293	255,740	264,976	279,460
Capital grants and contributions	58,772	51,428	278,367	730,490
Total business-type activities program revenues	<u>4,986,465</u>	<u>4,963,695</u>	<u>5,412,115</u>	<u>6,376,737</u>
Total primary government program revenues	\$ <u>6,128,227</u>	\$ <u>5,877,190</u>	\$ <u>6,796,439</u>	\$ <u>9,246,509</u>
Net (expense) revenue				
Governmental activities	\$(3,692,879)	\$(4,062,273)	\$(3,931,658)	\$(3,895,402)
Business-type activities	<u>1,116,602</u>	<u>859,041</u>	<u>937,432</u>	<u>874,975</u>
Total primary government net expense	\$ <u>(2,576,277)</u>	\$ <u>(3,203,232)</u>	\$ <u>(2,994,226)</u>	\$ <u>(3,020,427)</u>

TABLE 2

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 1,797,957	\$ 1,693,295	\$ 1,661,645	\$ 1,778,859	\$ 1,906,746	\$ 2,131,380
3,507,497	3,906,025	3,688,352	4,293,107	4,157,166	4,220,503
1,828,117	1,869,192	1,816,232	1,775,135	2,053,633	2,128,107
289,891	275,791	308,197	410,719	270,365	360,504
98,608	10,969	94,631	86,272	5,828	7,907
483,925	527,847	670,841	560,455	463,362	581,840
<u>\$ 8,005,995</u>	<u>\$ 8,283,119</u>	<u>\$ 8,239,898</u>	<u>\$ 8,904,547</u>	<u>\$ 8,857,100</u>	<u>\$ 9,430,241</u>
4,837,014	5,175,140	5,633,428	6,499,183	6,865,571	7,876,884
182,223	221,728	292,821	310,566	277,613	186,512
<u>5,019,237</u>	<u>5,396,868</u>	<u>5,926,249</u>	<u>6,809,749</u>	<u>7,143,184</u>	<u>8,063,396</u>
<u>\$ 13,025,232</u>	<u>\$ 13,679,987</u>	<u>\$ 14,166,147</u>	<u>\$ 15,714,296</u>	<u>\$ 1,600,284</u>	<u>\$ 17,493,637</u>
\$ 874,769	\$ 921,172	\$ 980,597	\$ 1,368,040	\$ 1,054,985	\$ 1,171,626
391,651	337,143	292,725	719,312	432,954	555,380
793,617	1,756,642	1,744,458	2,994,658	2,360,606	1,746,815
30,762	319,183	278,743	195,000	230,020	157,323
-	-	-	-	-	-
53,915	35,827	156,819	222,074	188,967	240,508
<u>-</u>	<u>-</u>	<u>-</u>	<u>751,017</u>	<u>-</u>	<u>-</u>
<u>\$ 2,144,714</u>	<u>\$ 3,369,967</u>	<u>\$ 3,453,342</u>	<u>\$ 6,250,101</u>	<u>\$ 4,267,532</u>	<u>\$ 3,871,652</u>
5,292,082	6,064,621	5,906,579	6,447,182	6,697,235	8,358,346
394,761	297,778	316,459	394,310	353,201	396,917
<u>120,440</u>	<u>726,793</u>	<u>1,279,576</u>	<u>808,383</u>	<u>1,710,410</u>	<u>774,433</u>
<u>5,807,283</u>	<u>7,089,192</u>	<u>7,502,614</u>	<u>7,649,875</u>	<u>8,760,846</u>	<u>9,529,696</u>
<u>\$ 7,951,997</u>	<u>\$ 10,459,159</u>	<u>\$ 10,955,956</u>	<u>\$ 13,899,976</u>	<u>\$ 13,028,378</u>	<u>\$ 13,401,348</u>
\$(3,895,402)	\$(4,913,152)	\$(4,786,556)	\$(2,654,446)	\$(4,589,568)	\$(5,558,589)
<u>874,975</u>	<u>1,692,324</u>	<u>1,576,365</u>	<u>840,126</u>	<u>1,617,662</u>	<u>1,466,300</u>
<u>\$(3,020,427)</u>	<u>\$(3,220,828)</u>	<u>\$(3,210,191)</u>	<u>\$(1,814,320)</u>	<u>\$(2,971,906)</u>	<u>\$(4,092,289)</u>

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property	\$ 3,100,573	\$ 3,206,127	\$ 3,237,608	\$ 3,544,884
Franchise	334,731	574,502	678,807	521,335
Sales and use	416,161	457,443	515,847	597,531
Interest	14,102	18,396	21,763	30,614
Miscellaneous	13,817	20,035	21,239	43,393
Gain on sale	-	-	-	-
Transfers	298,093	309,032	162,079	1,255,883
Total governmental activities	<u>\$ 4,177,477</u>	<u>\$ 4,585,535</u>	<u>\$ 4,637,343</u>	<u>\$ 5,993,640</u>
Business-type activities:				
Interest	2,864	2,705	2,194	2,390
Miscellaneous	356,560	5,637	567	3,925
Transfers	(298,093)	(309,032)	(162,079)	(1,255,883)
Total business-type activities	<u>61,331</u>	<u>(300,690)</u>	<u>(159,318)</u>	<u>(1,249,568)</u>
Total primary government	<u>\$ 4,238,808</u>	<u>\$ 4,284,845</u>	<u>\$ 4,478,025</u>	<u>\$ 4,744,072</u>
Change in Net Position				
Governmental activities	\$ 484,598	\$ 523,262	\$ 705,685	\$ 2,098,238
Business-type activities	<u>1,177,933</u>	<u>558,351</u>	<u>778,114</u>	<u>374,593</u>
Total primary government	<u>\$ 1,662,531</u>	<u>\$ 1,081,613</u>	<u>\$ 1,483,799</u>	<u>\$ 1,723,645</u>

TABLE 2

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 4,582,246	\$ 5,358,784	\$ 5,827,813	\$ 6,267,189	\$ 7,315,655	\$ 8,319,739
533,253	597,722	650,581	581,890	484,368	622,997
635,443	658,609	641,454	827,365	944,926	1,015,376
145,931	283,646	435,332	1,063,512	863,722	146,652
2,579	218,228	9,566	113,986	205,542	86,986
-	504,920	-	-	-	-
4,271,557	102,443	308,123	(1,254,287)	36,776	330,003
\$ <u>10,171,009</u>	\$ <u>7,724,352</u>	\$ <u>7,872,869</u>	\$ <u>7,599,655</u>	\$ <u>9,850,989</u>	\$ <u>10,521,753</u>
2,991	27,589	27,684	6,970	4,199	3,100
1,871	-	-	-	-	-
(4,271,557)	(102,443)	(308,123)	1,254,287	(36,776)	(330,003)
(4,266,695)	(74,854)	(280,439)	1,261,257	(32,577)	(326,903)
\$ <u>5,904,314</u>	\$ <u>7,649,498</u>	\$ <u>7,592,430</u>	\$ <u>8,860,912</u>	\$ <u>9,818,412</u>	\$ <u>10,194,850</u>
\$ 2,098,238	\$ 2,811,200	\$ 3,086,313	\$ 4,945,209	\$ 5,261,421	\$ 4,963,164
(374,593)	1,617,470	1,295,926	2,101,383	1,585,085	1,139,397
\$ <u>1,723,645</u>	\$ <u>4,428,670</u>	\$ <u>4,382,239</u>	\$ <u>7,046,592</u>	\$ <u>6,846,506</u>	\$ <u>6,102,561</u>

CITY OF GLENN HEIGHTS, TEXAS**FUND BALANCES OF GOVERNMENTAL FUNDS****LAST TEN FISCAL YEARS**

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
General fund				
Nonspendable	\$ 58,494	\$ 44,973	\$ 66,974	\$ 49,735
Restricted	-	-	-	235
Committed	166,000	-	-	-
Assigned	203,658	318,026	187,501	-
Unassigned	<u>1,714,295</u>	<u>1,944,377</u>	<u>1,987,611</u>	<u>2,321,019</u>
Total general fund	<u>\$ 2,142,447</u>	<u>\$ 2,307,376</u>	<u>\$ 2,242,086</u>	<u>\$ 2,370,989</u>
All other governmental funds				
Nonspendable	\$ 554	\$ -	\$ 1,508	\$ -
Assigned	-	100,000	264,929	615,072
Restricted	1,596,438	1,445,675	2,376,278	18,635,138
Unassigned	<u>-</u>	<u>-</u>	<u>(2,012)</u>	<u>(2,692)</u>
Total all other governmental funds	<u>\$ 1,596,992</u>	<u>\$ 1,545,675</u>	<u>\$ 2,640,703</u>	<u>\$ 19,247,518</u>

TABLE 3

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 10,984	\$ 10,152	\$ 155,249	\$ 3,789	\$ 13,812	\$ 219,809
235	235	235	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,496,001</u>	<u>1,847,212</u>	<u>3,598,848</u>	<u>6,698,384</u>	<u>9,518,530</u>	<u>6,785,669</u>
\$ <u>1,507,220</u>	\$ <u>1,857,599</u>	\$ <u>3,754,332</u>	\$ <u>6,702,173</u>	\$ <u>9,532,342</u>	\$ <u>7,005,478</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454,331	156,532	155,210	476,571	561,714	498,312
23,017,333	24,300,647	24,041,328	24,911,131	20,183,052	16,290,173
(3,824)	(3,604)	(2,580)	(246)	(172,320)	(157,596)
\$ <u>23,467,840</u>	\$ <u>24,453,575</u>	\$ <u>24,193,958</u>	\$ <u>25,387,456</u>	\$ <u>20,572,446</u>	\$ <u>16,630,889</u>

CITY OF GLENN HEIGHTS, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes				
Property	\$ 3,126,324	\$ 3,138,192	\$ 3,249,251	\$ 3,555,770
Franchise	334,731	574,502	678,807	597,531
Sales and use	416,161	457,443	515,847	521,335
Licenses and permits	113,420	119,470	428,824	1,260,105
Fines and forfeitures	295,963	225,951	233,543	234,595
Charges for services	424,585	405,045	470,664	637,856
Intergovernmental	290,459	124,971	98,011	32,613
Impact fees	21,803	19,238	137,228	362,414
Interest	14,102	18,396	21,763	30,614
Contributions	-	-	-	101,655
Other	49,048	16,223	15,824	43,005
Total revenues	<u>5,086,596</u>	<u>5,099,431</u>	<u>5,849,762</u>	<u>7,377,493</u>
Expenditures				
Current:				
General government	736,360	860,443	1,069,237	1,400,013
Public safety	2,802,869	3,037,662	3,015,649	3,252,763
Development services	374,000	363,567	540,501	1,048,121
Parks and recreation	168,992	168,320	213,359	146,799
Economic development	98,755	-	225	-
Capital outlay	361,519	313,096	369,066	563,515
Debt service				
Principal retirement	402,115	405,652	359,649	355,000
Interest and service charges	172,862	155,246	152,535	368,553
Total Expenditures	<u>5,117,472</u>	<u>5,303,986</u>	<u>5,720,221</u>	<u>7,134,764</u>
Excess of revenues over (under) expenditures	<u>(30,876)</u>	<u>(204,555)</u>	<u>129,541</u>	<u>242,729</u>
Other Financing Sources (Uses)				
Insurance proceeds	8,275	43,064	9,135	13,118
Issuance of long-term debt	-	-	-	-
Bond premium	-	-	-	-
Issuance of lease	175,592	-	-	725,000
Transfer in	616,991	454,652	430,073	2,124,087
Transfer out	(318,898)	(145,620)	(267,994)	(868,204)
Total other financing sources (uses)	<u>481,960</u>	<u>352,096</u>	<u>171,214</u>	<u>1,994,001</u>
Net change in fund balances	<u>\$ 451,084</u>	<u>\$ 147,541</u>	<u>\$ 300,755</u>	<u>\$ 2,236,730</u>

TABLE 4

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 4,651,017	\$ 5,368,045	\$ 5,826,989	\$ 6,558,611	\$ 7,327,760	\$ 8,291,257
635,443	658,609	641,454	581,890	484,368	622,997
533,253	597,722	650,581	827,365	944,926	1,015,376
737,187	1,244,519	1,169,898	2,601,813	1,922,255	1,446,215
187,737	99,725	138,101	190,125	226,005	199,113
1,121,789	1,442,344	1,538,982	1,511,202	1,626,393	1,735,581
50,361	33,723	151,476	947,201	120,880	41,109
56,430	512,123	574,560	402,705	475,807	323,190
145,931	283,646	435,332	1,063,512	863,722	146,652
3,854	2,604	5,343	3,550	450	129,507
2,954	218,090	266,381	127,972	134,183	8,023
<u>8,125,956</u>	<u>10,461,150</u>	<u>11,399,097</u>	<u>14,815,946</u>	<u>14,126,749</u>	<u>13,959,020</u>
1,758,337	1,600,115	1,753,038	1,741,486	1,921,792	2,155,171
3,231,304	3,643,067	3,872,333	4,130,098	4,120,928	4,274,179
1,631,342	1,680,147	1,637,025	1,503,544	1,802,743	1,839,643
207,139	201,094	273,368	376,155	235,961	340,614
96,641	10,205	91,317	86,716	5,501	5,082
904,059	851,927	1,661,107	2,155,488	6,566,667	10,254,602
645,000	640,000	690,000	938,219	1,004,929	1,444,563
567,138	600,924	745,316	608,112	568,818	522,538
<u>9,040,960</u>	<u>9,227,479</u>	<u>10,723,504</u>	<u>11,539,818</u>	<u>16,227,439</u>	<u>20,836,392</u>
(915,004)	1,233,671	675,593	3,276,128	(2,100,690)	(6,877,372)
-	-	-	-	-	-
13,820,000	-	-	-	-	-
1,417,106	-	-	-	-	-
-	-	-	-	79,073	78,948
5,876,493	988,843	721,979	-	319,776	5,944,934
(1,604,936)	(886,400)	(413,856)	-	(283,000)	(5,614,931)
<u>19,508,663</u>	<u>102,443</u>	<u>308,123</u>	<u>-</u>	<u>115,849</u>	<u>408,951</u>
\$ <u>18,593,659</u>	\$ <u>1,336,114</u>	\$ <u>983,716</u>	\$ <u>3,276,128</u>	\$ <u>(1,984,841)</u>	\$ <u>(6,468,421)</u>

CITY OF GLENN HEIGHTS, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Tax Year	Fiscal Year End	Real Property Residential	Real Property Commercial	Real and Tangible Personal Utilities	Tangible Personal Property
2012	2013	\$ 389,484,865	\$ 19,826,492	\$ 12,113,060	\$ 5,654,020
2013	2014	402,729,705	25,911,420	12,645,220	3,577,040
2014	2015	386,358,856	41,024,850	13,061,980	4,480,220
2015	2016	417,562,366	43,292,680	13,624,820	4,632,438
2016	2017	462,526,664	49,856,550	14,025,820	5,178,510
2017	2018	544,884,075	62,342,513	13,581,900	8,458,221
2018	2019	599,588,793	44,905,699	15,977,600	11,381,636
2019	2020	684,463,749	46,379,435	17,480,545	12,159,492
2020	2021	787,452,861	21,399,445	18,773,900	14,430,831
2021	2022	1,123,335,603	59,682,720	21,254,510	14,653,491

TABLE 5

Inventory	Less: Exempt Property	Total	Total Direct Tax Rate
\$ 1,634,710	\$ (29,943,136)	\$ 398,770,011	79.50%
1,999,820	(20,636,060)	426,227,145	79.50%
2,584,020	(39,463,493)	408,046,433	79.50%
2,122,890	(35,690,224)	445,544,970	79.50%
2,589,660	(41,678,520)	492,498,684	93.55%
6,338,260	(56,821,738)	578,783,231	88.54%
2,719,930	(49,559,731)	625,013,927	87.92%
15,770,287	(66,312,289)	709,941,219	83.35%
26,085,618	(100,291,987)	767,850,668	80.44%
26,114,590	(176,034,906)	1,069,006,008	76.91%

CITY OF GLENN HEIGHTS, TEXAS**DIRECT AND OVERLAPPING PROPERTY TAX RATES****LAST TEN FISCAL YEARS**

City Direct Rates					Overlapping Rates		
Tax Year	Fiscal Year	General	Debt Service	Total Direct	DeSoto ISD	Red Oak ISD	Ellis County
2012	2013	0.679065	0.115935	0.795000	1.440000	1.540000	0.380091
2013	2014	0.678914	0.116086	0.795000	1.470000	1.540000	0.380091
2014	2015	0.683390	0.111610	0.795000	1.470000	1.540000	0.380091
2015	2016	0.682474	0.110926	0.793400	1.460000	1.540000	0.380091
2016	2017	0.682468	0.253062	0.935530	1.490000	1.540000	0.380091
2017	2018	0.670822	0.214612	0.885434	1.490000	1.540000	0.359713
2018	2019	0.663441	0.215740	0.879181	1.490000	1.540000	0.338984
2019	2020	0.649394	0.184129	0.833523	1.528350	1.438350	0.329557
2020	2021	0.641088	0.163342	0.804430	1.529090	1.359200	0.320194
2021	2022	0.636542	0.132604	0.769146	1.388600	1.325600	0.310708

Source: Dallas County and Ellis County Appraisal Districts

TABLE 6

Overlapping Rates				
Ellis County Lateral Road	Dallas County	Dallas County Hospital District	Dallas County Community College District	Dallas County School Equalization Fund
0.033508	0.243100	0.271000	0.119375	0.009937
0.033508	0.243100	0.286000	0.124775	0.010000
0.033508	0.243100	0.286000	0.124775	0.010000
0.033508	0.243100	0.286000	0.123650	0.010000
0.033508	0.226000	0.261400	0.104000	0.010000
0.033508	0.243100	0.279400	0.124238	0.010000
0.031549	0.243100	0.279400	0.124000	0.010000
0.030976	0.243100	0.269500	0.124000	0.010000
0.030082	0.239740	0.266100	0.124000	0.010000
0.028630	0.227946	0.255000	0.123510	0.010000

TABLE 7

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Glenn Heights Community LLC	\$ 24,675,400	1	2.29%			
Oncor Electric Delivery Co	14,927,874	2	1.39%	\$ 9,385,340	1	2.40%
Bloomfield Homes, LP	9,306,372	3	0.86%			
MPSP TC GH MHC, LLC	8,504,640	4	0.79%			
Hi Ho RV Park, LP	4,674,440	5	0.43%			
TGA SC Glenn Heights, LP	4,437,530	6	0.41%			
Bear Creek Investments, LLC	3,885,290	7	0.36%			
EBLA Investment, LP	3,268,234	8	0.30%			
YAMASA Co. LTD	3,246,332	9	0.30%			
Hilco Electric Cooperative Inc	<u>3,188,495</u>	10	<u>0.30%</u>			
OSO Grande, LP				2,850,000	2	0.73%
Anew Properties				1,612,530	3	0.41%
Margaux Bear Creek				1,610,780	4	0.41%
MAHS Inc				1,500,000	5	0.38%
Stanford David L & Verla				1,477,390	6	0.38%
BCSS LP				1,407,090	7	0.36%
Lana Investments Group, Inc.				1,370,410	8	0.35%
Sullivan Builders				1,326,860	9	0.34%
DMJ Properties, LTD				<u>1,319,424</u>	10	<u>0.34%</u>
Totals	\$ <u>80,114,607</u>		<u>7.44%</u>	\$ <u>23,859,824</u>		<u>6.11%</u>

Source: Dallas County Tax Assessor/ Collector

Note: The Information from nine years ago is not available.

TABLE 8

CITY OF GLENN HEIGHTS, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended	<u>Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>		
	Total Tax Levy	Amount	Percentage of Levy	Collections in Subsequent Years¹	Amount	Percentage of Levy¹
2013	\$3,095,279	\$3,034,752	98.04%	\$ 60,993	\$ 3,095,745	100.02%
2014	3,126,456	3,054,687	97.70%	72,174	3,126,861	100.01%
2015	3,264,205	3,195,631	97.90%	69,697	3,265,328	100.03%
2016	3,564,205	3,498,190	98.15%	66,203	3,564,393	100.01%
2017	4,623,740	4,566,499	98.76%	57,586	4,624,085	100.01%
2018	5,263,301	5,225,672	99.29%	35,065	5,260,737	99.95%
2019	5,794,598	5,751,810	99.26%	44,460	5,796,270	100.03%
2020	6,528,791	6,454,090	98.86%	79,876	6,533,966	100.08%
2021	7,282,291	7,236,531	99.37%	18,379	7,254,910	99.62%
2022	8,223,364	8,210,651	99.85%	-	8,210,651	99.85%

Source: Dallas County Tax Assessor/Collector

¹ Collections in subsequent years include refunds.

CITY OF GLENN HEIGHTS, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS¹

Fiscal Year	Governmental Activities				Business Type Activities		
	General Obligation Bonds ²	Certificates of Obligation	Notes Payable	Leases	General Obligation Refunding Bonds	Notes Payable	Leases
2013	\$ -	\$ 3,580,000	\$ -	\$ 130,363	\$ 1,480,000	\$ 63,186	\$ 105,900
2014	-	3,270,000	-	34,649	1,256,453	47,336	72,444
2015	-	3,670,000	-	-	1,005,000	-	67,735
2016	12,402,894	3,315,000	-	-	755,000	-	-
2017	12,203,750	2,940,000	-	-	500,000	-	-
2018	12,029,605	2,545,000	-	-	235,000	1,500,000	-
2019	14,234,540	2,130,000	-	-	120,000	1,366,112	-
2020	13,863,685	1,695,000	1,228,877	470,760	-	-	-
2021	13,332,830	1,360,000	1,088,204	401,504	-	2,800,000	-
2022	11,635,000	1,140,000	571,346	328,799	-	2,642,023	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

² The General Obligation Bonds are net of applicable premiums & discounts.

N/A: Data not available at the time of this publication

TABLE 9

Total Primary Government	Percentage of Personal Income	Per Capita¹
\$ 5,359,449	N/A	470
4,680,882	N/A	398
4,742,735	N/A	406
16,472,894	N/A	1,410
15,643,750	N/A	1,268
16,309,605	N/A	1,322
17,850,652	N/A	1,347
17,258,322	N/A	1,194
18,982,538	N/A	1,108
16,317,168	N/A	902

TABLE 10

CITY OF GLENN HEIGHTS, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding			Less: Amount Available for Debt Service ³	Net General Bonded Debt	Percentage of Estimated Actual Taxable Value of Property ¹	Per Capita ²
	General Obligation Bonds ⁴	Certificates of Obligation	Total				
2013	\$ 1,480,000	\$ 3,580,000	\$ 5,060,000	\$ 290,786	\$ 4,769,214	1.27%	443
2014	1,256,453	3,270,000	4,526,453	22,422	4,504,031	1.06%	385
2015	1,005,000	3,670,000	4,675,000	23,390	4,651,610	1.15%	400
2016	13,157,894	3,315,000	16,472,894	34,378	16,438,516	3.70%	1,410
2017	12,703,750	2,940,000	15,643,750	110,852	15,532,898	3.18%	1,268
2018	12,264,605	2,545,000	14,809,605	84,811	14,724,794	2.56%	1,201
2019	14,354,540	2,130,000	16,484,540	129,940	16,354,600	2.64%	1,244
2020	13,863,685	1,695,000	15,558,685	76,032	15,482,653	2.19%	1,076
2021	13,332,830	1,360,000	14,692,830	115,038	14,577,792	1.91%	858
2022	11,635,000	1,140,000	12,775,000	84,811	12,690,189	1.20%	706

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

² See the Schedule of Demographic and Economic Statistics for personal income and population data.

³ This is the amount restricted for debt service principal payments.

⁴ This amount is net of applicable premium.

CITY OF GLENN HEIGHTS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

SEPTEMBER 30, 2022

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable¹	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Dallas Co	\$ 236,605,000	0.23%	\$ 544,192
Dallas Co CCD	110,835,000	0.17%	18,841,950
Dallas Co Hosp Dist	559,905,000	0.00%	1,287,782
DeSoto ISD	110,744,103	0.14%	15,559,546
Ellis Co	28,755,000	0.02%	644,112
Red Oak ISD	84,630,000	0.17%	14,040,117
Subtotal - overlapping debt	\$ 1,131,474,103		\$ 50,917,699
City of Glenn Height's direct debt	\$ 14,667,120	100%	\$ 14,667,120
Total direct and overlapping debt			\$ 65,584,819
Total direct and overlapping debt as % of Assessed Value			11.33%
Total direct and overlapping debt per Capita			\$ 4,536

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Glenn Heights. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Municipal Advisory Council of Texas

¹The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable assessed value that is within the government's boundaries and dividing it by the governmental unit's total taxable assessed value.

CITY OF GLENN HEIGHTS, TEXAS

TAX RATE INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year				
	2013	2014	2015	2016	2017
Tax Rate Limit	\$ 1.500	\$ 1.500	\$ 1.500	\$ 1.500	\$ 1.500
Debt Service Rate	<u>0.116</u>	<u>0.116</u>	<u>0.112</u>	<u>0.250</u>	<u>0.253</u>
Available Tax Rate	\$ <u>1.384</u>	\$ <u>1.384</u>	\$ <u>1.388</u>	\$ <u>1.250</u>	\$ <u>1.247</u>
Percentage of allowable levy used	10.91%	7.73%	7.74%	7.44%	16.87%

Economic Debt Margin Calculation for Fiscal Year 2022

Assessed Value

Economic debt limit indicator (5% of assessed value)

Annual debt requirement applicable to limit:

General obligation refunding bonds
Certificates of obligation
Less Debt Service Fund Balance

Economic debt margin

All taxable property within the City is subject to the assessment, levy, and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on all ad valorem tax within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City, and provides for a maximum ad valorem tax rate of \$2.50 per \$100 taxable assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for all general obligation debt service, as calculated at the time of issuance.

TABLE 12

Fiscal Year				
2018	2019	2020	2021	2022
\$ 1.500	\$ 1.500	\$ 1.500	\$ 1.500	\$ 2.500
<u>0.215</u>	<u>0.216</u>	<u>0.184</u>	<u>0.163</u>	<u>0.133</u>
\$ <u>1.285</u>	\$ <u>1.284</u>	\$ <u>1.316</u>	\$ <u>1.337</u>	\$ <u>2.370</u>
14.31%	14.38%	12.28%	10.87%	5.30%

\$ 1,069,006,008

53,450,300

11,635,000
1,140,000
84,811

12,859,811

\$ 40,590,489

TABLE 13

CITY OF GLENN HEIGHTS, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Calendar Year	Estimated Population ¹	Total Income (Amounts Expressed in Thousands)	Per Capita Personal Income ²	Median Age ³	School Enrollment ⁴		Unemployment Rate ²
					DeSoto ISD	Red Oak ISD	
2013	11,410	N/A	N/A	29.40	N/A	N/A	6.9%
2014	11,763	N/A	N/A	29.40	N/A	N/A	5.5%
2015	11,680	723,961	61,983	31.90	9,600	5,800	3.9%
2016	11,680	N/A	N/A	31.90	9,296	5,600	3.7%
2017	12,336	N/A	24,346	32.80	9,872	5,800	4.1%
2018	12,336	N/A	23,346	33.70	10,152	5,985	4.3%
2019	13,250	N/A	24,274	31.00	8,628	6,054	3.5%
2020	14,460	N/A	24,274	31.90	8,700	6,000	7.2%
2021	17,127	N/A	26,543	32.50	7,926	5,987	4.4%
2022	18,090	N/A	28,366	32.50	7,339	6,287	3.3%

¹North Texas Council of Governments unless otherwise denoted.

²Per Texas Workforce Commission, Dallas-Fort Worth - Arlington Metropolitan Statistical Area

³U. S. Census Bureau, County and City Data Book, Dallas County, Census 2000 and 2010

⁴The City of Glenn Heights is located in both Dallas and Ellis Counties. School children residing in Dallas County are enrolled in the DeSoto Independent School District while those residing in Ellis County are enrolled in Red Oak Independent School District. Data retrieved from Texas Education Agency.

N/A: Data not available at the time of this publication

TABLE 14

CITY OF GLENN HEIGHTS, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

2022				
Employer	County	Employees	Rank	Industry
Amazon Fulfillment Center	Dallas	1100	N/A	Distribution Centers Wholesale
Sam's Club Distribution Center	Dallas	950	N/A	Distribution Centers Wholesale
Qarbon Aerospace	Ellis	836	N/A	Aerospace Instrument Mfg
Wayfair eFulfillment Center	Dallas	750	N/A	Distribution Centers Wholesale
FFE Transportation	Dallas	539	N/A	Long Distance Freight Trucking
Capital Title	Dallas	418	N/A	Title Abstract Offices
Century 21 Judge Fite Company	Dallas	384	N/A	Real Estate Agents & Managers
United Natural Foods, Inc.	Dallas	350	N/A	Distribution Centers Wholesale
Northrop Grumman	Dallas	321	N/A	Guided Missiles & Space Vehicles Mfg
Georg Fischer Central Plastics LLC - Branch Office Dallas	Dallas	320	N/A	Manufacturing Industries
Walmart Supercenter	Ellis	300	N/A	Department Stores
2013				
Employer	County	Employees	Rank	Industry
Methodist Charlton Medical Center	Dallas	1,000-2,499	N/A	Health Care/social assistance
Swift Transportation	Dallas	1,000-2,499	N/A	Transportation/ warehousing
Wal-Mart Super Center	Ellis	453	N/A	Retail
Wal-Mart Super Center	Dallas	250-499	N/A	Retail
Walgreen's Distribution Center	Ellis	690	N/A	Transportation/ warehousing
Schneider National	Dallas	500	N/A	Transportation/ warehousing
Owens-Corning Fiberglass	Ellis	500-999	N/A	Manufacturing
Home Depot	Dallas	500-999	N/A	Transportation/ warehousing
Ennis, Inc	Ellis	85	N/A	Manufacturing
DART Container Corp	Ellis	651	N/A	Manufacturing

Source: 2022: <https://datavu.databaseusa.com>; 2021: North Central Texas Council of Governments.

Notes: The City of Glenn Heights is located in Dallas County and Ellis County. All of the listed employers are located within a 10-mile radius of the City of Glenn Heights.

CITY OF GLENN HEIGHTS, TEXAS

EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	Fiscal Year				
	2013	2014	2015	2016	2017
Administrative services	6	6	7	7	7
Community services	2	2	1	1	1
Development services	3	2	2	2	2
Police	26	26	27	27	22
Fire	25	26	25	26	32
Financial services	2	2	2	2	3
Municipal services	1	1	1	1	1
Intrastructure	-	-	-	-	-
Total General Fund	<u>65</u>	<u>65</u>	<u>65</u>	<u>66</u>	<u>68</u>
Utility administration	3	3	3	3	3
Water services	10	10	11	11	14
Wastewater services	3	3	2	2	3
Stormwater drainage	<u>1</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>10</u>
Total Utility Funds	<u>17</u>	<u>17</u>	<u>19</u>	<u>19</u>	<u>30</u>
Total All Funds	<u>82</u>	<u>82</u>	<u>84</u>	<u>85</u>	<u>98</u>

Source: City of Glenn Heights Human Resource Department

TABLE 15

Fiscal Year				
2018	2019	2020	2021	2022
7	7	6	6	6.5
1	2	4	4	5
2	6	5	5	5
24	31	31	29	32
36	19	18	20	17
3	3	3	3	2.5
1	1	1	1	1
-	1	6	6	4.5
<u>74</u>	<u>69</u>	<u>74</u>	<u>74</u>	<u>74</u>
3	3	3	3	3
14	12	10	10	9
3	3	2	2	1.5
<u>10</u>	<u>8</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>30</u>	<u>26</u>	<u>19</u>	<u>18</u>	<u>18</u>
<u>104</u>	<u>95</u>	<u>92</u>	<u>92</u>	<u>91</u>

CITY OF GLENN HEIGHTS, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

<u>Function/Program</u>	Fiscal Year				
	2013	2014	2015	2016	2017
Community services:					
Parks and recreation:					
Total acreage					
maintained city parks	57	57	57	57	57
Development services:					
Planning:					
Zoning cases	5	4	4	4	4
Plats/replats	2	5	5	5	5
Development contacts	N/A	9	9	9	9
Building inspections:					
Permits issued	440	731	1,358	604	604
Inspections	1,336	1,319	1,302	414	414
Emergency services:					
Police administration:					
Administrative calls	1,049	840	920	1,011	1,011
Reports prepared	2,606	2,452	2,522	2,682	2,682
Community relations					
programs initiated	9	27	15	15	15
Fire administration:					
Fire calls	194	222	233	329	329
EMS calls	9	961	961	931	931
Code enforcement:					
Vehicle related violations	202	235	N/A	N/A	N/A
Nuisance violations	611	691	N/A	N/A	N/A
Environmental violations	21	20	N/A	N/A	N/A
Sign violations	152	114	N/A	N/A	N/A
Other ordinance violations	227	132	N/A	N/A	N/A
Court summons/citations	51	80	69	N/A	N/A
Animal control:					
Animals impounded	160	119	174	337	337
Animal registrations	14	9	9	58	58
Calls for service	524	476	520	625	625
Court summons/citations	42	7	7	81	81

TABLE 16

Fiscal Year				
2018	2019	2020	2021	2022
57	57	57	57	57
6	4	7	7	N/A
7	5	9	9	N/A
11	13	17	17	N/A
616	1,625	1,882	1,882	2,034
422	1,614	3,819	3,819	3,069
1,031	N/A	N/A	N/A	N/A
2,736	N/A	N/A	N/A	N/A
7	N/A	N/A	N/A	N/A
446	421	461	495	513
919	1,037	1,006	1,273	1,331
N/A	215	84	84	2
N/A	194	139	139	5
N/A	2	2	2	-
N/A	12	28	28	-
N/A	1,240	2,187	2,187	2
N/A	24	39	39	-
N/A	N/A	N/A	345	281
N/A	N/A	N/A	1	N/A
N/A	N/A	N/A	1,311	1,280
N/A	N/A	N/A	36	76

CITY OF GLENN HEIGHTS, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

<u>Function/Program</u>	Fiscal Year				
	2013	2014	2015	2016	2017
Financial services:					
Finance:					
Accounts payable					
invoices processed	3,834	3,824	3,321	2,080	2,080
Payrolls processed	26	26	26	26	26
Annual budget document	1	1	1	1	1
Monthly financial reports	12	12	12	12	12
Municipal court:					
New cases filed	2,165	1,824	2,098	1,850	1,850
Warrants issued	1,587	1,043	1,232	1,150	1,150
Completed cases	3,042	1,515	971	777	777
Warrants cleared	2,550	897	886	840	840
Utility administration:					
Customers serviced	51,129	52,038	53,991	57,492	57,492
Late notices	12,595	12,499	12,513	12,548	12,548
Cut-offs	1,353	1,612	1,648	1,150	1,150
Municipal services:					
Streets:					
Days of street					
paving or re-paving	29	29	29	29	29
Days of ROW maintenance	27	30	30	30	30
Days of pothole repairs	47	50	50	50	50
Wastewater services:					
Maintain lift					
stations (weekly checks)	52	52	52	52	52

Source: Various City Departments

TABLE 16

Fiscal Year				
2018	2019	2020	2021	2022
2,080	4,646	3,854	3,786	4,019
26	34	28	34	28
1	1	1	1	1
12	12	12	12	12
N/A	2,218	2,540	1,984	1,955
N/A	N/A	N/A	1,925	1,389
N/A	1,519	2,834	2,531	1,757
N/A	278	233	1,009	1,122
58,642	63,017	67,240	67,240	77,816
12,799	12,956	6,523	6,523	11,749
1,173	1,561	1,020	1,020	542
29	N/A	N/A	N/A	N/A
30	N/A	N/A	N/A	N/A
50	N/A	N/A	N/A	N/A
52	52	52	52	52

CITY OF GLENN HEIGHTS, TEXAS**CAPITAL ASSET STATISTICS BY FUNCTION****LAST TEN FISCAL YEARS**

<u>Function/Program</u>	Fiscal Year				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Public Safety:					
Police stations	1	1	1	1	1
Fire Stations	1	1	1	1	1
Public works:					
Streets - paved (miles)	47	47	47	47	47
Parks and recreation:					
Parks	3	3	3	3	3
Playgrounds	2	2	2	2	2
Water and sewer:					
Water mains (miles)	57	57	57	57	57
Overhead storage tanks	1	1	1	1	1
Ground storage tanks	3	3	3	3	3
Sanitary sewers (miles)	43	43	43	43	43
Number of lift stations	3	3	3	3	3

Source: Various City Departments

TABLE 17

Fiscal Year				
2018	2019	2020	2021	2022
1	1	1	1	1
1	1	1	1	1
47	47	47	47	47
3	3	3	3	3
2	2	2	2	2
57	57	57	57	57
1	1	1	1	1
3	3	3	3	3
43	43	43	43	43
3	3	3	3	3

COMPLIANCE SECTION



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

Honorable Mayor and Members
of the City Council and Citizens
City of Glenn Heights, Texas

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glenn Heights, Texas (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated [REDACTED], 2023.

Report on Internal Control Over Financial Reporting

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

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

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

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Waco, Texas
_____, 2023

[illegible]



Aug 2, 2022

Councilman Travis Bruton
City of Glenn Heights
1938 S Hampton Road
Glenn Heights, TX 75154

Subject: **Sponsorship Opportunity: Leveraging Human Capital Leadership Conference**

Dear Councilman Bruton:

Leadership Southwest is a cooperative effort sponsored by the Cedar Hill, DeSoto, Duncanville, and the Inland Port Area Chamber of Commerce. For over 34 years, Leadership Southwest Alumni have developed into elected officials, corporate executives, entrepreneurs, and educational leaders. Our commitment is to build a long and successful history by creating a transformational leadership development experience by engaging a host of auspicious speakers and local leadership legends. These leaders will bring intellect and insight on the needed formulas and implementations of leadership best practices that will elevate entrepreneurs, corporate executives, elected officials, educational leaders, and many more!

The Leadership Southwest Class of 2022 is PROUD to present the inaugural *Leveraging Human Capital Leadership Conference* and we are pleased to offer you the opportunity to be a part of such a landmark occasion! The conference will take place at **The University North Texas at Dallas on Wednesday, December 7th, 2022, from 10:00am-5:00pm.**

We recognize your impact on our region has been beyond significant, therefore, please consider partnering with Leadership Southwest as a Platinum Level Sponsor.

As a sponsor of this game changing experience, not only will you have the opportunity to showcase your organization to the 200+ attendees, but your brand will continue to resonate in the hearts and minds of the Leadership Southwest Region and our distinguished Alumni!

Please find attached, more information about the conference and sponsorship opportunities. For any questions, please contact Amanda Skinner at 214-535-8818 or admin@leadershipsw.org. Thank you for your historical support of our region and for making the time to consider our humble request.

Sincerely,

A handwritten signature in black ink that reads "Neil Bolton".

Neil Bolton, Board Chair
Class of 2018

A handwritten signature in blue ink that reads "Amanda Skinner".

Amanda Skinner, Executive Director
Class of 2001



Become a Sponsor:

Consider becoming a sponsor today! Your generous support will provide the Southern Dallas Region the opportunity to support the:

**Leveraging Human Capital Conference
University of North Texas at Dallas
December 7, 2022
10am – 5pm**

that will equip our community with the skills to take leadership to the next level!

Title Sponsor - \$10,000

- Swag Bag (executive backpack) – Logo, address the audience (opening/closing sessions)
- Up to 24 Registrations, logo on conference program
- Up to 8 Swag Bags
- Up to three (3) registrations for Leadership Southwest, Class of 2023
- Logo Inclusion in all promo media and press releases
- Recognition through website and social media
- Logo and conference program recognition
- Two-minute spotlight, day of the conference

Diamond - \$5,000

- Logo on One Premium Swag Bag Item (on first come basis)
- Up to 16 Registrations
- One registration for Leadership Southwest, Class of 2023
- Up to 4 Swag Bags
- Logo Inclusion in all promo media and press releases
- Recognition through website and social media
- Logo and conference program recognition
- Logo, name announced on stage at conference program

Platinum - \$2,500

- Logo on One Select Swag Bag Item (on first come basis)
- Up to 8 Registrations
- Up to 3 Swag Bags
- Logo and conference program recognition
- Logo, name announced on stage at conference program

Gold - \$1,500

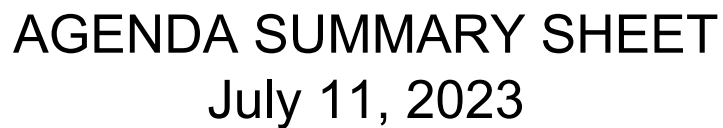
- Up to 4 Registrations
- Up to 2 Swag Bags
- Logo and conference program recognition
- Logo, name announced on stage at conference program

Silver - \$1,000

- Up to 2 Registrations
- One Swag Bags
- Logo and conference program recognition
- Logo, name announced on stage at conference program



To promote and enhance leadership through education in civic and community affairs, and encourage volunteerism in Southwest Dallas County.



Discuss and take action to reappoint two (2) and appoint one (1) Planning and Zoning Commission members. (Parviz Pourazizian, Director of Planning & Development Services)

[illegible]



CITY OF GLENN HEIGHTS CITY COUNCIL REPORT

Date: July 11, 2023

SUBJECT

This item will allow City Council to consider the reappointment of April Stokes to Place 2 and Francisco Alvarez to Place 5, and the appointment of Stevelyn Miller to Place 4 of the Planning and Zoning Commission.

DISCUSSION / BACKGROUND

Pursuant to Article II of the Glenn Heights Zoning Ordinance, the Planning and Zoning Commission (P&Z) shall consist of seven (7) members appointed by the City Council as set forth by Article 10 of the City Charter. At its discretion, the City Council may make nominations for each Commission Place and seat an interview panel for the purposes of evaluating nominees. Each member of the Commission shall hold a designated Place, from Place 1 to Place 7, appointed to three (3) year terms. Place 1, Place 4 and Place 7 shall rotate together, Place 2 and Place 5 shall rotate together, and Place 3 and Place 6 shall rotate together.

The table below illustrates current Commissioners, their place numbers, and terms:

Planning & Zoning Commission Members			
P&Z Member	Place	Term Expiration	Notes
Austin Kelley	1	June 30, 2025	Not Expired
April Stokes	2	July 30, 2023	Expired
Arnold Lenoris Davis, Jr.	3	July 30, 2024	Not Expired
Madeline Bracken	4	June 30, 2025	Resigned
Francisco Alvarez	5	July 30, 2023	Expired
Dr. Kelvin Stroy	6	August 18, 2024	Not Expired

Tabitha Gamble	7	June 30, 2025	Not Expired
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Staff has received notification from April Stokes, Place 2 and Francisco Alvarez, Place 5 for their desire to be reappointed to the Commission. Additionally, Staff has received an application from Stevelyn Miller to be appointed to the Planning and Zoning Commission Place 4.

Section II.2.3 – Members; Alternate Members; Appointments; Terms of Office

In accordance with Chapter 211 of the Texas Local Government Code and Article 10 of the Glenn Heights City Charter, the Planning and Zoning Commission (“Commission”) shall consist of seven (7) members appointed by the City Council as set forth by Article 10 of the City Charter. At its discretion, the City Council may make nominations for each Commission Place and seat an interview panel for purposes of evaluating nominees. The panel shall make recommendations of candidates to the City Council. A simple majority vote of the full City Council shall confirm the appointment of the Commission members. Each Commission member shall be a resident citizen, taxpayer, and qualified voter of the City of Glenn Heights. Each member of the Commission shall hold a designated Place, from Place 1 to Place 7, and each Place shall be appointed to a three (3) year term. Place 1, Place 4 and Place 7 shall rotate together, Place 2 and Place 5 shall rotate together, and Place 3 and Place 6 shall rotate together. New members shall be sworn in at the first regular Commission meeting following their appointment.

PRIOR COUNCIL OR BOARD ACTION

Not applicable.

PUBLIC CONTACT

Not applicable.

FINANCIAL IMPACT

Not applicable.

RECOMMENDATION / ALTERNATIVES

Staff recommends the reappointment of April Stokes, Place 2 and Francisco Alvarez, Place 5, and the appointment of Stevelyn Miller to Place 4 of the Planning and Zoning Commission.

ATTACHMENTS

1. Application - Stevelyn Miller
2. Resume - Stevelyn Miller
3. Presentation - Reappointment and Appointment

PREPARED BY

Parviz R Pourazizian, Director of Planning & Development Services

REVIEWED BY

Brandi Brown, City Secretary



City of Glenn Heights

Volunteer Application

Zoning Board of Adjustment

Contact Information

Name	Stevelyn Miller
Street Address	
City ST ZIP Code	Glenn Heights, TX 75154
Home Phone	
Work Phone	
E-Mail Address	

Board Information and Required Availability

This board is authorized to make special exceptions or grant variances to the Zoning Ordinance, to hear and decide any appeals that allege error in an order, requirement, decision or determination made by an administrative official in the enforcement of the Zoning Ordinance. This Board meets on an as needed basis.

Special Skills or Qualifications

Summarize special skills and qualifications you have acquired from employment, previous volunteer work, or through other activities, including hobbies or sports.

As a volunteer coordinator at my local library, I recently led a month-long celebration of young adult literature. My role required me to manage a team of volunteers as they created presentations about their favorite novels and authors. It was my job to make sure they had everything they needed and to guide them through the creation of their events, which taught me a lot about effective communication, time management, and compassionate mentoring."

Previous Volunteer Experience

Summarize your previous volunteer experience with the City or other organizations.

As a volunteer coordinator at my local library, I recently led a month-long celebration of young adult literature. My role required me to manage a team of volunteers as they created presentations about their favorite novels and authors. It was my job to make sure they had everything they needed and to guide them through the creation of their events, which taught me a lot about effective communication, time management, and compassionate mentoring."

Person to Notify in Case of Emergency

Name	Breona Gomillion
Street Address	sama as above
City ST ZIP Code	
Home Phone	
Work Phone	
E-Mail Address	

Agreement and Signature

By submitting this application, I affirm that I am a resident of the City of Glenn Heights and a qualified voter of the City of Glenn Heights.

Name (printed)	Stevelyn Miller
Signature	Stevelyn Miller
Date	5/23/23

Our Policy

It is the policy of the City of Glenn Heights to provide equal opportunities without regard to race, color, religion, national origin, gender, sexual preference, age, or disability.

The information contained on this form is subject to release under the Texas Public Information Act upon filing with the Office of the City Secretary.

Thank you for completing this application form and for your interest in your service to the City of Glenn Heights.

Please return this form to the Office of the City Secretary. Forms may be completed and emailed to: brandi.brown@glennheightstx.gov or mailed to:

Brandi Brown
City Secretary
1938 S Hampton Road
Glenn Heights, TX 75154

Thank you.

Stevelyn Miller

Planning and Zoning Commission

Job Objective:

To obtain a Planning and Zoning Commission position with your company, that will utilize my experience, knowledge, skills, and abilities for the successful completion of each job duty.

I have superior interpersonal and communication skills to foster meaningful relationships with students, staff, and parents.

CERTIFICATION

**03/2020 Texas Teacher Certification Program,
Endorsements: Health and Fitness K-12**

**08/2013 Council for Professional Recognition, Washington, DC
Child Development Associate, (CDA Credential)**

**01/2006 New Horizons Computer Center, Dallas, TX
Comp TIA/Computer Network Certification**

05/2010 International Association of Accountants of Dallas, Dallas, TX

IAAD award

EDUCATION

- **Bachelor of Science, Business Administration, Minor : Health Information Management
GPA:4.0
Paul Quinn College, Dallas, TX**

EXPERIENCE

8/2020 –Present Kingdom Collegiate Academies / Oak Cliff Bible Fellowship, TX

Accountant Analyst

Performs a variety of specialized and complex record-keeping duties associated with processing and analyzing accounting transactions; serves as lead over a function, such as accounts payable or receivables, reconciling cash, compilation of fiscal data, and preparation of financial reports for the school.

07/2017 – 9/2020

International Leadership of Texas. Garland, TX

Data Controller

Collect all data required to maintain systems supporting transcripts, grade reporting, rank-in-class, student scheduling, school master schedule, college entry codes, TAG program, dropout recovery, and student demographic data. Accurately enter student information into a database to enable reporting of student data to the TEA. Verify the accuracy of all processed data, recognize discrepancies, and take corrective action in support of PEIMS and court reporting requirements

02/2014 - 07/2017

Inspired Vision Secondary School, Dallas, TX

Inclusion Teacher/Reading Interventionist Support

Provide instructional support in the preparation and management of classroom activities and administrative requirements. Works in conjunction with other instructional teachers to increase academic achievement.

08/2012 – 01/2014

Fellowship Christian Academy School, Dallas, TX

Teacher

Responsibilities: Responsible for instructing children under the age of six using creative methods such as art, physical education, computer, and hands-on learning. Preparing lesson plans and evaluating student's learning ability. Responsible for keeping attendance log using Public Education System.

08/2005 – 08/2012

Academy of Dallas Charter School, Dallas, TX

Lead Teacher/PEIM

Responsibilities: Taught fourth-grade Math, Reading, Science, and Social Studies in a self-contained classroom. Taught the After School Math Program and Saturday Reading School Program. Prepare

lesson plans for the Fourth Grade Department and Principal, as well as keep attendance on Power Source Teacher software. Manage the collection, incorporation, and formation of all student data required for PEIMS submission according to PEIMS Data Standards Collaborate with campus staff (registrar, attendance, and special populations coordinators) to collect, organize, and format data required to submit district PEIMS data in a timely manner.

Additional Experience

07/1996 – present

SPS Care & Property Management, Llc.

Dallas, TX

Co-Owner/ /Human Resources/Staff Trainer

Responsibilities: Operating and managing a medium size Property Management Company. Remaining current on market by researching and purchasing real estate. Duties also include recruiting, interviewing and job referrals; orientation of company policies and procedures, updating employee and customer records. To maintain a rental property's status quo for a monthly or annual fee. This includes many operational tasks along with handling all tenant communications.

Awards and Honors

01/2011 *Academy of Dallas Charter School, Employee of the Year 2010*

08/2005 *DISD, Valuable Volunteer and Mentor for Girl Club Year 2005*

Skills

- Executive & Administrative Support Specialist
- Data Entry (50 wpm) Prepare and print reports, including End-of-semester reports
- Database & Records Management
- Administration a Microsoft SQL
- Comp TIA
- Microsoft Network
- MS Office

PLANNING & ZONING COMMISSION APPOINTMENTS



PARVIZ R POURAZIZIAN, DIRECTOR OF PLANNING &
DEVELOPMENT SERVICES

JULY 11, 2023

PLANNING & ZONING COMMISSION APPOINTMENTS



This item allows City Council to review the following:

1. The reappointment of April Stokes, Place 2 to the Planning and Zoning Commission for a three (3) year term, with a term expiration of July 31, 2026.
2. The reappointment of Francisco Alvarez, Place 5 to the Planning and Zoning Commission for a three (3) year term, with a term expiration of July 31, 2026.
3. The appointment of Stevelyn Miller, Place 4 to the Planning and Zoning Commission to complete the remainder of the term for Place 4, with a term expiration of July 30, 2025.

CURRENT COMMISSIONERS



Planning & Zoning Commission Members			
P&Z Member	Place	Term Exiration	Notes
Austin Kelley	Place 1	June 30, 2025	Not Expired
April Stokes	Place 2	July 30, 2023	Expired
Arnold Lenoris Davis, Jr.	Place 3	July 30, 2024	Not Expired
Madeline Bracken	Place 4	June 30, 2025	Resigned
Francisco Alvarez	Place 5	July 30, 2023	Expired
Dr. Kelvin Stroy, Sr.	Place 6	August 18, 2024	Not Expired
Tabitha Gamble	Place 7	June 30, 2025	Not Expired



SECTION II.2.3

In accordance with Chapter 211 of the Texas Local Government Code and Article 10 of the Glenn Heights City Charter, the Planning and Zoning Commission (“Commission”) shall consist of **seven (7) members appointed by the City Council as set forth by Article 10 of the City Charter.** At its discretion, the City Council may make nominations for each Commission Place and seat an interview panel for purposes of evaluating nominees. The panel shall make recommendations of candidates to the City Council. A simple majority vote of the full City Council shall confirm the appointment of the Commission members. Each Commission member shall be a resident citizen, taxpayer, and qualified voter of the City of Glenn Heights. **Each member of the Commission shall hold a designated Place, from Place 1 to Place 7, and each Place shall be appointed to a three (3) year term. Place 1, Place 4 and Place 7 shall rotate together, Place 2 and Place 5 shall rotate together, and Place 3 and Place 6 shall rotate together.** New members shall be sworn in at the first regular Commission meeting following their appointment.

RECOMMENDATION



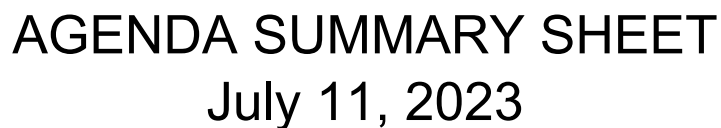
Staff recommends ***APPROVAL*** of the following:

1. The reappointment of April Stokes, Place 2 to the Planning and Zoning Commission for a three (3) year term, with a term expiration of July 31, 2026.
2. The reappointment of Francisco Alvarez, Place 5 to the Planning and Zoning Commission for a three (3) year term, with a term expiration of July 31, 2026.
3. The appointment of Stevelyn Miller, Place 4 to the Planning and Zoning Commission to complete the remainder of the term for Place 4, with a term expiration of July 30, 2025.

QUESTIONS



COMMENTS



1. The City Council shall convene into Executive Session:

2. The City Council shall reconvene into Open Session and take any action arising from Executive Session:

- | | |
|----------------------|---|
| Motion | |
| Second | |
| For | Garrett, S Brown, Ipaye, Bruton, A Brown, Allen, Newson |
| Against | Garrett, S Brown, Ipaye, Bruton, A Brown, Allen, Newson |
| Abstain | |
| Approve/ Deny/ Table | |

[illegible]