



Sachse, Texas

Sachse City Hall
3815-B Sachse Road
Sachse, Texas 75048

Meeting Agenda City Council

Monday, February 17, 2014

7:30 PM

Council Chambers

The Mayor and Sachse City Council request that all cell phones and pagers be turned off or set to vibrate. Members of the audience are requested to step outside the Council Chambers to respond to a page or to conduct a phone conversation.

The City Council of the City of Sachse will hold a Regular Meeting on Monday, February 17, 2014, at 7:30 p.m. in the Council Chambers at the Sachse City Hall, 3815 Sachse Road, Building B, Sachse, Texas to consider the following items of business:

Invocation and Pledges of Allegiance to U.S. and Texas Flags.

A. Pledge of Allegiance to the Flag of the United States of America: I pledge allegiance to the flag of the United States of America, and to the Republic for which it stands: one nation under God, indivisible, with liberty and justice for all.

B. Pledge of Allegiance to the Texas State Flag: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

1. CONSENT AGENDA.

1.a ALL ITEMS LISTED ON THE CONSENT AGENDA WILL BE CONSIDERED BY THE CITY COUNCIL AND WILL BE ENACTED BY ONE MOTION, THERE WILL BE NO SEPARATE DISCUSSION OF THESE ITEMS UNLESS A COUNCIL MEMBER OR CITIZEN SO REQUESTS.

[14-2051](#) Consider approval of the minutes of the February 3, 2014, regular meeting.

Executive Summary

Minutes from the recent Council meeting.

Attachments: [Minutes. 2.3.14.pdf](#)

[14-2047](#) Consider acceptance of the Quarterly Budget and Investment Reports for the quarter ended December 31, 2013.

Executive Summary

Cash on hand at 12/31/2013 was \$28,116,449 in all funds; of this amount \$23,116,449 was available for investing. The remaining \$5,000,000 is held in a non-interest bearing analysis account per contract with American National Bank. The average interest/yield on all investments was .27%, and investment earnings totaled

\$13,876.

General Fund revenues are at 45% of budget and expenditures are at 25% as of 12/31/2013. Utility Fund revenues are at 23% of budget and expenditures are at 27%. The year-to-date budget status for both funds is typical for this point in the fiscal year.

Attachments: [1st Quarter 2014 Budget Report.pdf](#)

[1st Quarter 2014 Investment Report.pdf](#)

[14-2052](#)

Consider a resolution of the City Council of the City of Sachse, Texas, approving the terms and conditions of the agreement for professional services between the City of Sachse, Texas, and Maddox Surveying & Mapping, Inc.

Executive Summary

This contract will enable the survey consultant, Maddox Surveying & Mapping, to begin survey work related to sanitary sewer improvements in the City of Sachse.

Attachments: [51Sachse RESO approving Maddox Agreement for Professional Services](#)

[51SACHSE Maddox Surveying & Mapping Sanitary Sewer Improvements PDF](#)

[Exhibit B - Project Locations PDF](#)

2. MAYOR AND CITY COUNCIL ANNOUNCEMENTS REGARDING SPECIAL EVENTS, CURRENT ACTIVITIES, AND LOCAL ACHIEVEMENTS.

[14-2050](#)

Recognize employees for their service to the City of Sachse.

Executive Summary

Each quarter the City Council recognizes the Employee of the Quarter.

3. CITIZEN INPUT.

The public is invited at this time to address the Council. The Mayor will ask you to come to the Microphone and state your name and address for the record. If your remarks pertain to a specific Agenda item, please hold them until that item, at which time the Mayor may solicit your comments.

The City Council is prohibited from discussing any item not on the posted agenda according to the Texas Open Meetings Act.

4. REGULAR AGENDA ITEMS.

[14-2023](#)

Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned

Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".

Executive Summary

The property owner is requesting a modification to the existing zoning designation in order to permit an increase in building lot coverage from 35% to 40%. All other zoning regulations associated with the existing Single-Family Residential (R-10) zoning district would remain in place as the R-10 district would serve as the base zoning district.

Attachments: [CD - HERITAGE PARK PD CC - PRESENTATION.pdf](#)
[CD - HERITAGE PARK PD CC - DRAFT ORD.pdf](#)
[CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT A.pdf](#)
[CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT B.pdf](#)
[CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT C.pdf](#)
[CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT D.pdf](#)
[CD - HERITAGE PARK PD CC - ATTACHMENT 1.pdf](#)
[CD - HERITAGE PARK PD CC - ATTACHMENT 2.pdf](#)
[CD - HERITAGE PARK PD CC - ATTACHMENT 3.pdf](#)
[CD - HERITAGE PARK PD CC - ATTACHMENT 4.pdf](#)

14-2022

Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".

Executive Summary

The City of Sachse is the applicant for this request to rezone the subject property to allow for the construction of a 150-foot cellular communications tower and associated equipment shelters. The communications tower would be located on City property approximately 300 feet from Sachse Road.

Attachments: [CD - PW VZ CELL TOWER PD CC - PRESENTATION.pdf](#)
[CD - PW VZ CELL TOWER PD CC - DRAFT ORD.pdf](#)
[CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT A.pdf](#)
[CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT B.pdf](#)
[CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT C.pdf](#)
[CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT D.pdf](#)
[CD - PW VZ CELL TOWER PD CC - ATTACHMENT 1.pdf](#)
[CD - PW VZ CELL TOWER PD CC - ATTACHMENT 2.pdf](#)
[CD - PW VZ CELL TOWER PD CC - ATTACHMENT 3.pdf](#)
[CD - PW VZ CELL TOWER PD CC - ATTACHMENT 4.pdf](#)

[14-2048](#)

Consider receiving the City's Comprehensive Financial Report (CAFR) for the fiscal year ending September 30, 2013.

Executive Summary

Brooks, Cardiel & Company, PLLC, an independent audit firm, has audited the City's Financial Statements for the period ending September 30, 2013 and has issued an unqualified or "clean" opinion. Anthony Cardiel, CPA will be present to make comments and answer questions.

Attachments: [SAS 114 Communication with Governance.pdf](#)
[Sachse 13 CAFR.pdf](#)
[Sachse Audit Presentation.pdf](#)
[Sachse Management Letter w Responses.pdf](#)

[14-2053](#)

Adjourn to Executive Session pursuant to the provisions of Texas Government Code Section 551.071:

To discuss pending litigation: Randy Cole and Karen Cole, Individually and as Next Friends of Ryan Cole vs. Michael Hunter, Martin Cassidy, Carl Carson and the City of Sachse, Texas Civil Action No. 2:12-cv-00607.

Consider any action necessary as a result of Executive Session.

Executive Summary

Closed session as provided by State Law.

[14-2024](#)

Consider a resolution of the City Council of the City of Sachse, Texas, approving the Sachse Public Library Collection Development Policy.

Executive Summary

The Library Collection Development Policy has not been updated since 2007. There have been a number of changes in the Library's collections including the addition of e-books, discontinue accepting VHS tapes as donations since they are obsolete, and several edits to the Reconsideration of Materials section. Other changes made to enhance the policy are detailed in the attached spreadsheet and presentation.

Attachments: [CDPOLICYResolution.pdf](#)
[CDPOLICY021714PDF.pdf](#)
[Current CollectionDevelopment Policy 2007PDF.pdf](#)
[Sachse Proposed Change Chart PDF.pdf](#)
[ATTACHMENT A PDF.pdf](#)
[SAMPLEPOLICIESANDFORMS.pdf](#)

5. ADJOURNMENT.

Vision Statement: Sachse is a friendly, vibrant community offering a safe and enjoyable quality of life to all who call Sachse home.

The City of Sachse reserves the right to reconvene, recess or realign the regular session or called Executive Session or order of business at any time prior to adjournment. Note: The Sachse City Council reserves the right to convene into Executive Session pursuant to the Texas Government Code, Title 5, Chapter 551 regarding posted items on the regular meeting agenda.

State law prohibits the introduction or discussion of any item of business not posted at least seventy-two (72) hours prior to the meeting time. Therefore, during Citizen Input for example, the Council is prohibited by state law to deliberate or take action on any issues introduced by the public other than to take them under advisement. Posted: February 14, 2014; 5:00 p.m.
Terry Smith, City Secretary _____.

If you plan to attend this public meeting and you have a disability that requires special arrangements at the meeting, please contact Terry Smith, City Secretary, at (972) 495-1212, 48 business hours prior to the scheduled meeting date. Reasonable accommodations will be made to assist your needs.



Legislation Details (With Text)

File #: 14-2051 **Version:** 1 **Name:** Consider approval of the minutes of the February 3, 2014, regular meeting.

Type: Agenda Item **Status:** Agenda Ready

File created: 2/10/2014 **In control:** City Council

On agenda: 2/17/2014 **Final action:**

Title: Consider approval of the minutes of the February 3, 2014, regular meeting.

Executive Summary
Minutes from the recent Council meeting.

Sponsors:

Indexes:

Code sections:

Attachments: [Minutes. 2.3.14.pdf](#)

Date	Ver.	Action By	Action	Result
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Title

Consider approval of the minutes of the February 3, 2014, regular meeting.

Executive Summary

Minutes from the recent Council meeting.

Background

Minutes from a recent Council meeting on February 3, 2014, for review and approval.

Policy Considerations

Not applicable.

Budgetary Considerations

Not applicable.

Staff Recommendations

Approval of the minutes of the February 3, 2014, regular meeting, as a Consent Agenda Item.

REGULAR MEETING
OF THE
CITY COUNCIL OF THE CITY OF SACHSE
FEBRUARY 3, 2014

The City Council of the City of Sachse held a Regular Meeting on Monday, February 3, 2014 at 7:30 p.m. at the Sachse City Hall after proper notice. The roll of the duly constituted City Council Members was called which members are as follows, to wit:

Mayor Mike Felix
Mayor Pro Tem Bill Adams
Councilman Charles Ross
Councilman Brett Franks
Councilman Todd Ronnau
Councilman Cullen King
Councilman Jeff Bickerstaff

and all were present.

Staff present: City Manager Billy George, City Secretary Terry Smith, Project Coordinator Denise Vice, Community Development Director Marc Kurbansade, Police Chief Dennis Veach, Human Resources Manager Laura Morrow, Parks and Recreation Director Lance Whitworth, Library Manager Mignon Morse, City Engineer Greg Peters, Public Works Director Joe Crase, Finance Director Teresa Savage and Fire Chief Rick Coleman.

Invocation and Pledge of Allegiance to U.S. and Texas Flags:

The invocation was offered by Councilman King and the pledges were led by Councilman Ronnau.

1. Consent Agenda:

Mayor Pro Tem Adams moved to approve the Consent Agenda consisting of: 14-2020 Consider approval of the minutes of the January 20, 2014, regular meeting; 14-2021 Ordinance No. 3561 calling for the May 10, 2014 City Officers' (City Council) election; 14-2033 Resolution No. 3562 of the City Council of the City of Sachse, Texas, awarding the bid for the Sanitary Sewer Connection to the Sachse Road Lift Station as a capital improvement project to Wilson Contractor Services, LLC; authorizing the City Manager to execute such agreement in a form approved by the City Attorney; and providing an effective date; 14-2006 Resolution No. 3563 of the City Council of the City of Sachse, Texas, approving the terms and conditions of an agreement and fire amendment thereto, by and between the City of Sachse, Texas, and Zambelli Fireworks Manufacturing Co. for a fireworks display on July 3, 2014, at Heritage Park; and providing for an effective date; and 14-2026 Consider receiving the Monthly Revenue and Expenditure Report for the period ending December 31, 2013. The motion was seconded by Councilman Ross and passed unanimously.

2. Mayor and City Council Announcements regarding special events, current activities and local achievements:

14-2031 Recognize employees for their service to the City of Sachse.
14-2032 Sachse Police Department Annual Staff Presentation.

Councilman Bickerstaff announced upcoming events at the Library: Teen Club, Tuesday at 4:30 p.m.; P.J. Story time at 7:00 p.m.; and P.J. Story Time; and February 11 at 4:00 p.m. Willie Wonga's Valentine Day Party. He also noted the Chamber of Commerce annual banquet is Friday at 7:00 p.m. at the Hyatt Garland.

Mayor Pro Tem Adams stated the Sachse High School Ladies basketball team plays Naaman Forest High School tomorrow. The winner is district champion.

Councilman Franks announced the Daddy/Daughter Dance is February 7th from 7:00 to 9:00 p.m.

Mayor Felix noted the Baseball Parade and Opening Day ceremonies are March 29th.

City Manager George announced the City Council goals session on February 22 will be rescheduled.

Councilman Ronnau announced that he is not running for reelection this year. He has served for 10 years on the EDC and 3 years on the City Council.

3. Citizen Input:

No comments were made.

4. Regular Agenda Items:

14-2019 Discuss the existing perimeter masonry walls associated with portions of the Sachse on the Creek Phases 1 & 2, Park Lake Estates Phases 2 & 4, Hudson Crossing Phases 1 & 2, and Westgate subdivisions:

Community Development Director Marc Kurbansade briefed the Council on the matter. No formal Council action was taken.

14-2034 Adjourn to Executive Session pursuant to the provisions of Texas Government Code Section 551.071: To discuss pending litigation: Dan Wood vs. the City of Sachse Cause No. DC-12-00218-M. Consider any action necessary as a result of Executive Session:

At 8:29 p.m. Councilman Bickerstaff moved to recess to executive session. The motion was seconded by Councilman King and carried unanimously.

At 8:56 p.m. Councilman Ross moved to return to open session. The motion was seconded by Councilman King and carried unanimously.

Mayor Felix stated no action was necessary.

14-2014 Consider a Resolution of the City Council of the City of Sachse, Texas, approving the terms and conditions of an agreement, by and between the City of Sachse, Texas and Elite EMT Academy for the Sachse Fire Department to provide practical laboratory, clinical experience and training for Elite EMT Academy students:

Following discussion, Councilman Franks moved to approve Resolution No. 3564 approving the terms and conditions of an agreement, by and between the City of Sachse, Texas and Elite EMT Academy for the Sachse Fire Department to provide practical laboratory, clinical experience and training for Elite EMT Academy students. The motion was seconded by Councilman King and carried unanimously.

14-2015 Consider the postponement until February 17, 2014, of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D":

Following discussion, Councilman King postpone until February 17, 2014, of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D". The motion was seconded by Councilman Bickerstaff and carried unanimously.

14-2016 Consider the postponement until February 17, 2014, of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D":

Following discussion, Councilman Bickerstaff moved to postpone until February 17, 2014, of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D". The motion was seconded by Councilman Franks and carried unanimously.

5. Adjournment:

There being no further business, Councilman King moved to adjourn. The motion was seconded by Councilman Ronnau and carried unanimously. The meeting adjourned at 9:07 p.m.

ATTEST:

APPROVED:

CITY SECRETARY

MAYOR



Legislation Details (With Text)

File #:	14-2047	Version:	1	Name:	1st Quarter Budget and Investment Report
Type:	Agenda Item	Status:		Status:	Agenda Ready
File created:	2/7/2014	In control:		In control:	City Council
On agenda:	2/17/2014	Final action:		Final action:	
Title:	Consider acceptance of the Quarterly Budget and Investment Reports for the quarter ended December 31, 2013.				

Executive Summary

Cash on hand at 12/31/2013 was \$28,116,449 in all funds; of this amount \$23,116,449 was available for investing. The remaining \$5,000,000 is held in a non-interest bearing analysis account per contract with American National Bank. The average interest/yield on all investments was .27%, and investment earnings totaled \$13,876.

General Fund revenues are at 45% of budget and expenditures are at 25% as of 12/31/2013. Utility Fund revenues are at 23% of budget and expenditures are at 27%. The year-to-date budget status for both funds is typical for this point in the fiscal year.

Sponsors:

Indexes:

Code sections:

- Attachments:** [1st Quarter 2014 Budget Report.pdf](#)
[1st Quarter 2014 Investment Report.pdf](#)

Date	Ver.	Action By	Action	Result
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Title

Consider acceptance of the Quarterly Budget and Investment Reports for the quarter ended December 31, 2013.

Executive Summary

Cash on hand at 12/31/2013 was \$28,116,449 in all funds; of this amount \$23,116,449 was available for investing. The remaining \$5,000,000 is held in a non-interest bearing analysis account per contract with American National Bank. The average interest/yield on all investments was .27%, and investment earnings totaled \$13,876.

General Fund revenues are at 45% of budget and expenditures are at 25% as of 12/31/2013. Utility Fund revenues are at 23% of budget and expenditures are at 27%. The year-to-date budget status for both funds is typical for this point in the fiscal year.

Background

Every quarter, the Finance Department releases a report on the City's finances. The report is divided into two sections: Budget and Investments. The Budget section generally includes revenues and expenditures for the General, Utility, Debt Service, and Special Revenue Funds, as well as a summary of Capital Project expenditures. For fiscal year 2013-14, year-

to-date revenues and expenditures have also been included for the newly created funds Impact Fees, Street Maintenance Tax, and Health Insurance.

The Investment Report provides investment activity details for the Money Market, Investment Pool, and Certificate of Deposit accounts. It is the strategy of the City to maintain a high percentage of idle funds invested in safe, secure and liquid investment securities and pooled investment types in accordance with the Public Funds Investment Act (PFIA) and City policy.

Policy Considerations

The PFIA requires that the Investment Officers prepare and submit quarterly a written report of investment transactions for all funds covered by the Investment Policy.

Budgetary Considerations

There are no significant aberrations in the budget that would require budget amendments at this time.

Staff Recommendations

Staff recommends acceptance of the Quarterly Budget and Investment Reports for the quarter ending December 31, 2013 as a Consent Agenda item.



Finance Department

TO: BILLY GEORGE, CITY MANAGER
FROM: SARA WORD, ACCOUNTANT *SW*
SUBJ: QUARTERLY BUDGET REPORT FOR 1ST QUARTER ENDING DECEMBER 31, 2013
DATE: JANUARY 28, 2014
CC: MAYOR AND CITY COUNCIL

Attached is the 1st Quarter Budget Report for the 2013-2014 fiscal year. The fiscal year for the City of Sachse is October 1st through September 30th. Three months, or 25% of the fiscal year was completed as of the end of December 2013.

Overall, the City received \$8.4 million for the 1st quarter of the fiscal year, representing 36% of budgeted revenues.

CITY-WIDE REVENUES			
<i>Fund</i>	<i>Budget</i>	<i>YTD</i>	<i>% Collected</i>
General Fund	\$ 11,693,010	\$ 5,248,182	44.88%
Utility Fund	7,321,991	1,666,204	22.76%
Debt Service	2,917,326	1,625,396	55.72%
Special Revenue	32,865	48,656	148.05%
Impact Fee	238,000	(341,841)	-143.63%
Street Maint. Tax	214,900	14,171	6.59%
Health Ins	765,503	192,717	25.18%
Total	\$ 23,183,595	\$ 8,453,485	36.46%

Expenditures totaled \$5 million for the 1st quarter, representing 21% of budgeted expenditures.

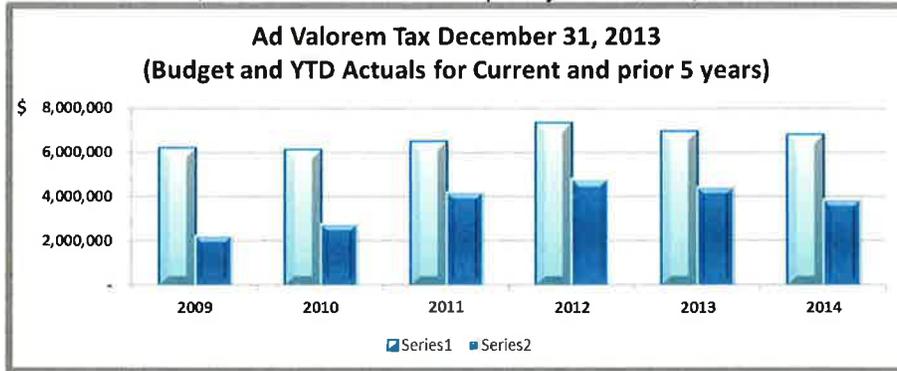
CITY-WIDE EXPENDITURES			
<i>Fund</i>	<i>Budget</i>	<i>YTD</i>	<i>% Expended</i>
General Fund	\$ 11,623,750	\$ 2,858,968	24.60%
Utility Fund	7,392,316	1,985,950	26.87%
Debt Service	2,924,531	-	0.00%
Special Revenue	179,999	18,009	10.01%
Impact Fee	350,000	-	0.00%
Street Maint. Tax	210,000	-	0.00%
Health Ins	765,503	153,963	20.11%
Total	\$ 23,446,099	\$ 5,016,890	21.40%

The Capital Project Fund year-to-date revenues are \$6,769 and expenditures are \$536,959, not expressed as a percentage of budget.

Revenue

- Through December, total General Fund revenues are at \$5,248,182 or 45% of expected collections. Total revenues decreased \$421,931 from the same period last fiscal year.

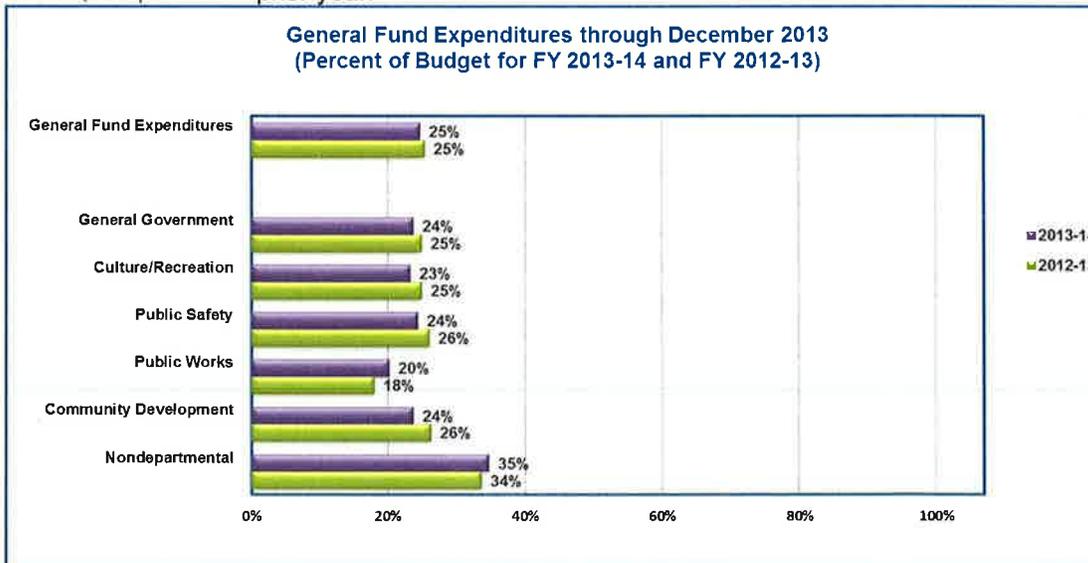
- Sales tax revenues through December are at 26% of expected collections, a decrease of \$9,736 from prior year.
- Franchise fees are at \$336,998, or 24% of budget, a \$13,883 decrease from prior year.
- Current General Fund ad valorem tax revenues are 57% collected at \$3,848,897, with a remaining budget of \$2,951,572. Due to a shift in the tax rate allocation from the General Fund to the Debt Service Fund, this is a decrease from prior year of \$574,137 in revenue.



- Through December, collections for Licenses & Permits have increased \$119,220 over prior year and are at 39% of budget. The primary increase from prior year was due to a rise in building permits issued in the 1st quarter. The City has issued 48 Single Family residential permits since October 1st.
- Charges for services and fees, year-to-date, are \$87,324 over prior year at \$285,405, due largely to an increase in developer and plan review fees.
- Court fine revenues finished December under budgeted projections, at \$42,384 or 12% of anticipated collections.
- Through December, Utility Fund revenues total \$1,666,204 or 23% of budget, a decrease of \$138,567 from prior year.

Expenditures

Through December, total General Fund expenditures are at \$2,858,968 or 24.6% expended. This is a decrease of \$110,149 from prior year.



Utility Fund expenditures through December are at 26.8% of budget at \$1,985,950.

1st Quarter Budget Report (Unaudited) As of December 31, 2013



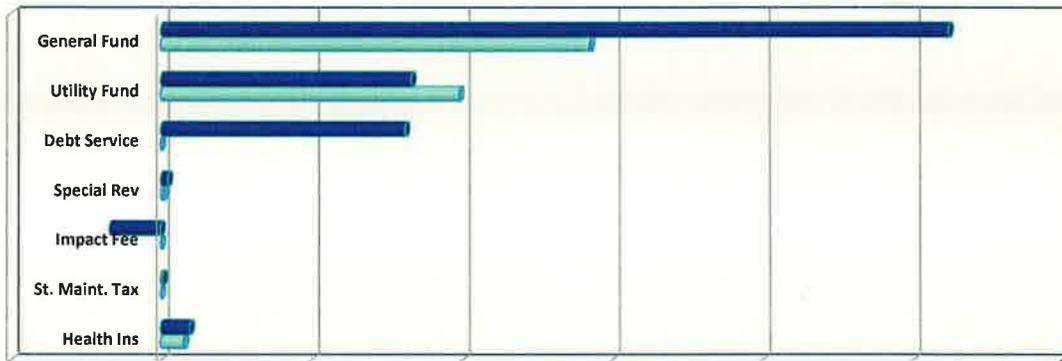
The City of Sachse Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance and reporting.

The Quarterly Budget Report complies with the City Charter's quarterly financial reporting requirement and is aimed at providing our users (internal and external), with a general awareness of the City's financial position.

**CITY OF SACHSE
REVENUE AND EXPENDITURE SUMMARY
AND CHANGES IN FUND BALANCE RESERVES
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	General Fund	Utility Fund	Debt Service Fund	Special Revenue Fund	Impact Fee Fund	Street Maintenance Tax Fund	Health Insurance Fund	Total
Revenues								
Budget	\$ 11,693,010	\$ 7,321,991	\$ 2,917,326	\$ 32,865	\$ 238,000	\$ 215,400	\$ 765,503	\$ 23,184,095
YTD Actual	5,248,182	1,666,204	1,625,396	48,656	(341,851)	14,171	192,717	8,453,475
Budget Remaining	\$ 6,444,828	\$ 5,655,787	\$ 1,291,930	\$ (15,791)	\$ 579,851	\$ 201,229	\$ 572,786	\$ 14,730,620
% of Budget	44.88%	22.76%	55.72%	148.05%	-143.63%	6.58%	25.18%	36.46%
Expenditures								
Budget	\$ 11,623,750	\$ 7,392,316	\$ 2,924,531	\$ 179,999	\$ 350,000	\$ 210,000	\$ 765,503	\$ 23,446,099
YTD Actual	2,858,968	1,985,950	-	18,009	-	-	153,963	5,016,890
Budget Remaining	\$ 8,764,782	\$ 5,406,366	\$ 2,924,531	\$ 161,990	\$ 350,000	\$ 210,000	\$ 611,540	\$ 18,429,209
% of Budget	24.60%	26.87%	0.00%	10.00%	0.00%	0.00%	20.11%	21.40%
Net Over/under	\$ 2,389,213	\$ (319,746)	\$ 1,625,396	\$ 30,647	\$ (341,851)	\$ 14,171	\$ 38,754	\$ 3,436,585

Revenue and Expenditure Summary

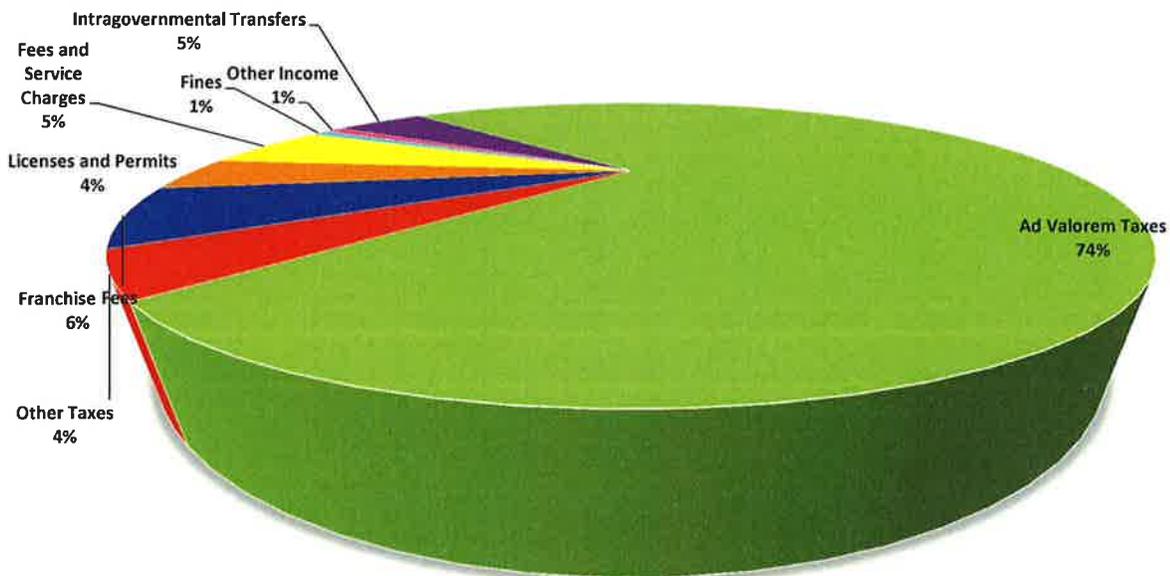


	Health Ins	St. Maint. Tax	Impact Fee	Special Rev	Debt Service	Utility Fund	General Fund
Revenue	192,717	14,171	(341,851)	48,656	1,625,396	1,666,204	5,248,182
Expenditures	153,963	-	-	18,009	-	1,985,950	2,858,968

**CITY OF SACHSE
GENERAL FUND REVENUES
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

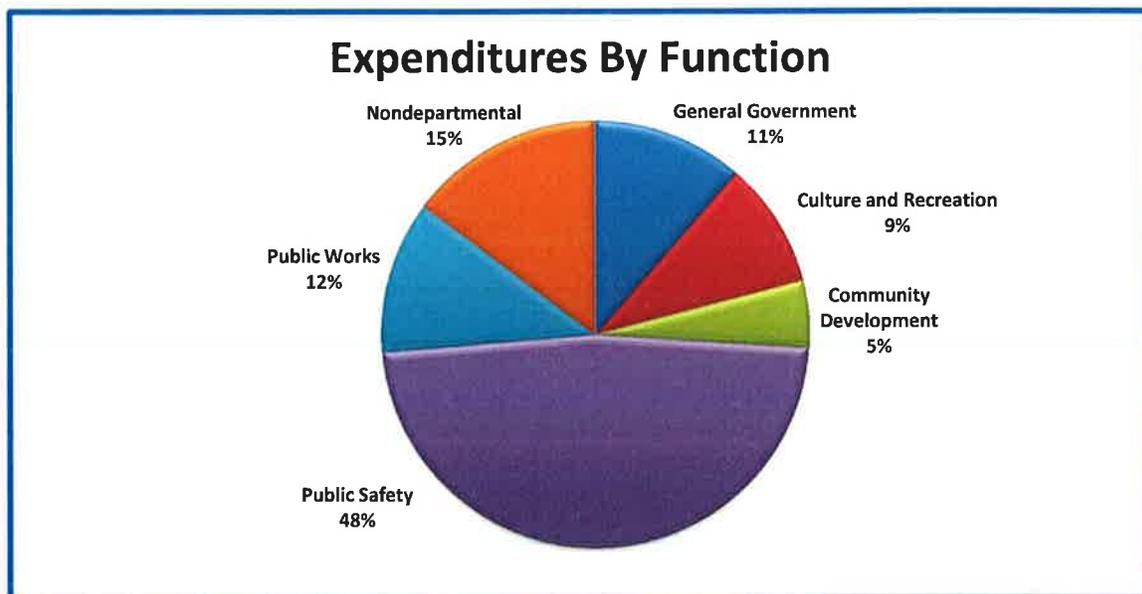
	FY 2013 BUDGET	FY 2013 YEAR- TO-DATE	FY 2014 BUDGET	FY 2014 YEAR- TO-DATE	BUDGET REMAINING	% OF BUDGET
Ad Valorem Taxes	\$ 7,036,517	\$ 4,433,541	\$ 6,866,469	\$ 3,872,080	\$ 2,994,389	56.39%
Other Taxes	833,553	233,194	875,193	224,847	650,346	25.69%
Franchise Fees	1,385,412	350,881	1,431,811	336,998	1,094,813	23.54%
Licenses and Permits	323,775	90,528	531,650	209,748	321,902	39.45%
Fees and Service Charges	734,341	198,081	531,173	285,405	245,768	53.73%
Fines	330,000	71,704	365,000	42,384	322,617	11.61%
Other Income	148,097	50,572	146,097	40,315	105,782	27.59%
Intragovernmental Transfers	960,271	241,612	945,617	236,404	709,213	25.00%
TOTAL REVENUES	\$ 11,751,966	\$ 5,670,113	\$ 11,693,010	\$ 5,248,182	\$ 6,444,828	44.88%

General Fund Revenue



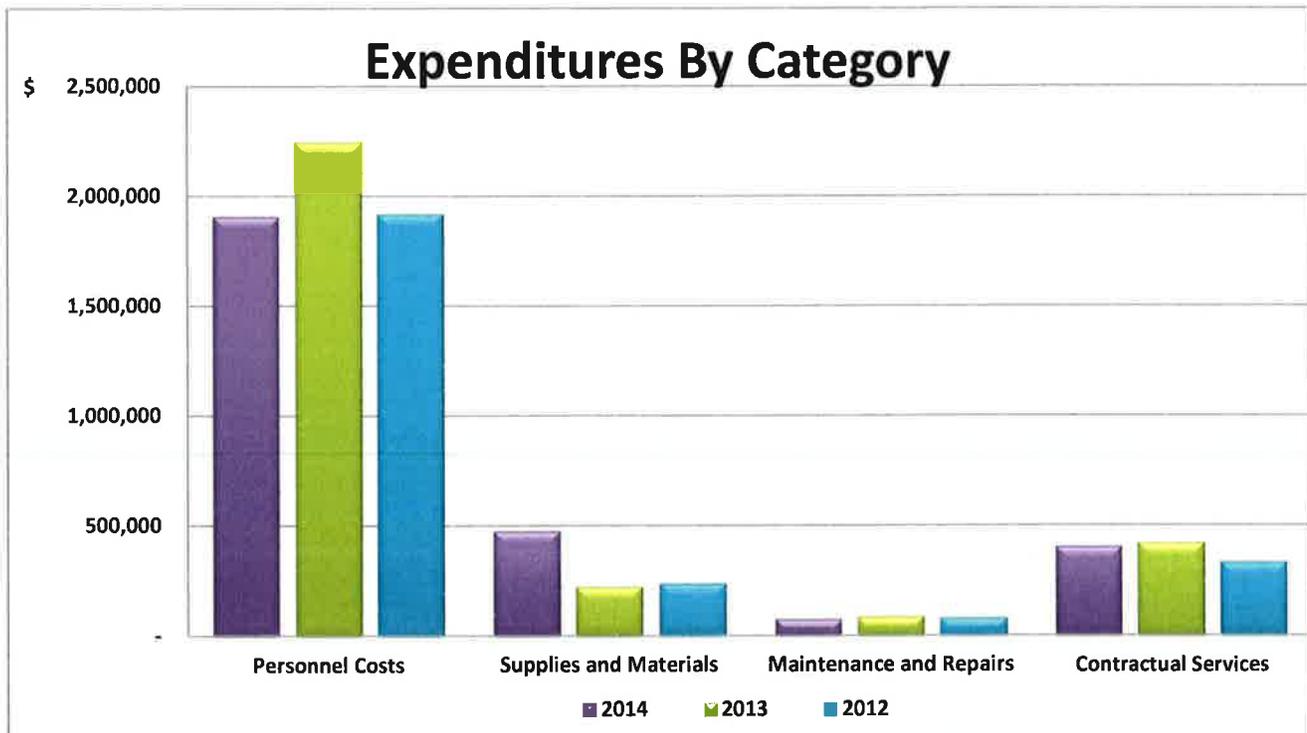
**CITY OF SACHSE
GENERAL FUND EXPENDITURES
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>FY 2013</u> <u>BUDGET</u>	<u>FY 2013 YEAR-</u> <u>TO-DATE</u>	<u>FY 2014</u> <u>BUDGET</u>	<u>FY 2014 YEAR-</u> <u>TO-DATE</u>	<u>BUDGET</u> <u>REMAINING</u>	<u>% OF BUDGET</u>
General Government						
City Manager	\$ 309,558	\$ 76,323	\$ 316,601	\$ 76,538	\$ 240,063	24.18%
City Secretary	171,241	37,058	161,036	39,362	121,674	24.44%
Human Resources	248,104	50,087	238,777	51,579	187,198	21.60%
Finance	478,268	142,919	488,373	125,784	362,589	25.76%
Municipal Court	166,610	34,840	171,190	32,675	138,515	19.09%
	<u>1,373,781</u>	<u>341,227</u>	<u>1,375,977</u>	<u>325,938</u>	<u>1,050,039</u>	<u>23.69%</u>
Culture and Recreation						
Parks and Recreation	762,643	183,874	778,069	174,482	603,587	22.43%
Senior Citizen Programs	104,312	24,605	106,526	24,163	82,363	22.68%
Library Services	291,436	79,386	295,001	75,173	219,828	25.48%
	<u>1,158,391</u>	<u>287,865</u>	<u>1,179,596</u>	<u>273,818</u>	<u>905,778</u>	<u>23.21%</u>
Public Safety						
Police	3,262,153	870,877	3,165,608	802,378	2,363,230	25.35%
Animal Control	137,201	38,686	154,026	38,303	115,723	24.87%
Fire and Ambulance	2,282,631	563,496	2,274,839	521,087	1,753,752	22.91%
	<u>5,681,985</u>	<u>1,473,059</u>	<u>5,594,473</u>	<u>1,361,769</u>	<u>4,232,704</u>	<u>24.34%</u>
Public Works						
Streets and Drainage	1,138,483	208,355	1,060,526	213,974	846,552	20.18%
Facility Maintenance	336,581	66,185	319,638	63,998	255,640	20.02%
City Engineer	274,155	39,368	263,883	53,028	210,855	20.10%
	<u>1,749,219</u>	<u>313,908</u>	<u>1,644,047</u>	<u>331,000</u>	<u>1,313,047</u>	<u>20.13%</u>
Community Development						
Nondepartmental	603,315	158,152	612,651	144,963	467,688	23.66%
	<u>1,176,674</u>	<u>394,907</u>	<u>1,217,006</u>	<u>421,481</u>	<u>795,525</u>	<u>34.63%</u>
TOTAL EXPENDITURES	<u>\$ 11,743,365</u>	<u>\$ 2,969,117</u>	<u>\$ 11,623,750</u>	<u>\$ 2,858,968</u>	<u>\$ 8,764,782</u>	<u>24.60%</u>



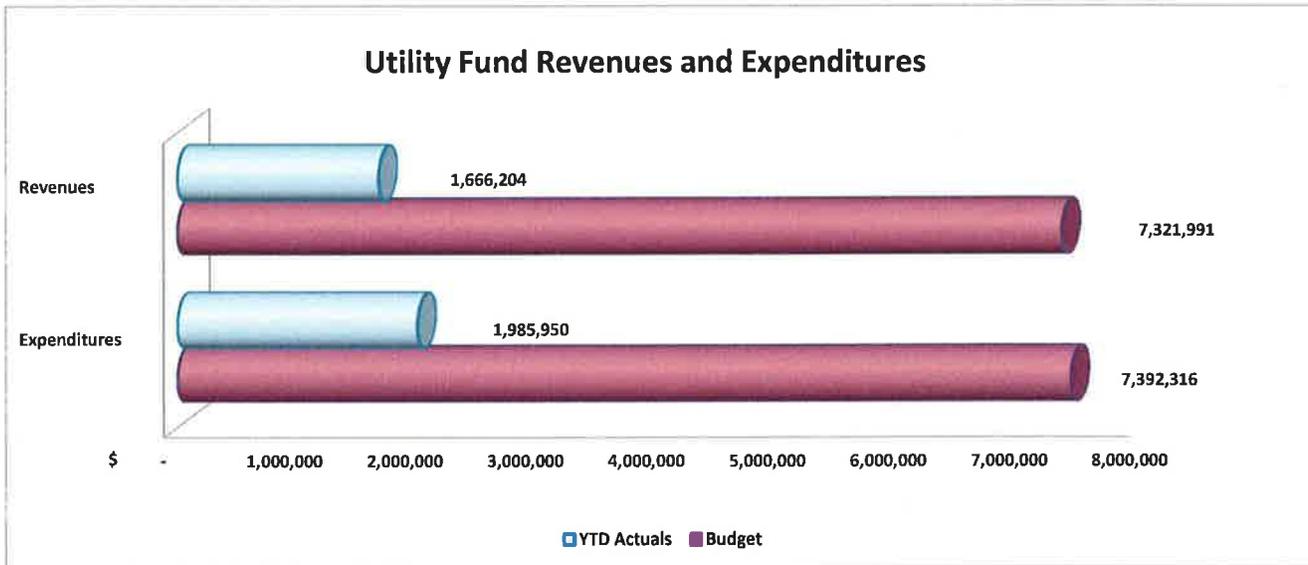
**CITY OF SACHSE
GENERAL FUND EXPENDITURES BY CATEGORY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>FISCAL YEAR</u>	<u>BUDGET</u>	<u>YEAR-TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
Personnel Costs	2014	\$ 7,876,666	\$ 1,907,162	\$ 5,969,504	24.21%
	2013	8,415,736	2,244,048	6,171,688	26.66%
	2012	8,182,588	1,918,451	6,264,137	23.45%
Supplies and Materials	2014	2,171,763	474,719	1,697,044	21.86%
	2013	1,732,810	221,967	1,510,843	12.81%
	2012	1,149,507	237,559	911,948	20.67%
Maintenance and Repairs	2014	469,084	74,783	394,301	15.94%
	2013	456,247	84,372	371,875	18.49%
	2012	441,704	79,313	362,391	17.96%
Contractual Services	2014	1,106,237	402,304	703,933	36.37%
	2013	1,138,572	418,730	719,842	36.78%
	2012	1,151,439	331,843	819,597	28.82%
TOTAL EXPENDITURES	2014	11,623,750	2,858,968	8,764,782	24.60%
	2013	11,743,365	2,969,117	8,774,248	25.28%
	2012	\$ 10,925,238	\$ 2,567,166	\$ 8,358,073	23.50%



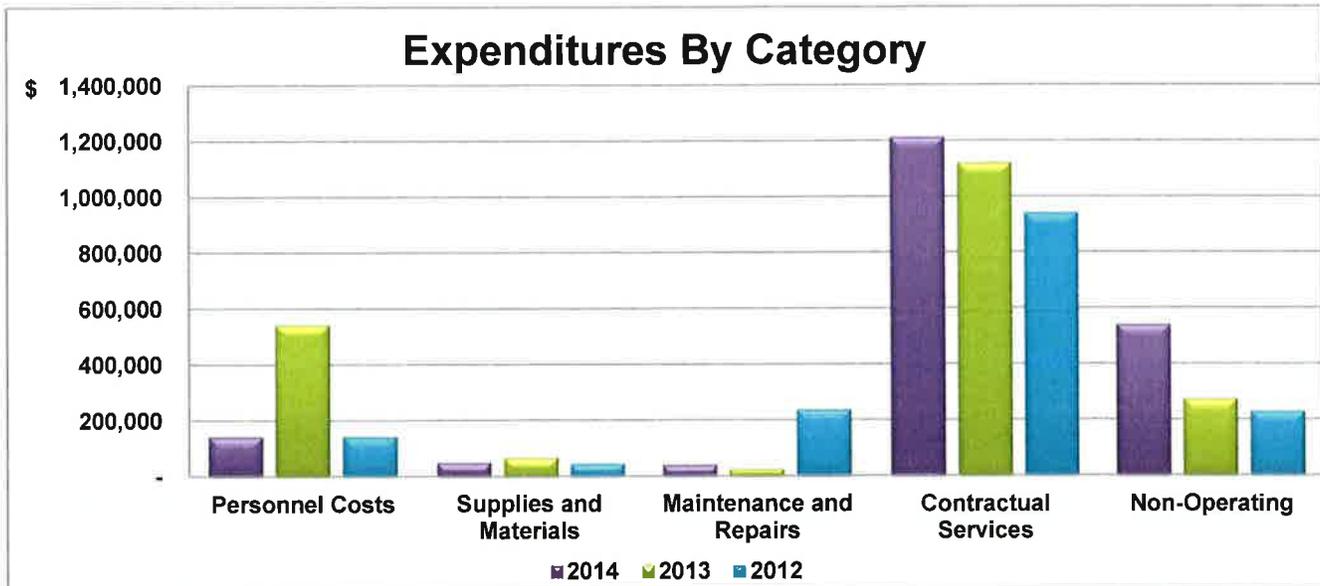
**CITY OF SACHSE
UTILITY FUND SUMMARY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>FY 2013 BUDGET</u>	<u>FY 2013 YEAR- TO-DATE</u>	<u>FY 2014 BUDGET</u>	<u>FY 2014 YEAR- TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
REVENUES						
Water Revenue	\$ 4,034,949	\$ 1,029,816	\$ 4,034,949	\$ 804,277	\$ 3,230,672	19.93%
Sewer Revenue	2,974,482	690,961	3,092,242	787,502	2,304,740	25.47%
Fees and Service Charges	155,100	52,235	166,500	68,680	97,820	41.25%
Other Gov'ts & Sources	22,000	5,353	22,000	5,480	16,520	24.91%
Other Income	6,600	1,951	6,300	266	6,035	4.21%
Impact Fees	120,000	24,455	-	-	-	0.00%
TOTAL REVENUES	\$ 7,313,131	\$ 1,804,771	\$ 7,321,991	\$ 1,666,204	\$ 5,655,787	22.76%
EXPENDITURES						
Utility Administration	\$ 250,758	\$ 61,989	\$ 268,754	\$ 60,134	\$ 208,620	22.38%
Water Operations	3,823,654	891,190	3,990,717	961,979	3,028,738	24.11%
Sewer Operations	2,934,366	641,596	3,006,735	919,606	2,087,129	30.58%
Meter Reading	121,994	53,198	126,110	44,231	81,879	35.07%
TOTAL EXPENDITURES	\$ 7,130,772	\$ 1,647,974	\$ 7,392,316	\$ 1,985,950	\$ 5,406,366	26.87%



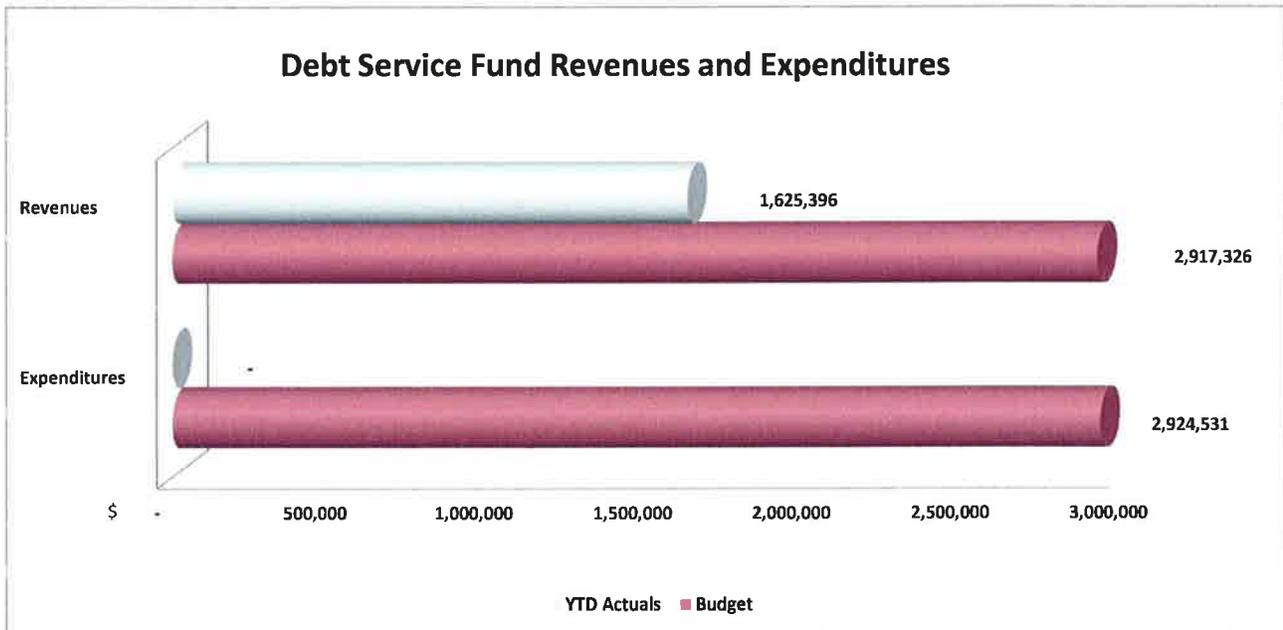
**CITY OF SACHSE
UTILITY FUND EXPENDITURES BY CATEGORY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	FISCAL YEAR	BUDGET	YEAR-TO-DATE	BUDGET REMAINING	% OF BUDGET
Personnel Costs	2014	\$ 572,937	\$ 142,608	\$ 430,329	24.89%
	2013	603,708	541,331	62,377	89.67%
	2012	591,778	143,364	448,414	24.23%
Supplies and Materials	2014	300,838	50,257	250,581	16.71%
	2013	295,907	66,752	229,155	22.56%
	2012	292,023	46,242	245,781	15.84%
Maintenance and Repairs	2014	175,850	40,391	135,459	22.97%
	2013	148,850	23,687	125,163	15.91%
	2012	213,750	236,336	(22,586)	110.57%
Contractual Services	2014	5,285,342	1,212,981	4,072,361	22.95%
	2013	4,995,092	1,120,882	3,874,210	22.44%
	2012	4,486,996	940,282	3,546,714	20.96%
Non-Operating	2014	1,057,349	539,713	517,636	51.04%
	2013	1,087,215	272,803	814,412	25.09%
	2012	1,431,582	229,268	1,202,314	16.01%
TOTAL EXPENDITURES	2014	7,392,316	1,985,950	5,406,366	26.87%
	2013	7,130,772	2,025,456	5,105,316	28.40%
	2012	\$ 7,016,129	\$ 1,595,491	\$ 5,420,638	22.74%



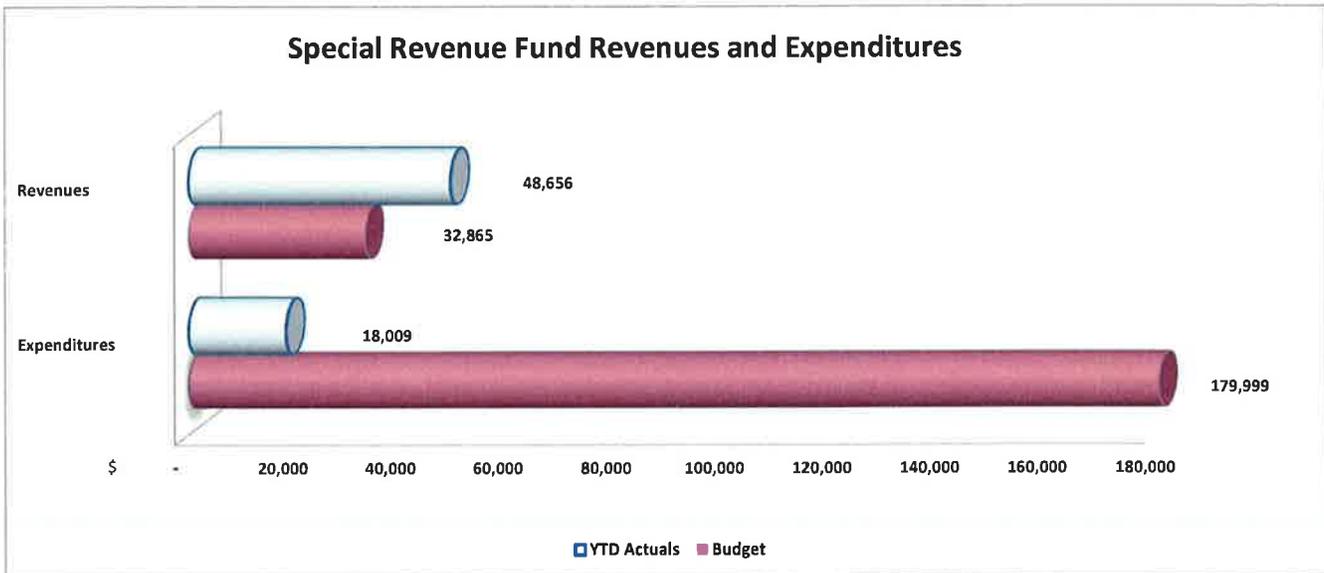
**CITY OF SACHSE
DEBT SERVICE FUND SUMMARY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>FY 2013 BUDGET</u>	<u>FY 2013 YEAR- TO-DATE</u>	<u>FY 2014 BUDGET</u>	<u>FY 2014 YEAR- TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
REVENUES						
Ad Valorem Taxes	\$ 2,492,137	\$ 1,574,374	\$ 2,915,826	\$ 1,625,331	\$ 1,290,495	55.74%
Other Income	500	394	1,500	64	1,436	4.29%
Intragovernmental Transfers	-	-	-	-	-	0.00%
TOTAL REVENUES	<u>\$ 2,492,637</u>	<u>\$ 1,574,768</u>	<u>\$ 2,917,326</u>	<u>\$ 1,625,396</u>	<u>\$ 1,291,930</u>	<u>55.72%</u>
EXPENDITURES						
Principal	\$ 1,035,000	\$ -	\$ 1,125,000	\$ -	\$ 1,125,000	0.00%
Interest	1,830,446	-	1,798,531	-	1,798,531	0.00%
Agent Fees	1,000	-	1,000	-	1,000	0.00%
TOTAL EXPENDITURES	<u>\$ 2,866,446</u>	<u>\$ -</u>	<u>\$ 2,924,531</u>	<u>\$ -</u>	<u>\$ 2,924,531</u>	<u>0.00%</u>



**CITY OF SACHSE
SPECIAL REVENUE FUND SUMMARY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>FY 2013 BUDGET</u>	<u>FY 2013 YEAR- TO-DATE</u>	<u>FY 2014 BUDGET</u>	<u>FY 2014 YEAR- TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
REVENUES						
Fees	\$ 109,200	\$ 19,517	\$ 32,000	\$ 48,220	\$ (16,220)	150.69%
Other Income	2,780	852	865	(112)	977	-12.94%
Grants and Donations	-	2,300	-	548	(548)	100.00%
TOTAL REVENUES	\$ 111,980	\$ 22,669	\$ 32,865	\$ 48,656	\$ (15,791)	148.05%
EXPENDITURES						
City Manager	\$ -	\$ -	\$ 52,000	\$ -	\$ 52,000	0.00%
Finance	-	-	-	-	-	0.00%
Municipal Court	5,500	352	40,000	-	40,000	0.00%
Parks and Recreation	17,906	1,400	18,000	-	18,000	0.00%
Senior Citizen Programs	-	-	5,000	-	-	0.00%
Library Services	-	535	26,999	14,709	12,290	54.48%
Streets and Drainage	15,000	1,000	-	-	-	0.00%
Police	1,500	-	5,000	-	5,000	0.00%
Animal Control	-	-	15,000	-	15,000	0.00%
Fire and Ambulance	3,500	-	18,000	3,300	14,700	18.33%
Municipal Center	-	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 43,406	\$ 3,287	\$ 179,999	\$ 18,009	\$ 156,990	10.00%



**CITY OF SACHSE
IMPACT FEE FUND SUMMARY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

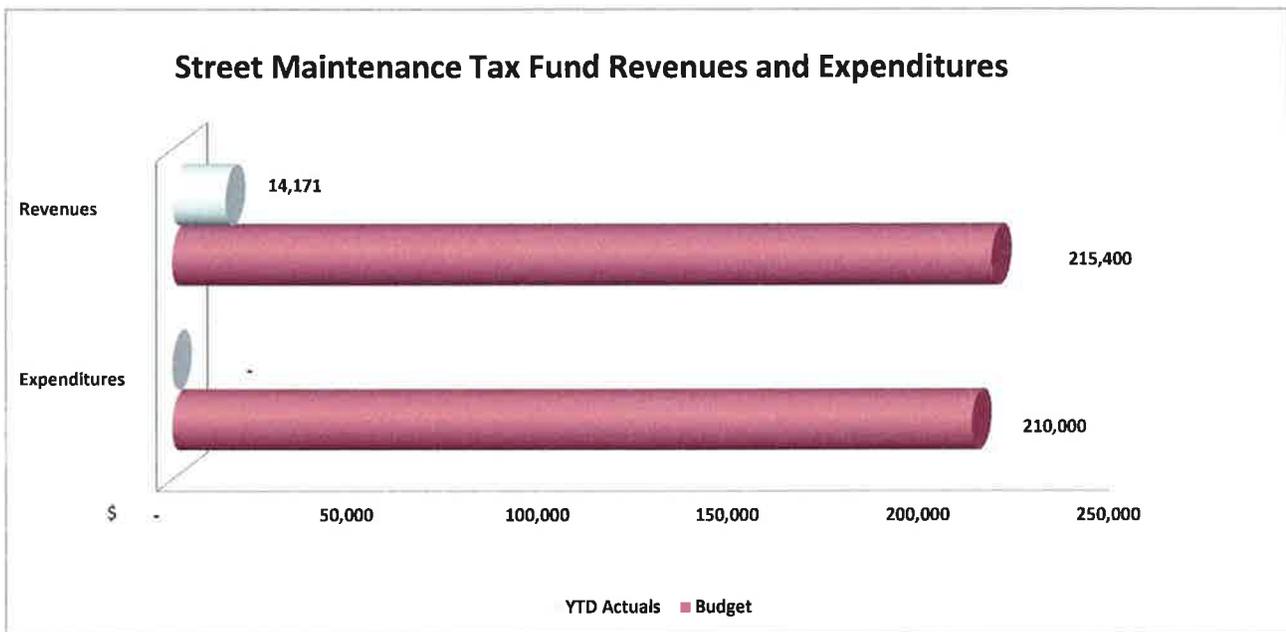
	<u>FY 2013 BUDGET</u>	<u>FY 2013 YEAR- TO-DATE</u>	<u>FY 2014 BUDGET</u>	<u>FY 2014 YEAR- TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
REVENUES						
Impact Fees						
Water Impact Fees	\$ -	\$ -	\$ 115,000	\$ 2,718	\$ 112,282	2.36%
Sewer Impact Fees	-	-	47,000	73,277	(26,277)	155.91%
Roadway Impact Fees	-	-	76,000	(419,688)	495,688	-552.22%
Total Impact Fees	\$ -	\$ -	\$ 238,000	\$ (343,693)	\$ 581,693	-144.41%
Other Income	-	-	-	1,842	(1,842)	0.00%
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238,000</u>	<u>\$ (341,851)</u>	<u>\$ 579,851</u>	<u>-143.63%</u>
EXPENDITURES						
Intergovernmental	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	0.00%
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>0.00%</u>

*Roadway Impact Fees are reflective of a refund issued to a developer for prior year. Actual revenue received is \$673,161.

**CITY OF SACHSE
STREET MAINTENANCE TAX FUND
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>FY 2013 BUDGET</u>	<u>FY 2013 YEAR- TO-DATE</u>	<u>FY 2014 BUDGET</u>	<u>FY 2014 YEAR- TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
REVENUES						
Sales Tax*	\$ -	\$ -	\$ 214,900	\$ 14,170	\$ 200,730	6.59%
Other Income	-	-	500	1	499	0.18%
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,400</u>	<u>\$ 14,171</u>	<u>\$ 201,229</u>	<u>6.58%</u>
EXPENDITURES						
Stree Maintenance	\$ -	\$ -	\$ 210,000	\$ -	\$ 210,000	0.00%
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,000</u>	<u>\$ -</u>	<u>\$ 210,000</u>	<u>0.00%</u>

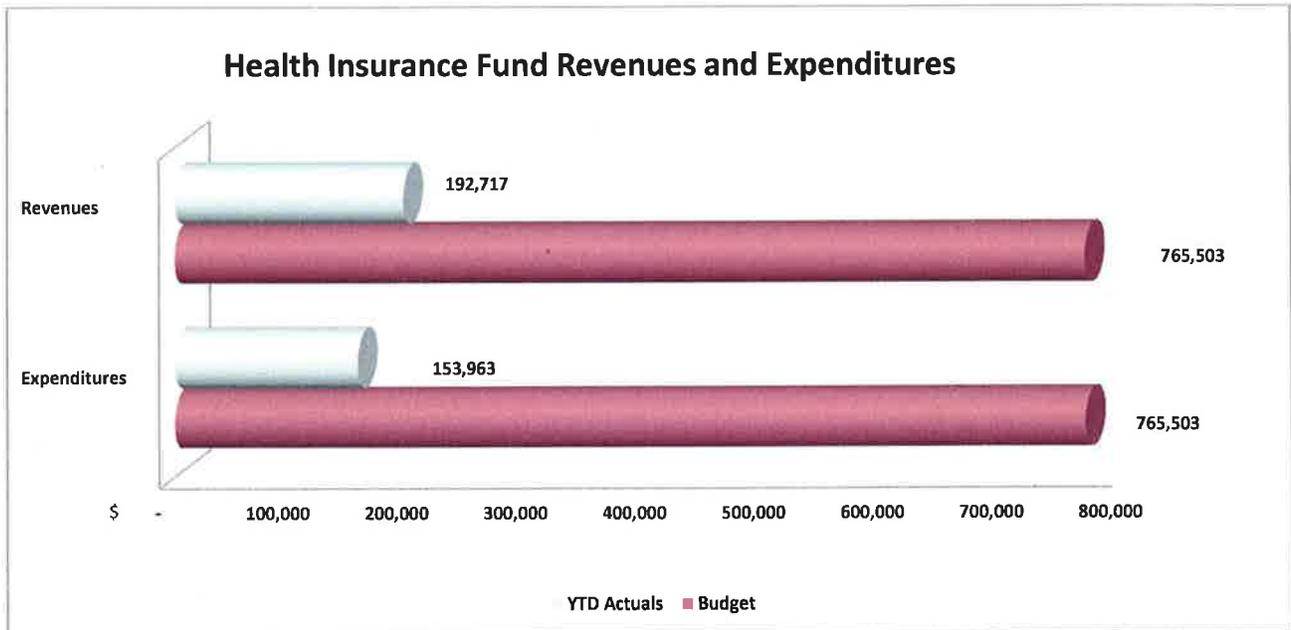
*YTD is one month of sales tax revenue that was received in December for October sales.



CITY OF SACHSE
HEALTH INSURANCE FUND SUMMARY
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)

	<u>FY 2013 BUDGET</u>	<u>FY 2013 YEAR-TO-DATE</u>	<u>FY 2014 BUDGET</u>	<u>FY 2014 YEAR-TO-DATE</u>	<u>BUDGET REMAINING</u>	<u>% OF BUDGET</u>
REVENUES						
Other Income	-	-	-	1,842	(1,842)	0.00%
Transfers In - General Fund	-	-	765,503	190,875	574,628	24.93%
TOTAL REVENUES	\$ -	\$ -	\$ 765,503	\$ 192,717	\$ 572,786	25.18%
EXPENDITURES						
Health Insurance	-	-	649,874	136,181	513,693	20.95%
Dental Insurance	-	-	31,950	3,980	27,970	12.46%
H.S.A. Contribution	-	-	64,551	9,834	54,717	15.23%
Life and LTD Insurance	-	-	19,128	3,969	15,159	20.75%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 765,503	\$ 153,963	\$ 611,540	20.11%

*In previous years, insurance was budgeted for in the Combined Services Department of the General Fund.



**CITY OF SACHSE
CAPITAL PROJECT FUND SUMMARY*
QUARTER ENDED 12/31/2013 - 25% OF YEAR COMPLETE (UNAUDITED)**

	<u>PRIOR YEAR EXPENDITURES</u>	<u>FY 2014 YEAR- TO-DATE</u>	<u>PROJECT-TO-DATE</u>
Capital Projects			
Street CIP - Bunkerhill Road	\$ 9,149,188	\$ -	\$ 9,149,188
Street CIP - Merritt Road	1,847,753	-	1,847,753
CIP Roads and Impact Fee Study	63,573	-	63,573
Lighting Projects	13,275	2,925	16,200
Holly Crest Pavement	127,938	-	127,938
Merritt Rd Realignment	93,418	6,235	99,653
Haverhill Paving Improvements	285,910	198,732	484,642
Orchard Grove Wall	3,850	-	3,850
Brookhollow Drive	144,576	551,627	696,203
Sachse Quite Zone	15,684	3,309	18,993
	<u>\$ 11,745,165</u>	<u>\$ 762,828</u>	<u>\$ 12,507,993</u>
Municipal Campus			
Municipal Campus Features	\$ 5,369,600	\$ -	\$ 5,369,600
Sachse/Miles Signalization	200,644	-	200,644
	<u>\$ 5,570,244</u>	<u>\$ -</u>	<u>\$ 5,570,244</u>
TOTAL EXPENDITURES	<u><u>\$ 17,315,409</u></u>	<u><u>\$ 762,828</u></u>	<u><u>\$ 18,078,236</u></u>

*Includes projects funded by 2006 Bond, RCC, Roadway Impact Fees, and Community Development Block Grant.

Memo

To: **Billy George, City Manager**
 From: Berna Fitzpatrick, Finance Manager 
 CC: Mayor and City Council
 Date: January 22, 2014
 Re: **Investment Report for period ending December 31, 2013**

Attached is the Quarterly Investment Report for the quarter ending December 31 of the fiscal year 2013-2014. This report complies with the requirements of the City's Investment Policy and the Public Funds Investment Act as amended. For the period ending December 31, 2013, the City's portfolio¹ consisted of the following investments:

Portfolio at Quarter Close:	Rate at 12/31/2013	% Total	Total Investment
Money Market Account –ANB	.25%	65.3%	18,361,161
Money Market Account(EDC)-ANB	.07%	3.7%	1,038,769
Investment Pool – Tex Pool	.0372%	1.8%	502,794
CD---Comerica Bank	.42%	3.6%	1,004,208
CD—Comerica Bank	.50%	3.6%	1,005,011
CD—Comerica Bank	.46%	4.3%	1,204,506
Analysis Checking-ANB	0.00%	17.8%	5,000,000
Total Invested City Funds:		100.0%	\$28,116,449

The City does not carry any security instrument (investment type) on its books that is traded on the open market; therefore all investments are listed at 100% of market value. Interest earnings on all certificate of deposit accounts are accreted quarterly or at maturity. All Funds on deposit with American National Bank, Comerica Bank, and Investment Pools are fully secured and safeguarded. **Total investment interest earned for the quarter ending December 31 was \$13,876.**

Citywide cash and investments for the period ending December 31, 2013 was \$28,116,449. Of this amount, \$4,055,737 is for the Sachse EDC; also included is \$5,000,000.00 which is held in a non-interest bearing analysis account. It is the strategy of the Finance Department to maintain a high percentage of its idle funds invested in safe and secure investment securities and pooled investment types in accordance with the Public Funds Investment Act.

89% of the City's current portfolio has liquidity of 30 days or less, which is more than adequate for daily operations. The City investments are liquid and have same day access. The City's investment and cash management strategy will be to maintain operational and capital needs in money market accounts and liquid asset pools. The City's funds are swept into the above accounts and withdrawn as needed for operational cash flow requirements.

The average interest rate/yield on the City's investments for the period was .27%. The Texpool Prime Fund interest rate was .0657% and the Texpool interest rate was .0372% at September 30, 2013. The 90 day T-bill rate was .07% with the 180 day T-bill at .10%.

¹ Includes the Sachse Economic Development Corporation



QUARTERLY INVESTMENT REPORT

For the Quarter Ended

December 31, 2013

Prepared by
Valley View Consulting, L.L.C.

The investment portfolio of the City is in compliance with the Public Funds Investment Act and the Investment Policy and strategies.

A handwritten signature in blue ink that reads "Jean C. Sney".

Director of Finance

A handwritten signature in blue ink that reads "Bernice Patrick".

Finance Manager

Disclaimer: These reports were compiled using information provided by the City of Sachse. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields and do not account for investment advisor fees.

Strategy Summary:

The Federal Open Market Committee (FOMC) maintained the Fed Funds target range between 0.00% and 0.25% (actual Fed Funds traded <10 bps). The FOMC continued Quantitative Easing (QE3), but announced the first tapering phase after their December meeting (\$75 billion per month down from \$85 billion). The fixed income market anticipated the change resulting in only modest yield curve adjustments. Domestic employment data remains erratic, with lingering concern over the U-6 and participation rates. Revised third quarter GDP surged to 4.1% - a very positive sign. The US stock markets held strong. Financial institution deposits and laddering targeted cash flows still provide the best interest earnings opportunity.

Quarter End Results by Investment Category:

Asset Type	Ave. Yield	December 31, 2013		September 30, 2013	
		Book Value	Market Value	Book Value	Market Value
Bank/Pool	0.25%	\$ 24,902,724	\$ 24,902,724	\$ 21,931,206	\$ 21,931,206
CDs / Securities	0.46%	3,213,725	3,213,725	3,209,946	3,209,946
Totals		\$ 28,116,449	\$ 28,116,449	\$ 25,141,152	\$ 25,141,152

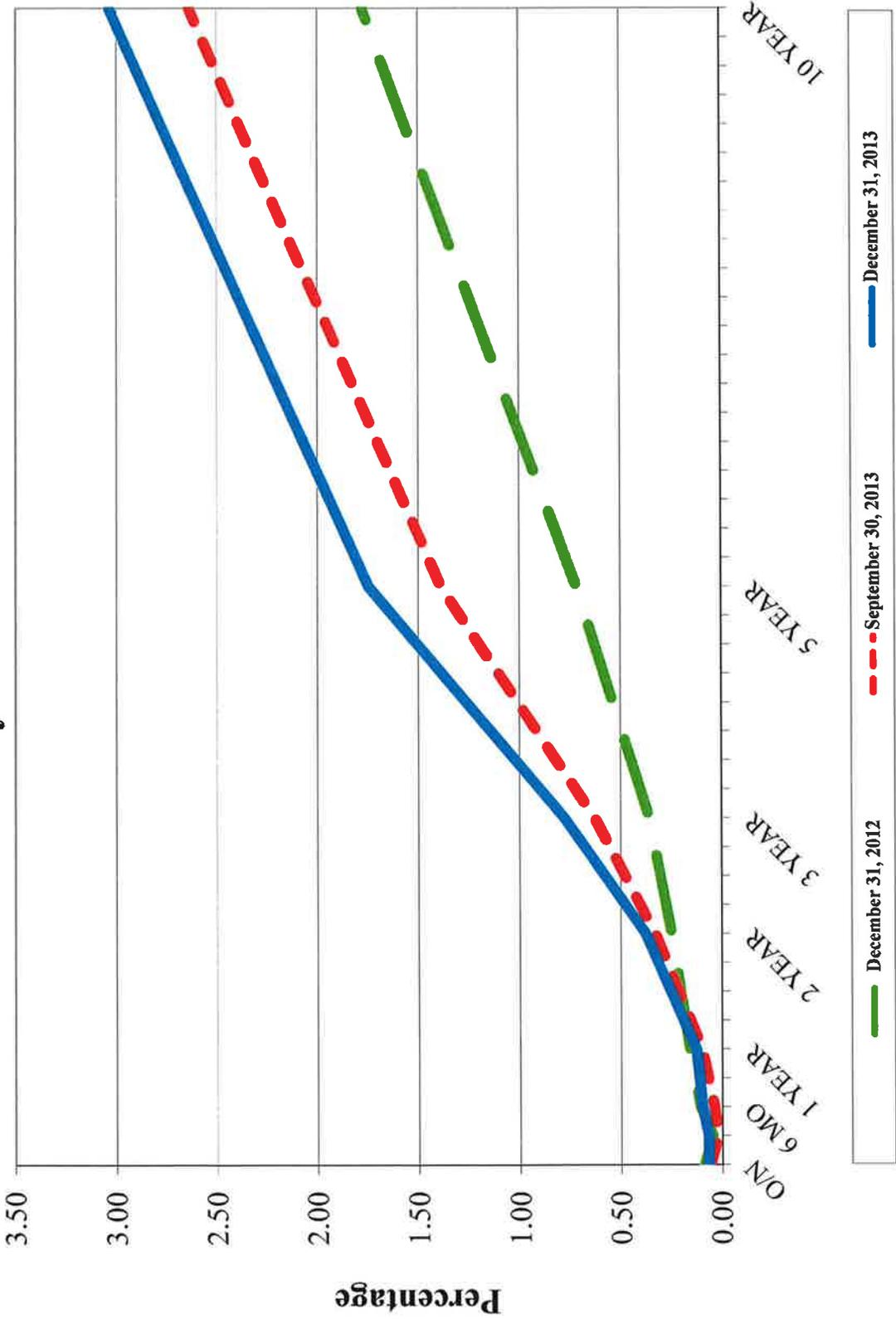
Average Yield (1)	Fiscal Year-to-Date Average Yield (2)
Total Portfolio	Total Portfolio
0.27%	0.27%
Rolling Three Mo. Treas. Yield	Rolling Three Mo. Treas. Yield
0.06%	0.06%
Rolling Six Mo. Treas. Yield	Rolling Six Mo. Treas. Yield
0.08%	0.08%
	Average Quarterly TexPool Yield
	0.04%

	City	EDC
Interest Earnings QTR	\$ 11,233	\$ 2,644
Interest Earnings YTD	\$ 11,233	\$ 2,644

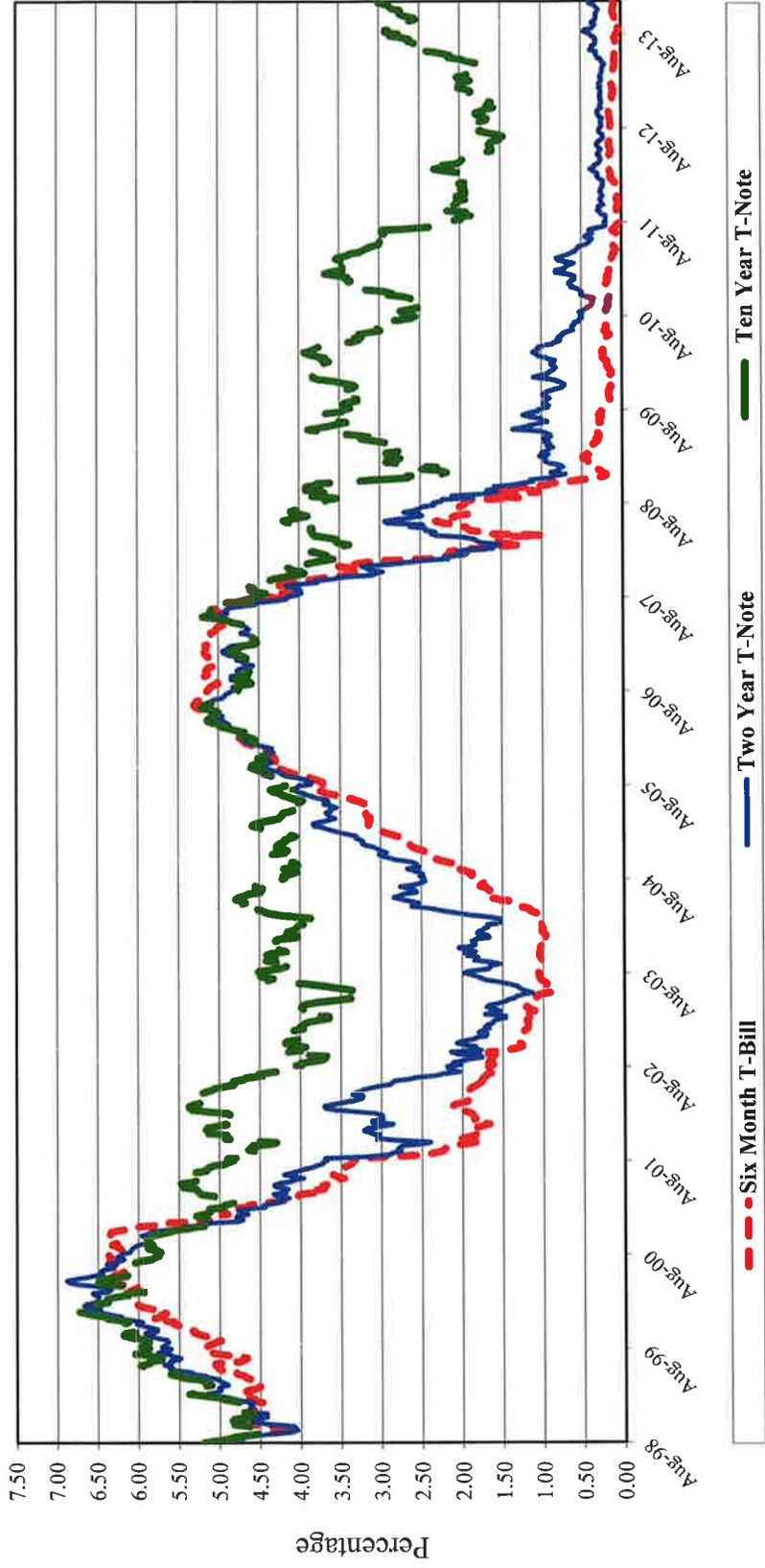
(1) Average Yield calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

(2) Fiscal Year-to-Date Average Yields calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

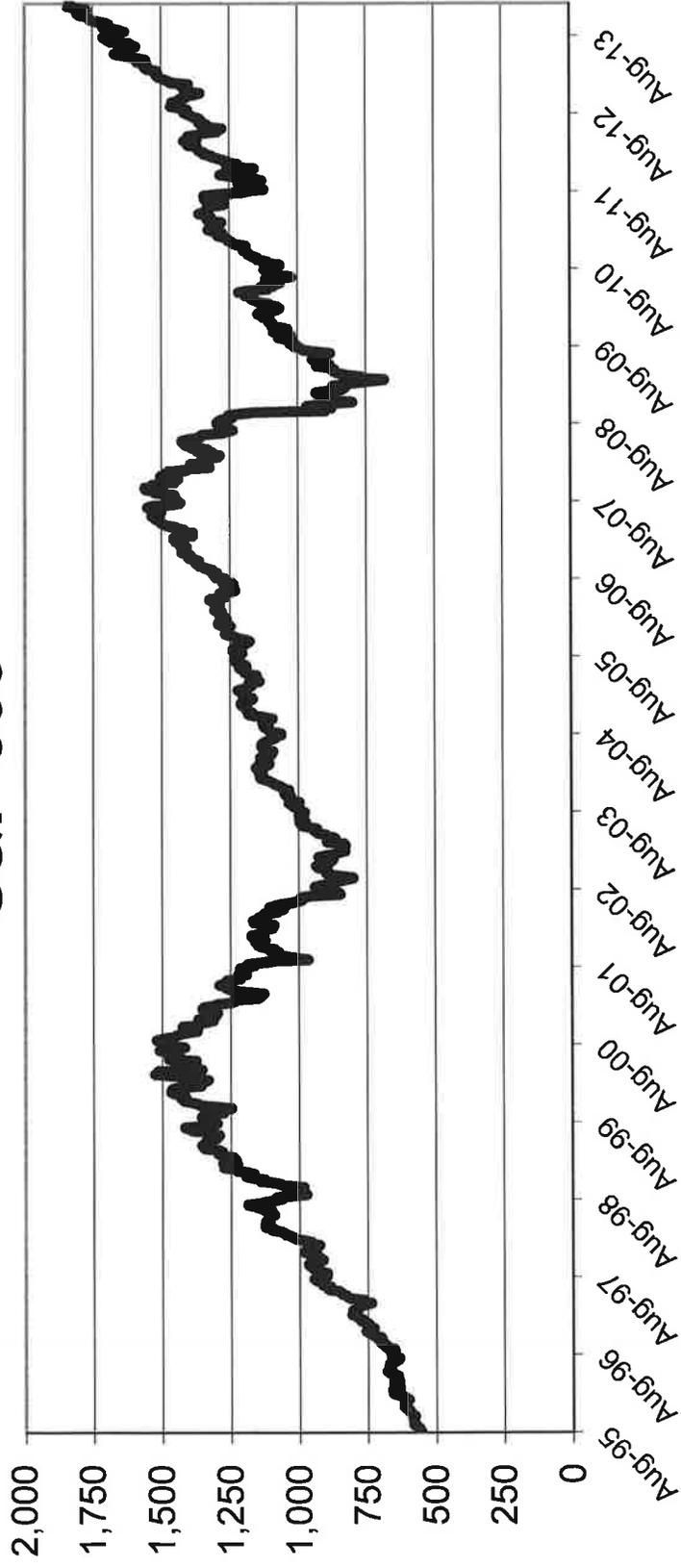
Treasury Yield Curves



US Treasury Historical Yields



S&P 500



Detail of Investment Holdings December 31, 2013

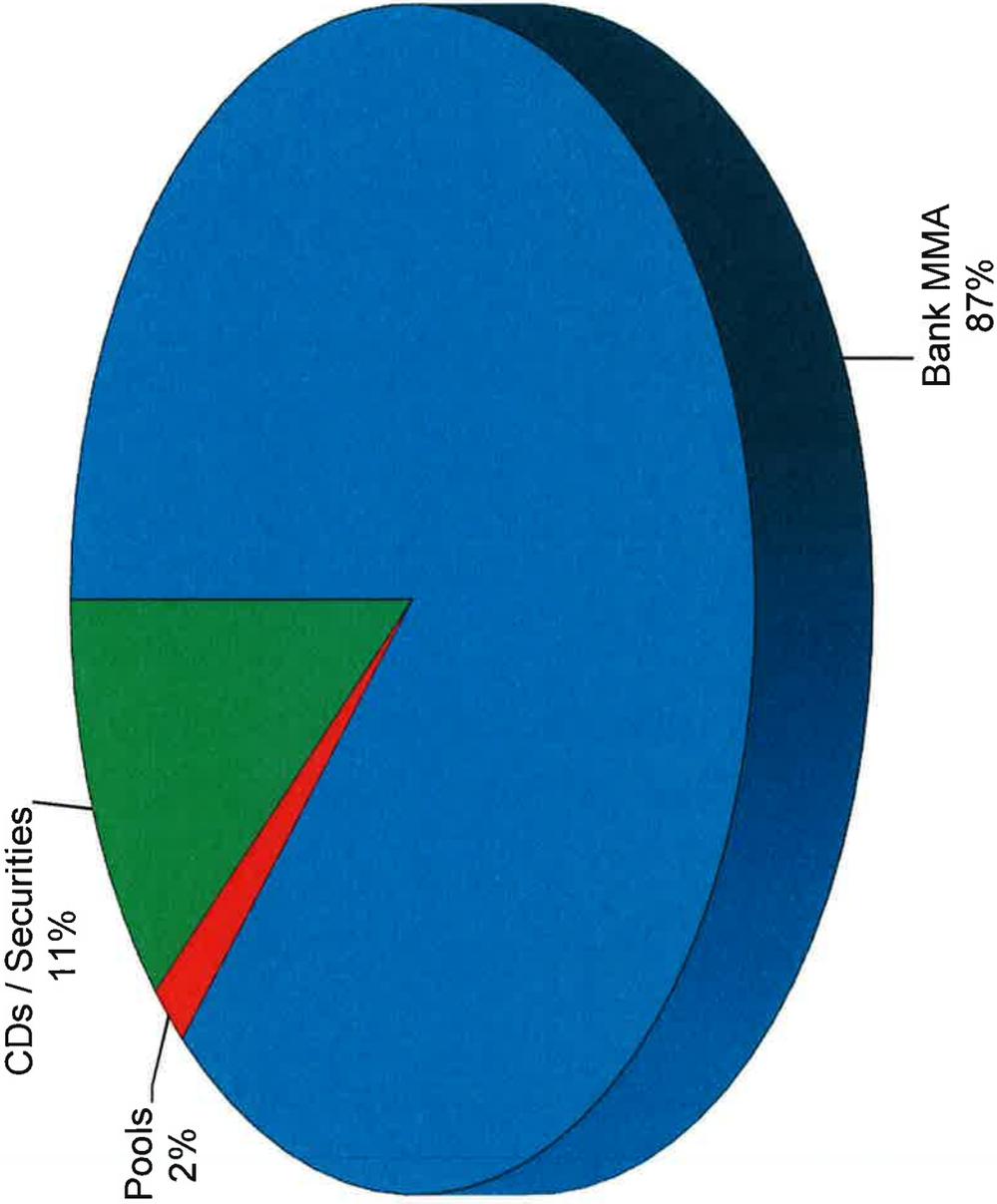
Description	Rating	Coupon/ Discount	Maturity Date	Settlement Date	Original Face Par Value	Book Value	Market Price	Market Value	Life (days)	Yield
Bank MMA		0.25%	01/01/14	12/31/13	\$ 24,399,930	\$ 24,399,930	1.00	\$ 24,399,930	1	0.25%
TexPool	AAAm	0.04%	01/01/14	12/31/13	502,794	502,794	1.00	502,794	1	0.04%
Comerica CD		0.42%	06/30/14	12/31/12	1,000,000	1,004,208	100.00	1,004,208	181	0.42%
Comerica CD		0.50%	09/30/14	12/31/12	1,000,000	1,005,011	100.00	1,005,011	273	0.50%
Comerica CD		0.46%	12/06/14	03/06/13	1,200,000	1,204,506	100.00	1,204,506	340	0.46%
					\$ 28,102,724	\$ 28,116,449			32	0.27%
									(1)	(2)

(1) **Weighted average life** - For purposes of calculating weighted average life, pool investments are assumed to have a one day maturity.

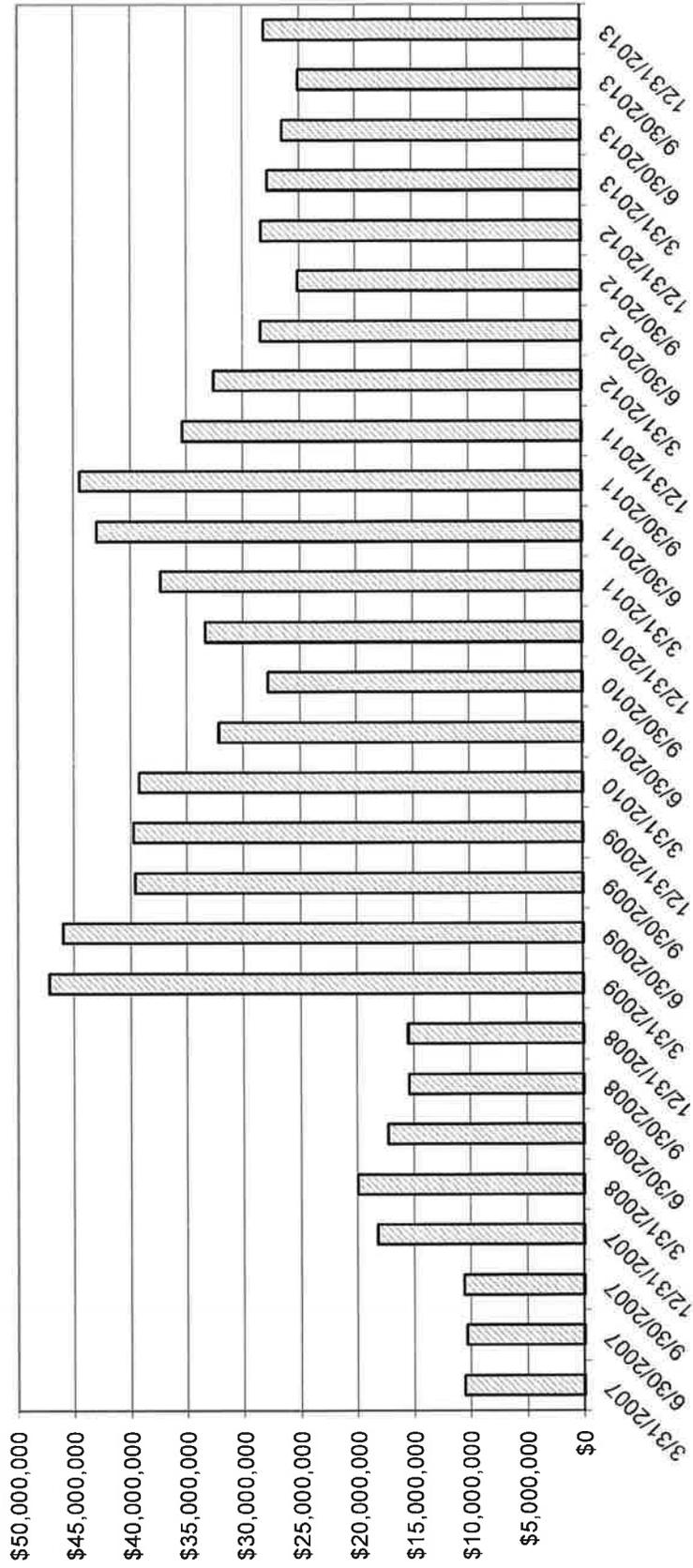
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered.

Valley View Consulting, L.L.C.

Portfolio Composition



Total Portfolio



Quarter End Book Value

Book Value Comparison

Description	Coupon/ Discount	Maturity Date	September 30, 2013			December 31, 2013		
			Original Face/Par Value	Book Value	Purchases/ Accretions	Amortizations/ Sales/Maturities	Original Face/Par Value	Book Value
Bank MMA	0.25%	01/01/14	\$ 21,428,467	\$ 21,428,467	\$ 2,971,463.31	\$ -	\$ 24,399,930	\$ 24,399,930
TexPool	0.04%	01/01/14	502,739	502,739	55		502,794	502,794
Comerica CD	0.42%	06/30/14	1,000,000	1,003,118	1,090		1,000,000	1,004,208
Comerica CD	0.50%	09/30/14	1,000,000	1,003,712	1,299		1,000,000	1,005,011
Comerica CD	0.46%	12/06/14	1,200,000	1,203,116	1,390		1,200,000	1,204,506
TOTAL			\$ 25,131,206	\$ 25,141,152	\$ 2,975,297	\$ -	\$ 28,102,724	\$ 28,116,449

Market Value Comparison

Description	Coupon/ Discount	Original Face/Par Value	September 30, 2013			December 31, 2013		
			Market Price	Market Value	Qtr to Qtr Change	Original Face/Par Value	Market Price	Market Value
Bank MMA	0.25%	\$ 21,428,467	1.00	\$ 21,428,467	\$ 2,971,463	\$ 24,399,930	1.00	\$ 24,399,930
TexPool	0.04%	502,739	1.00	502,739	55	502,794	1.00	502,794
Comerica CD	0.42%	1,000,000	100.00	1,003,118	1,090	1,000,000	100.00	1,004,208
Comerica CD	0.50%	1,000,000	100.00	1,003,712	1,299	1,000,000	100.00	1,005,011
Comerica CD	0.46%	1,200,000	100.00	1,203,116	1,390	1,200,000	100.00	1,204,506
TOTAL		\$ 25,131,206		\$ 25,141,152	\$ 2,975,297	\$ 28,102,724		\$ 28,116,449

**Allocation
December 31, 2013**

Book & Market Value	Total	GO I&S	General Fund	W/S Restricted	W/S Operations	Special Sales Tax	Capital Project	2009 GO Bonds	TXDOT
Bank MMA	\$ 24,399,930	\$ 1,900,592	\$ 6,810,419	\$ 156,378	\$ 1,183,305	\$ 1,634,431	\$ 1,856,586	\$ 4,021,656	\$ 689,069
Texpool	502,794		136,760					366,034	
06/30/14	1,004,208							1,004,208	
09/30/14	1,005,011							1,005,011	
12/06/14	1,204,506								
Totals	\$ 28,116,449	\$ 1,900,592	\$ 6,947,179	\$ 156,378	\$ 1,183,305	\$ 1,634,431	\$ 1,856,586	\$ 6,396,909	\$ 689,069

**Allocation
December 31, 2013**

Book & Market Value	Restricted Park Development	Restricted General	Restricted Water Impact	Restricted Sewer Impact	Restricted Roadway	Street Maintenance	Health Insurance	EDC
Bank MMA Texpool	\$ 122,090	\$ 466,940	\$ 469,222	\$ 1,099,259	\$ 1,087,666	\$ 14,170	\$ 36,916	\$ 2,851,231
06/30/14								
09/30/14								
12/06/14								1,204,506
Totals	\$ 122,090	\$ 466,940	\$ 469,222	\$ 1,099,259	\$ 1,087,666	\$ 14,170	\$ 36,916	\$ 4,055,737

**Allocation
September 30, 2013**

Book & Market Value	Total	GO I&S	General Fund	W/S Impact Fee	W/S Restricted	W/S Operations	Special Sales Tax
Bank MMA \$	21,428,467	\$ 275,196	\$ 4,716,015	\$ 1,497,106	\$ 180,672	\$ 1,087,308	\$ 2,320,004
Texpool	502,739		136,745				
06/30/14	1,003,118						
09/30/14	1,003,712						
12/06/14	1,203,116						
Totals	\$ 25,141,152	\$ 275,196	\$ 4,852,761	\$ 1,497,106	\$ 180,672	\$ 1,087,308	\$ 2,320,004

**Allocation
September 30, 2013**

Book & Market Value	Capital Project	2009 GO Bonds	TXDOT	Restricted Street Impact	Restricted Park Development	Restricted General	EDC
Bank MMA	\$ 1,629,921	\$ 4,161,385	\$ 688,677	\$ 1,506,392	\$ 82,514	\$ 476,586	\$ 2,806,691
Texpool		365,994					
06/30/14		1,003,118					
09/30/14		1,003,712					
12/06/14							1,203,116
Totals	\$ 1,629,921	\$ 6,534,209	\$ 688,677	\$ 1,506,392	\$ 82,514	\$ 476,586	\$ 4,009,806

Portfolio Summary
 City of Sachse, TX
 December 31, 2013

Safety - Investment Type

Investment Type	Book Value	Percent
Money Market Account*	\$ 24,399,930	86.8%
Investment Pools	502,794	1.8%
CD's	3,213,725	11.4%
Total*	\$ 28,116,449	100%

*(Includes Sachse EDC Money Market)

Liquidity - Investments by Maturity Date

Under 30 days	\$ 24,902,724	89%
30 - 90 days	0	0%
91 - 180 days	0	0%
180 - 365 days	3,213,724	11%
366 - 640 days	0	0%
Total Principal Invested	\$ 28,116,448	100%

Portfolio Yield	Fiscal YTD Interest	Int Earned this QTR	(FYTD) Percent of total
Portfolio			
Debt Service	\$ 216	\$ 216	1.56%
General Fund	\$ 1,215	1,215	8.75%
Water and Sewer Fund	\$ 477	477	3.43%
Capital Project Fund	\$ 7,274	7,274	52.42%
Special Revenue Fund	\$ 204	204	1.47%
Impact Fee Fund	\$ 1,842	1,842	13.28%
Street Maintenance Fund	\$ 1	1	0.01%
Health Insurance Fund	\$ 4	4	0.03%
Sachse EDC	\$ 2,644	2,644	19.05%
Total Portfolios	\$ 13,876	\$ 13,876	100.00%

Portfolio Balance	Beginning Balances	Ending Book Balances	Change
Portfolio			
Debt Service	\$ 275,196	\$ 1,900,592	\$ 1,625,396
General Fund	4,865,079	6,947,179	2,082,100
Water and Sewer Fund	2,758,904	1,339,683	(1,419,221)
Capital Project Fund	11,171,377	10,576,995	(594,382)
Special Revenue Fund	2,065,492	589,030	(1,476,462)
Impact Fee Fund	0	2,656,147	2,656,147
Street Maintenance Fund	0	14,170	14,170
Health Insurance Fund	0	36,916	36,916
Sachse EDC	4,005,106	4,055,737	50,631
Total Portfolios	\$ 25,141,152	\$ 28,116,449	\$ 2,975,296

Historical Interest Rates	October	November	December
Pooled Money Market Account	2013	0.2500%	0.2500%
	2012	0.2500%	0.2500%
	2011	0.2500%	0.2500%
Tex Pool	2013	0.0498%	0.0446%
	2012	0.1926%	0.1644%
	2011	0.0839%	0.1080%

City of Sachse, TX
Investment Portfolios
October 31, 2013

Source	Description	Cusip/ Ref	Purchase Date	Maturity Date	Coupon (Int. Rate)	Days to Maturity	Principal Invested	Book Value			Market Value		
								Beginning of Month	Change ¹	End of Month	Beginning of Month	Change	End of Month
Debt Service													
GO Bond I&S Fund	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	275,196	275,196	58,172	333,368	275,196	58,172	333,368
Total							275,196	275,196	58,172	333,368	275,196	58,172	333,368
General Fund													
General Fund	TexPool	1111-000	10/31/2013	11/1/2013	0.0498%	1	136,745	136,745	6	136,751	136,745	6	136,751
General Fund	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	4,728,334	4,728,334	(312,938)	4,415,396	4,728,334	(312,938)	4,415,396
Total							4,865,079	4,865,079	(312,932)	4,552,147	4,865,079	(312,932)	4,552,148
Water and Sewer Fund													
W/S Impact Fee Fund	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	1,491,604	1,491,604	(1,491,604)	0	1,491,604	(1,491,604)	0
W/S Restricted Fund	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	156,378	156,378	0	156,378	156,378	0	156,378
W/S Operations	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	1,110,922	1,110,922	346,487	1,457,409	1,110,922	346,487	1,457,409
Total							2,758,904	2,758,904	(1,145,117)	1,613,787	2,758,905	(1,145,117)	1,613,788
Capital Project Funds													
Special Sales Tax	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	2,320,004	2,320,004	(267,070)	2,052,935	2,320,004	(267,070)	2,052,935
Capital Project Funds	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	1,629,921	1,629,921	314	1,630,234	1,629,921	314	1,630,234
Capital Project Fund-TXDOT	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	688,677	688,677	133	688,810	688,677	133	688,810
2009 GO Bonds	TexPool	1111-000	10/31/2013	11/1/2013	0.0498%	1	365,994	365,994	15	366,009	365,994	15	366,009
2009 GO Bonds	CD		12/31/2012	9/30/2014	0.5000%	334	1,000,000	1,003,714	0	1,003,714	1,003,714	0	1,003,714
2009 GO Bonds	CD		12/31/2012	6/30/2014	0.4200%	242	1,000,000	1,003,119	0	1,003,119	1,003,119	0	1,003,119
2009 GO Bonds	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	4,159,948	4,159,948	(1,854)	4,158,094	4,159,948	(1,854)	4,158,094
Total							11,164,544	11,171,377	(268,462)	10,902,915	11,171,378	(268,462)	10,902,916
Special Revenue Funds													
Restricted Street Impact Fee Fund	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	1,506,392	1,506,392	(1,506,392)	0	1,506,392	(1,506,392)	0
Restricted Park Development Fee Fur	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	82,514	82,514	39,610	122,124	82,514	39,610	122,124
Restricted General Fund	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	476,586	476,586	(3,825)	472,761	476,586	(3,825)	472,761
Total							2,065,492	2,065,492	(1,470,607)	594,885	2,065,492	(1,470,607)	594,885
Impact Fee Fund													
Restricted Water Impact Fee	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	0	0	486,305	486,305	0	486,305	486,305
Restricted Sewer Impact Fee	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	0	0	1,039,428	1,039,428	0	1,039,428	1,039,428
Restricted Roadway Impact Fee	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	0	0	1,527,479	1,527,479	0	1,527,479	1,527,479
Total							0	0	3,053,211	3,053,212	0	3,053,211	3,053,211
Street Maintenance Fund													
Street Maintenance Tax	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	0	0	0	0	0	0	0
Total							0	0	0	0	0	0	0

City of Sachse, TX
Investment Portfolios
October 31, 2013

Source	Description	Cusip/ Ref	Purchase Date	Maturity Date	Coupon (Int. Rate)	Days to Maturity	Principal Invested	Book Value			Market Value			
								Beginning of Month	Change ¹	End of Month	Beginning of Month	Change	End of Month	
Health Insurance Fund														
Health Insurance	Money Market	114512	10/31/2013	11/1/2013	0.2500%	1	0	0	14,391	0	14,391	0	14,391	14,391
	Total						0	0	14,391	0	14,391	0	14,391	14,391
EDC Fund														
EDC	CD		3/6/2013	12/6/2014	0.4600%	401	1,200,000	1,203,116	0	1,203,116	1,203,116	0	1,203,116	1,203,116
EDC PIMMKT	Money Market	114512	10/31/2013	11/1/2013	0.1600%	1	2,801,990	2,801,990	10,551	2,812,541	2,801,990	10,551	2,812,541	2,812,541
	Total						4,001,990	4,005,106	10,551	4,015,657	4,005,106	10,551	4,015,657	4,015,657
	Total						25,131,206	25,141,152	(60,792)	25,080,362	25,141,156	(60,792)	25,080,364	25,080,364

Summary of Portfolios by Security Type
10/31/13

Security Type	Percent of Total (Book Value)	Average # of days	Average Yield	Principal Invested	Book Value			Market Value		
					Beginning of Month	Change	End of Month	Beginning of Month	Change	End of Month
Money Market Account	85.20%	1	0.2450%	21,428,467	21,428,467	-60,813	21,367,653	21,428,466	-60,813	21,367,653
Tex.Pool	2.00%	1	0.0498%	502,739	502,739	21	502,760	502,739	21	502,760
CD's	12.80%	326	0.4600%	3,200,000	3,209,946	0	3,209,949	3,209,949	0	3,209,949
Total	100.00%			25,131,206	25,141,152	-60,792	25,080,362	25,141,154	-60,792	25,080,362

¹Change = Investment activity including earnings, deposits and withdrawals.

City of Sachse, TX
Investment Portfolios
November 30, 2013

Source	Description	Cusip/ Ref	Purchase Date	Maturity Date	Coupon (Int. Rate)	Days to Maturity	Principal Invested	Book Value			Market Value		
								Beginning of Month	Change ¹	End of Month	Beginning of Month	Change	End of Month
GO Bond I&S Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	333,368	333,368	118,954	452,323	333,368	118,954	452,323
	Total						333,368	333,368	118,954	452,323	333,368	118,954	452,323
General Fund	TexPool	1111-000	11/30/2013	12/1/2013	0.0446%	1	136,751	136,751	5	136,756	136,751	5	136,756
General Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	4,415,396	4,415,396	(625,080)	3,790,317	4,415,396	(625,080)	3,790,317
	Total						4,552,147	4,552,147	(625,075)	3,927,073	4,552,148	(625,075)	3,927,073
Water and Sewer Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	0	0	0	0	0	0	0
W/S Impact Fee Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	156,378	156,378	0	156,378	156,378	0	156,378
W/S Restricted Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	1,457,409	1,457,409	47,407	1,504,816	1,457,409	47,407	1,504,816
W/S Operations	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	1,613,787	1,613,787	47,407	1,661,194	1,613,787	47,407	1,661,194
	Total						1,613,787	1,613,787	47,407	1,661,194	1,613,787	47,407	1,661,194
Capital Project Funds	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	2,052,935	2,052,935	(245,882)	1,807,053	2,052,935	(245,882)	1,807,053
Special Sales Tax	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	1,630,234	1,630,234	(618)	1,629,616	1,630,234	(618)	1,629,616
Capital Project Funds	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	688,810	688,810	132	688,942	688,810	132	688,942
Capital Project Fund-TXDOT	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	366,009	366,009	13	366,022	366,009	13	366,022
2009 GO Bonds	TexPool	1111-000	11/30/2013	12/1/2013	0.0446%	1	1,003,714	1,003,714	0	1,003,714	1,003,714	0	1,003,714
2009 GO Bonds	CD		12/31/2012	9/30/2014	0.5000%	304	1,000,000	1,003,714	0	1,003,714	1,003,714	0	1,003,714
2009 GO Bonds	CD		12/31/2012	6/30/2014	0.4200%	212	1,000,000	1,003,119	0	1,003,119	1,003,119	0	1,003,119
2009 GO Bonds	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	4,158,094	4,158,094	(5,682)	4,152,412	4,158,094	(5,682)	4,152,412
	Total						10,896,082	10,902,915	(252,037)	10,650,878	10,902,915	(252,037)	10,650,878
Special Revenue Funds	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	0	0	0	0	0	0	0
Restricted Street Impact Fee Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	122,124	122,124	(47)	122,077	122,124	(47)	122,077
Restricted Park Development Fee Fur	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	472,761	472,761	(4,816)	467,945	472,761	(4,816)	467,945
Restricted General Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	594,885	594,885	(4,864)	590,022	594,885	(4,864)	590,021
	Total						719,770	719,770	(9,727)	709,043	719,770	(9,727)	709,043
Impact Fee Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	486,305	486,305	78,543	564,848	486,305	78,543	564,848
Restricted Water Impact Fee	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	1,039,428	1,039,428	42,887	1,082,315	1,039,428	42,887	1,082,315
Restricted Sewer Impact Fee	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	1,527,479	1,527,479	602,241	2,129,720	1,527,479	602,241	2,129,720
Restricted Roadway Impact Fee	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	3,053,212	3,053,212	723,671	3,776,883	3,053,212	723,671	3,776,883
	Total						6,633,939	6,633,939	1,437,042	8,070,981	6,633,939	1,437,042	8,070,981
Street Maintenance Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	0	0	0	0	0	0	0
Street Maintenance Tax	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	0	0	0	0	0	0	0
	Total						0	0	0	0	0	0	0

City of Sachse, TX
Investment Portfolios
November 30, 2013

Source	Description	Cusip/ Ref	Purchase Date	Maturity Date	Coupon (Int. Rate)	Days to Maturity	Principal Invested	Book Value		Market Value			
								Beginning of Month	Change ¹	End of Month	Beginning of Month	Change	End of Month
Health Insurance Fund	Money Market	114512	11/30/2013	12/1/2013	0.2500%	1	14,391	14,391	9,331	23,722	14,391	9,331	23,722
	Total						14,391	14,391	9,331	23,722	14,391	9,331	23,722
EDC Fund	CD		3/6/2013	12/6/2014	0.4600%	371	1,200,000	1,203,116	0	1,203,116	1,203,116	0	1,203,116
EDC PIMMKT	Money Market	114512	11/30/2013	12/1/2013	0.160%	1	2,812,541	2,812,541	31,989	2,844,530	2,812,541	31,989	2,844,530
	Total						4,012,541	4,015,657	31,989	4,047,646	4,015,657	31,989	4,047,646
	Total						25,070,413	25,080,362	49,377	25,129,741	25,080,363	49,377	25,129,740

Summary of Portfolios by Security Type
11/30/13

Security Type	Percent of Total (Book Value)	Average # of days	Average Yield	Principal Invested	Book Value		Market Value			
					Beginning of Month	Change	End of Month	Beginning of Month	Change	End of Month
Money Market Account	85.23%	1	0.2450%	21,367,654	21,367,653	49,358	21,417,014	21,367,653	49,358	21,417,014
TexPool	2.00%	1	0.0446%	502,760	502,760	18	502,778	502,760	18	502,778
CD's	12.77%	296	0.4600%	3,200,000	3,209,949	0	3,209,949	3,209,949	0	3,209,949
Total	100.00%			25,070,414	25,080,362	49,377	25,129,741	25,080,362	49,377	25,129,741

¹Change = Investment activity including earnings, deposits and withdrawals.

City of Sachse, TX
Investment Portfolios
December 31, 2013

Source	Description	Cusip/ Ref	Purchase Date	Maturity Date	Coupon (Int. Rate)	Days to Maturity	Principal Invested	Book Value			Market Value		
								Beginning of Month	Change1	End of Month	Beginning of Month	Change	End of Month
Debt Service													
GO Bond I&S Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	452,323	452,323	1,448,269	1,900,592	452,323	1,448,269	1,900,592
Total							452,323	452,323	1,448,269	1,900,592	452,323	1,448,269	1,900,592
General Fund													
General Fund	TexPool	1111-000	12/31/2013	1/1/2014	0.0372%	1	136,756	136,756	4	136,760	136,756	4	136,760
General Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	3,790,317	3,790,317	3,020,102	6,810,419	3,790,317	3,020,102	6,810,419
Total							3,927,073	3,927,073	3,020,106	6,947,179	3,927,073	3,020,106	6,947,179
Water and Sewer Fund													
W/S Impact Fee Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	0	0	0	0	0	0	0
W/S Restricted Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	156,378	156,378	0	156,378	156,378	0	156,378
W/S Operations	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	1,504,816	1,504,816	(321,511)	1,183,305	1,504,816	(321,511)	1,183,305
Total							1,661,194	1,661,194	(321,511)	1,339,683	1,661,194	(321,511)	1,339,683
Capital Project Funds													
Special Sales Tax	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	1,807,053	1,807,053	(172,622)	1,634,431	1,807,053	(172,622)	1,634,431
Capital Project Funds	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	1,629,616	1,629,616	226,970	1,856,586	1,629,616	226,970	1,856,586
Capital Project Fund-TXDOT	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	688,942	688,942	127	689,069	688,942	127	689,069
2009 GO Bonds	TexPool	1111-000	12/31/2013	1/1/2014	0.0372%	1	366,022	366,022	12	366,034	366,022	12	366,034
2009 GO Bonds	CD	351-11429184	12/31/2012	9/30/2014	0.50000%	273	1,000,000	1,003,714	1,297	1,005,011	1,003,714	1,297	1,005,011
2009 GO Bonds	CD	351-11429176	12/31/2012	6/30/2014	0.42000%	181	1,000,000	1,003,119	1,089	1,004,208	1,003,119	1,089	1,004,208
2009 GO Bonds	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	4,152,412	4,152,412	(130,756)	4,021,656	4,152,412	(130,756)	4,021,656
Total							10,644,045	10,650,878	(73,884)	10,576,995	10,650,878	(73,884)	10,576,995
Special Revenue Funds													
Restricted Street Impact Fee Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	0	0	0	0	0	0	0
Restricted Park Development Fee Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	122,077	122,077	13	122,090	122,077	13	122,090
Restricted General Fund	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	467,945	467,945	(1,005)	466,940	467,945	(1,005)	466,940
Total							590,022	590,022	(992)	589,030	590,022	(992)	589,030
Impact Fee Fund													
Restricted Water Impact Fee	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	564,848	564,848	(95,626)	469,222	564,848	(95,626)	469,222
Restricted Sewer Impact Fee	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	1,082,315	1,082,315	16,944	1,099,259	1,082,315	16,944	1,099,259
Restricted Roadway Impact Fee	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	2,129,720	2,129,720	(1,042,054)	1,087,666	2,129,720	(1,042,054)	1,087,666
Total							3,776,883	3,776,883	(1,120,736)	2,656,147	3,776,883	(1,120,736)	2,656,147
Street Maintenance Fund													
Street Maintenance Tax	Money Market	114512	12/31/2013	1/1/2014	0.25000%	1	0	0	14,170	14,170	0	14,170	14,170
Total							0	0	14,170	14,170	0	14,170	14,170

City of Sachse, TX
Investment Portfolios
December 31, 2013

Source	Description	Cusip/ Ref	Purchase Date	Maturity Date	Coupon (Int. Rate)	Days to Maturity	Principal Invested	Book Value			Market Value		
								Beginning of Month	Change ¹	End of Month	Beginning of Month	Change	End of Month
Health Insurance Fund	Money Market	114512	12/31/2013	1/1/2014	0.2500%	1	23,722	23,722	13,194	36,916	23,722	13,194	36,916
Health Insurance							23,722	23,722	13,194	36,916	23,722	13,194	36,916
EDC Fund	CD		3/6/2013	12/6/2014	0.4600%	340	1,200,000	1,203,116	1,390	1,204,506	1,203,116	1,390	1,204,506
EDC							2,844,530	2,844,530	6,701	2,851,231	2,844,530	6,701	2,851,231
EDC PMMKT	Money Market	114512	12/31/2013	1/1/2014	0.160%	1	4,044,530	4,047,646	8,091	4,055,737	4,047,646	8,091	4,055,737
							25,119,792	25,129,741	2,986,708	28,116,449	25,129,741	2,986,708	28,116,449

Summary of Portfolios by Security Type
12/31/13

Security Type	Percent of Total (Book Value)	Average # of days	Average Yield	Book Value			Market Value			
				Principal Invested	Beginning of Month	Change	End of Month	Beginning of Month	Change	End of Month
Money Market Account	86.78%	1	0.2450%	21,417,014	21,417,014	2,982,917	24,399,930	21,417,014	2,982,917	24,399,931
TexPool	1.79%	1	0.0372%	502,778	502,778	16	502,794	502,778	16	502,794
CD's	11.43%	265	0.4600%	3,200,000	3,209,949	3,775	3,213,725	3,209,949	3,775	3,213,725
Total	100.00%			25,119,792	25,129,741	2,986,708	28,116,449	25,129,741	2,986,708	28,116,450

¹Change = Investment activity including earnings, deposits and withdrawals.



Legislation Details (With Text)

File #: 14-2052 **Version:** 1 **Name:** Consider a resolution authorizing the City Manager of Sachse to execute a contract

Type: Agenda Item **Status:** Agenda Ready

File created: 2/13/2014 **In control:** City Council

On agenda: 2/17/2014 **Final action:**

Title: Consider a resolution of the City Council of the City of Sachse, Texas, approving the terms and conditions of the agreement for professional services between the City of Sachse, Texas, and Maddox Surveying & Mapping, Inc.

Executive Summary

This contract will enable the survey consultant, Maddox Surveying & Mapping, to begin survey work related to sanitary sewer improvements in the City of Sachse.

Sponsors:

Indexes:

Code sections:

Attachments: [51Sachse RESO approving Maddox Agreement for Professional Services](#)
[51SACHSE Maddox Surveying & Mapping Sanitary Sewer Improvements PDF](#)
[Exhibit B - Project Locations PDF](#)

Date	Ver.	Action By	Action	Result
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Title

Consider a resolution of the City Council of the City of Sachse, Texas, approving the terms and conditions of the agreement for professional services between the City of Sachse, Texas, and Maddox Surveying & Mapping, Inc.

Executive Summary

This contract will enable the survey consultant, Maddox Surveying & Mapping, to begin survey work related to sanitary sewer improvements in the City of Sachse.

Background

The City of Sachse 2013-2014 Capital Improvements Plan includes two sanitary sewer improvement projects which require additional survey data for engineering design and construction. The two projects include:

Project SS-13-03 - 3rd Street Sewer Replacement

Replace approximately 1500 LF of existing sub-standard sanitary sewer main with a new 8-inch PVC sanitary sewer main

Project SS-13-05 - Easement North of Brookview Court

Replace approximately 400 LF of existing sub-standard sanitary sewer main with a new 8-inch PVC sanitary sewer main

The City of Sachse engaged Maddox Surveying & Mapping to provide a proposal to complete a topographic and partial boundary survey for the two projects. The survey will be used by the City of Sachse Engineering Department to prepare engineering plans for the projects. An exhibit showing the limits of the two projects is attached as Exhibit "B".

Policy Considerations

The sanitary sewer improvements for 3rd Street and the easement north of Brookview Court are identified in the 2013-2014 Capital Improvements Plan.

Budgetary Considerations

The budget for the two projects is:

Project SS-13-03 - 3rd Street Sewer Replacement

Budget: \$113,000.00

Funding Source: Capital Projects Fund

Project SS-13-05 - Easement North of Brookview Court

Budget: \$44,000.00

Funding Source: Capital Projects Fund

The consultant fee is \$2,700.00 for the topographic survey of project SS-13-03, and \$1,400.00 for the topographic survey of Project SS-13-05. The total contract amount is \$4,100.00 for the two projects. The survey for the two project will be funded through the Capital Projects Funds as shown in the 2013-2014 Capital Improvements Plan. The engineering design will be completed by the Sachse Engineering Department, and the projects will go through standard City of Sachse bid processes per the Texas Local Government Code.

Staff Recommendations

Staff recommends approval of a resolution of the City Council of the City of Sachse, Texas, approving the terms and conditions of the agreement for professional services between the City of Sachse, Texas, and Maddox Surveying & Mapping, Inc. as a Consent Agenda Item.

RESOLUTION NO. ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS, APPROVING THE TERMS AND CONDITIONS OF THE AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN THE CITY OF SACHSE, TEXAS, AND MADDOX SURVEYING & MAPPING INC.; AUTHORIZING ITS EXECUTION BY THE CITY MANAGER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council has been presented with a proposed Agreement for Professional Services (herein the “Agreement”) between the City of Sachse, Texas, and Maddox Surveying & Mapping, Inc. for surveying services related to proposed sanitary sewer improvements for the 3rd Street Sewer Replacement and the Easement North of Brookview Court Sewer Replacement as listed in the 2013-2014 Capital Improvements Plan for the City of Sachse, and being further described in Exhibit “A” attached hereto; and

WHEREAS, upon full review and consideration of the Agreement, and all matters related thereto, the City Council is of the opinion and finds that the terms and conditions thereof should be approved, and that the City Manager should be authorized to execute the Agreement on behalf of the City of Sachse, Texas;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS, THAT:

SECTION 1. The terms, provisions, and conditions of the Agreement for Professional Services, a copy of which is attached hereto as Exhibit “A”, be and the same are hereby approved.

SECTION 2. The City Manager is hereby authorized to execute the Agreement for Professional Services on behalf of the City, and any amendments or other instruments related thereto.

SECTION 3. This Resolution shall take effect immediately from and after its passage, and it is, accordingly, so resolved.

DULY RESOLVED AND ADOPTED by the City Council of the City of Sachse, Texas,
this ____ day of February, 2014.

CITY OF SACHSE, TEXAS

Mike Felix, Mayor

ATTEST:

Terry Smith, City Secretary

Exhibit "A"
Agreement for Professional Services
(to be attached)

STATE OF TEXAS §
§ **AGREEMENT FOR PROFESSIONAL SERVICES**
COUNTY OF DALLAS §

This agreement (“Agreement”) is made by and between the City of Sachse, Texas (“City”) and Maddox Surveying & Mapping, Inc. (the “Professional”) (each a “Party” and collectively the “Parties”), acting by and through their authorized representatives.

Recitals:

WHEREAS, City desires to engage the services of Professional as an independent contractor and not as an employee in accordance with the terms and conditions set forth in this Agreement; and

WHEREAS, Professional desires to render land surveying services for the boundary and topographic survey of land related to sanitary sewer improvements in the City of Sachse for the 3rd Street Sewer Replacement and the Easement North of Brookview Court Sewer Replacement, as set forth in Exhibit “A”, (the “Project”) in accordance with the terms and conditions set forth in this Agreement;

NOW THEREFORE, in exchange for the mutual covenants set forth herein and other valuable consideration, the sufficiency and receipt of which is hereby acknowledged, the parties agree as follows:

Article I
Term

1.1 This term of this Agreement shall begin on the last date of execution hereof (the “Effective Date”) and continue until completion of the services provided herein.

1.2 Either party may terminate this Agreement by giving thirty (30) days prior written notice to the other party. In the event of such termination, Professional shall be entitled to compensation for any services completed to the reasonable satisfaction of the City in accordance with this Agreement prior to such termination.

Article II
Scope of Services

2.1 Professional shall provide the services specifically set forth in Exhibit “A.”

2.2 The Parties acknowledge and agree that any and all opinions provided by Professional represent the best judgment of Professional.

2.3 Preliminary design documents, specifications, estimates, and other documents, including those in electronic form, prepared by Professional and its consultants, agents,

representatives, and/or employees in connection with the Project are intended for the use and benefit of the City. Professional and its consultants, agents, representatives, and/or employees shall be deemed the authors of their respective part of said Project documents. Notwithstanding, City shall own, have, keep and retain all rights, title and interest in and to all Project documents, including all ownership, common law, statutory, and other reserved rights, including copyrights, in and to all such Project documents, whether in draft form or final form, which are produced at its request and in furtherance of this Agreement or the Project. City shall have full authority to authorize the Contractor, Subcontractors, Sub-subcontractors, City consultants, and material or equipment suppliers to reproduce applicable portions of the Project documents to and for use in their execution of the work or for any other purpose. All materials and reports prepared by Professional in connection with this Agreement are “works for hire” and shall be the property of the City. City shall have the right to publish, disclose, distribute and otherwise use such materials and reports in accordance with the Engineering Practice Act of the State of Texas. Professional shall upon completion of the services, or earlier termination, provide the City with reproductions of all materials reports, and exhibits prepared by Professional pursuant to this Agreement, and in electronic format if requested by the City.

Article III Schedule of Work

Professional agrees to commence services upon written direction from City and to complete the required services in accordance with the schedule set forth in Exhibit “A” (the “Work Schedule”).

Article IV Compensation and Method of Payment

4.1 City shall compensate Professional as set forth in Exhibit “A” in a total amount not to exceed Forty One Hundred Dollars (\$4,100).

4.2 Professional shall be responsible for all expenses related to the services provided pursuant to this Agreement including, but not limited to, travel, copying and facsimile charges, reproduction charges, and telephone, internet and e-mail charges.

Article V Devotion of Time; Personnel; and Equipment

5.1 Professional shall devote such time as reasonably necessary for the satisfactory performance of the work under this Agreement. Should the City require additional services not included under this Agreement, Professional shall make reasonable efforts to provide such additional services at mutually agreed charges or rates, and within the time schedule prescribed by the City, and without decreasing the effectiveness of the performance of services required under this Agreement.

5.2 To the extent reasonably necessary for Professional to perform the services under this Agreement, Professional shall be authorized to engage the services of any agents, assistants, persons, or corporations that Professional may deem proper to aid or assist in the performance of the services under this Agreement. The cost of such personnel and assistance shall be borne exclusively by Professional.

5.3 Professional shall furnish the facilities, equipment, telephones, facsimile machines, email facilities, and personnel necessary to perform the services required under this Agreement unless otherwise provided herein.

Article VI Relationship of Parties

It is understood and agreed by and between the parties that in satisfying the conditions of this Agreement, Professional is acting independently, and that City assumes no responsibility or liabilities to any third party in connection with these actions. All services to be performed by Professional pursuant to this Agreement shall be in the capacity of an independent contractor, and not as an agent or employee of the City. Professional shall supervise the performance of its services and shall be entitled to control the manner and means by which its services are to be performed, subject to the terms of this Agreement. As such, City shall not: train Professional, require Professional to complete regular oral or written reports, require that Professional devote its full-time services to the City, or dictate Professional's sequence of work or location at which Professional performs its work.

Article VII Insurance

- (a) Professional shall during the term hereof maintain in full force and effect the following insurance: (i) a comprehensive general liability policy of insurance for bodily injury, death and property damage insuring against all claims, demands or actions relating to Professional's performance of services pursuant to this Agreement with a minimum combined single limit of not less than \$1,000,000.00 per occurrence for injury to persons (including death), and for property damage; (ii) policy of automobile liability insurance covering any vehicles owned and/or operated by Professional, its officers, agents, and employees, and used in the performance of this Agreement with policy limits of not less than \$500,000.00 combined single limit and aggregate for bodily injury and property damage; (iii) statutory Worker's Compensation Insurance at the statutory limits and Employers Liability covering all of Professional's employees involved in the provision of services under this Agreement with policy limit of not less than \$500,000.00; and (iv) Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limit of not less than \$2,000,000.00 per claim and \$2,000,000.00 in the aggregate.

- (b) All policies of insurance shall be endorsed and contain the following provisions: (1) name the City, its officers, and employees as additional insureds as to all applicable

coverage with the exception of Workers Compensation Insurance and Professional Liability; and (2) provide for at least thirty (30) days prior written notice to the City for cancellation of the insurance; (3) provide for a waiver of subrogation against the City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance, except for Professional Liability Insurance. Professional shall provide written notice to the City of any material change of or to the insurance required herein.

- (c) All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least “A” by AM Best or other equivalent rating service.
- (d) A certificate of insurance and copies of the policy endorsements evidencing the required insurance shall be submitted prior to commencement of services and upon written request of the City.

Article VIII Miscellaneous

8.1 Entire Agreement. This Agreement constitutes the sole and only agreement between the parties and supersedes any prior understandings, written or oral agreements between the parties with respect to this subject matter.

8.2 Authorization. Each party represents that it has full capacity and authority to grant all rights and assume all obligations granted and assumed under this Agreement.

8.3 Assignment. Professional may not assign this Agreement in whole or in part without the prior written consent of City. In the event of an assignment by Professional to which the City has consented, the assignee shall agree in writing with the City to personally assume, perform, and be bound by all the covenants, and obligations contained in this Agreement.

8.4 Successors and Assigns. Subject to the provisions regarding assignment, this Agreement shall be binding on and inure to the benefit of the parties to it and their respective heirs, executors, administrators, legal representatives, successors and assigns.

8.5 Governing Law. The laws of the State of Texas shall govern this Agreement; and venue for any action concerning this Agreement shall be in the State District Court of Dallas County, Texas. The parties agree to submit to the personal and subject matter jurisdiction of said court.

8.6 Amendments. This Agreement may be amended by the mutual written agreement of the parties.

8.7 Severability. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not effect any other provisions, and the Agreement

shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.

8.8 Survival of Covenants. Any of the representations, warranties, covenants, and obligations of the parties, as well as any rights and benefits of the parties, pertaining to a period of time following the termination of this Agreement shall survive termination.

8.9 Recitals. The recitals to this Agreement are incorporated herein.

8.10 Notice. Any notice required or permitted to be delivered hereunder may be sent by first class mail, overnight courier or by confirmed telefax or facsimile to the address specified below, or to such other party or address as either party may designate in writing, and shall be deemed received three (3) days after delivery set forth herein:

If intended for City:

William K. George
City Manager
City of Sachse, Texas
3915-B Sachse Road
Sachse, Texas 75048

With Copy to:

Peter G. Smith
Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
1800 Ross Tower
500 North Akard
Dallas, Texas 75201

If intended for Professional:

Brian Maddox, R.P.L.S.
Principal
Maddox Surveying & Mapping
P.O. Box 2109
Forney, Texas 75216

8.11 Counterparts. This Agreement may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument. Each counterpart may consist of any number of copies hereof each signed by less than all, but together signed by all of the parties hereto.

8.12 Exhibits. The exhibits attached hereto are incorporated herein and made a part hereof for all purposes.

8.13 Indemnification. **CITY SHALL NOT BE LIABLE FOR ANY LOSS, DAMAGE, OR INJURY OF ANY KIND OR CHARACTER TO ANY PERSON OR PROPERTY ARISING FROM THE SERVICES OF PROFESSIONAL PURSUANT TO THIS AGREEMENT. PROFESSIONAL HEREBY WAIVES ALL CLAIMS AGAINST City, ITS OFFICERS, AGENTS AND EMPLOYEES (COLLECTIVELY REFERRED TO IN THIS SECTION AS "City") FOR DAMAGE TO ANY PROPERTY OR INJURY TO, OR DEATH OF, ANY PERSON ARISING AT ANY TIME AND FROM ANY CAUSE OTHER THAN THE NEGLIGENCE OR WILLFUL MISCONDUCT OF City. PROFESSIONAL**

AGREES TO INDEMNIFY AND SAVE HARMLESS City FROM AND AGAINST ANY AND ALL LIABILITIES, DAMAGES, CLAIMS, SUITS, COSTS (INCLUDING COURT COSTS, ATTORNEYS' FEES AND COSTS OF INVESTIGATION) AND ACTIONS BY REASON OF INJURY TO OR DEATH OF ANY PERSON OR DAMAGE TO OR LOSS OF PROPERTY TO THE EXTENT CAUSED BY PROFESSIONAL'S NEGLIGENT PERFORMANCE OF SERVICES UNDER THIS AGREEMENT OR BY REASON OF ANY ACT OR OMISSION ON THE PART OF PROFESSIONAL, ITS OFFICERS, DIRECTORS, SERVANTS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, SUBCONTRACTORS, LICENSEES, SUCCESSORS OR PERMITTED ASSIGNS (EXCEPT WHEN SUCH LIABILITY, CLAIMS, SUITS, COSTS, INJURIES, DEATHS OR DAMAGES ARISE FROM OR ARE ATTRIBUTED TO SOLE NEGLIGENCE OF THE CITY). IF ANY ACTION OR PROCEEDING SHALL BE BROUGHT BY OR AGAINST City IN CONNECTION WITH ANY SUCH LIABILITY OR CLAIM, PROFESSIONAL, ON NOTICE FROM City, SHALL DEFEND SUCH ACTION OR PROCEEDINGS AT PROFESSIONAL'S EXPENSE, BY OR THROUGH ATTORNEYS REASONABLY SATISFACTORY TO City. PROFESSIONAL'S OBLIGATIONS UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED BY PROFESSIONAL UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

8.14 Audits and Records. Professional agrees that during the term hereof the City and its representatives may, during normal business hours and as often as deemed necessary, inspect, audit, examine and reproduce any and all of Professional's records relating to the services provided pursuant to this Agreement for a period of one year following the date of completion of services as determined by the City or date of termination if sooner.

8.15 Conflicts of Interests. Professional represents that no official or employee of the City has any direct or indirect pecuniary interest in this Agreement.

[Signature page to follow]

EXECUTED this _____ day of _____, 2014.

City of Sachse, Texas

By: _____
William K. George, City Manager

Approved as to form:

By: _____
Peter G. Smith, City Attorney
(12-18-13/64043)

EXECUTED this _____ day of _____, 2014.

Maddox Surveying & Mapping, Inc.

By: _____
Brian Maddox, Owner

EXHIBIT "A"
SCOPE OF SERVICES

Maddox Surveying & Mapping, Inc.
P.O. Box 2109
Forney, Texas 75126
Phone: 972-564-4416

July 20, 2013

To: City of Sachse
3815-B Sachse Road
Sachse, Tx. 75048

**SUBJECT: Surveying Services Project No. SS-13-03 Project
Boundary information and Topographic Survey of area
outlined in Green per City of Sachse Existing Easement
between Blackburn & Cartwright & R.O.W. of Third Street**

To: Greg A. Peters, P.E.

MADDOX SURVEYING & MAPPING is pleased to submit this proposal to provide Professional Surveying services for the subject project. This proposal includes a brief discussion of the scope of work and associated compensation. We understand that you wish to begin work on this project in the next week.

Based on our preliminary discussions and review of the project, the following is our understanding of the Services to be provided by MADDOX SURVEYING for the subject project.

TOPOGRAPHIC SURVEY OF FOLLOWING:

1. Topographic survey of along route described above including all visible improvements along with manhole rim elevations, flowline and size.

BOUNDARY INFORMATION OF FOLLOWING:

2. Locate and show existing property lines and easments along topo route.

BOUNDARY INFORMATION OF FOLLOWING:

3. Locate and show existing property lines and easement along topo route.

COMPENSATION:

We will perform the above services for a fee of **\$2,700.00**

This proposal, unless otherwise noted, constitutes our understanding of the services to be provided by MADDOX SURVEYING & MAPPING on the project described above. This proposal is offered for a period of thirty (30) days after which, if said proposal has not been executed, said proposal shall no longer be valid.

We appreciate the opportunity to submit this proposal and look forward to working with you on this important project. If this proposal is acceptable, please sign where indicated below and return one copy to our office for our mutual agreement. Please contact me with any questions or comments you may have regarding this proposal.

Best Regards,

MADDOX SURVEYING & MAPPING, INC.

Brian J. Maddox, R.P.L.S.
President of Operations

ACCEPTED BY:

Signature _____ Date _____

Print Name and Title

Maddox Surveying & Mapping, Inc.
P.O. Box 2109
Forney, Texas 75126
Phone: 972-564-4416

July 20, 2013

To: City of Sachse
3815-B Sachse Road
Sachse, Tx. 75048

**SUBJECT: Surveying Services Project No. SS-13-05 Project
Boundary information and Topographic Survey of area
outlined in Green per City of Sachse Existing Easement
as outlined**

To: Greg A. Peters, P.E.

MADDOX SURVEYING & MAPPING is pleased to submit this proposal to provide Professional Surveying services for the subject project. This proposal includes a brief discussion of the scope of work and associated compensation. We understand that you wish to begin work on this project in the next week.

Based on our preliminary discussions and review of the project, the following is our understanding of the Services to be provided by MADDOX SURVEYING for the subject project.

TOPOGRAPHIC SURVEY OF FOLLOWING:

1. Topographic survey of along route described above including all visible improvements along with manhole rim elevations, flowline and size.

BOUNDARY INFORMATION OF FOLLOWING:

2. Locate and show existing property lines and easments along topo route.

BOUNDARY INFORMATION OF FOLLOWING:

3. Locate and show existing property lines and easement along topo route.

COMPENSATION:

We will perform the above services for a fee of **\$1,400.00**

This proposal, unless otherwise noted, constitutes our understanding of the services to be provided by MADDOX SURVEYING & MAPPING on the project described above. This proposal is offered for a period of thirty (30) days after which, if said proposal has not been executed, said proposal shall no longer be valid.

We appreciate the opportunity to submit this proposal and look forward to working with you on this important project. If this proposal is acceptable, please sign where indicated below and return one copy to our office for our mutual agreement. Please contact me with any questions or comments you may have regarding this proposal.

Best Regards,

MADDOX SURVEYING & MAPPING, INC.

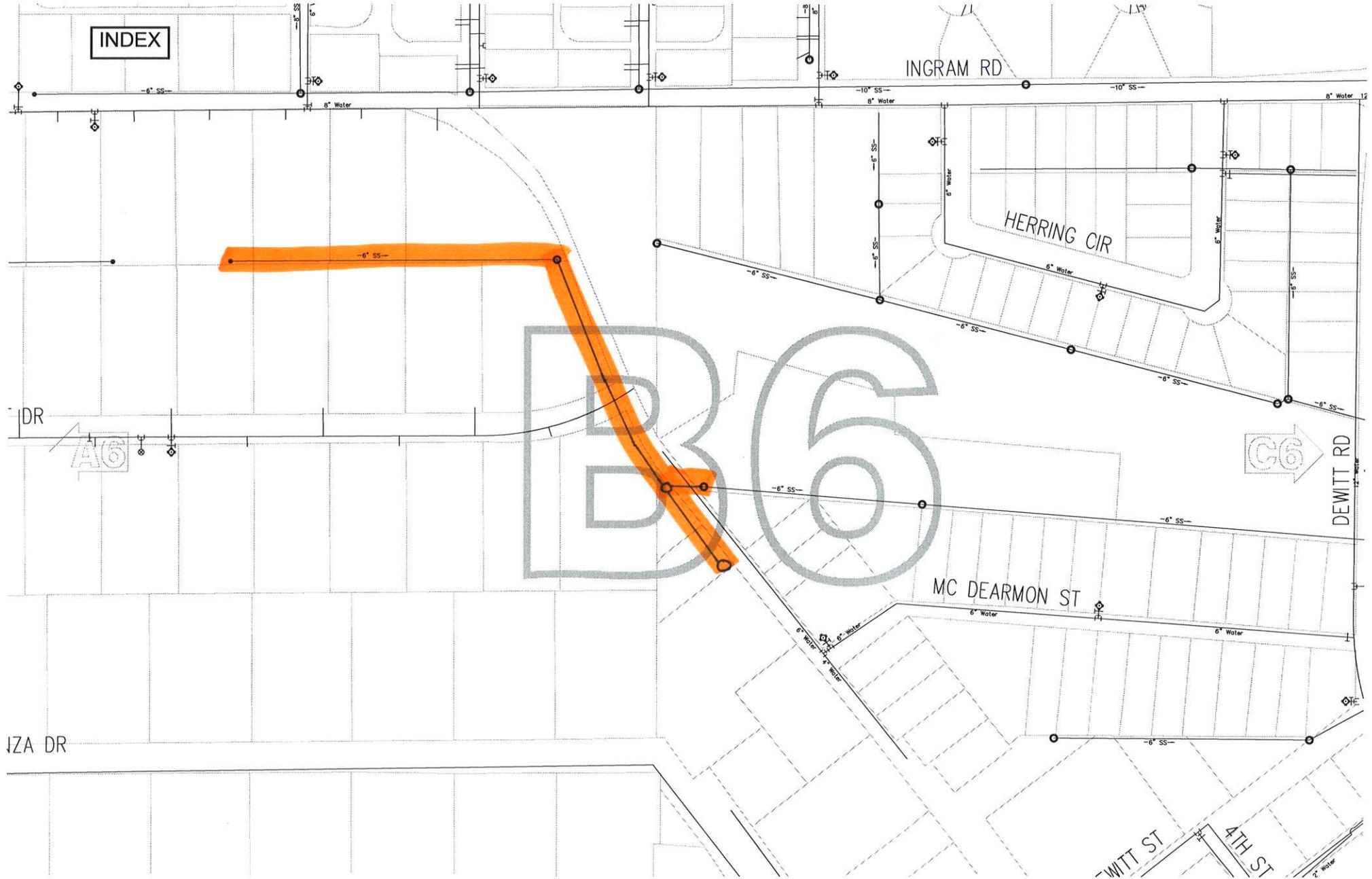
Brian J. Maddox, R.P.L.S.
President of Operations

ACCEPTED BY:

Signature _____ Date _____

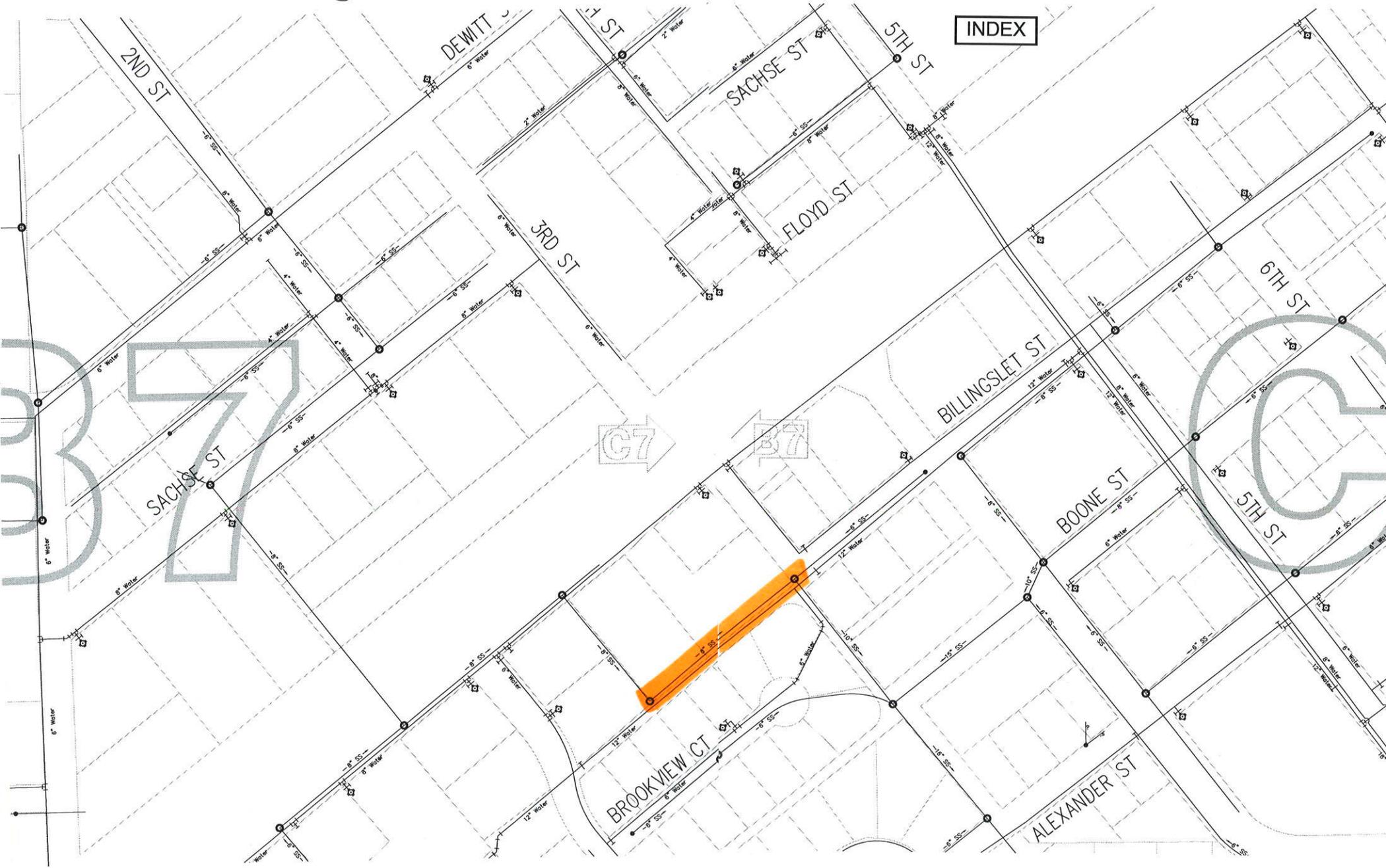
Print Name and Title

Project # SS-13-03



Project #SS-13-05

INDEX





Legislation Details (With Text)

File #: 14-2050 **Version:** 1 **Name:** Employee Recognition 4th Quarter 2013
Employee Recognition 4th Quarter 2013

Type: Agenda Item **Status:** Agenda Ready

File created: 2/10/2014 **In control:** City Council

On agenda: 2/17/2014 **Final action:**

Title: Recognize employees for their service to the City of Sachse.

Executive Summary
Each quarter the City Council recognizes the Employee of the Quarter.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
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Title

Recognize employees for their service to the City of Sachse.

Executive Summary

Each quarter the City Council recognizes the Employee of the Quarter.

Background

**Employee of the Quarter
Gary Burcalow - IT Technician**

Most of the times Gary is contacted, it is an "emergency". Although Gary is one person responsible for an entire City's IT needs, he treats each request in a professional manner. Given his sometimes limited resources, Gary always thinks of a way to solve a problem. Sometimes issues may take a while to solve, but Gary is up front in expectations.

Dependability is one of Gary's best traits. There has been numerous times where Help Desk tickets have been solved after hours or on the weekends. Gary is far outnumbered by his customers and the devices he supports. However, he still manages to solve problems in a timely manner. Gary treats his customers with respect and works tirelessly to solve problems.

Policy Considerations

None

Budgetary Considerations

None

Staff Recommendations

Staff recommends that the presentation be made by Mayor Felix.



Legislation Details (With Text)

File #:	14-2023	Version:	1	Name:	CD - HERITAGE PARK PD CC
Type:	Agenda Item	Status:		Status:	Agenda Ready
File created:	1/22/2014	In control:		In control:	City Council
On agenda:	2/17/2014	Final action:			
Title:	Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".				

Executive Summary

The property owner is requesting a modification to the existing zoning designation in order to permit an increase in building lot coverage from 35% to 40%. All other zoning regulations associated with the existing Single-Family Residential (R-10) zoning district would remain in place as the R-10 district would serve as the base zoning district.

Sponsors:

Indexes:

Code sections:

- Attachments:**
- [CD - HERITAGE PARK PD CC - PRESENTATION.pdf](#)
 - [CD - HERITAGE PARK PD CC - DRAFT ORD.pdf](#)
 - [CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT A.pdf](#)
 - [CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT B.pdf](#)
 - [CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT C.pdf](#)
 - [CD - HERITAGE PARK PD CC - DRAFT ORD - EXHIBIT D.pdf](#)
 - [CD - HERITAGE PARK PD CC - ATTACHMENT 1.pdf](#)
 - [CD - HERITAGE PARK PD CC - ATTACHMENT 2.pdf](#)
 - [CD - HERITAGE PARK PD CC - ATTACHMENT 3.pdf](#)
 - [CD - HERITAGE PARK PD CC - ATTACHMENT 4.pdf](#)

Date	Ver.	Action By	Action	Result
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Title

Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as

Exhibit “C”; providing for the approval of the Zoning Concept Plan approved as Exhibit “D”.

Executive Summary

The property owner is requesting a modification to the existing zoning designation in order to permit an increase in building lot coverage from 35% to 40%. All other zoning regulations associated with the existing Single-Family Residential (R-10) zoning district would remain in place as the R-10 district would serve as the base zoning district.

Background

The 79.902-acre subject property is generally located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive. The property retains a zoning designation of Single Family Residential (R-10). (See Attachment 1 - Aerial Location Map and Attachment 2 - Zoning Identification Map).

The property comprises Phases 2 and 3 of the Heritage Park subdivision. At the time of preparation of this staff report, the construction of public infrastructure for Phase 2 of the subdivision was nearing completion. Phase 3 has not started at this point.

The subject property is bordered by the following uses:

- North: Existing single-family residence (Zoning designation: R-2 with SUP for Wind Generator)
- South: Heritage Park Phase 1 (Zoning designation: R-10) and City of Sachse Heritage Park (Zoning designation: AG)
- East: Existing single-family residences (Zoning designation: AG)
- West: Existing single-family residential subdivisions - Hunters Ridge, Texas Estates and Jackson Meadows Phase 1 (Zoning designations: R-4, R-8.4 & PD-17).

The Future Land Use designation for the subject property is Low Density Residential. The proposed Planned Development zoning designation is consistent with the Future Land Use designation.

Planning and Zoning Commission voted 7-0 to recommend approval of this item at their January 13, 2014 meeting.

Policy Considerations

As stated in the above “Background” section, the existing zoning district of the subject property is Single-Family Residential (R-10). As part of the proposed Planned Development, the property owner is requesting to maintain all the standards associated with the R-10 zoning district with the one exception that the building coverage be increased from 35% to

40%.

The main concern with any zoning request is to ensure that the request would not negatively impact the quality of life of the surrounding properties as well as the amendment not be detrimental to the health, safety and general welfare of those properties. It is in this context that staff has analyzed this request.

In order to provide additional insight as to the corresponding building coverage amounts associated with 10,000 square-foot single-family residential lots, staff researched some surrounding municipalities' regulations. Below are the findings from this research:

- **Sachse: 35% maximum building coverage (R-10 zoning designation, minimum lot area of 10,000 square feet)**
- Wylie: 45% maximum building coverage (SF-10/24 zoning designation, minimum lot area of 10,000 square feet)
- Murphy: 35% maximum building coverage (SF-9 zoning designation, minimum lot area of 9,000 square feet)
- Murphy: 35% maximum building coverage (SF-11 zoning designation, minimum lot area of 11,000 square feet)
- Rowlett: 45% maximum building coverage (SF-10 zoning designation, minimum lot area of 10,000 square feet)
- Garland: 40% maximum building coverage (SF/10 zoning designation, minimum lot area of 10,000 square feet)
- Rockwall: 45% maximum building coverage (SF-10 zoning designation, minimum lot area of 10,000 square feet)

In general, zoning ordinances contain property development regulations that serve as controls to maintain a certain development character. Typically, these regulations will utilize controls such as setbacks, building height and lot coverage coupled with lot area requirements to regulate intensity of development.

The building coverage standards for setbacks and building height would remain unchanged in the proposed Planned Development Ordinance. The modest requested increase in building coverage coupled with these two standards (setbacks and building height) remaining intact will serve to minimize impact that this may have on surrounding properties. Therefore, it is staff's opinion that proposed Planned Development would not be detrimental to the health, safety and general welfare of the surrounding residents and properties. Furthermore, it is staff's opinion that the proposed amendment to the Zoning Ordinance would be consistent with the character of the surrounding properties.

Public Notification

Notice of this public hearing was mailed to the property owner and all other property owners within 1,000 feet of the subject property, as indicated by the most recently approved municipal tax roll and as required by Texas Local Government Code and the City of Sachse Code of Ordinances. A total of 347 property owners were notified via mail on December 31, 2013. As of Friday, February 7, 2014, twelve responses were returned - six in favor and six opposed to the request (See Attachment 3). A map of the returned responses can be found in Attachment 4.

Budgetary Considerations

None.

Staff Recommendations

Staff recommends approval of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".



CITY COUNCIL

FEBRUARY 17, 2014

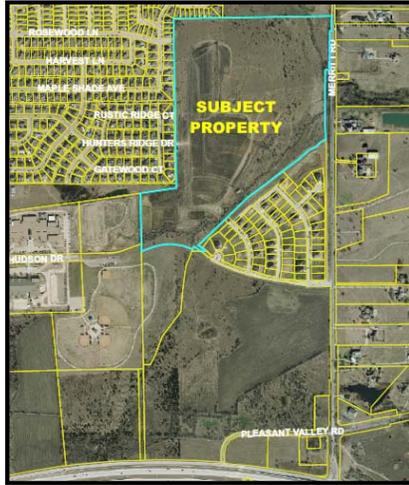
REQUEST

Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from a Single-Family Residential (R-10) District to a Planned Development District (PD-27) on an approximately 79.902-acre tract of land, more particularly described in Exhibit "A" and located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".



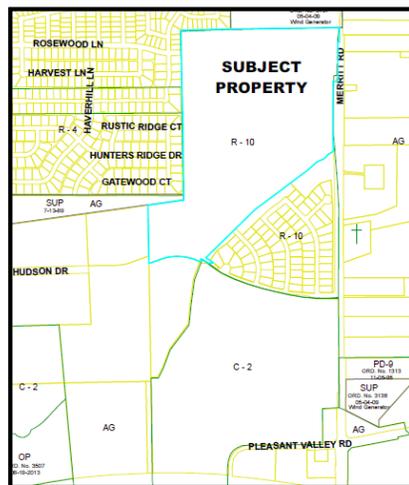
BACKGROUND

AERIAL LOCATION MAP



BACKGROUND

ZONING MAP



BACKGROUND

SITE INFORMATION

- ❑ Site Area: 79.902 acres
- ❑ Future Land Use: Low Density Residential
- ❑ Existing Zoning: R-10
- ❑ Proposed Zoning: PD (Base Zoning R-10)



POLICY CONSIDERATIONS

DEVELOPMENT STANDARDS

- ❑ All R-10 development standards apply with exception of increase in building coverage from 35% to 40%.



POLICY CONSIDERATIONS

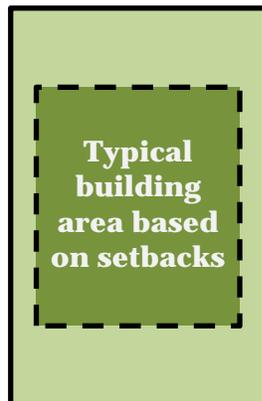
DEVELOPMENT STANDARDS

- Building Coverage Comparison of other municipalities:
 - **Sachse: 35% maximum building coverage**
 - Wylie: 45%
 - Murphy: 35%
 - Rowlett: 45%
 - Garland: 40%
 - Rockwall: 45%



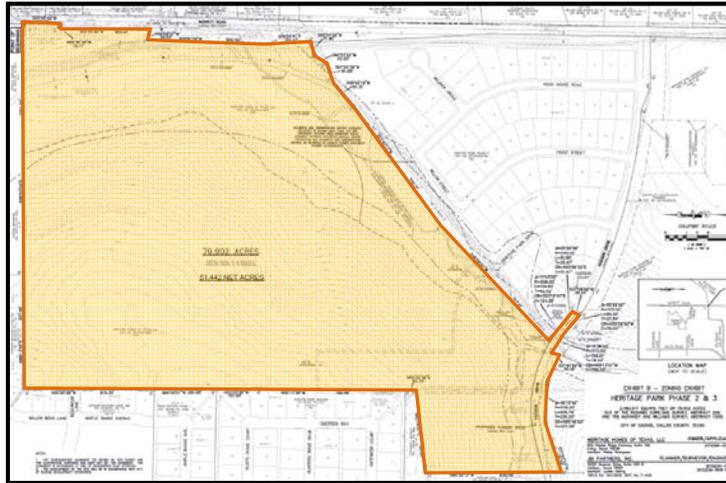
POLICY CONSIDERATIONS

DEVELOPMENT STANDARDS



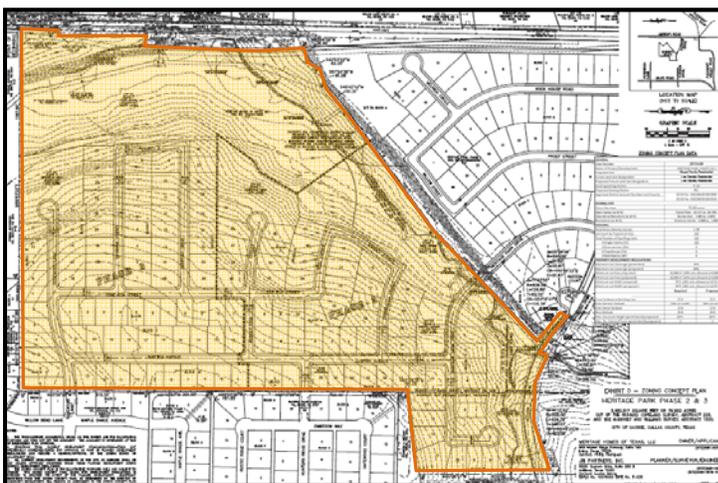
POLICY CONSIDERATIONS

ZONING EXHIBIT



POLICY CONSIDERATIONS

ZONING CONCEPT PLAN

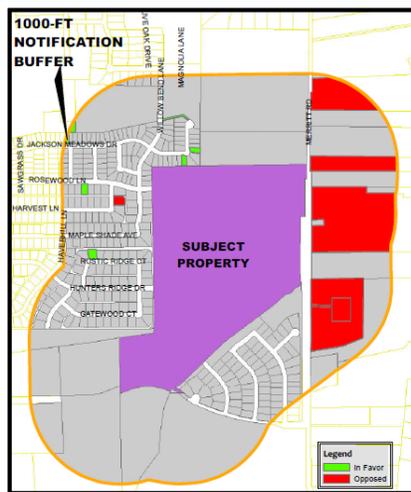


PUBLIC NOTIFICATION FEEDBACK

- Notifications were mailed to 347 property owners within 1,000 feet
 - 6 returned in favor
 - 6 returned opposed



PUBLIC NOTIFICATION MAP



STAFF RECOMMENDATION

Staff recommends approval of the zoning request as presented.

Planning and Zoning Commission voted 7-0 to recommend approval of this item at their January 13, 2014 meeting.



ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SACHSE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE AND MAP, AS HERETOFORE AMENDED; TO GRANT A CHANGE OF ZONING FROM A SINGLE-FAMILY RESIDENTIAL (R-10) DISTRICT TO A PLANNED DEVELOPMENT DISTRICT (PD-27) TO PROVIDE FOR AN INCREASE IN THE MAXIMUM LOT COVERAGE FROM 35% TO 40% ON AN APPROXIMATELY 79.902-ACRE TRACT OF LAND, MORE PARTICULARLY DESCRIBED IN EXHIBIT “A” ATTACHED HERETO AND LOCATED ON THE WEST SIDE OF MERRITT ROAD APPROXIMATELY 1,500 FEET NORTH OF HUDSON DRIVE, CITY OF SACHSE, DALLAS COUNTY, TEXAS; PROVIDING FOR THE APPROVAL OF THE ZONING EXHIBIT ATTACHED AS EXHIBIT “B”; PROVIDING FOR THE APPROVAL OF DEVELOPMENT STANDARDS ATTACHED AS EXHIBIT “C”; PROVIDING FOR THE APPROVAL OF THE ZONING CONCEPT PLAN APPROVED AS EXHIBIT “D”; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000.00) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission of the City of Sachse and the governing body of the City of Sachse, in compliance with state laws applying to amending the Comprehensive Zoning Ordinance and Map, have given the requisite notice by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all property owners generally, the governing body of the City of Sachse is of the opinion that said comprehensive Zoning Ordinance should be amended as provided herein;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS:

SECTION 1. That the Comprehensive Zoning Ordinance and Map of the City of Sachse, Texas, as heretofore amended, be and the same are hereby further amended to grant a change in zoning from Single Family Residential (R-10) to Planned Development (PD-27) to provide for an increase in the maximum lot coverage from 35% to 40% on an approximately 79.902-acre tract of land located on the west side of Merritt Road approximately 1,500 feet north of Hudson Drive, City of Sachse, Dallas County, Texas, being more particularly described by metes and bounds in Exhibit “A” attached hereto and incorporated herein; and, as depicted in Exhibit “B”, attached hereto and incorporated herein by reference.

SECTION 2. The property described in Exhibit “A”, shall be developed in accordance with the following exhibits, each of which are attached hereto and incorporated herein:

Exhibit “C” - Development Regulations

Exhibit “D” - Zoning Concept Plan.

SECTION 3. That all provisions of the ordinances of the City of Sachse in conflict with the provisions of this ordinance be and the same are hereby repealed.

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

SECTION 5. That an offense committed before the effective date of this ordinance is governed by the prior law and the provisions of the Code of Ordinances, as amended, in effect when the offense was committed and the former law is continued in effect for this purpose.

SECTION 6. That any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Comprehensive Zoning Ordinance of the City of Sachse, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of two thousand dollars (\$2,000.00) for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

SECTION 7. This ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such cases provide.

PASSED AND APPROVED by the City Council of the City of Sachse, Texas on the ____ day of _____, 2014.

APPROVED:

Mike Felix
Mayor

DULY ENROLLED:

Terry Smith
City Secretary

APPROVED AS TO FORM:

Peter G. Smith
City Attorney
(01-06-14/64243)

EXHIBIT A - LEGAL DESCRIPTION

WHEREAS Meritage Homes of Texas, LLC is the owner of that parcel of land located in the City of Sachse, Dallas County, Texas, a part of the Richard Copeland Survey, Abstract No. 228, a part of the McKinney and Williams Survey, Abstract No. 1000, and being all of that called 79.890 acre tract of land described In o Special Warranty Deed from Arcadia Land

Partners 32, Ltd. to Meritage Homes of Texas, LLC as recorded in Document Number 201200114683 of the Official Public Records of Dallas County, Texas, and being further described as follows:

BEGINNING at a one-half inch iron rod found for the northeast corner of called 79.890 acre tract of land, said point being in the extension of the south line of a called 10 acre tract of land as described in a Warranty Deed to Ronda I Lynn Norcross and wife Clarissa Norcross as recorded In Volume 2001173, Page 614, Dallas County Deed Records, said point being in the west right-of-way line of Merritt Road (a variable width right-of-way), and said point is approximately 4552 feet north and 2 feet west of the southeast comer of the Richard Copeland Survey, Abstract No. 228;

THENCE along west right-of-way line of Merritt Road as follows:

South 00 degrees 45 minutes 40 seconds West, 160.68 feet to a one-half inch iron rod found for earner;

North 89 degrees 36 minutes 58 seconds West, 19.11 feet to a one-half inch iron rod found for comer;

South 00 degrees 45 minutes 40 seconds West, 423.41 feet to a one-half inch iron rod found for corner;

North 88 degrees 58 minutes 07 seconds West, 50.50 feet to a one-half Inch Iron rod found for corner;

South 00 degrees 51 minutes 19 seconds West, 599.78 feet to a one-half inch iron rod found for corner;

South 02 degrees 52 minutes 41 seconds East, 157.27 feet to a one-half inch iron rod found at the north corner of Heritage Park, Phase 1, an addition to the City of Sachse recorded In County Clerk's Document Number 201200004548, Official Public Records of Dallas County, Texas;

THENCE along the northwesterly line of said Heritage Park Phase 1 as follows:

South 60 degrees 34 minutes 56 seconds West, 71.45 feet to a one-half inch iron rod found for corner;

South 42 degrees 03 minutes 22 seconds West, 62.25 feet ta a one-half inch iron rod found for earner;

South 67 degrees 24 minutes 36 seconds West, B1.08 feet to o one-half Inch Iron rod found for corner;

South 48 degrees 42 minutes 19 seconds West, 151.31 feet to o one-half inch iron rod found for corner;

South 53 degrees 40 minutes 17 seconds West, 700.71 feet to o one-half inch iron rod found for corner;

South 46 degrees 08 minutes 00 seconds West, 747.91 feet to o one-half inch iron rod found at the southwest comer of said Heritage Park, Phase 1;

THENCE along the south line of said Heritage Park, Phase 1 as follows:

Southeasterly, 124.60 feet along a curve to the right which has a central angle of 11 degrees 43 minutes 55 seconds, a radius of 608.50 feet, a tangent of 62.52 feet, and whose chord bears South 53 degrees 16 minutes 47 seconds East, 124.38 feet to o one-half Inch Iron rod found for corner;

Southeasterly, 51.69 feet along a curve to the left which has a central angle of 05 degrees 29 minutes 06 seconds, a radius of 540.00 feet, a tangent at 25.87 feet, and whose chord bears South 50 degrees 09 minutes 22 seconds East, 51.67 feet to a one-half inch iron rod found for corner;

South 37 degrees 06 minutes 05 seconds West, 35.00 feet to a one-half inch iron rod found in the north line of that tract of land called Tract A as described In deed to Heritage Pork Holdings, LLC recorded In County Clerk's Document Number 201000202494, Official Public Records of Dallas County, Texas;

THENCE along the south line of said 79.890 acre tract of land as follows:

Northwesterly, 55.05 feet along the north line of said Tract A and along a curve to the right which has a central angle of 05 degrees 29 minutes 06 seconds, a radius of 575.00 feet, a tangent of 27.54 feet, and whose chord bears North 50 degrees 09 minutes 22 seconds West, 55.02 feet to o one-half Inch Iron rod found for comer;

Northwesterly, 156.21 feet along the north line of said Tract A and along a curve to the left which has o central angle of 15 degrees 36 minutes 23 seconds, a radius of 573.50 feet, a tangent of 78.59 feet, and whose chord bears North 55 degrees 13 minutes 01 seconds West, 155.73 feet to a one-half inch iron rod set for corner;

South 21 degrees 41 minutes 44 seconds West, 35.16 feet to o one-half inch iron rod found at the northwest comer of said Tract A and said point being the northeast corner of a called 10.615 acre tract of land described in a Special Warranty Deed to the City of Sachse as recorded In Volume 98121, Page 6186, Dallas County Deed Records;

Northwesterly, 434.79 feet along the north line of said 10.615 acre tract of land and along a curve to the left which has o central angle of 46 degrees 15 minutes 42 seconds, a radius of 538.50 feet, o tangent of 230.03 feet, and whose chord bears North 85 degrees 48 minutes 23 seconds West, 423.08 feet to a one-half inch iron rod found for corner;

South 71 degrees 03 minutes 53 seconds West, 139.59 feet to a one-half inch iron rod found at the northwest comer of said 10.615 acre tract of land and said point being in the east line of that tract of land described in o Special Warranty Deed to The City of Sachse as recorded in Volume 94150, Page 6284, Dallas County Deed Records, said point being the southwest corner of said 79.890 acre tract of land;

THENCE along the west line of said 79.89D acre tract of land as follows:

North 00 degrees 28 minutes 17 seconds West, 632.39 feet to a one-half inch iron rod found at the northeast corner of a called 8.94 acre tract of land described in a Special Warranty Deed to Garland Independent School District as recorded in Volume 94150, Page 6273, Dallas County Deed Records, said point being in the south line of a called 10 acre tract of land described in a General Warranty Deed to Franklin L. Millsap and wife Mary Lou Millsap as recorded in Volume 79036, Page 358, Dallas County Deed Records;

North 82 degrees 14 minutes 07 seconds East, 391.81 feet to a one-half inch iron rod found at the southeast corner of said Millsap tract of land;

North 00 degrees 22 minutes 36 seconds East, 50.20 feet to a one-half inch iron rod found for the southeast corner of Hunters Ridge Addition, an addition to the City of Sachse as recorded in Volume 84190, Page 2707, Dallas County Deed Records;

North 00 degrees 13 minutes 58 seconds West, 700.46 feet to a one-half inch iron rod found in the east line of Hunters Ridge Addition, an addition to the City of Sachse as recorded in Volume 84190, Page 2707, Dallas County Deed Records;

North 00 degrees 33 minutes 36 seconds West, 187.85 feet to a one-half inch iron rod found at the northeast corner of said Hunters Ridge Addition, said point being the southeast corner of Texas Estates Phase 1 Addition, an addition to the City of Sachse as recorded in Volume 96056, Page 4384, Dallas County Deed Records;

North 01 degrees 10 minutes 57 seconds West, 291.68 feet to a one-half inch iron rod found at the northeast corner of said Texas Estates Phase 1 Addition, said point being the southeast corner of Jackson Meadows Phase One Addition, an addition to the City of Sachse as recorded in Volume 2002226, Page 113, Dallas County Deed Records;

North 00 degrees 26 minutes 28 seconds West, 615.35 feet to a five-eighths inch iron rod found at the northwest corner of said 111.141 acre tract of land;

THENCE along the north line of said 79.890 acre tract of land as follows:

North 89 degrees 13 minutes 55 seconds East, 537.96 feet to a five-eighths inch iron rod found for corner;

North 89 degrees 43 minutes 02 seconds East, 1187.69 feet along the south line of said Norcross tract of land to the POINT OF BEGINNING and containing 3,480,517 square feet or 79.902 acres of land.

EXHIBIT C – PLANNED DEVELOPMENT STANDARDS

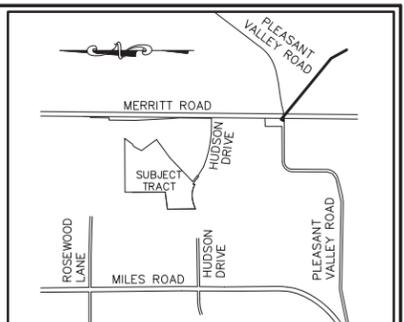
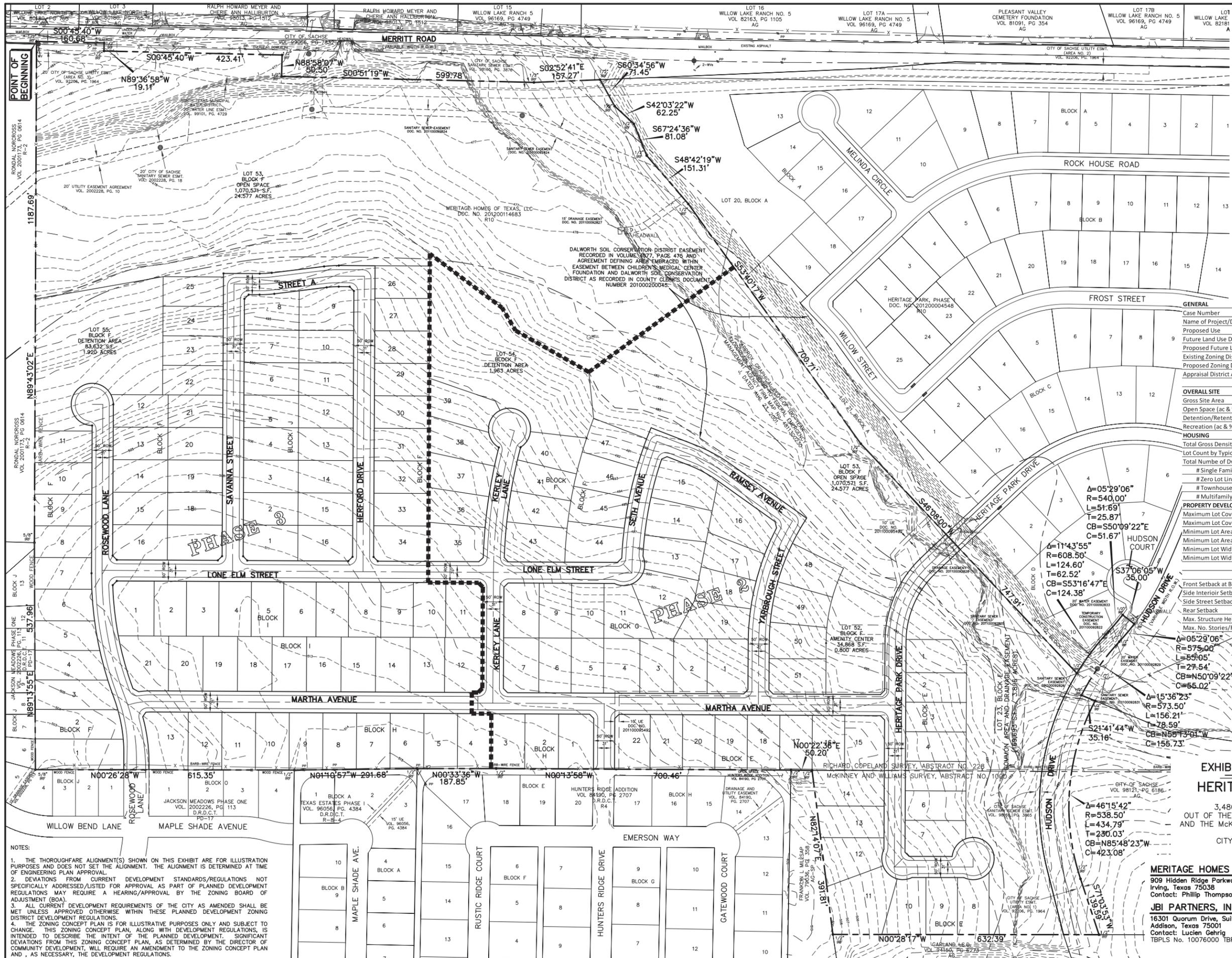
Existing Zoning and Land Use

The existing zoning for Heritage Park Phase 2 & 3 is single family zoning classified as R10. The current land use is undeveloped detached single family lots, which corresponds with the future land use plan calling low density residential.

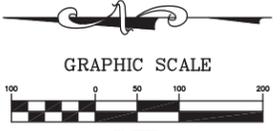
Planned Development Standards

Meritage Homes is seeking to amend the City of Sachse zoning for Heritage Park from R-10 to Planned Development for the Heritage Park Subdivision (Phase 2 & 3). Requested Planned Development standards are as follows:

- The underlying zoning would remain R-10.
- The maximum lot coverage would be increased from 35% to 40%.
- No other changes to the underlying zoning standards are requested.



LOCATION MAP (NOT TO SCALE)



ZONING CONCEPT PLAN DATA

GENERAL	
Case Number	Z013-06
Name of Project/Development	HERITAGE PARK, PHASE 2 & 3
Proposed Use	Single Family Residential
Future Land Use Designation	Low Density Residential
Proposed Future Land Use Designation	Low Density Residential
Existing Zoning District	R-10
Proposed Zoning District	PD-
Appraisal District Account Numbers and County	DCAD No. 6502286301001000 DCAD No. 65022863010010100
OVERALL SITE	
Gross Site Area	79,902 acres
Open Space (ac & %)	Flood Plain - 24,577 ac, 30.76%
Detention/Retention (ac & %)	Detention - 3,883 ac, 4.86%
Recreation (ac & %)	Amenity Center - 0.800 ac, 1.00%
HOUSING	
Total Gross Density (du/ac)	1.78
Lot Count by Typical Lot Size	142
Total Number of Dwelling Units	142
# Single Family (SF)	142
# Zero Lot Line (ZLL)	0
# Townhouse (TH)	0
# Multifamily (MF)	0
PROPERTY DEVELOPMENT REGULATIONS	
Maximum Lot Coverage (permitted)	35%
Maximum Lot Coverage (proposed)	40%
Minimum Lot Area (required)	10,000 sf (10% Lots allowed at 9,000 sf)
Minimum Lot Area (proposed)	10,000 sf (10% Lots allowed at 9,000 sf)
Minimum Lot Width (required)	70 ft (10% Lots allowed at 63 ft)
Minimum Lot Width (proposed)	70 ft (10% Lots allowed at 63 ft)
	Required Proposed
Front Setback at Building Line	25 ft 25 ft
Side Interior Setback	10% Lot width 10% Lot width
Side Street Setback	15 ft 15 ft
Rear Setback	25 ft 25 ft
Max. Structure Height (permitted & proposed)	30 ft 30 ft
Max. No. Stories/Floors (permitted & proposed)	2 2

**EXHIBIT D - ZONING CONCEPT PLAN
HERITAGE PARK PHASE 2 & 3**

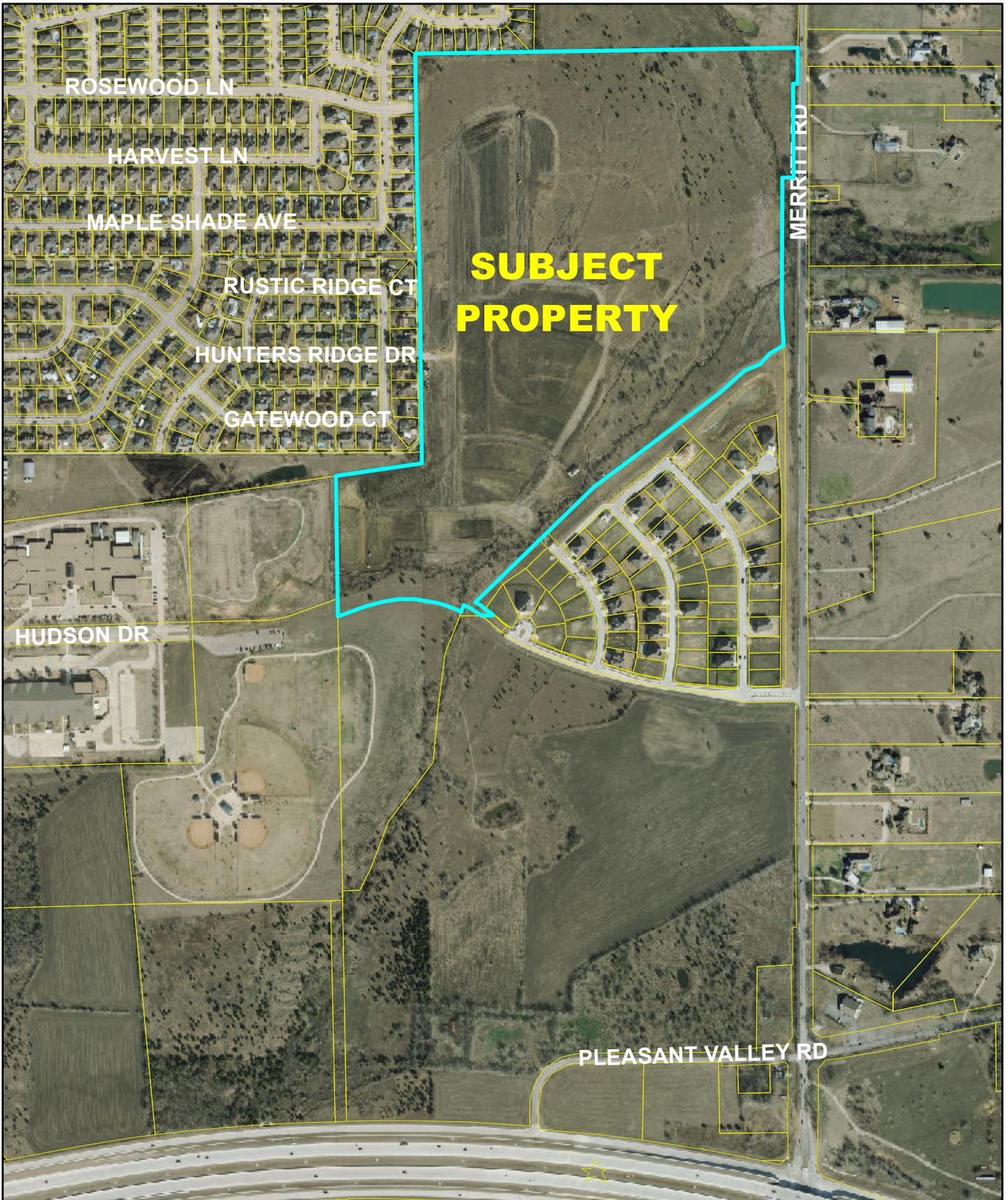
3,480,517 SQUARE FEET OR 79.902 ACRES
OUT OF THE RICHARD COPELAND SURVEY, ABSTRACT 228,
AND THE MCKINNEY AND WILLIAMS SURVEY, ABSTRACT 1000,
CITY OF SACHSE, DALLAS COUNTY, TEXAS

MERITAGE HOMES OF TEXAS, LLC OWNER/APPLICANT
909 Hidden Ridge Parkway, Suite 190 Irving, Texas 75038 (972)580-6370
Contact: Phillip Thompson

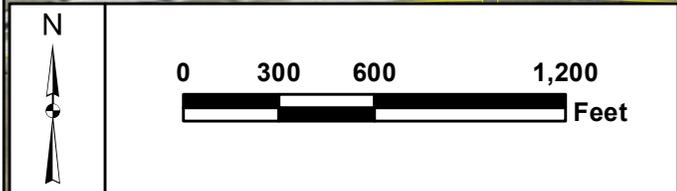
JBI PARTNERS, INC. PLANNER/SURVEYOR/ENGINEER
16301 Quorum Drive, Suite 200 B Addison, Texas 75001 (972)248-1414
Contact: Lucien Gehrig (972)248-7676 Fax: TBPLS No. 10076000 TBPE No. F-438

- NOTES:
1. THE THOROUGHFARE ALIGNMENT(S) SHOWN ON THIS EXHIBIT ARE FOR ILLUSTRATION PURPOSES AND DOES NOT SET THE ALIGNMENT. THE ALIGNMENT IS DETERMINED AT TIME OF ENGINEERING PLAN APPROVAL.
 2. DEVIATIONS FROM CURRENT DEVELOPMENT STANDARDS/REGULATIONS NOT SPECIFICALLY ADDRESSED/LISTED FOR APPROVAL AS PART OF PLANNED DEVELOPMENT REGULATIONS MAY REQUIRE A HEARING/APPROVAL BY THE ZONING BOARD OF ADJUSTMENT (BOA).
 3. ALL CURRENT DEVELOPMENT REQUIREMENTS OF THE CITY AS AMENDED SHALL BE MET UNLESS APPROVED OTHERWISE WITHIN THESE PLANNED DEVELOPMENT ZONING DISTRICT DEVELOPMENT REGULATIONS.
 4. THE ZONING CONCEPT PLAN IS FOR ILLUSTRATIVE PURPOSES ONLY AND SUBJECT TO CHANGE. THIS ZONING CONCEPT PLAN, ALONG WITH DEVELOPMENT REGULATIONS, IS INTENDED TO DESCRIBE THE INTENT OF THE PLANNED DEVELOPMENT. SIGNIFICANT DEVIATIONS FROM THIS ZONING CONCEPT PLAN, AS DETERMINED BY THE DIRECTOR OF COMMUNITY DEVELOPMENT, WILL REQUIRE AN AMENDMENT TO THE ZONING CONCEPT PLAN AND, AS NECESSARY, THE DEVELOPMENT REGULATIONS.

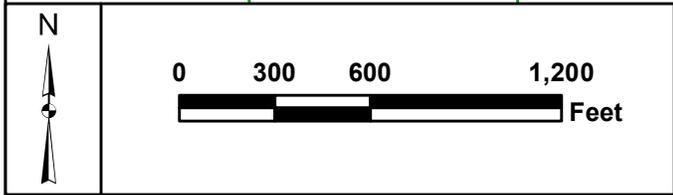
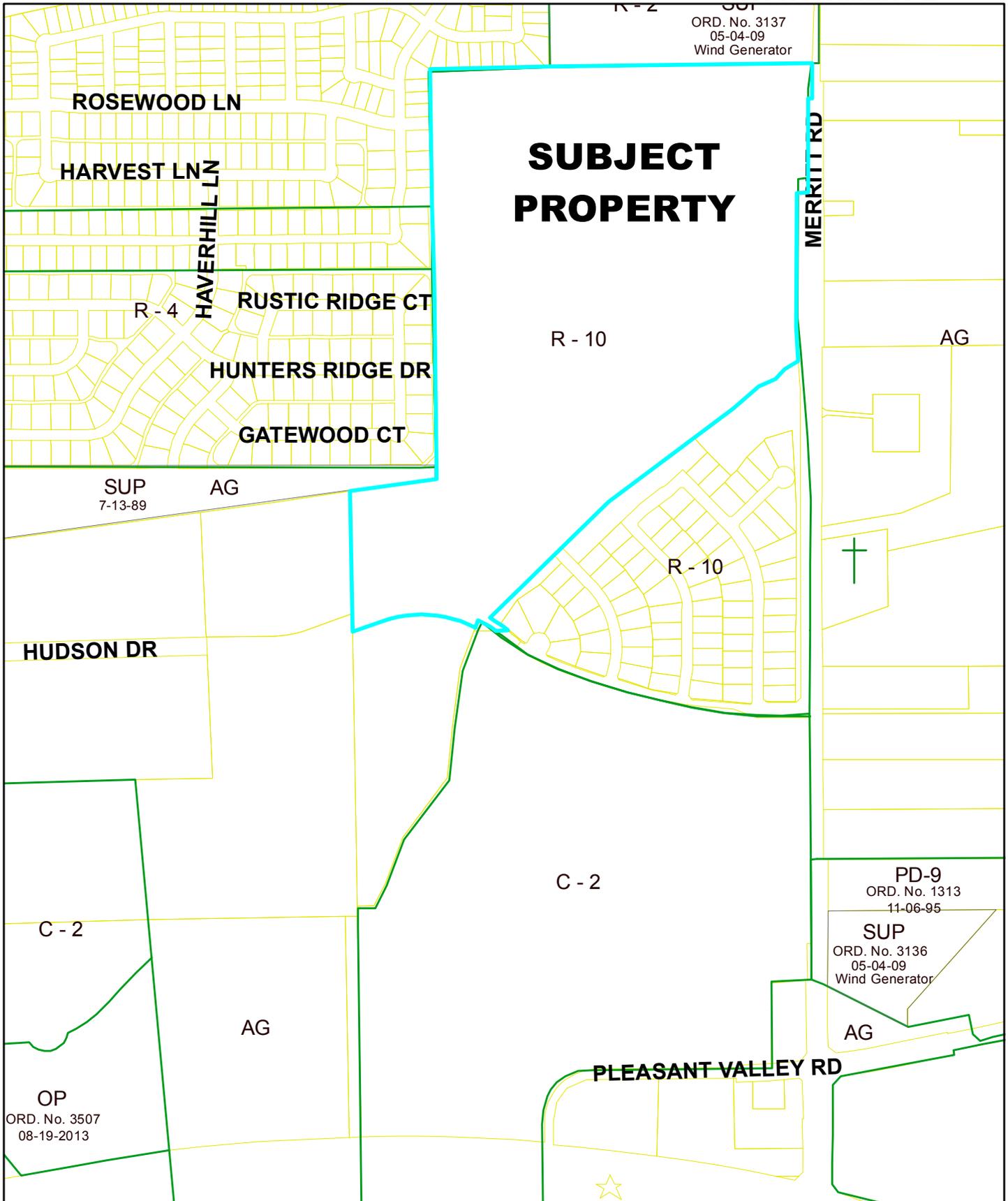
Plotted by: psndier Plot Date: 11/22/2013 9:08 AM
Drawing: H:\Projects\MEH011A\dwg\MEH011A-zoning-concept-plan.dwg Saved By: psndier Save Time: 11/22/2013 9:07 AM



**SUBJECT
PROPERTY**



AERIAL LOCATION MAP
*Heritage Park Phases 2 & 3 Planned Development
Final Plat (Z013-06)
Map Created: January 7, 2014*



ZONING IDENTIFICATION MAP
*Heritage Park Phases 2 & 3 Planned Development
Final Plat (Z013-06)
Map Created: January 7, 2014*



**Community Development
Department**

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
RE: Zoning Application for a Planned Development
LOCATION: The subject property is located on the west side of Merritt Road, approximately 1,500 feet north of Hudson Drive. *(A location map depicting the 1,000-foot notification area is attached for reference.)*

EXPLANATION OF REQUEST: The applicant is requesting a Planned Development zoning designation for Phases 2 & 3 of the Heritage Park development. The proposed Planned Development will adhere to the existing Single-Family Residential (SF-10) zoning designation requirements with the one exception that building coverage be permitted to be increased from 35% to 40%.

- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: _____

SIGNATURE: Donald P. Hervey Woodbridge Properties
PRINTED NAME: Donald P. Hervey
ADDRESS: 800 E Campbell Rd, Suite 130, Richardson, Tx 75081

<p>Your written comments are being solicited in the above case. Additional information is available through the Community Development Department located at 3815-B Sachse Road. The Planning and Zoning Commission will hold a public hearing and offer a formal recommendation of the above request at 7:00pm on Monday, January 13, 2014. The City Council will hold a public hearing and consider approval of an Ordinance amending the Planned Development at 7:30pm on Monday, February 3, 2014. Both meetings will be conducted in the City Council Chambers, located at 3815-B Sachse Road, Sachse, Texas.</p> <p>Any owner of property subject to a proposed rezoning or affected by a proposed rezoning may protest the rezoning by filing a written protest (this form is sufficient) with the Director of Community Development within the time specified above. The protest shall object to the zoning map amendment, contain a legal description of the property on behalf of which the protest is made, and be signed by the owner of the property. If protests in the form of opposition are received from property owners within 200 feet of the subject property, or the property owners own a combined minimum of 20 percent or more of the land area, approval by the City Council shall only occur with a concurring vote of at least three-fourths of the full membership of the City Council.</p>	
<p>If you have any questions concerning this request, please contact the Community Development Department. Phone: (469) 429-4781 Email: mkurbansade@cityofsachse.com</p>	<p>RETURN BY FAX OR MAIL City of Sachse Community Development Dept. 3815-B Sachse Road, Sachse, TX 75048 FAX: (972) 675-9812</p>



**Community Development
Department**

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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: Merritt Road cannot handle the traffic it has now, you cannot get out of Merritt Road going north to SR 150 highway due to oncoming traffic to Merritt & Woodbridge

SIGNATURE: Dwain R Malonis

PRINTED NAME: DWAIN L MALONIS

ADDRESS: 2149 RICH BROOK BOULEVARD TX 75044

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Phone: (469) 429-4781

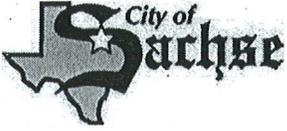
Email: mkurbansade@cityofsachse.com

RETURN BY FAX OR MAIL

City of Sachse Community Development Dept.

3815-B Sachse Road, Sachse, TX 75048

FAX: (972) 675-9812



Community Development Department

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 I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

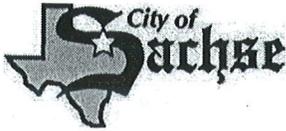
COMMENTS: *My interest is for the betterment of SACHSE
 The developers interest is for more money - Sachse & its
 Citizens HAVE set Standards - "they do not need to be Reduced"*

SIGNATURE: *[Signature]*
PRINTED NAME: *Siml Campbell*
ADDRESS: *4126 Merritt Rd*

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Community Development Department

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: El Home Sachse is a great city
and we do not need to lower our
standards to attract development

SIGNATURE: Denise Campbell
PRINTED NAME: Denise Campbell
ADDRESS: 4126 MERRITT

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TIME RECEIVED
February 3, 2014 8:21:12 AM CST
Feb. 3. 2014 8:18AM

REMOTE CSID

DURATION
42

PAGES
1
ATTACHMENT 3

STATUS
Received

No. 2884 P. 1



Community Development Department

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
RE: Zoning Application for a Planned Development

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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: *I am concerned about continued flooding in this area due to the increased run-off from the construction of the subdivisions.*

SIGNATURE: *Cherie Meyer*
PRINTED NAME: Cherie Meyer
ADDRESS: 4404 Merritt Rd. Sachse 75048

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TIME RECEIVED
January 11, 2014 7:16:10 PM CST
01-08-2014 9:17 AM 19145750976

REMOTE CSID
8664223516

DURATION
46

PAGES
1
ATTACHMENT 3

STATUS
Received

19726759812 Pg 1/1



Community Development Department

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: The only way I could support this request is to widen Merritt Rd. 4 lanes divided might relieve some of the congestion.

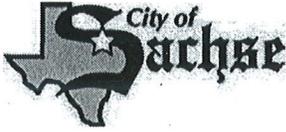
SIGNATURE: [Signature]
PRINTED NAME: Richard Simpson
ADDRESS: 4416 Merritt Rd

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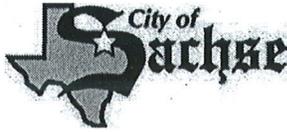
- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS:

SIGNATURE: [Handwritten Signature]
PRINTED NAME: ANDRES LUJO
ADDRESS: 4614 Rosewood Ln.

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: We need industrie not more homes per AC. In time as homes age the tax income will drop. Smaller Lots will trash up faster.

SIGNATURE: Wm Bell
PRINTED NAME: William Bell
ADDRESS: 4638 Harvest Lane

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: _____

SIGNATURE: *[Handwritten Signature]*
PRINTED NAME: Eric J. Huling
ADDRESS: 4709 Rustic Ridge Pt. Sachse

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3815 Sachse Road, Building B, Sachse, Texas 75048 Phone: (469) 429-4781 Fax: (972) 675-9812

TIME RECEIVED
 January 8, 2014 1:34:55 PM CST
 REMOTE CSID 9724611836
 DURATION 76
 PAGES 1
 STATUS Failed to

** INBOUND NOTIFICATION : FAX RECEIVED WITH ERRORS **

p.1 9724611836



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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: Increased coverage means smaller homes on smaller lots which equates to more traffic and lower price point for the homes. Sachse doesn't need any more starter homes which over time results in a decrease in surrounding property values. Property owners on Merritt deserve better.

SIGNATURE: [Signature]

PRINTED NAME: William M Jackson

ADDRESS: 4412 Merritt Rd

Your written comments are being solicited in the above case. Additional information is available through the Community Development Department located at 8815-B Sachse Road. The Planning and Zoning Commission will hold a public hearing and offer a formal recommendation of the above request at 7:00pm on Monday, January 18, 2014. The City Council will hold a public hearing and consider approval of an Ordinance amending the Planned Development at 7:30pm on Monday, February 8, 2014. Both meetings will be conducted in the City Council Chambers, located at 8815-B Sachse Road, Sachse, Texas.

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LOCATION: The subject property is located on the west side of Merritt Road, approximately 1,500 feet north of Hudson Drive. *(A location map depicting the 1,000-foot notification area is attached for reference.)*

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: *More residential building is necessary people have to have places to live. A city cannot grow without more housing*

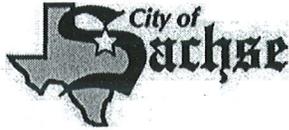
SIGNATURE: *Billy J. Kehren*
PRINTED NAME: Billy J. Kehren
ADDRESS: 1723 Jackson Meadows Dr Sachse TX 75048

Your written comments are being solicited in the above case. Additional information is available through the Community Development Department located at 3815-B Sachse Road. The Planning and Zoning Commission will hold a public hearing and offer a formal recommendation of the above request at 7:00pm on Monday, January 13, 2014. The City Council will hold a public hearing and consider approval of an Ordinance amending the Planned Development at 7:30pm on Monday, February 3, 2014. Both meetings will be conducted in the City Council Chambers, located at 3815-B Sachse Road, Sachse, Texas.

Any owner of property subject to a proposed rezoning or affected by a proposed rezoning may protest the rezoning by filing a written protest (this form is sufficient) with the Director of Community Development within the time specified above. The protest shall object to the zoning map amendment, contain a legal description of the property on behalf of which the protest is made, and be signed by the owner of the property. If protests in the form of opposition are received from property owners within 200 feet of the subject property, or the property owners own a combined minimum of 20 percent or more of the land area, approval by the City Council shall only occur with a concurring vote of at least three-fourths of the full membership of the City Council.

If you have any questions concerning this request, please contact the Community Development Department.
Phone: (469) 429-4781
Email: mkurbansade@cityofsachse.com

RETURN BY FAX OR MAIL
City of Sachse Community Development Dept.
3815-B Sachse Road, Sachse, TX 75048
FAX: (972) 675-9812



Community Development Department

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
RE: Zoning Application for a Planned Development
LOCATION: The subject property is located on the west side of Merritt Road, approximately 1,500 feet north of Hudson Drive.

EXPLANATION OF REQUEST: The applicant is requesting a Planned Development zoning designation for Phases 2 & 3 of the Heritage Park development. The proposed Planned Development will adhere to the existing Single-Family Residential (SF-10) zoning designation requirements with the one exception that building coverage be permitted to be increased from 35% to 40%.

- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

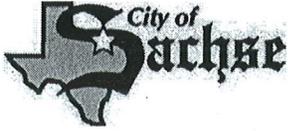
COMMENTS:

SIGNATURE: [Signature]
PRINTED NAME: MICHAEL R McCOMB
ADDRESS: 5208 SMITHFIELD CT, SACHSE TX 75048

Your written comments are being solicited in the above case. Additional information is available through the Community Development Department located at 3815-B Sachse Road. The Planning and Zoning Commission will hold a public hearing and offer a formal recommendation of the above request at 7:00pm on Monday, January 13, 2014.

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Community Development Department

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
RE: Zoning Application for a Planned Development
LOCATION: The subject property is located on the west side of Merritt Road, approximately 1,500 feet north of Hudson Drive. (A location map depicting the 1,000-foot notification area is attached for reference.)

EXPLANATION OF REQUEST: The applicant is requesting a Planned Development zoning designation for Phases 2 & 3 of the Heritage Park development. The proposed Planned Development will adhere to the existing Single-Family Residential (SF-10) zoning designation requirements with the one exception that building coverage be permitted to be increased from 35% to 40%.

- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
 I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: _____

SIGNATURE: Rudy Hernandez
PRINTED NAME: RUDY HERNANDEZ
ADDRESS: 5220 SMITHFIELD CT SACHSE, TX 75048

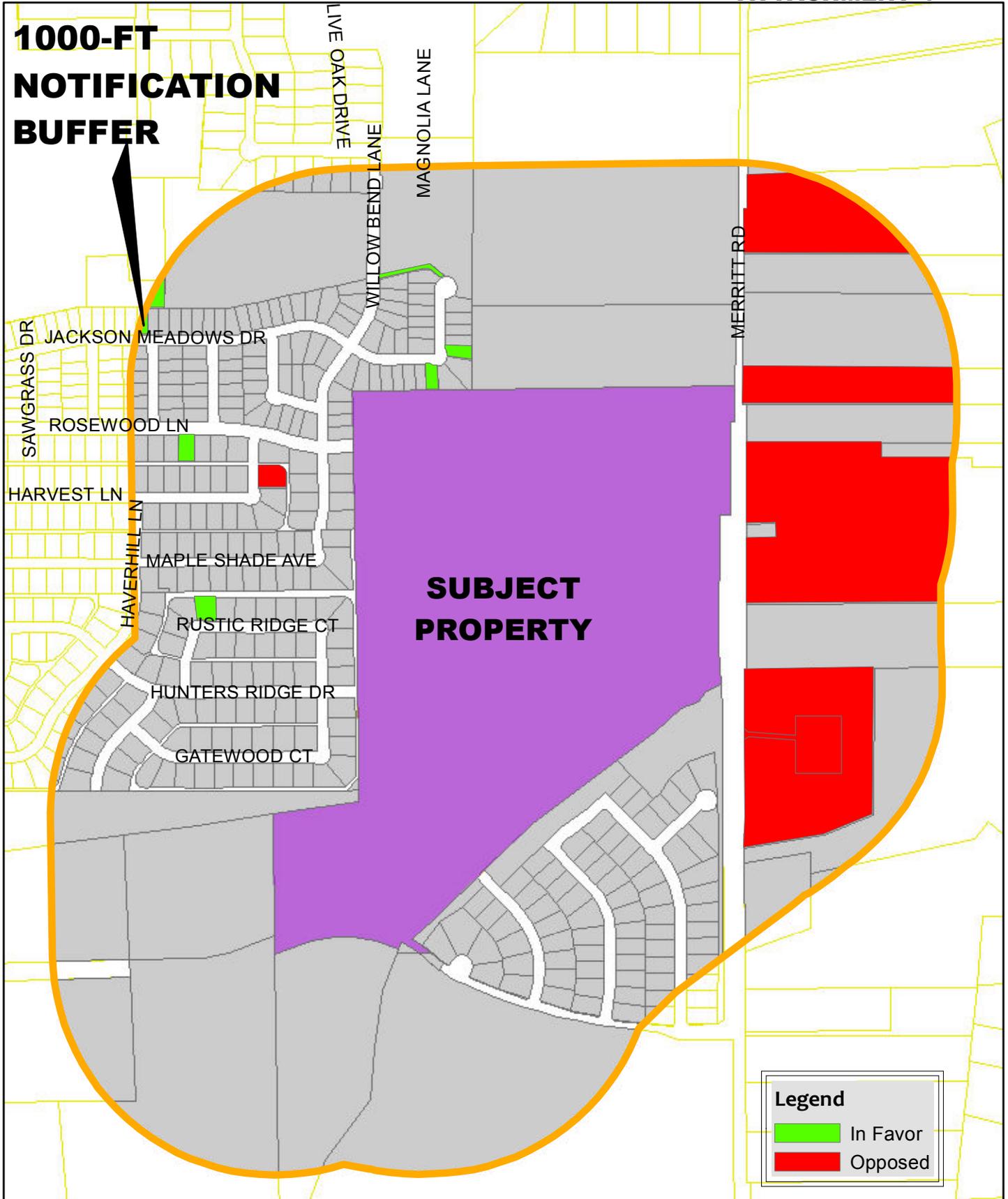
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If you have any questions concerning this request, please contact the Community Development Department.
 Phone: (469) 429-4781
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RETURN BY FAX OR MAIL
 City of Sachse Community Development Dept.
 3815-B Sachse Road, Sachse, TX 75048
 FAX: (972) 675-9812

**1000-FT
NOTIFICATION
BUFFER**



1000-FT BUFFER / RESPONSES

*Heritage Park Phases 2 & 3 PD
Zoning (Z013-06)
Map Created: February 3, 2013*



Legislation Details (With Text)

File #:	14-2022	Version:	1	Name:	CD - PW VZ CELL TOWER PD CC
Type:	Agenda Item	Status:		Status:	Agenda Ready
File created:	1/22/2014	In control:		In control:	City Council
On agenda:	2/17/2014	Final action:		Final action:	

Title: Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".

Executive Summary

The City of Sachse is the applicant for this request to rezone the subject property to allow for the construction of a 150-foot cellular communications tower and associated equipment shelters. The communications tower would be located on City property approximately 300 feet from Sachse Road.

Sponsors:

Indexes:

Code sections:

- Attachments:**
- [CD - PW VZ CELL TOWER PD CC - PRESENTATION.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - DRAFT ORD.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT A.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT B.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT C.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - DRAFT ORD - EXHIBIT D.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - ATTACHMENT 1.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - ATTACHMENT 2.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - ATTACHMENT 3.pdf](#)
 - [CD - PW VZ CELL TOWER PD CC - ATTACHMENT 4.pdf](#)

Date	Ver.	Action By	Action	Result
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Title

Conduct a public hearing and consider an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of

the Zoning Concept Plan approved as Exhibit “D”.

Executive Summary

The City of Sachse is the applicant for this request to rezone the subject property to allow for the construction of a 150-foot cellular communications tower and associated equipment shelters. The communications tower would be located on City property approximately 300 feet from Sachse Road.

Background

The 10.6241-acre subject property is located at 6420 Sachse Road, and is currently occupied by City of Sachse Public Works and Animal Control operations. The property retains a split zoning designation of Agricultural (AG) and Single Family Residential (R-1). (See Attachment 1 - Aerial Location Map and Attachment 2 - Zoning Identification Map).

The subject property is bordered by the following uses:

North: Woodbridge / existing single family residences (Zoning designation: PD)

South: Existing agricultural operation (Zoning designation: AG)

East: Existing agricultural operation (Zoning designation: AG)

West: City of Sachse Public Works building (Zoning designation: SUP).

The Future Land Use designation for the subject property is Rural Residential. The proposed Planned Development zoning designation is consistent with the Future Land Use designation.

Planning and Zoning Commission voted 7-0 to recommend approval of this item at their January 13, 2014 meeting.

Policy Considerations

The requested Planned Development includes the entire 10.6241-acre (462,788 square feet) subject property. The compound area for the cellular communications tower and associated equipment storage will be only 3,728 square feet of this total area. Other improvements to the site will include a concrete driveway (approximately 100-feet in length) connecting from the existing driveway to the compound area (See Exhibit D for the Zoning Concept Plan).

Development Standards (Exhibit C) will also be adopted as regulating tools for this Planned Development. These standards include requirements for maximum height (150 feet), the inclusion of up to four additional carriers, and the composition of the substrate within the compound.

The main concern with any zoning request is to ensure that the request would not negatively

impact the quality of life of the surrounding properties as well as the amendment not be detrimental to the health, safety and general welfare of those properties. It is in this context that staff has analyzed this request.

Current development on the subject property includes the Animal Shelter, City water storage tanks (and ancillary equipment), and a windmill generator. The proposed cellular communications antenna will be located approximately 300-feet from the Sachse Road right-of-way and over 400-feet from the nearest single-family residence. The City of Sachse water tower is located on the property adjacent to the west.

It is staff's opinion that the proposed amendment to the Zoning Ordinance would be consistent with the character of the surrounding properties. Furthermore, it is staff's opinion that proposed Planned Development would not be detrimental to the health, safety and general welfare of the surrounding residents and properties.

Public Notification

Notice of this public hearing was mailed to the property owner and all other property owners within 1,000 feet of the subject property, as indicated by the most recently approved municipal tax roll and as required by Texas Local Government Code and the City of Sachse Code of Ordinances. A total of 185 property owners were notified via mail on December 31, 2013. As of Friday, February 7, 2014, ten responses were returned - three in favor and seven opposed to the request (See Attachment 3). A map of the returned responses can be found in Attachment 4.

Budgetary Considerations

None.

Staff Recommendations

Staff recommends approval of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".



CITY COUNCIL

FEBRUARY 17, 2014

REQUEST

Conduct a public hearing and offer recommendation to City Council regarding the consideration of an Ordinance of the City of Sachse, Texas, amending the Comprehensive Zoning Ordinance and Map, as heretofore amended; to grant a change of zoning from an Agricultural (AG) District and Single Family Residential (R-1) District to a Planned Development District (PD-26) to allow for the development of a Type 2 Cellular Communications Tower on an approximately 10.6241-acre tract of land, more particularly described in Exhibit "A" and located at 6420 Sachse Road, City of Sachse, Dallas County, Texas; providing for the approval of the Zoning Exhibit attached as Exhibit "B"; providing for the approval of Development Standards attached as Exhibit "C"; providing for the approval of the Zoning Concept Plan approved as Exhibit "D".



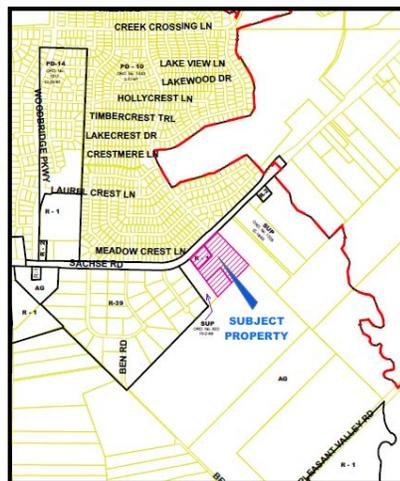
BACKGROUND

AERIAL LOCATION MAP



BACKGROUND

ZONING MAP



BACKGROUND

SITE INFORMATION

- ❑ Site Area: 10.6241 acres
- ❑ Future Land Use: Rural Residential
- ❑ Existing Zoning: AG & R-1
- ❑ Proposed Zoning: PD (Base Zoning AG)
- ❑ Proposed Uses: City of Sachse Animal Shelter & Public Works Operations and Type 2 Communications Antenna



POLICY CONSIDERATIONS

DEVELOPMENT STANDARDS

- ❑ Agricultural (AG) base district standards apply
- ❑ 150-ft maximum antenna height
- ❑ Compound and antenna to permit up to four carriers

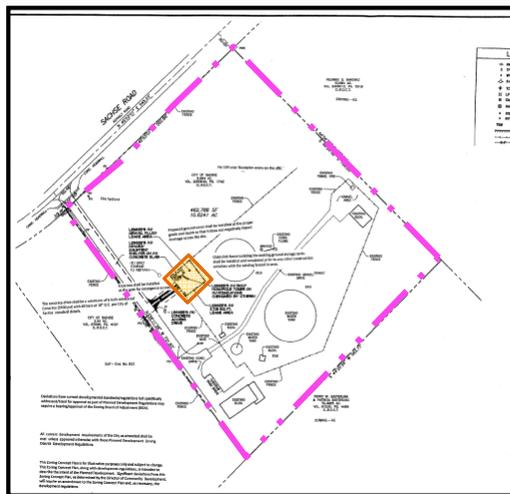


POLICY CONSIDERATIONS ZONING CONCEPT PLAN

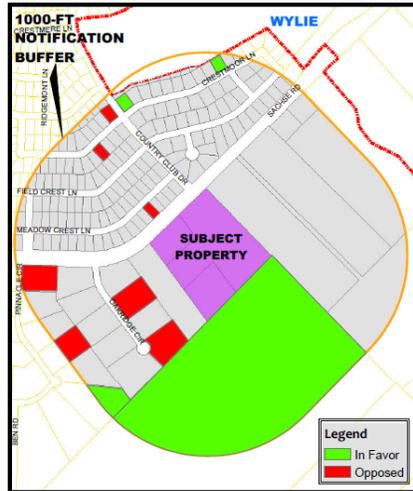
- ❑ 3,728 square feet compound area
- ❑ Equipment sheds for additional carriers permitted provided the equipment is within the compound area shown on the Plan



POLICY CONSIDERATIONS ZONING CONCEPT PLAN



PUBLIC NOTIFICATION MAP



STAFF RECOMMENDATION

Staff recommends approval of the zoning request as presented.

Planning and Zoning Commission voted 7-0 to recommend approval of this item at their January 13, 2014 meeting.



ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SACHSE, TEXAS, AMENDING THE COMPREHENSIVE ZONING ORDINANCE AND MAP, AS HERETOFORE AMENDED; TO GRANT A CHANGE OF ZONING FROM AN AGRICULTURAL (AG) DISTRICT AND SINGLE FAMILY RESIDENTIAL (R-1) DISTRICT TO A PLANNED DEVELOPMENT DISTRICT (PD-26) TO ALLOW FOR THE DEVELOPMENT OF A TYPE 2 CELLULAR COMMUNICATIONS TOWER ON AN APPROXIMATELY 10.6241-ACRE TRACT OF LAND, MORE PARTICULARLY DESCRIBED IN EXHIBIT “A” AND LOCATED AT 6420 SACHSE ROAD, CITY OF SACHSE, DALLAS COUNTY, TEXAS; PROVIDING FOR THE APPROVAL OF THE ZONING EXHIBIT ATTACHED AS EXHIBIT “B”; PROVIDING FOR THE APPROVAL OF DEVELOPMENT STANDARDS ATTACHED AS EXHIBIT “C”; PROVIDING FOR THE APPROVAL OF THE ZONING CONCEPT PLAN APPROVED AS EXHIBIT “D”; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2,000.00) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission of the City of Sachse and the governing body of the City of Sachse, in compliance with state laws applying to amending the Comprehensive Zoning Ordinance and Map, have given the requisite notice by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all property owners generally, the governing body of the City of Sachse is of the opinion that said comprehensive Zoning Ordinance should be amended as provided herein;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS:

SECTION 1. That the Comprehensive Zoning Ordinance and Map of the City of Sachse, Texas, as heretofore amended, be and the same are hereby further amended to grant a change in zoning from Agricultural (AG) and Single Family Residential (R-1) to Planned Development (PD) on an approximately 10.6241-acre tract of land located 6420 Sachse Road, City of Sachse, Dallas County, Texas being more particularly described by metes and bounds in Exhibit “A” and as depicted in Exhibit “B”, attached hereto and incorporated herein by reference.

SECTION 2. The property described in Exhibit “A”, shall be developed in accordance with the following exhibits, each of which are attached hereto and incorporated herein:

Exhibit “C” - Development Regulations

Exhibit “D” - Zoning Concept Plan.

SECTION 3. That all provisions of the ordinances of the City of Sachse in conflict with the provisions of this ordinance be and the same are hereby repealed.

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

SECTION 5. That an offense committed before the effective date of this ordinance is governed by the prior law and the provisions of the Code of Ordinances, as amended, in effect when the offense was committed and the former law is continued in effect for this purpose.

SECTION 6. That any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Comprehensive Zoning Ordinance of the City of Sachse, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of two thousand dollars (\$2,000.00) for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

SECTION 7. This ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such cases provide.

PASSED AND APPROVED by the City Council of the City of Sachse, Texas on the _____ day of _____, 2014.

APPROVED:

Mike Felix
Mayor

DULY ENROLLED:

Terry Smith
City Secretary

APPROVED AS TO FORM:

Peter G. Smith
City Attorney
(01-08-14/64265)

EXHIBIT "A"

BEING a tract of land situated in the T. R. Goodwin Survey, Abstract No. 502, and the R. D. Newman Survey, Abstract No. 1072 in the City of Sachse, Texas, also being all of that certain 9.994 acre tract of land conveyed to the City of Sachse, according to that Special Warranty Deed dated February 23, 2000, recorded in Volume 2000040, Page 1742, Deed Records, Dallas County, Texas, and being more particularly described by metes and bounds as follows:

BEGINNING at a point in the center of Sachse Road from which a 3/8 inch iron rod found at the most westerly corner of said 9.994 acre tract, same being the most northerly corner of a 3.42 acre tract conveyed to the City of Sachse, Texas, by Volume 87096, Page 4197, Deed Records, Dallas County, Texas, also being in the southeast right-of-way line of Sachse Road, bears South 36 degrees 11 minutes 38 seconds East a distance of 50.48 feet;

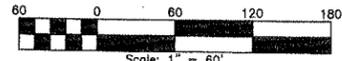
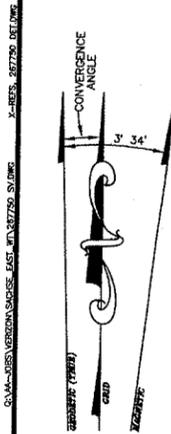
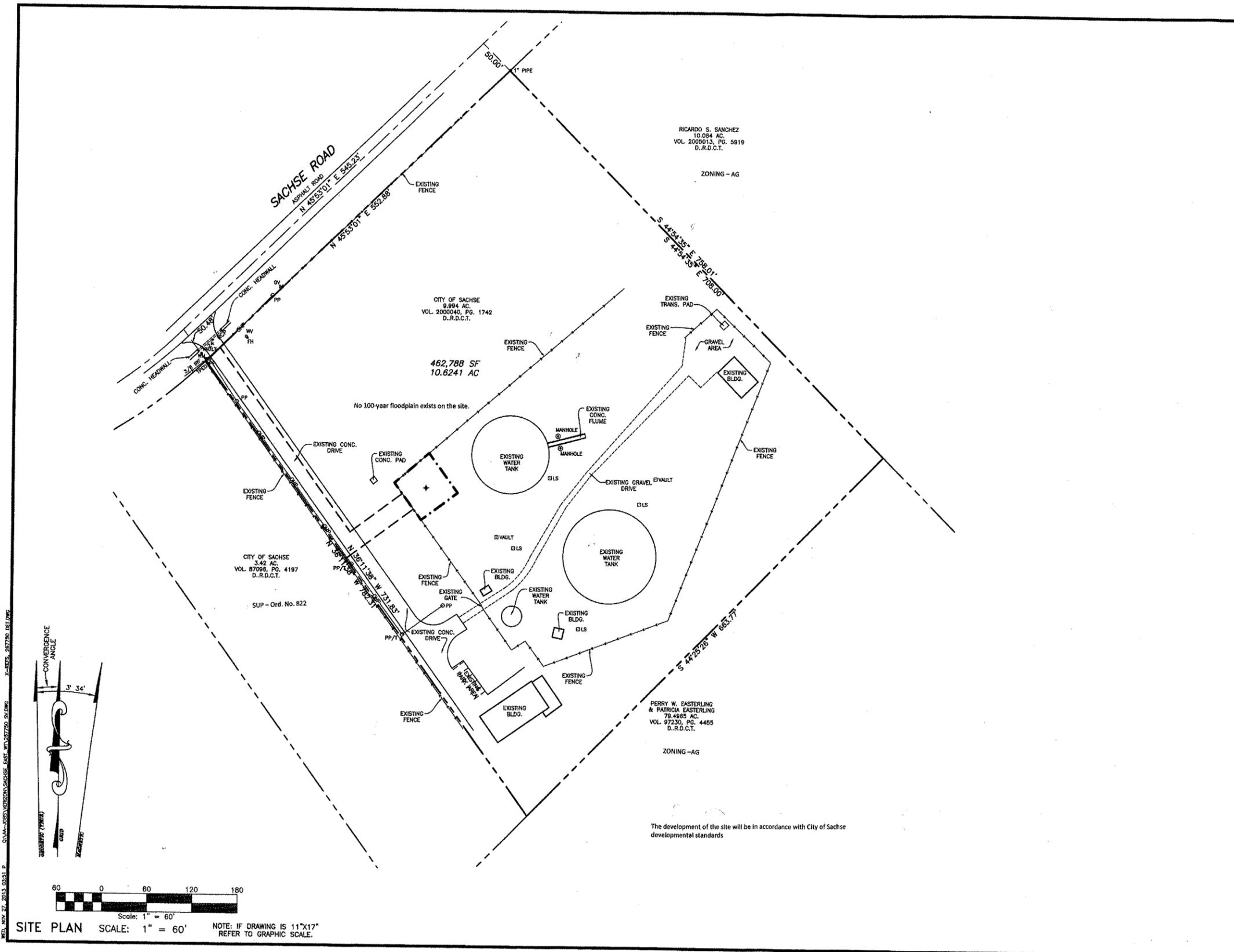
THENCE along the centerline of said Sachse Road, North 45 degrees 53 minutes 01 seconds East, a distance of 545.23 feet to a Point;

THENCE South 44 degrees 54 minutes 35 seconds East, passing at a distance of 50.00 feet a 1" pipe found for the most northerly corner of said 9.994 acre tract, same being the most westerly corner of a 10.084 acre tract conveyed to Ricardo S. Sanchez by Volume 2005013, Page 5919, Deed Records, Dallas County, Texas, and continuing for a total distance of 758.01 feet to a Point, same being the most easterly corner of said 9.994 acre tract and being the most northerly corner of a 79.4965 acre tract conveyed to Perry W. Easterling and Patrician Easterling by Volume 97230, Page 4455, Deed Records, Dallas County, Texas;

THENCE along the southeast line of said 9.994 acre tract, same being the northwest line of said 79.4965 acre tract, South 44 degrees 25 minutes 26 seconds West, a distance of 663.77 feet to a Point, same being the most southerly corner of said 9.994 acre tract and the most easterly corner of said 3.42 acre tract;

THENCE along the southwest line of said 9.994 acre tract, same being the northeast line of said 3.42 acre tract, North 36 degrees 11 minutes 38 seconds West, passing at a distance of 731.83 feet a 3/8 inch iron rod found at the most westerly corner of said 9.994 acre tract, same being the most northerly corner of said 3.42 acre tract and continuing for a total distance of 782.31 feet to the POINT OF BEGINNING hereof and containing 10.6241 acres or 462,788 square feet of land, more or less.

DEC 30 2013



SITE PLAN SCALE: 1" = 60' NOTE: IF DRAWING IS 11"x17" REFER TO GRAPHIC SCALE.

EXHIBIT B – ZONING EXHIBIT P13-07

SACHSE EAST WATER TOWER
 5436 SACHSE RD.
 THOMAS R. GOODWIN ABSTRACT 502 PAGE 135
 R.D. NEWMAN ABSTRACT 1072
 DALLAS COUNTY
 DECEMBER, 2013

OWNER: CITY OF SACHSE
 3815 SACHSE ROAD
 SACHSE, TX 75048
 972 495 1212

APPLICANT: PETER KAVANAGH
 ZONE SYSTEMS, INC
 1620 HANDLEY DRIVE
 DALLAS, TX 75208
 214 941-4440

REPRESENTING: VERIZON WIRELESS

TOTAL GROSS AREA = 10.6241 ACRES

The development of the site will be in accordance with City of Sachse developmental standards

PLANNED DEVELOPMENT STANDARDS

Existing Zoning and Land Use

The existing zoning designation for the subject property is Agricultural (AG) and Single Family Residential (R-1). The subject property is currently being utilized for the City of Sachse Public Works building and related operations.

Planned Development Standards

The Planned Development will utilize an underlying zoning designation of Agricultural (AG) with the following exception that a “Type 2 Telecommunications Antenna” is permitted by right. All other Agricultural district standards will be in effect.

Design/Construction Standards

The Planned Development will utilize the following design and construction standards:

General. These Standards will permit the erection of a monopole that will be one hundred fifty (150) feet in height. The monopole will be designed to accommodate four (4) carriers. Ground space around the tower will be large enough to accommodate the ground equipment of other carriers.

Tower. The tower is a monopole that will be one hundred fifty (150) feet in height. The top antenna mast on the tower will be constructed to provide for the antennas to have a center line (center of an eight-foot tall antenna would be in the middle or at the four foot mark). The total height with the mast just above the top of the tower and the lightning rod being just above the mast is one hundred fifty eight (158) feet.

The tower will be designed for this site. A foundation plan will be designed for this site. All plans are to be sealed by a registered Texas engineer.

The tower will be constructed in accordance with Figure 1 below.

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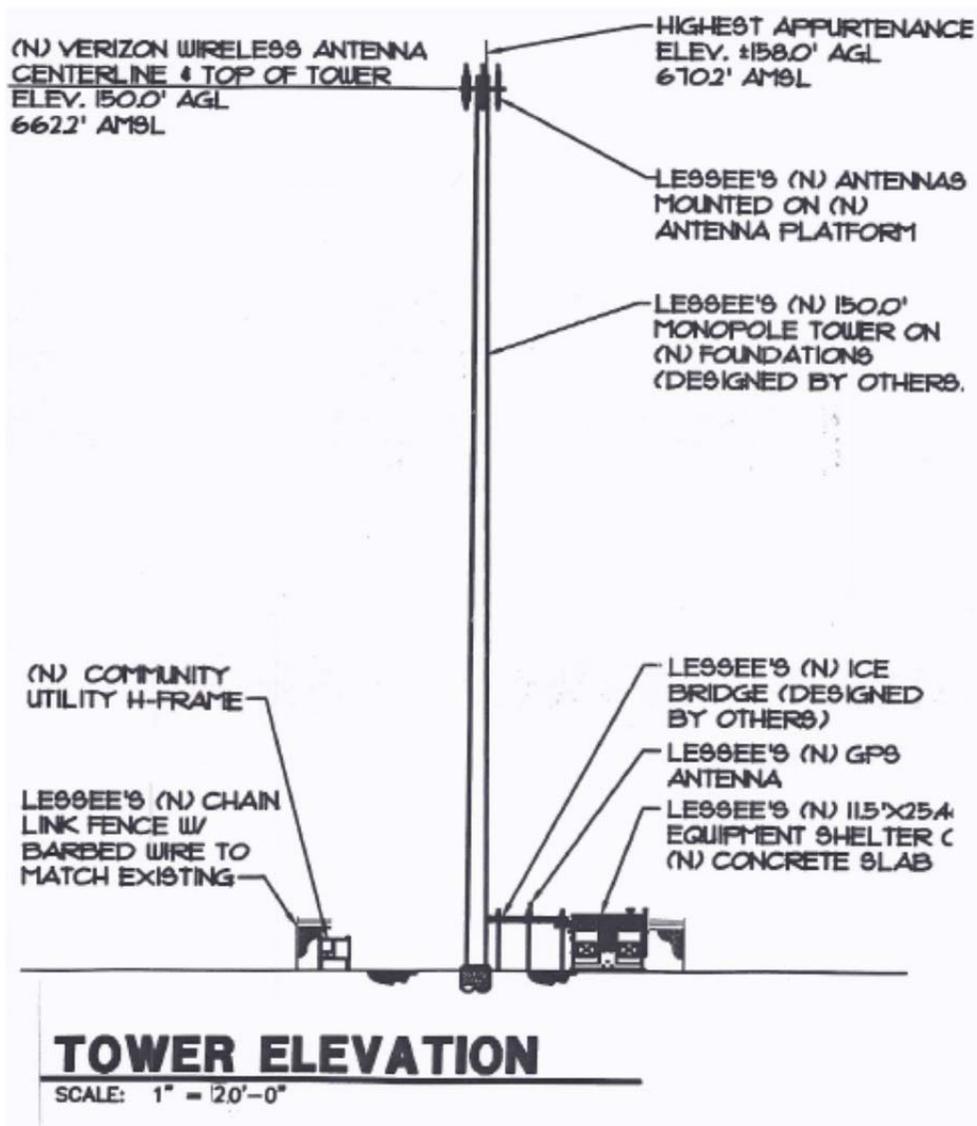


Figure 1. Tower Elevation

Compound. The compound will be approximately sixty (60) feet by sixty (60) feet area surrounded by a six foot chain-link fence (Reference Exhibit D of this Ordinance for Compound boundary). The compound will contain the tower and ground equipment. The ground equipment will sit on a concrete slab. Other telecommunications carriers who may co-locate on this tower will have their ground equipment on separate concrete slabs. The location of future equipment shelters/cabinets is provided on Exhibit D to show the potential location of such improvements in the future. Modification of the final location of equipment shelters/cabinets will be permitted without amendment to this Planned Development provided the location is wholly within the compound area shown on Exhibit D.

Each carrier will have separate electrical service. One utility H-frame will contain all meters. The ground surface in the compound that is not covered by concrete slabs will be gravel over fabric that allows water penetration without grass growing in the compound (See Figure 2).

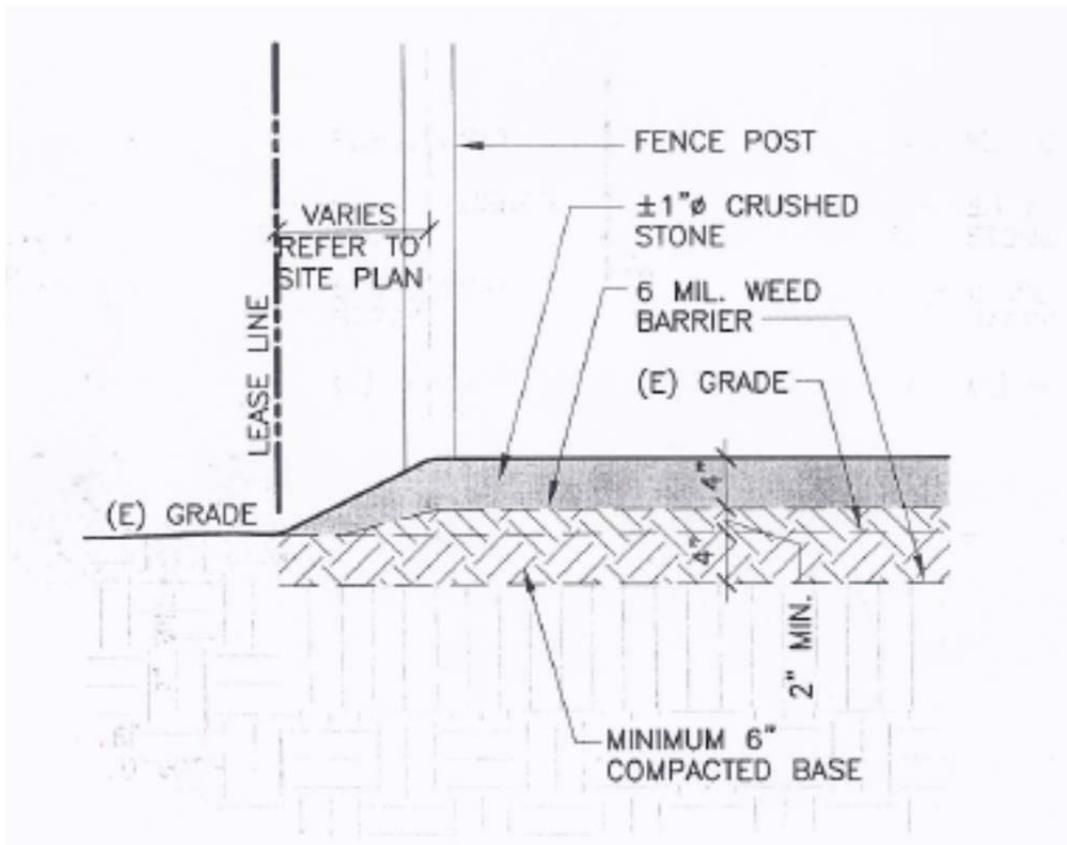
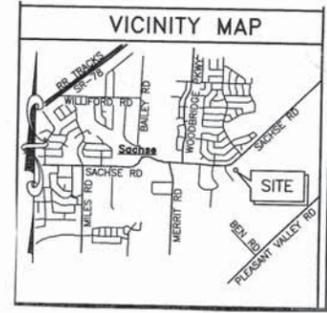
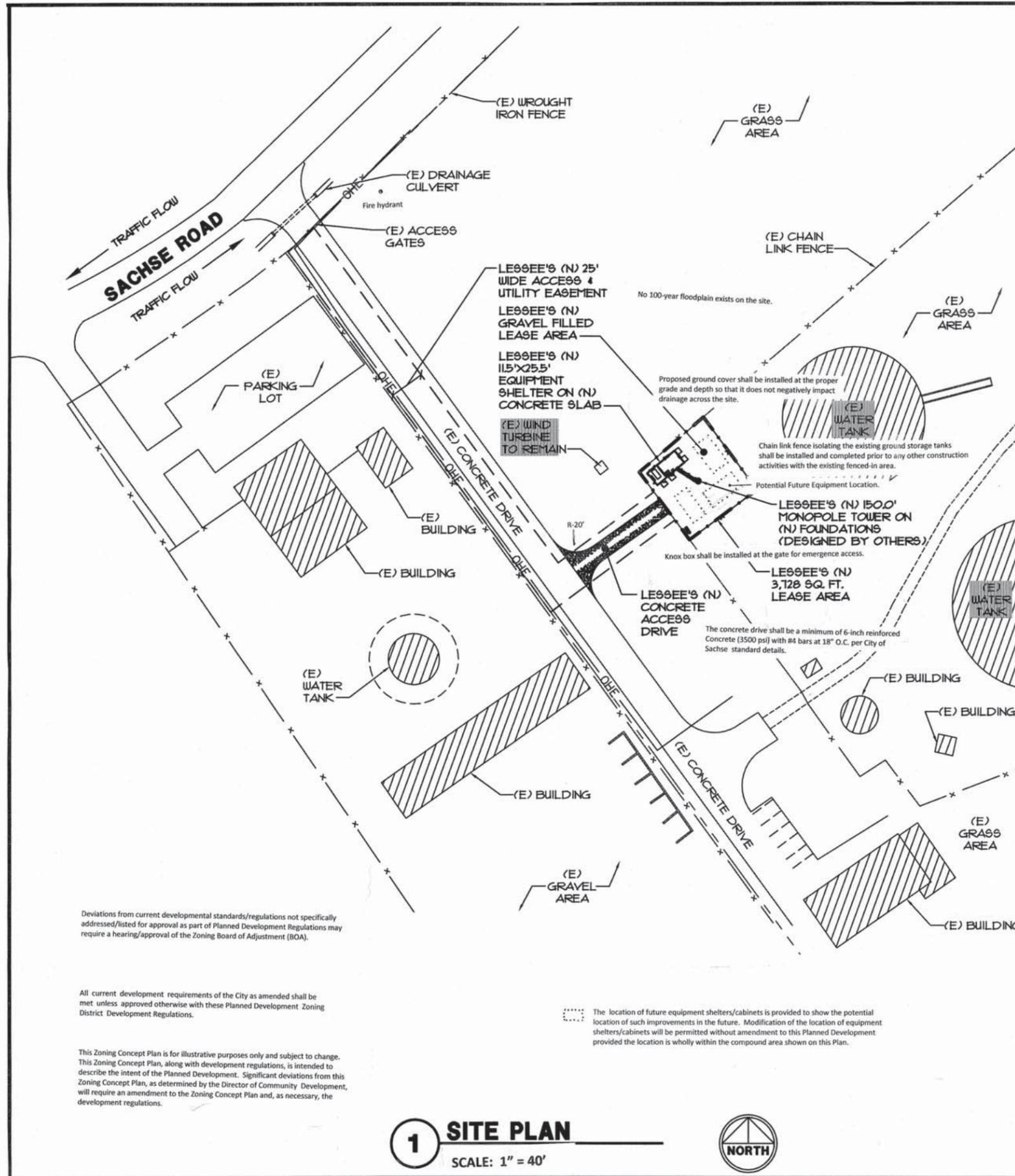


Figure 2. Site Edge Detail

Construction. No construction will occur until the City of Sachse has approved a building permit, electrical permit and fence permit (if required). All drawings are sealed by a Texas registered engineer or architect as appropriate per Code. The fence that now surrounds the elevated water storage tank will be relocated in this area as the first construction activity in order to continue the current fenced security of the elevated storage tank.



Deviations from current developmental standards/regulations not specifically addressed/listed for approval as part of Planned Development Regulations may require a hearing/approval of the Zoning Board of Adjustment (BOA).

All current development requirements of the City as amended shall be met unless approved otherwise with these Planned Development Zoning District Development Regulations.

This Zoning Concept Plan is for illustrative purposes only and subject to change. This Zoning Concept Plan, along with development regulations, is intended to describe the intent of the Planned Development. Significant deviations from this Zoning Concept Plan, as determined by the Director of Community Development, will require an amendment to the Zoning Concept Plan and, as necessary, the development regulations.

The location of future equipment shelters/cabinets is provided to show the potential location of such improvements in the future. Modification of the location of equipment shelters/cabinets will be permitted without amendment to this Planned Development provided the location is wholly within the compound area shown on this Plan.

**EXHIBIT D – ZONING CONCEPT PLAN
P13-07**

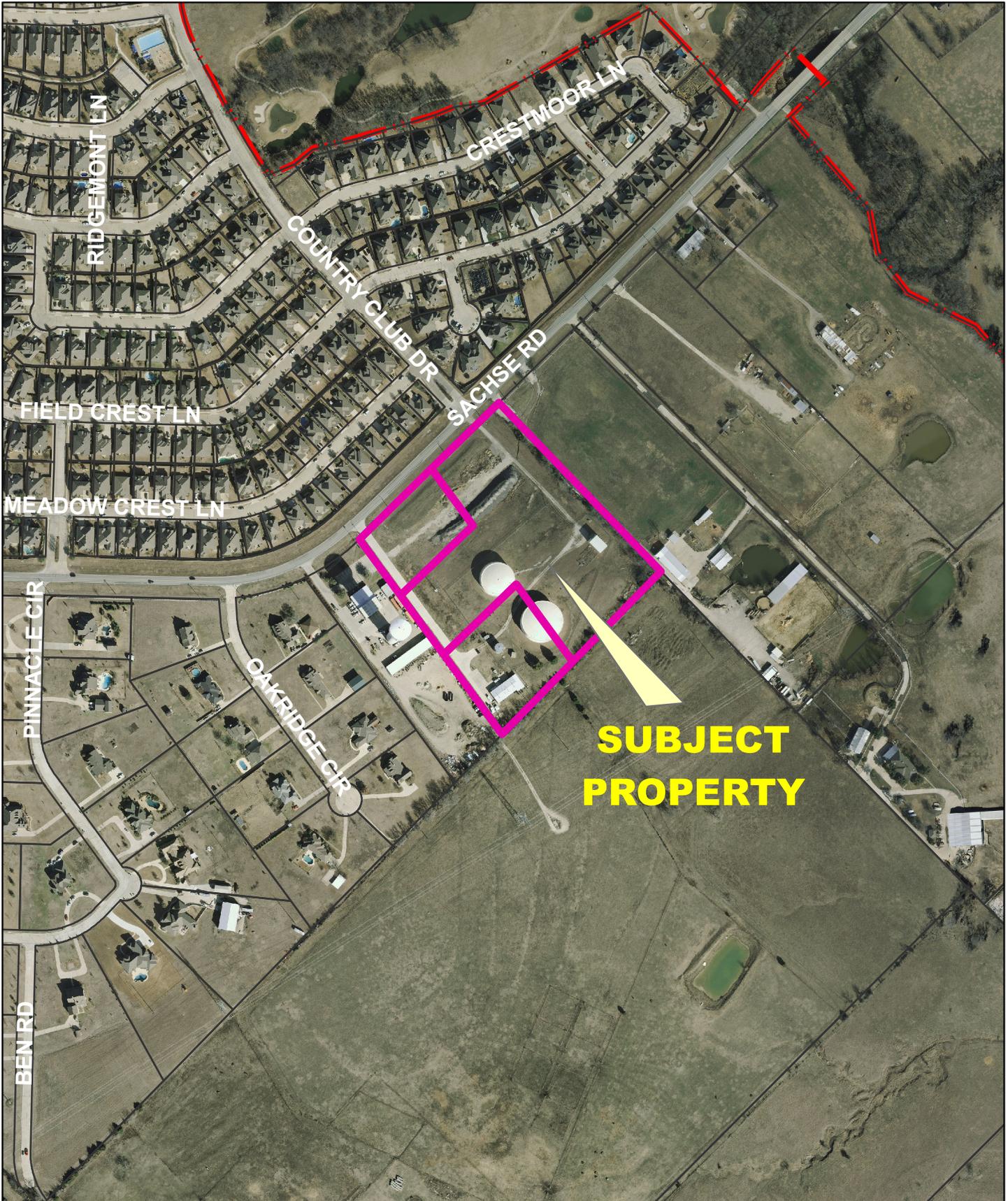
SACHSE EAST WATER TOWER
5436 SACHSE RD.
THOMAS R. GOODWIN ABSTRACT 502 PAGE 135
R.D. NEWMAN ABSTRACT 1072
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OWNER: CITY OF SACHSE
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APPLICANT: PETER KAVANAGH
ZONE SYSTEMS, INC
1620 HANDLEY DRIVE
DALLAS, TX 75208
214 941-4440

REPRESENTING: VERIZON WIRELESS

TOTAL GROSS AREA = 10.6241 ACRES



**SUBJECT
PROPERTY**

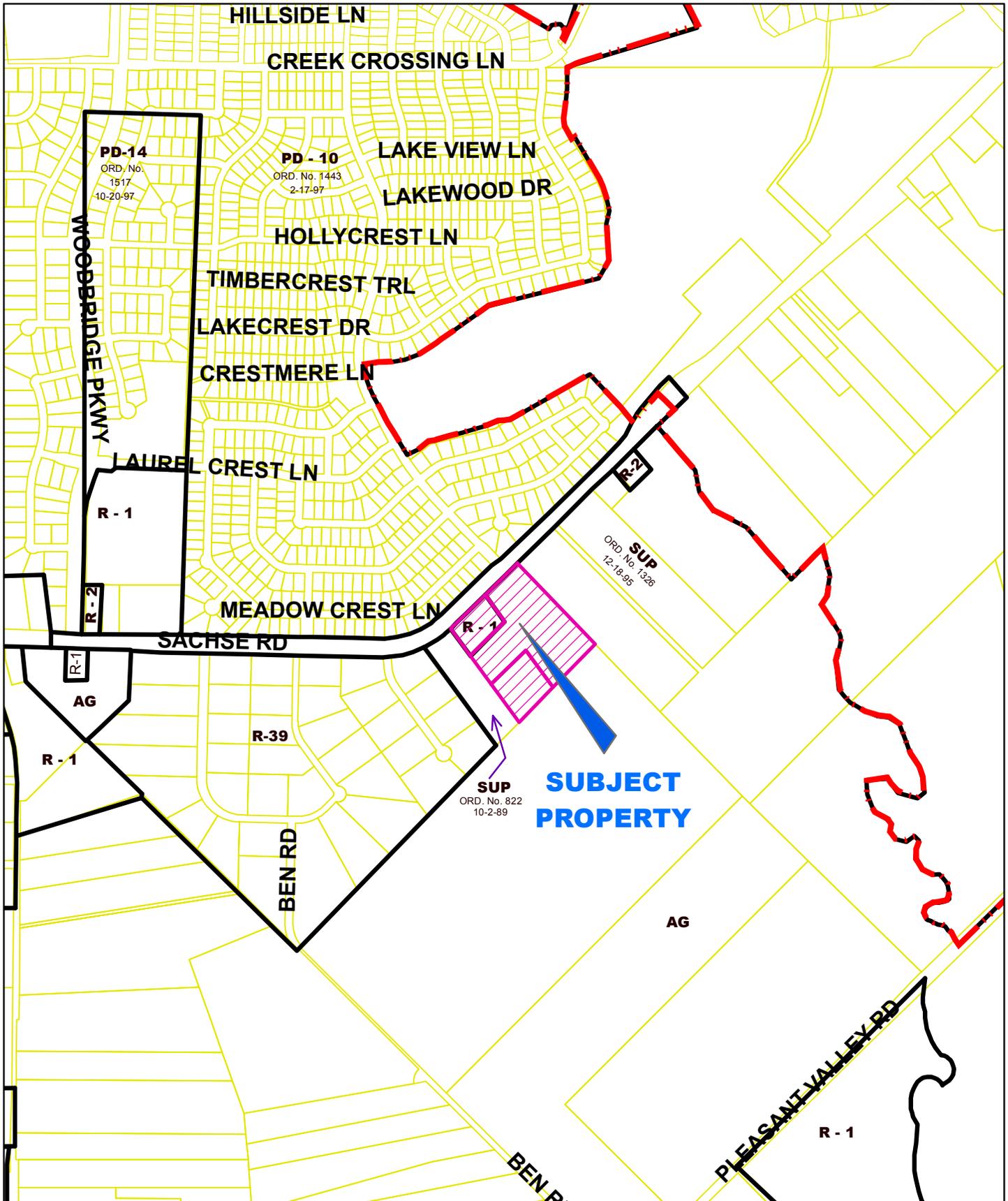


AERIAL LOCATION MAP

VERIZON WIRELESS FACILITIES

FILE: ZO 13-07

Map Created: December 23, 2013



ZONING IDENTIFICATION MAP

VERIZON WIRELESS FACILITIES

FILE: ZO 13-07

Map Created: December 23, 2013



Community Development Department

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
RE: Zoning Application for a Planned Development
LOCATION: The subject property is located at 6420 Sachse Road, and is currently occupied by City of Sachse Public Works operations. *(A location map depicting the 1,000-foot notification area is attached for reference.)*

EXPLANATION OF REQUEST: The applicant (City of Sachse) is requesting a Planned Development (PD) zoning designation for the purpose of constructing a telecommunications antenna. The proposed PD will use the underlying zoning designation of Agricultural (AG) with the exception that a "Type 2 Telecommunications Antenna" is permitted by right. All other AG district standards will be in effect. The proposed antenna will be 150-ft in height and located on the existing City of Sachse Public Works property, approximately 350-ft from Sachse Rd.

- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
 I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: _____

SIGNATURE: Donald P. Hervey Woodbridge VII, Ltd.
PRINTED NAME: Donald P. Hervey
ADDRESS: 800 E. Campbell Rd., Suite 130, Richardson, TX 75081

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If you have any questions concerning this request, please contact the Community Development Department.
 Phone: (469) 429-4781
 Email: mkurbansade@cityofsachse.com

RETURN BY FAX OR MAIL
 City of Sachse Community Development Dept.
 3815-B Sachse Road, Sachse, TX 75048
 FAX: (972) 675-9812



**Community Development
Department**

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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: Just another eye sore ... Between the Woodbridge edition replacing our scenic pasture view & now this you are KILLING our property value.

SIGNATURE: Melody Acord

PRINTED NAME: Melody Acord

ADDRESS: 5404 Oakridge Circle

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** INBOUND NOTIFICATION : FAX RECEIVED WITH ERRORS **

TIME RECEIVED	REMOTE CSID	DURATION	PAGES	STATUS
January 12, 2014 8:35:58 PM CST	214 53018150	44	1	Failed to
ERROR CODE (700) Error in fax transmission.				

02/07/1996 09:36 214-53018150

BILL RONEY

PAGE 01



Community Development Department

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: (1) We already have an antenna tower of some kind.
 (2) and one more mill that creates noise during night hours
 (3) One above ground water tower (TANK)

SIGNATURE: William J. Roney
PRINTED NAME: William J. RONEY
ADDRESS: 5501 BARBRIER CIR.

TIME RECEIVED
January 13, 2014 1:56:38 PM CST

REMOTE CSID
2144914860

DURATION PAGES
45 1

STATUS
Received

ATTACHMENT 4

JAN-13-2014 13:48 From:COLLIN COUNTYDA

2144914860

To:City of Sachse

P.1/1



Community Development Department

NOTICE OF PUBLIC HEARING

TO: Property Owner
DATE: December 31, 2013
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LOCATION: The subject property is located at 6420 Sachse Road, and is currently occupied by City of Sachse Public Works operations. *(A location map depicting the 1,000-foot notification area is attached for reference.)*

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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: Should improve telecommunications capabilities

SIGNATURE: Sheryl Baxter
PRINTED NAME: Sheryl Baxter
ADDRESS: 5604 Pinnacle Circle

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<p>If you have any questions concerning this request, please contact the Community Development Department. Phone: (469) 429-4781 Email: mkurbansade@cityofsachse.com</p>	<p>RETURN BY FAX OR MAIL. City of Sachse Community Development Dept. 3815-B Sachse Road, Sachse, TX 75048 FAX: (972) 675-9812</p>

TIME RECEIVED
January 5, 2014 10:28:57 PM CST
Jan 05 14 10:26p Michael & Kellie Aragon

REMOTE CSID
972 675 2645

DURATION PAGES
74 1
972-675-2645

ATTACHMENT 4

STATUS
Received
p.1



Community Development Department

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: NEED DIVERSITY TO KEEP SACHSE COUNTRY STYLE TO MANY WOOD BRIDGE TYPE HOMES; NEED LARGER LOT & LARGER HOMES FOR CURRENT WOODBRIDGE RESIDENTS TO GRADUATE TOO !!

SIGNATURE: [Signature]
PRINTED NAME: MICHAEL ARAGON
ADDRESS: 5612 PINNACLE CIR

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Community Development Department

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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: Do Not want BEA RD to be a through street!

SIGNATURE: [Signature]
PRINTED NAME: BURRIS A. HESSON
ADDRESS: 5716 Pinnacle Circle, Sachse 75048

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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: *Very concerned about the whole-body exposure to a human adult, much more to babies & children by radio frequency radiation*

SIGNATURE: *Suzi Faaititi*

PRINTED NAME: *Suzi Faaititi*

ADDRESS: *6308 Crestmoor Lane*

Sachse, TX 75048 214/363-3900 ext. 1818

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I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:

I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: *I am opposed UNLESS you can state in writing it will not cause cancer, sleep disorders, memory loss or alzheimers or lower my home's worth*

SIGNATURE: Linda L. Smith
PRINTED NAME: LINDA L. Smith
ADDRESS: 6323 Crestmoor Lane
Ph: 214-440-2996

NOT cause: Cancer, Sleep disorders, memory loss, alzheimers, or lower the worth of my home.

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*(State in writing)
 Our hse is in the Buffer Zone.*



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- I AM IN FAVOR OF THE REQUEST FOR THE FOLLOWING REASONS:
- I AM OPPOSED TO THE REQUEST FOR THE FOLLOWING REASONS:

COMMENTS: I believe that this Antenna will
and can be obstructive, especially with lightning
and therefore making the subdivision a target for a fire
hazard area.

SIGNATURE: Araceli E. Resendez + Jose A. Resendez
PRINTED NAME: Araceli E. Resendez + Jose A. Resendez
ADDRESS: 10410 Meadowcrest Lane

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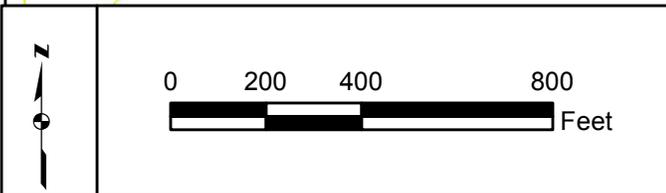
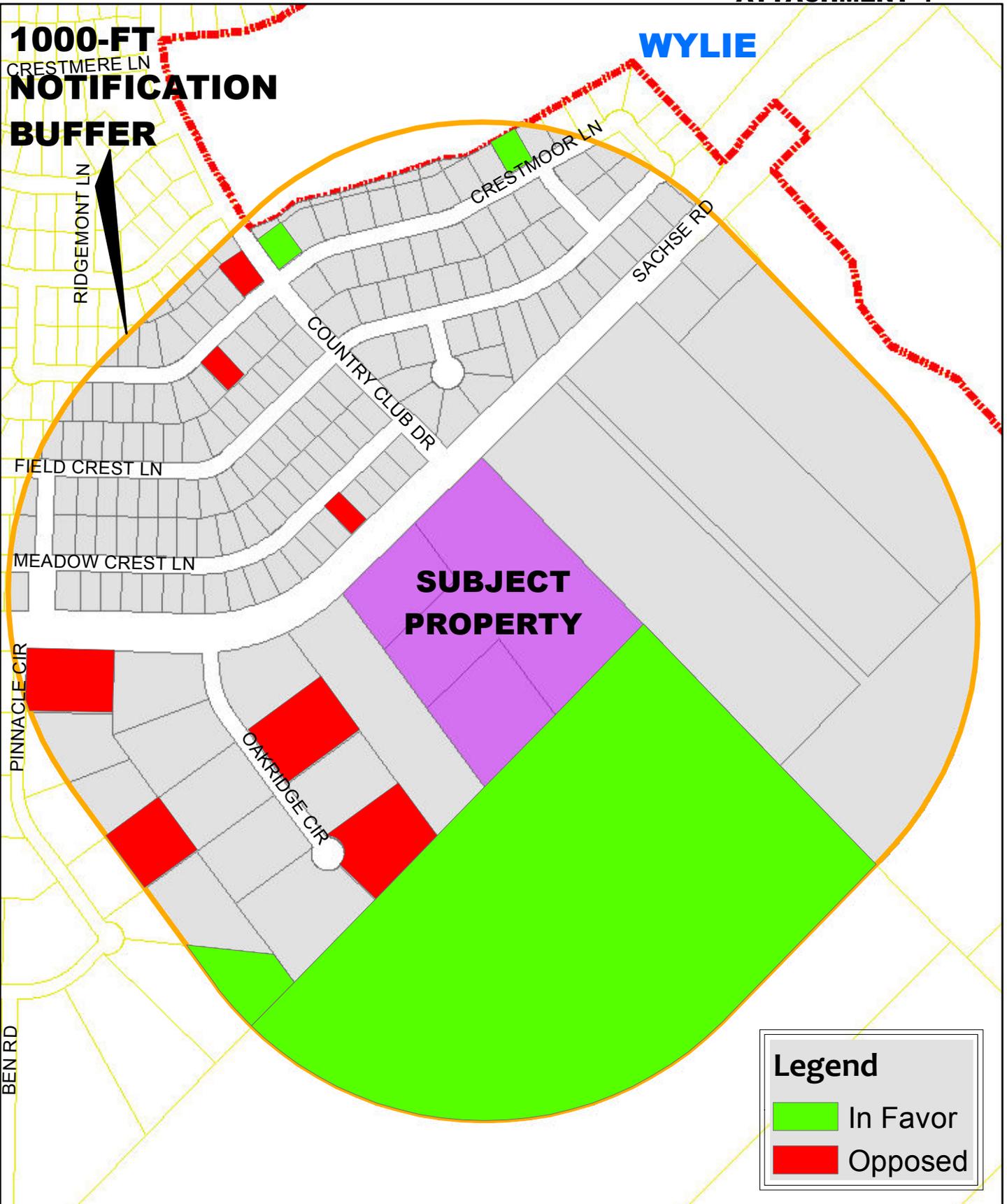
COMMENTS: AG district standards should be removed. This area should be developed. Property is too VALUABLE FOR AG USE and should be developed for Addition tax for citizens.

SIGNATURE: [Signature]
PRINTED NAME: PERRY EASTERLING
ADDRESS: 6702 BAILEY RD - 6001 BEN ROAD

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1000-FT BUFFER / RESPONSES

City of Sachse / Verizon Cell Tower Zoning (Z013-07)

Map Created: January 27, 2013



Legislation Details (With Text)

File #:	14-2048	Version:	1	Name:	Presentation of FY2013 CAFR
Type:	Agenda Item	Status:		Status:	Agenda Ready
File created:	2/7/2014	In control:		In control:	City Council
On agenda:	2/17/2014	Final action:		Final action:	
Title:	Consider receiving the City's Comprehensive Financial Report (CAFR) for the fiscal year ending September 30, 2013.				
	<p>Executive Summary Brooks, Cardiel & Company, PLLC, an independent audit firm, has audited the City's Financial Statements for the period ending September 30, 2013 and has issued an unqualified or "clean" opinion. Anthony Cardiel, CPA will be present to make comments and answer questions.</p>				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	SAS 114 Communication with Governance.pdf Sachse 13 CAFR.pdf Sachse Audit Presentation.pdf Sachse Management Letter w Responses.pdf				

Date	Ver.	Action By	Action	Result
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Title

Consider receiving the City's Comprehensive Financial Report (CAFR) for the fiscal year ending September 30, 2013.

Executive Summary

Brooks, Cardiel & Company, PLLC, an independent audit firm, has audited the City's Financial Statements for the period ending September 30, 2013 and has issued an unqualified or "clean" opinion. Anthony Cardiel, CPA will be present to make comments and answer questions.

Background

In accordance with Charter provisions (Section 7.18) an independent auditor has audited the City's Financial Statements for the period ending September 30, 2013. The CAFR is composed of the auditor's opinion, the organization's financial statements, notes to the financial statements, and supporting schedules. It is the auditor's primary function to express an opinion on the financial statements of the organization.

While the auditor is responsible for his/her opinion, the organization itself has the primary responsibility for the remaining information presented (i.e., the financial statements, supporting schedules, and notes). Management is responsible for the information presented in the financial statements.

A letter of transmittal is included and is designed to complement the Management's Discussion and Analysis (MD&A). The MD&A can be found immediately following the independent auditor's report and provides a narrative introduction, overview and analysis of the financial statements. The following are a few major highlights from the CAFR:

Cash and investments (city-wide) are \$25,139,969
Unrestricted reserves (primary government) are \$7,527,908
Increase in total net position (primary government) is \$1,461,256
Governmental fund balances total \$16,463,061
Unassigned General fund balance is \$4,631,243, which is 42% of annual expenditures
Unrestricted net assets of the Utility Fund are \$4,091,687
City-wide outstanding debt at September 30, 2013 was \$39,200,000
Ratio of debt to assessed value is 3.06%
Debt per capita equals \$1,837

Professional auditing standards require the auditors to communicate directly with the governing body regarding the City's internal control over financial reporting (Statement of Auditing Standards 115) and other relevant issues such as accounting policies, accounting estimates, disclosures, management representations (Statement of Auditing Standards 114). The relevant letters are included in the supporting documentation for this item.

Policy Considerations

The City's Financial Statements have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental entities. It is the responsibility of the Finance Department to present financial information fairly in all material respects so that the financial position of the City is not compromised. The desired result of the independent audit is to receive an "unqualified opinion." The current report reflects an unqualified (clean) opinion which is the highest opinion available. An unqualified opinion states that the financial statements "present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sachse, as of September 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Budgetary Considerations

None

Staff Recommendations

Staff recommends that City Council receive the City's Comprehensive Financial Report (CAFR) for the fiscal year ending September 30, 2013.

January 7, 2014

To the Honorable Mayor,
Members of the City Council
and management
City of Sachse, Texas

We have audited the financial statements of the City of Sachse, Texas (the "City"), for the year ended September 30, 2013, and have issued our report thereon dated January 07, 2014. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Government Auditing Standards

As communicated in our engagement letter dated March 26, 2013, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Sachse, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We did not note any findings regarding significant control deficiencies over financial reporting, material weaknesses and material noncompliance, and other matters.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing City of Sachse, Texas's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Sachse, Texas is included in Note 1 to the financial statements.

As described in the Notes to the financial to the financial statements, during the year, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The City also adopted GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*. Accordingly, the City now reports the Statement of Net Position, where it had previously reported the Statement of Net Assets. Additionally, the City restated for bond issuances costs previously recorded as assets due to the adoption of GASB No. 65.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and

assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Sachse, Texas's financial statements relate to the restatement due to adoption of GASB No. 65 and franchise fees receivable.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. We noted no such misstatements whose effects, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Appendix A identifies material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Sachse, Texas's financial

statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated January 07, 2014.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with City of Sachse, Texas , we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Sachse, Texas's auditors.

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

Very truly yours,



BrooksCardiel, PLLC

Accepted by _____

Client: **City of Sachse, Texas**
 Engagement: **AUD 2013 - City of Sachse, Texas**
 Period Ending: **9/30/2013**
 Trial Balance: **3000.00 - Trial Balance Database**
 Workpaper: **3700.05 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
To correct fund balance for FY2013 expense being booked to FY2012.				
01-022-51500	Uniforms and Accessories		580.00	
02-028-51000	Utilities - Electric		13.49	
01-000-30000	Fund Balance - Unrestricted			580.00
02-000-30001	Retained Earnings			13.49
Total			593.49	593.49
Adjusting Journal Entries JE # 2		3100.00		
Per Client: To correct cash receipts posting - Dallas County share of Merritt Road accrued in FY2012.				
04-000-47040	Other Gov't Reimbursements		232,112.14	
04-000-12110	Other Receivables - Other Gov'ts			232,112.14
Total			232,112.14	232,112.14
Adjusting Journal Entries JE # 3		4205.45		
To update franchise fee receivable and revenue by backing out the PY accrual and booking the CY accrual. (CJE JN15735 and JN15662)				
01-000-12140	Accounts Receivable - Franchise Taxes		245,493.31	
01-000-40080	Franchise Fees - Electric		162,987.20	
01-000-40100	Franchise Fees - Telephone		9,804.22	
01-000-40110	Franchise Fees - Cable TV		80,558.55	
01-000-12140	Accounts Receivable - Franchise Taxes			253,349.97
01-000-40080	Franchise Fees - Electric			152,415.14
01-000-40100	Franchise Fees - Telephone			9,537.85
01-000-40110	Franchise Fees - Cable TV			83,540.32
Total			498,843.28	498,843.28
Adjusting Journal Entries JE # 4		PBC		
Client provided post close entries for capital assets: JN15726, JN15727, JN15730, JN15731 and depreciation entry.				
02-000-14170	PP&E - Water Meters		24,286.29	
02-000-14180	PP&E - Water System Improvements		49,777.61	
02-000-14180	PP&E - Water System Improvements		121,926.00	
02-000-14180	PP&E - Water System Improvements		315,672.00	
02-000-14190	PP&E - Sewer System Improvements		59,322.87	
02-000-14190	PP&E - Sewer System Improvements		112,898.00	
02-000-14190	PP&E - Sewer System Improvements		115,558.00	
02-000-14220	Construction in Progress - Water Lines		174,354.66	
02-000-14230	Construction in Progress - Sewer Lines		105,447.15	
02-000-14240	Construction in Progress - Lift Stations		120,015.99	
02-026-55211	Depreciation Expense		2,537.16	
02-027-55210	Depreciation Expense		774,711.11	
02-028-55210	Depreciation Expense		453,482.56	
02-029-55211	Depreciation Expense		2,787.99	
02-000-14220	Construction in Progress - Water Lines			49,777.61
02-000-14230	Construction in Progress - Sewer Lines			59,322.87
02-000-14290	Accumulated Depreciation - Buildings			18,070.98
02-000-14300	Accumulated Depreciation - Vehicles			26,652.40
02-000-14310	Accumulated Depreciation - Machinery and Equip			9,333.98
02-000-14320	Accumulated Depreciation - Office Equipment			2,723.69
02-000-14360	Accumulated Depreciation - Water Meters and Values			77,677.15
02-000-14370	Accumulated Depreciation - Water System			648,377.50
02-000-14380	Accumulated Depreciation - Sewer System			450,683.12
02-000-44040	Contributed Capital			234,824.00
02-000-44040	Contributed Capital			431,230.00
02-027-54310	Water System CIP - Water Lines			174,354.66
02-028-54400	Sewer System CIP - Sewer Lines			64,806.31
02-028-54410	Sewer System CIP - Lift Stations			120,015.99
02-028-54420	Sewer System CIP - Force Mains			33,580.59
02-028-54440	Sewer System CIP - Metering Stations			7,060.25
02-029-54310	Water CIP-Meters			24,286.29

Client: **City of Sachse, Texas**
 Engagement: **AUD 2013 - City of Sachse, Texas**
 Period Ending: **9/30/2013**
 Trial Balance: **3000.00 - Trial Balance Database**
 Workpaper: **3700.05 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To correct enterprise fund expense of principal to reduce liability.				
02-000-21211	2007 CO Payable - Long Term		95,000.00	
02-000-21200	2007 CO Payable - Current			5,000.00
02-027-56200	Principal - 2007 Series CO			90,000.00
Total			95,000.00	95,000.00
Adjusting Journal Entries JE # 204		4210.10		
To adjust allowance for doubtful accounts.				
02-026-55200	Bad Debt Expense		17,810.80	
02-000-12501	Allowance For Doubtful Accounts			17,810.80
Total			17,810.80	17,810.80
Adjusting Journal Entries JE # 701		4600.20		
To record prior year contributed infrastructure for Heritage Park, Phase 1 Street/Storm Drainage.				
07-000-14050	PP&E - Streets		578,210.90	
07-000-14070	PP&E Drainage		178,077.13	
07-000-14350	Accumulated Depreciation - Street Infrastructure			22,688.64
07-000-30000	Fund Balance - Unrestricted			733,599.39
Total			756,288.03	756,288.03

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2013



2012-2013

City of Sachse, Texas

“Sachse is a tranquil community welcoming the future while offering a safe and enjoyable quality of life to all those who call Sachse home.”



City of Sachse, Texas

TABLE OF CONTENTS

September 30, 2013

INTRODUCTORY SECTION

Letter of Transmittal	1
Certificate of Achievement for Excellence in Financial Reporting	6
Organization Chart	7
List of Principal Officials	8

FINANCIAL SECTION

Independent Auditor's Report	11
Management's Discussion and Analysis	13

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	29
Statement of Activities	30

Fund Financial Statements

Governmental Funds:

Balance Sheet	32
Reconciliation of the Balance Sheet to the Statement of Net Position- Governmental funds	35
Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Funds	36
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	39

Proprietary Funds:

Statement of Net Position	40
Statement of Revenues, Expenses, and Changes in Fund Net Position	41
Statement of Cash Flows	42

Notes to Financial Statements	45
--------------------------------------	----

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balances- Budget and Actual - General Fund	72
Schedule of Funding Progress-Texas Municipal Retirement System	75

OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balances –

Budget and Actual:

Debt Service Fund	79
Special Revenue Fund	80
Sachse Economic Development Corporation	81

STATISTICAL SECTION

Net Position by Component	84
Changes in Net Position	86
Fund Balances, Government Funds	90
Changes in Fund Balance, Governmental Funds	92
Assessed Value and Estimated Actual Value of Taxable Property	95
Property Tax Rates – Direct and Overlapping Governments	96
Principal Property Taxpayers	99
Property Tax Levies and Collections	100
Ratios of Outstanding Debt by Type	102
Ratio of General Bonded Debt Outstanding	104
Direct and Overlapping Governmental Activities Debt	106
Demographic and Economic Statistics	107
Principal Employers	108
Full-Time Equivalent City Employees by Function/Program	109
Operating Indicators by Function/Program	110
Capital Asset Statistics by Function/Program	112

INTRODUCTORY SECTION





January 7, 2014

Honorable Mayor and City Council,
City Manager, and
Citizens of Sachse

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) for the City of Sachse, Texas, for the fiscal year ended September 30, 2013. The CAFR is provided to give detailed information about the financial position and activities of the City to the Citizens, City Council, Staff and other readers.

Management assumes full responsibility for the completeness and reliability of information contained in this report, based upon a comprehensive framework of internal controls that is established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Brooks, Cardiel & Company, PLLC has issued an Unqualified ("clean") opinion on the City of Sachse's financial statements for the year ended September 30, 2013. The independent auditors' report is located at the beginning of the financial section of the CAFR.

This letter of transmittal is designed to complement Management's Discussion and Analysis (MD&A) and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements.

PROFILE OF THE GOVERNMENT

The City of Sachse, incorporated in 1956, is located in Dallas County and Collin County, Texas, 20 miles northeast of downtown Dallas, on State Highway 78 and currently occupies a land area of 9.8 square miles. The City's population is 20,780, according to 2013 North Central Texas Council of Governments estimate.

The City Council is comprised of a Mayor and six council members, and is responsible for enacting ordinances, resolutions, and regulations governing the City, as well as appointing the members of various statutory and advisory boards, the City Manager, City Attorney, and Municipal Judge. The City Manager is the chief administrative officer of the government and is responsible for the enforcement of laws and ordinances, the appointment and supervision of the department heads, and the performance of functions within the municipal organization.

The City of Sachse provides a full range of services including police, fire, emergency ambulance service, library, parks, recreation, water, sewer, engineering, streets and infrastructure, animal control, municipal court, community development (planning and zoning), and general administrative services.

The financial reporting entity (the government) includes all funds of the primary government (i.e., the City of Sachse as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Discretely presented component units are legally separate entities and not part of the primary government's operations. The Sachse Economic Development Corporation (SEDC) is included in the financial statements as a discretely presented component unit.

The annual budget serves as the foundation for Sachse's financial planning and control. Annual budgets are legally adopted for the General Fund, Utility Fund, and Debt Service Fund. Each year the City Manager is required to submit to the City Council a proposed budget for the fiscal year beginning on the following October 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayers' comments. Prior to October 1, the budget is legally enacted by the City Council through passage of an ordinance, setting the limit for expenditures during the fiscal year. Expenditure appropriations in the adopted budget are by department and may be amended during the year. The City Manager is authorized to adjust budgeted amounts; however, such revisions may not result in total expenditures exceeding budgeted expenditures without approval of the City Council.

Throughout the year, monthly reports are provided to the individual departments to review and compare actual versus budgeted amounts, and summary budget reports are presented to the City Council. The Finance Department also reviews operating revenues and expenditures, recommending adjustments, as needed. On a quarterly basis, the Finance Department submits more detailed financial reports to the City Council.

Formal budgetary integration is not employed for the PGBT Tax Increment Financing Zone Fund (TIF) special revenue fund, Proprietary Fund or Capital Projects Fund. However, the City does adopt an annual budget for those funds for managerial control.

LOCAL ECONOMY

The City of Sachse continues to enjoy a stable economic environment, and local indicators point to continued stability as part of the Dallas/Fort Worth Metroplex area. The close proximity to major transportation networks in the North Dallas regional area enhances residential and commercial development in the City of Sachse. State Highway 78 connects Sachse to the President George Bush Turnpike, the North/South Central Expressway and the North/South Dallas Toll Road. The City is in close proximity to the Dallas Area Rapid Transportation System (DART) which includes both train and bus stations. The total transportation network gives our current and future residents easy access to major industrial and business centers in Dallas and many business, commercial, and industrial developments in Plano and Richardson. While Sachse is well-suited for residential development, commercial development in the City will continue to increase in the President George Bush Turnpike (Highway 190) corridor. In planning for this growth, the City of Sachse put in place a Tax Increment Financing Zone (TIF). The TIF Zone will encompass approximately 540 acres of commercial and non-commercial development when fully developed.

Property Values – Assessed property values increased \$51,829,360 (4.15%) from the preceding year with \$32,986,870 in new property and an \$18,842,490 increase in the value of existing property. During the last five years, assessed property value has increased 7.2% (from \$1,213,855,083 in 2008 to \$1,300,628,676 in 2013) and property taxes have accounted for 61% of the General Fund revenue. With a well-educated populace and average household income of \$82,219, Sachse enjoys an exceptionally high property tax collection rate.

Long-Term Strategic Planning – Long-term vision and strategic planning have been the catalyst for the City’s transformation and shaping Sachse into a friendly, vibrant community offering a safe and enjoyable quality of life to all who call Sachse home. The City’s annual budget process involves incorporating the goals and strategies identified by the City Council. Individual departments develop their goals and objectives in terms of these all-encompassing organizational goals. Priorities during the 2012-2013 budget year were:

- Transportation – Improve mobility through the City
- Infrastructure – Systematically invest in public infrastructure
- Facilities – Analyze and plan for future facility needs beyond current construction
- Fiscally Sound – Negotiate strongly on all agreements
- Economic Development – Provide economic investment that increases employment opportunity, the tax base, and provides desired goods and services for residents and contributes to the community character and identify
- Public Safety and Security – Enhance neighborhood livability and safety
- Planning – Proactively work to keep various plans reviewed and updated
- Open Government – Increase public awareness using multiple communication sources
- Arts, Culture and Recreation – Enhance and communicate Sachse’s activities to the community

Strategic Financial Plan – An appropriate financial plan for the City of Sachse requires many elements all working in concert with one another. Additional demands for “essential” City services such as police, fire, sewer, drainage and street improvements are anticipated. The Finance Department’s management role will be to maintain and enhance financial plan elements and ensure the continued financial stability for the City of Sachse.

Financial Resource Planning – Strategic planning begins with determining the City’s fiscal capacity based upon long-term financial forecasts of recurring available revenues. Financial forecasts coupled with financial trend analysis techniques and careful reserve analysis will preserve the fiscal well being of Sachse. Strategic planning is a critical element not only to meet long-term financial stability goals but to determine City Council objectives that will require special financial planning to achieve success.

Capital Improvement Planning – The City of Sachse’s Capital Improvement Program is a multi-year financial plan for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of City services. The City’s operating and capital project budgets are closely linked.

Revenues for the capital budget come from bond sales, development fees, intergovernmental revenues and current operating revenues. The Capital Improvement Program, unlike the operating budget, is a five-year plan that is reviewed and projects are reprioritized as needed. Project budgets are used as a guide for projects, debt, and other related budget planning. As such, plans for future years are subject to change.

Debt Management – All debt issuances are for the purpose of financing capital infrastructure or long-lived costly assets. Each debt issuance is evaluated against multiple policies addressing: debt service as a percent of operating expenditures, tax and revenue basis for the repayment of debt, the overall debt burden on the community, statutory limitations and market factors affecting tax-exempt interest costs. Sizing of the City’s capital improvement program based on debt capacity in conjunction with conservatively estimated pay-as-you-go revenues help stabilize per capita debt and lower annual debt service costs to the City for the long-term.

FISCAL YEAR 2013 HIGHLIGHTS

The citizens of Sachse voted for General Obligation Bonds in the amount of \$37,925,000 for facilities, parks and transportation in November 2006. The GO Bond program is currently in progress. Construction on the Municipal Complex and the Salmon Park Improvement project have been completed. Major street improvements to 5th Street and Dewitt Road were completed in 2010. Bunker Hill Road construction began in November 2011 and was completed during FY2013. The widening of Merritt Road from the intersection with Pleasant Valley Road to the south city limits was started in FY2013 and will continue into 2014.

Modifications to State Highway 78 at Woodbridge Parkway for a grade crossing of the Kansas City Southern Railroad were completed. The addition of this crossing is for the enhancement of mobility but will create a commercial development in the northern part of the City. Construction of a Wal-Mart Supercenter retail store at the southwest corner of State Highway 78 and Woodbridge Parkway began in 2013 and will continue into 2014, with the anticipated opening to take place during the summer. Woodbridge Parkway is being extended into Wylie through an inter-local agreement between Collin County, City of Wylie, and City of Sachse. Construction of that extension is expected to be completed during 2014.

Zoning and preliminary engineering were also completed for a 381-unit apartment complex near the site of the Wal-Mart store. The City has partnered with the developer of the apartment complex and the Sachse Economic Development Corporation to fund the necessary improvements to the City's railroad crossings to qualify for Quiet Zone status.

Paving improvements to Holly Crest Lane were completed during 2013. Engineering was finalized for reconstruction of Brookhollow Drive, and construction began on that project along with Haverhill Lane late in the fiscal year. Both projects are scheduled for completion early in 2014. These three projects were financed with special sales tax funds received from 380 Economic Development Agreements that expired in 2011. Preliminary engineering was begun for street lighting enhancements along Highway 78, DeWitt Road, and in the Industrial Park. These lighting projects are to be primarily financed using the same special sales tax funds, and construction will begin on these projects during 2014.

Asphalt repairs on 7th Street and Boone Street were accomplished utilizing funding from Dallas County through the Community Development Block Grant program.

Impact fees were updated in November 2012 following completion of the City's updated 10-year Capital Improvement Plan, which included the Master Thoroughfare Plan, Water Master Plan, and Sanitary Sewer Master Plan.

AWARDS AND ACKNOWLEDGEMENTS

Awards – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Sachse for its CAFR for the fiscal year ended September 30, 2012. This was the fourteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program’s requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City also, for the first time ever, submitted its 2012-2013 Fiscal Year Budget for consideration for the GFOA Distinguished Budget Presentation Award. In addition to receiving the Distinguished Budget Presentation Award, the City’s Budget was the only submission from the State of Texas to receive Special Performance Measures Recognition. The 2013-2014 Fiscal Year Budget has also been submitted for consideration.

Acknowledgements – Many people are responsible for the preparation of this report, and for the maintenance of records upon which it is based. Appreciation is expressed to representatives of Brooks Cardiel & Company, PLLC for their invaluable assistance in producing the final document and to the Finance team who were instrumental in the completion of this report.

We would also like to thank the Mayor, City Council, the City Manager and City of Sachse staff for their assistance, interest and support in the preparation of this document as well as planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Teresa C. Savage, CGFO
Finance Director



Berna D. Fitzpatrick, CGFO
Finance Manager



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

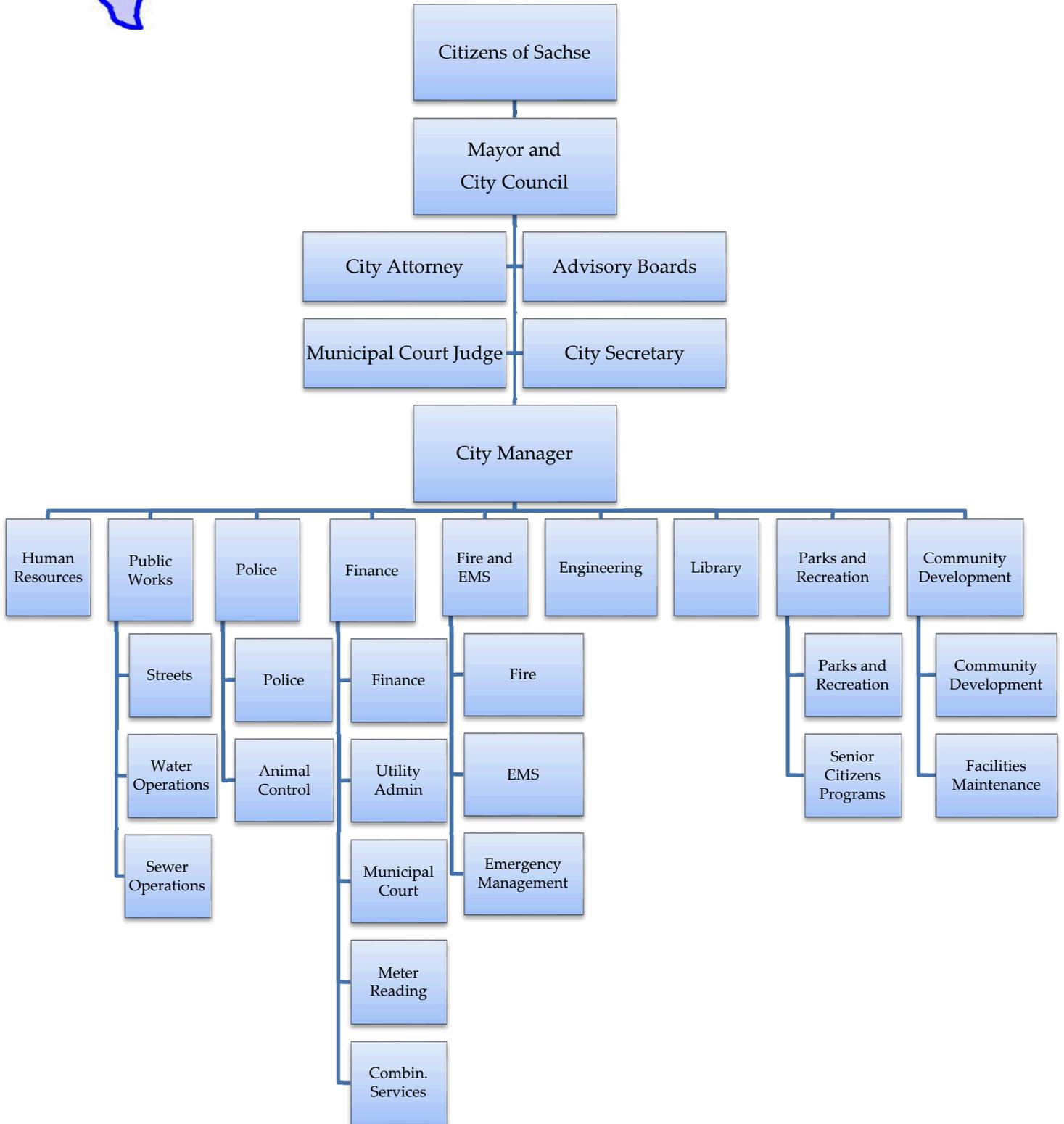
**City of Sachse
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012



Executive Director/CEO



City of Sachse, Texas

CITY OFFICIALS



Council Members

Mayor

Mayor Pro Tem

Council Member

Council Member

Council Member

Council Member

Council Member

Mike Felix

Bill Adams

Brett Franks

Charlie Ross

Todd Ronnau

Cullen King

Jeff Bickerstaff

Management Staff

City Manager

City Secretary

Finance Director

Community Development Director

City Engineer

Economic Development Corporation Director

Fire/EMS Chief

Human Resources Director

Library Manager

Parks/Senior Center Director

Police Chief

Public Works Director

Billy George

Terry Smith

Teresa Savage

Marc Kurbansade

Greg Peters

Vacant

Rick Coleman

Laura Morrow

Mignon Morse

Lance Whitworth

Dennis Veach

Joe Crase

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sachse, Texas (the "City"), as of and for the year ended September 30, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2013 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. Budgetary comparison schedules 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Brooks Cardiel, PLLC".

BrooksCardiel, PLLC
Certified Public Accountants
The Woodlands, Texas
January 7, 2013

*MANAGEMENT'S DISCUSSION
AND ANALYSIS*



City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2013

As management of the City of Sachse, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-5 of this report.

Financial Highlights

- The assets of the City exceeded its liabilities (net position) at September 30, 2013 by \$73,170,589. Of this amount, \$7,527,908 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$1,461,256. The majority of the City's net position are invested in capital assets and restricted for specific purposes.
- The City's governmental funds reported combined ending fund balances of \$16,463,061 at September 30, 2013, an increase of \$636,343 from the prior fiscal year; this includes a decrease of \$587,549 in the capital projects fund, an increase of \$4,672 in the PGBT reinvestment zone, and an increase of \$844,523 in the general fund.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$4,631,243 or 43% of total general fund expenditures.
- The City's outstanding bonds payable decreased by \$1,125,000 or 2.7% of the City's total debt outstanding at the beginning of the fiscal year. The total bonds payable at the close of the fiscal year was \$39,200,000 including self-supporting debt of the proprietary fund which was \$1,030,000.

Overview of the Financial Statements

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

Government-Wide Statements

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

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, and community development. The business-type activities of the City include water and sewer operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate Sachse Economic Development Corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The George Bush Turnpike Reinvestment Zone, although also legally separate, functions for all practical purposes as a department of the City, and therefore has been included as an integral part of the primary government.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

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

The City maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, capital projects fund, and the special revenue fund, which are considered to be major funds. The City's PGBT reinvestment zone tax increment fund is considered nonmajor for reporting purposes.

The City adopts an annual appropriated budget for its general fund, debt service fund, and special revenue fund. A budgetary comparison statement has been provided for each fund to demonstrate compliance with the budget.

Proprietary Funds

The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its water and sewer operations. All activities associated with providing such services are accounted for in this fund, including administration, operation, maintenance, debt service, capital improvements, meter maintenance, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer fund since it is considered a major fund of the City.

Component Units

The City maintains the accounting and financial statements for two component units. The Sachse Economic Development Corporation is reported as a discrete component unit on the government-wide financial statements. The George Bush Turnpike Reinvestment Zone is reported as a blended component unit and is a nonmajor fund.

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

Notes to Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees and budgetary comparison for the general fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Sachse, assets exceed liabilities by \$73,170,589 as of September 30, 2013, in the primary government.

The largest portion of the City's net position, \$53,131,843, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and drainage systems, as well as the public works facilities), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

City of Sachse, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2013

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2013			2012		
	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
Current and other assets	\$ 18,289,281	\$ 4,880,372	\$ 23,169,653	\$ 19,424,107	\$ 4,199,828	\$ 23,623,935
Capital assets, net	75,100,423	17,199,507	92,299,930	75,862,263	17,343,230	93,205,493
Total Assets	93,389,704	22,079,879	115,469,583	95,286,370	21,543,058	116,829,428
Total Deferred Outflows	15,341	-	15,341	16,108	-	16,108
Other liabilities	1,927,061	768,626	2,695,687	3,687,417	732,293	4,419,710
Long-term liabilities	38,568,589	1,050,059	39,618,648	39,571,871	1,144,622	40,716,493
Total Liabilities	40,495,650	1,818,685	42,314,335	43,259,288	1,876,915	45,136,203
Net Position:						
Invested in capital assets, net of related debt	36,962,336	16,169,507	53,131,843	36,691,052	16,223,230	52,914,282
Restricted	12,510,838	-	12,510,838	12,723,690	-	12,723,690
Unrestricted	3,436,221	4,091,687	7,527,908	2,628,448	3,442,913	6,071,361
Total Net Position	\$ 52,909,395	\$ 20,261,194	\$ 73,170,589	\$ 52,043,190	\$ 19,666,143	\$ 71,709,333

City of Sachse, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2013

Statement of Activities:

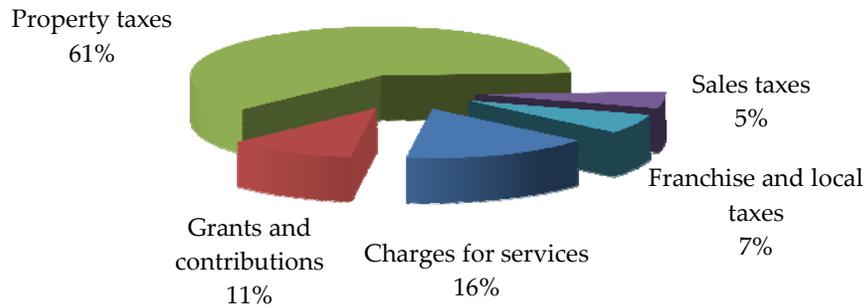
The following table provides a summary of the City's changes in net position:

	For the Year Ended September 30, 2013			For the Year Ended September 30, 2012		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
			Primary Government			Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 2,508,707	\$ 7,418,900	\$ 9,927,607	\$ 1,341,370	\$ 7,029,639	\$ 8,371,009
Grants and contributions	1,691,265	666,054	2,357,319	8,148,464	477,579	8,626,043
General revenues:						
Property taxes	9,560,239	-	9,560,239	9,476,356	-	9,476,356
Sales taxes	858,261	-	858,261	744,245	-	744,245
Franchise and local taxes	1,015,561	-	1,015,561	1,042,681	-	1,042,681
Investment income	30,518	3,934	34,452	35,398	2,985	38,383
Other revenues	80,843	-	80,843	30,161	-	30,161
Total Revenues	15,745,394	8,088,888	23,834,282	20,818,675	7,510,203	28,328,878
Expenses						
General government	2,837,443	-	2,837,443	2,914,720	-	2,914,720
Public safety	5,858,865	-	5,858,865	5,609,669	-	5,609,669
Public works	3,654,946	-	3,654,946	3,413,399	-	3,413,399
Culture and recreation	1,359,697	-	1,359,697	1,354,401	-	1,354,401
Community development	591,605	-	591,605	522,175	-	522,175
Interest and fiscal charges	1,829,322	44,664	1,873,986	1,877,579	48,142	1,925,721
Water & Sewer	-	6,196,484	6,196,484	-	6,426,286	6,426,286
Total Expenses	16,131,878	6,241,148	22,373,026	15,691,943	6,474,428	22,166,371
Change in Net Position						
Before Transfers	(386,484)	1,847,740	1,461,256	5,126,732	1,035,775	6,162,507
Transfers	1,252,689	(1,252,689)	-	1,177,341	(1,177,341)	-
Total	1,252,689	(1,252,689)	-	1,177,341	(1,177,341)	-
Change in Net Position	866,205	595,051	1,461,256	6,304,073	(141,566)	6,162,507
Beginning Net Position	52,043,190	19,666,143	71,709,333	45,739,117	19,807,709	65,546,826
Ending Net Position	\$ 52,909,395	\$ 20,261,194	\$ 73,170,589	\$ 52,043,190	\$ 19,666,143	\$ 71,709,333

City of Sachse, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2013

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

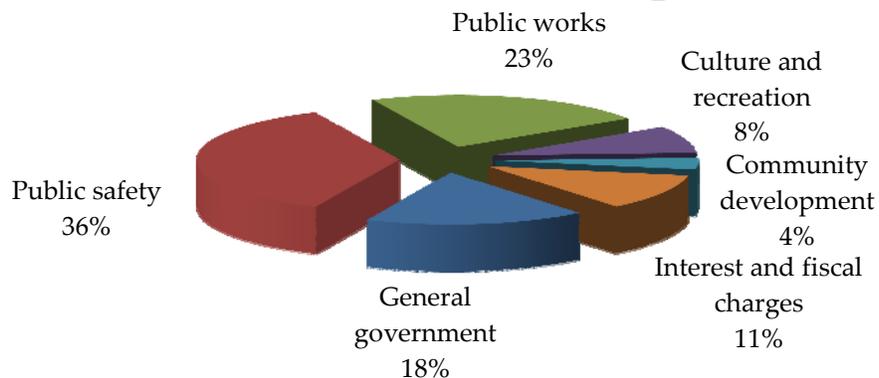
Governmental Activities - Revenues



For the year ended September 30, 2013, revenues from governmental activities totaled \$15,745,394. Property tax, franchise tax and sales tax are the City's largest general revenue sources. Overall revenue decreased \$5,073,281 or 24% due to the recognition of a large Texas Department of Transportation (TXDOT) grant in the prior year. Grants and contributions decreased by \$6,457,199 related to said grant. Property tax revenue increased \$83,883 due to increase property values and a growing tax base. Sales tax increased by \$114,016 or 15% due to an improving economy and commercial development within the City. Charges for services increased by \$1,167,337, primarily from development and permit fees. All other revenues remained relatively stable when compared to the previous year.

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses



For the year ended September 30, 2013, expenses for governmental activities totaled \$16,131,878. This represents an increase of \$439,935 or 3% from the prior year. The City's largest functional expense is public safety of \$5,858,865. All expenditures remained relatively consistent with the previous year.

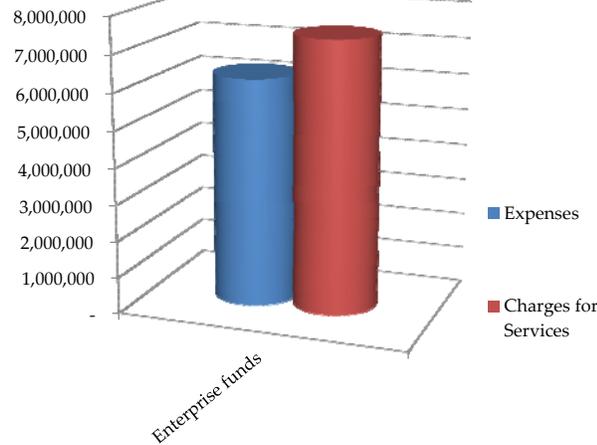
City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

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

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2013, charges for services by business-type activities totaled \$7,418,900. This is an increase of \$389,261, or 6%, from the previous year. This increase directly relates to water usage within the City.

Total expenses decreased \$233,280 to a total of \$6,241,148, due primarily to reduced sewage expenses. A sewer contract with a neighboring city was renegotiated at a better rate for the City. The city-wide average volume decreased by almost 1,000 gallons per month, resulting in reduced volume charges for wastewater treatment

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

At September 30, 2013, the City's governmental funds reported combined fund balances of \$16,463,061, an increase of \$636,343 in comparison with the prior year. Approximately 24% of this amount (\$4,631,243) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable or restricted* to indicate that it is 1) not in spendable form (\$28,231) or 2) restricted for particular purposes (\$12,510,835).

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

As of the end of the year the general fund reflected a total fund balance of \$4,659,474. Of this, \$28,231 is considered nonspendable and \$4,631,243 is unassigned. This increase in fund balance is attributable to increased property tax revenue, the previously mentioned increase in sales taxes and development fees, as well as overall decreases in expenditures in general government and community development.

As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The total fund balance of General Fund is 42% of total general fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of \$4,631,243 is 42% of total general fund expenditures.

The debt service fund had an ending fund balance of \$275,196 at September 30, 2013 compared to the previous year's balance of \$637,080.

The capital projects fund ending fund balance is \$10,167,661. During the year, the City expended \$1,538,289 on various projects, utilizing funds from the 2006 bond package and sales taxes from previous 380 agreements. This included final work on Bunkerhill Road, \$220,710, and Holly Crest Lane, \$123,618. Work continued on the widening of Merritt Road, with expenditures of \$652,477 in the year ended September 30, 2013. The initial phases of resurfacing projects on Haverhill Lane and Brookhollow Drive took place, with total expenditures of \$367,104.

The special revenue fund is considered major due to the large amount of cash held within the fund. During the current year the fund spent \$9,606 on expenses related to municipal court, public works, public safety, and the library.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position in the water and sewer fund totaled \$20,261,194. Unrestricted net position of the enterprise fund at the close of the fiscal year amounted to \$4,091,687, an increase of \$648,774 or 19% over the previous year. This includes accumulated water impact fees of \$466,218 and sewer impact fees of \$1,025,386. The investment in capital assets, net of related debt \$16,169,507, recorded a decrease of \$53,723. The capital assets of the water and sewer fund total \$41,046,070 at original cost, and after depreciation, the value is \$17,199,507. The City operates and maintains a water and sewer distribution system with force mains and lift stations. The City has six water storage facilities with a total capacity of approximately 6.9 million gallons. Other factors concerning the finances of the water and sewer enterprise fund have already been addressed in the discussion of the City's business-type activities; however, the following are additional comments regarding operations of the enterprise fund:

- The City received capital contributions of \$666,054 consisting of water and sewer infrastructure.
- Operational expenses excluding depreciation and amortization were \$4,962,602.
- Cash and cash equivalents in the water and sewer fund were \$2,602,927 at fiscal year end.

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

GENERAL FUND BUDGETARY HIGHLIGHTS

There were three budget amendments approved during the fiscal year, and increases totaling \$233,748. There was a positive variance of \$307,802 over budgeted general fund revenues. The following are additional comments regarding appropriations:

- There was a total positive variance of \$529,603 in budgeted appropriations.
- \$229,166 is the deficit of revenues over expenditures before transfers.
- There was a net positive change in fund balance of \$844,523.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$75,100,423 in a variety of capital assets and infrastructure, net of accumulated depreciation. The City's business-type activities funds had invested \$17,199,507 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, equipment, park improvements, and infrastructure. The City's total investment in capital assets decreased by \$905,564, net of depreciation.

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

- Contribution of assets by a developer.
- Acquisition of four new vehicles for the Police Department

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

LONG-TERM DEBT

At the end of the current fiscal year, the City had total bonded debt obligations of \$39,200,000. Of this amount, \$1,030,000 is self-supporting through revenues collected from the rates of the City's utility fund. All of the City's debt is backed by a full-faith credit pledge of property taxes with a limited pledge of revenues of the enterprise/utility system. The City monitors its debt obligations and callable bonds for refinancing opportunities with market conditions.

More detailed information about the City's long-term liabilities is presented in note IV. D to the financial statements.

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City Council approved a tax rate for the 2013-2014 budget which was unchanged from the 2013 rate of \$.770819 per \$100 of assessed value. There was an increase in taxable values of \$55,324,415, resulting in an overall increase in budgeted ad valorem taxes of \$361,810. However, due to a change in the allocation of the tax rate between M&O (general fund) and I&S (debt service), and an estimated increase of approximately \$90,000 in the incremental tax within the President George Bush Turnpike TIF Zone, the budgeted property tax revenue in the general fund decreased by \$236,048. Overall, budgeted revenue for the general fund decreased \$58,956 from the 2012-2013 budget; this decrease in revenue was offset by a \$119,614 decrease in budgeted expenditures, and the final approved budget included revenues over expenditures of just over \$69,000. The approved budget included funding for equipment replacement, limited personnel changes, and for the first time since the year ended 2009, salary increases.

The 2013-2014 Proprietary Fund budget was approved with budgeted expenditures exceeding revenues by \$70,324. Continued increases in the wholesale water cost from North Texas Municipal Water District (10.2%) and wastewater treatment from City of Garland (1.6%), coupled with mandatory watering restrictions have resulted in an increase in budgeted expenditures over the previous year of \$291,409, but only a \$8,860 increase in budgeted revenues. The approved budget includes funding to conduct a utility rate study, which is needed to restore rates to a level which will cover operating expenses, debt service needs, and system expansion.

The City's capital budget is prepared annually on a fiscal year basis as projects are undertaken; unlike the operating budget, funding for budgeted projects does not expire at the end of the fiscal year but continues from year to year until the project is complete. The 2013-2014 capital budget included new funding of \$1,387,516 for various general and utility projects. New projects funded in fiscal year 2014 include \$710,000 in Street CIP, \$88,000 in Water CIP, and \$589,516 in Sewer CIP. Whenever possible, the City will take advantage of partnering with private developers or other units of government to fund necessary projects. The extension of Hudson Drive, which is included in the 2014 capital budget, is being funded using roadway impact fees and partial developer funding.

The 2013-2014 budget includes three new funds. Impact fee revenues, which had previously been accounted for in the enterprise fund and special revenue fund, will be tracked in a separate special revenue fund. In May 2013, the citizens of Sachse approved a ¼ cent street maintenance tax; funds generated from this tax, which became effective October 1, 2013, are limited to maintaining streets that existed at the time the tax was approved. In addition, the City has established an internal service fund for allocating the expense of providing employee health benefits to the appropriate departments, rather than reporting these expenses all as an expense of general government.

As a part of the budget process for 2014, the City's budgetary and fiscal policies were reviewed and amended. A fund balance policy was also approved, setting the desired minimum unassigned general

City of Sachse, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (*Continued*)

September 30, 2013

fund balance at 25% of annual expenditures and establishing the approval levels for committing and assigning fund balance.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Department of Finance at 3815-B Sachse Rd., Sachse Texas 75048 or call (972) 495-1212.

FINANCIAL STATEMENTS



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

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Sachse EDC
Assets				
Current assets:				
Cash and cash equivalents	\$ 16,372,362	\$ 2,602,927	\$ 18,975,289	\$ 2,801,990
Restricted cash	-	156,378	156,378	-
Investments	2,004,562	-	2,004,562	1,201,750
Receivables, net	591,377	1,407,430	1,998,807	81,697
Internal balances	(707,251)	707,251	-	-
Inventory	-	6,386	6,386	-
Prepays	28,231	-	28,231	250
Assets held for sale	-	-	-	225,999
Total Current Assets	18,289,281	4,880,372	23,169,653	4,311,686
Capital assets:				
Non-depreciable	11,146,519	872,692	12,019,211	-
Net depreciable capital assets	63,953,904	16,326,815	80,280,719	-
	75,100,423	17,199,507	92,299,930	-
Total Assets	93,389,704	22,079,879	115,469,583	4,311,686
Deferred Outflows of Resources				
Deferred charge on refunding	15,341	-	15,341	-
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	1,010,987	605,485	1,616,472	16,372
Accrued interest payable	226,894	6,234	233,128	-
Customer deposits	500	156,907	157,407	-
Due to other governments	688,680	-	688,680	-
	1,927,061	768,626	2,695,687	16,372
Noncurrent liabilities:				
Due within one year	1,498,645	113,053	1,611,698	6,620
Due in more than one year	37,069,944	937,006	38,006,950	736
	38,568,589	1,050,059	39,618,648	7,356
Total Liabilities	40,495,650	1,818,685	42,314,335	23,728
Net Position				
Invested in capital assets, net of related debt	36,962,336	16,169,507	53,131,843	-
Restricted for:				
Debt service	275,196	-	275,196	-
Capital improvements	11,997,853	-	11,997,853	-
Municipal court	237,789	-	237,789	-
Economic development	-	-	-	4,287,958
Unrestricted	3,436,221	4,091,687	7,527,908	-
Total Net Position	\$ 52,909,395	\$ 20,261,194	\$ 73,170,589	\$ 4,287,958

See Notes to Financial Statements.

City of Sachse, Texas
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 2,837,443	\$ 24,005	\$ -	\$ -
Public safety	5,858,865	791,140	-	-
Public works	3,654,946	975,880	-	927,450
Culture and recreation	1,359,697	-	57,538	-
Community development	591,605	717,682	706,277	-
Interest and fiscal charges	1,829,322	-	-	-
Total Governmental Activities	16,131,878	2,508,707	763,815	927,450
Business-Type Activities				
Water	3,944,373	4,517,769	-	437,598
Sewer	2,296,775	2,901,131	-	228,456
Total Business-Type Activities	6,241,148	7,418,900	-	666,054
Total Primary Government	\$ 22,373,026	\$ 9,927,607	\$ 763,815	1,593,504
Component Unit				
Sachse Economic Development Corporation	\$ 238,338	\$ -	\$ -	\$ -

General Revenues:

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

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Sachse EDC
\$ (2,813,438)	\$ -	\$ (2,813,438)	
(5,067,725)	-	(5,067,725)	
(1,751,616)	-	(1,751,616)	
(1,302,159)	-	(1,302,159)	
832,354	-	832,354	
(1,829,322)	-	(1,829,322)	
<u>(11,931,906)</u>	<u>-</u>	<u>(11,931,906)</u>	
-	1,010,994	1,010,994	
-	832,812	832,812	
<u>-</u>	<u>1,843,806</u>	<u>1,843,806</u>	
<u>(11,931,906)</u>	<u>1,843,806</u>	<u>(10,088,100)</u>	
			(238,338)
9,560,239	-	9,560,239	-
858,261	-	858,261	420,766
1,015,561	-	1,015,561	-
30,518	3,934	34,452	6,988
80,843	-	80,843	-
1,252,689	(1,252,689)	-	-
<u>12,798,111</u>	<u>(1,248,755)</u>	<u>11,549,356</u>	<u>427,754</u>
866,205	595,051	1,461,256	189,416
52,043,190	19,666,143	71,709,333	4,098,542
<u>\$ 52,909,395</u>	<u>\$ 20,261,194</u>	<u>\$ 73,170,589</u>	<u>\$ 4,287,958</u>

City of Sachse, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2013

	General	Debt Service	Capital Projects	Special Revenue
<u>Assets</u>				
Cash and cash equivalents	\$ 4,867,129	\$ 275,196	\$ 9,164,545	\$ 2,065,492
Investments	-	-	2,004,562	-
Receivables, net	566,924	20,964	-	3,489
Prepays	28,231	-	-	-
Total Assets	\$ 5,462,284	\$ 296,160	\$ 11,169,107	\$ 2,068,981
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 697,221	\$ -	\$ 312,766	\$ 1,000
Customer deposits	500	-	-	-
Advances from other funds	-	-	-	-
Due to other governments	-	-	688,680	-
Total Liabilities	697,721	-	1,001,446	1,000
<u>Deferred Inflows of Resources</u>				
Unavailable revenue -				
Property taxes	49,872	20,964	-	-
Fines receivable, net	9,261	-	-	-
Ambulance	45,956	-	-	-
Total Deferred Inflows	105,089	20,964	-	-
<u>Fund Balances</u>				
Nonspendable for:				
Prepays	28,231	-	-	-
Restricted for:				
Debt service	-	275,196	-	-
Capital improvements	-	-	10,167,661	1,830,192
Municipal court	-	-	-	237,789
Unassigned reported in:				
General fund	4,631,243	-	-	-
Nonmajor PGBT Reinvestment Zone	-	-	-	-
Total Fund Balances	4,659,474	275,196	10,167,661	2,067,981
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,462,284	\$ 296,160	\$ 11,169,107	\$ 2,068,981

See Notes to Financial Statements.

Nonmajor PGBT Reinvestment Zone	Total Governmental Funds
\$ -	\$ 16,372,362
-	2,004,562
-	591,377
-	28,231
<u>\$ -</u>	<u>\$ 18,996,532</u>

\$ -	\$ 1,010,987
-	500
707,251	707,251
-	688,680
<u>707,251</u>	<u>2,407,418</u>

-	70,836
-	9,261
-	45,956
<u>-</u>	<u>126,053</u>

-	28,231
-	275,196
-	11,997,853
-	237,789
-	4,631,243
(707,251)	(707,251)
<u>(707,251)</u>	<u>16,463,061</u>
<u>\$ -</u>	<u>\$ 18,996,532</u>



City of Sachse, Texas

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

September 30, 2013

Fund Balances - Total Governmental Funds \$ 16,463,061

Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - non-depreciable 11,146,519
Capital assets - net depreciable 63,953,904

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

Property tax receivable 70,836
Fines receivable 9,261
EMS receivable 45,956

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/expenditure) until then.

Deferred charge on refunding 15,341

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

Accrued interest (226,894)
Bond discount 16,572
Non-current liabilities due in one year (1,498,645)
Non-current liabilities due in more than one year (37,086,516)

Net Position of Governmental Activities \$ 52,909,395

See Notes to Financial Statements.

City of Sachse, Texas

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

For the Year Ended September 30, 2013

	General	Debt Service	Capital Projects	Special Revenue
Revenues				
Property tax	\$ 7,060,996	\$ 2,502,651	\$ -	\$ -
Sales tax	858,261	-	-	-
Franchise and local taxes	1,015,561	-	-	-
License, permits and fees	1,324,518	-	-	13,786
Intergovernmental	177,658	-	706,277	50,181
Grants and donations	7,357	-	-	-
Fines and forfeitures	319,652	-	-	110,539
Impact and development fees	-	-	-	569,111
Investment income	6,050	1,735	20,163	2,570
Other revenue	35,543	-	45,300	-
Total Revenues	10,805,596	2,504,386	771,740	746,187
Expenditures				
Current:				
General government	1,257,139	-	-	3,522
Public safety	5,469,920	-	-	311
Public works	1,468,995	-	-	2,000
Culture and recreation	1,137,073	-	-	3,773
Community development	588,698	-	-	-
Nondepartmental	1,112,937	-	-	-
Debt Service:				
Principal	-	1,035,000	-	-
Interest and fiscal charges	-	1,831,270	-	-
Capital outlay	-	-	1,538,289	-
Total Expenditures	11,034,762	2,866,270	1,538,289	9,606
Excess of Revenues				
Over (Under) Expenditures	(229,166)	(361,884)	(766,549)	736,581
Other Financing Sources (Uses)				
Transfers in	1,252,689	-	179,000	-
Transfers (out)	(179,000)	-	-	-
Total Other Financing Sources (Uses)	1,073,689	-	179,000	-
Net Change in Fund Balances	844,523	(361,884)	(587,549)	736,581
Beginning fund balances	3,814,951	637,080	10,755,210	1,331,400
Ending Fund Balances	\$ 4,659,474	\$ 275,196	\$ 10,167,661	\$ 2,067,981

See Notes to Financial Statements.

Nonmajor PGBT Reinvestment Zone	Total Governmental Funds
\$ 4,672	\$ 9,568,319
-	858,261
-	1,015,561
-	1,338,304
-	934,116
-	7,357
-	430,191
-	569,111
-	30,518
-	80,843
4,672	14,832,581
-	1,260,661
-	5,470,231
-	1,470,995
-	1,140,846
-	588,698
-	1,112,937
-	1,035,000
-	1,831,270
-	1,538,289
-	15,448,927
4,672	(616,346)
-	1,431,689
-	(179,000)
-	1,252,689
4,672	636,343
(711,923)	15,826,718
\$ (707,251)	\$ 16,463,061



City of Sachse, Texas

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

For the Year Ended September 30, 2013

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

Net changes in fund balances - total governmental funds	\$	636,343
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay		1,790,873
Depreciation expense		(3,480,163)
The effect of capital assets contributed to the City during the current year.		927,450
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(14,637)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Compensated absences		(30,609)
Accrued interest		3,824
<p>The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Amortization of deferred charges on refunding		(767)
Amortization of debt discount		(1,109)
Principal payments		1,035,000
Change in Net Position of Governmental Activities	\$	866,205

See Notes to Financial Statements.

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

	Water & Sewer
<u>Assets</u>	
<u>Current Assets</u>	
Cash and cash equivalents	\$ 2,602,927
Restricted cash - customer deposits	156,378
Receivables, net	1,407,430
Advances to other funds	707,251
Inventory	6,386
Total Current Assets	4,880,372
<u>Noncurrent Assets</u>	
Capital assets:	
Non-depreciable	872,692
Net depreciable capital assets	16,326,815
Total Noncurrent Assets	17,199,507
Total Assets	22,079,879
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts payable and accrued liabilities	605,485
Accrued interest	6,234
Customer deposits	156,907
Compensated absences - current	18,053
Bonds payable - current	95,000
Total Current Liabilities	881,679
<u>Noncurrent Liabilities</u>	
Compensated absences	2,006
Bonds payable	935,000
Total Liabilities	1,818,685
<u>Net Position</u>	
Invested in capital assets, net of related debt	16,169,507
Unrestricted	4,091,687
Total Net Position	\$ 20,261,194

See Notes to Financial Statements.

City of Sachse, Texas

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

For the Year Ended September 30, 2013

	Water & Sewer
<u>Operating Revenues</u>	
Water revenue	\$ 4,192,063
Sewer revenue	3,006,455
Connection and tap charges	78,942
Other revenue	141,440
Total Operating Revenues	7,418,900
 <u>Operating Expenses</u>	
Administration	160,630
Personnel	444,256
Cost of water	2,593,433
Cost of sewer	1,764,283
Depreciation	1,233,882
Total Operating Expenses	6,196,484
Operating Income	1,222,416
 <u>Nonoperating Revenues (Expenses)</u>	
Investment income	3,934
Interest expense	(44,664)
Contributed capital	666,054
Total Nonoperating Revenues (Expenses)	625,324
Income Before Transfers	1,847,740
Transfers (out)	(1,252,689)
Change in Net Position	595,051
Beginning net position	19,666,143
Ending Net Position	\$ 20,261,194

See Notes to Financial Statements.

City of Sachse, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended September 30, 2013

	Water & Sewer
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 7,355,740
Payments to suppliers	(4,515,188)
Payments to employees	(609,449)
Net Cash Provided by Operating Activities	2,231,103
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating transfer (out)	(1,252,689)
Net Cash (Used for) Noncapital Financing Activities	(1,252,689)
<u>Cash Flows from Capital and Related Financing Activities</u>	
Capital purchases	(424,105)
Principal paid on debt	(90,000)
Interest paid on debt	(44,664)
Net Cash (Used for) Capital and Related Financing Activities	(558,769)
<u>Cash Flows from Investing Activities</u>	
Interest on investments	3,934
Net Cash Provided by Investing Activities	3,934
Net increase in Cash and Cash Equivalents	423,579
Beginning cash and cash equivalents	2,335,726
Ending Cash and Cash Equivalents	\$ 2,759,305

See Notes to Financial Statements.

City of Sachse, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 2 of 2)
For the Year Ended September 30, 2013

	Water & Sewer
<u>Reconciliation of Operating Income</u>	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Income	\$ 1,222,416
Adjustments to reconcile operating income to net cash provided:	
Depreciation	1,233,882
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Accounts receivable	(63,160)
Inventory	6,620
Advances	(200,425)
Increase (Decrease) in:	
Accounts payable and accrued liabilities	42,043
Compensated absences	(4,563)
Customer deposits	(5,710)
Net Cash Provided by Operating Activities	\$ 2,231,103

See Notes to Financial Statements.



City of Sachse, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Sachse, Texas (the "City") was incorporated in 1956 under the provisions of Chapter 11, Title 28, Texas Revised Civil Statutes of 1925 and has adopted a charter making it a home rule city operating under a Council-Manager form of government. The City provides such services as are authorized by its charter to advance the welfare, health, comfort, safety and convenience of the City and its inhabitants.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The Sachse Economic Development Corporation (the "SEDC") and the PGBT Reinvestment Zone Tax Increment Fund (the "TIF"), although legally separate, are considered part of the reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

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

Blended Component Unit

PGBT Reinvestment Zone Tax Increment Fund

The City created the PGBT Reinvestment Zone Tax Increment Fund (the "TIF") in November 2003 to encourage and accelerate planned development along the George Bush Eastern Extension of the Turnpike to the City. The five member Board of Directors are appointed by the Sachse City Council and serve for two-year staggered terms. The members of the Board are citizens of Sachse. Any future debt obligations issued and backed by the TIF are to be

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

repaid from property tax levies, based on the incremental increase in the real property values from the base year 2003.

Since the TIF Board of Directors acts primarily in an advisory role to the Sachse City Council, who exercise the ultimate financial control over the recommendations of the TIF board, the financial information of the TIF is blended as a governmental fund into the primary government. Separate financial statements are not prepared.

Discretely Presented Component Unit

Sachse Economic Development Corporation

The Sachse Economic Development Corporation (the "SEDC") serves all citizens of the City and is governed by a seven member board of directors appointed by the Sachse City Council. An Executive Director is appointed by the SEDC seven member board to carry out the Board's administrative and policy initiatives. The SEDC is a 4B Corporation and is supported by a half-cent sales tax voted by referendum in 1994. The scope of public service of the SEDC benefits the government and its citizens and is operated primarily within geographic boundaries of the City.

Separate financial statements are not prepared. However, additional financial information for the SEDC may be obtained at the entity's administrative offices at the following address: Sachse Economic Development Corporation 3815 Sachse Road, Sachse, Texas 75048.

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

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

As discussed earlier, the government has one discretely presented component unit and is shown in separate columns in the government-wide financial statements.

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

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund

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

category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, culture and recreation, community development, and nondepartmental. This fund is considered to be a major fund.

Debt Service Fund

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

Capital Projects Fund

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

Special Revenue Fund

The special revenue fund is used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This fund is considered to be a major fund.

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

PGBT Reinvestment Zone Tax Increment Fund

The PGBT Reinvestment Zone Tax Increment Fund was created to encourage and accelerate planned development along the George Bush Eastern Extension of the Turnpike to the City. The fund accounts for all tax and expenditure activity associated with the fund's primary purpose. This fund is considered nonmajor for reporting purposes.

The government reports the following major enterprise fund:

Water & Sewer Fund

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

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

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

C. 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

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

accounting indicates the timing of transactions or events for recognition in the financial statements.

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

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

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

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

D. Assets, Liabilities, and Fund Equity or Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

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

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

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

2. Receivables and Interfund Transactions

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

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

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

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

3. Inventories and Prepaid Items

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

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

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

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 to 10 years
Machinery and equipment	5 to 10 years
Infrastructure	5 to 30 years
Buildings and improvements	25 years

5. Fund Balance Flow Assumptions

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

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

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.

6. Fund Balance Policies

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

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

The government has adopted a policy to maintain a minimum reserve of an amount equal to or greater than 25% of operating expenditures. The utility fund working capital should be maintained at a minimum of 20-25% of the total operating expenditures or the equivalent of 75 days. The debt service fund reserve is maintained at a level to support interest and principal payments in the event of a delay in property tax collections.

7. Long-Term Obligations

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

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as

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

expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

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

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

8. Estimates

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

E. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

of the year following the year in which imposed. 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.

3. Compensated Absences

City employees earn vacation and sick leave, which may either be taken or accumulated, up to certain amounts, until retirement or termination. Once per year, employees with accumulations greater than 40 hours may redeem 3 days of sick and vacation leave. Upon termination or retirement, an employee is reimbursed up to a maximum number of hours of unused vacation pay based upon the years of service. Sick leave is not paid at termination or retirement. All vacation and qualifying sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they are expected to be liquidated with expendable available financial resources, for example, as a result of employee resignations and retirements. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees.

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

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, debt service, SEDC, special revenue, and utility funds. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the department level. No funds can be transferred or added to a budgeted item without Council approval. Appropriations lapse at the end of the year. Three supplemental budget appropriations were made during the year.

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

A. Expenditures Over Appropriations

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

General Fund:

Streets	\$4,757
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Special Revenue Fund:

Finance department	\$60
Animal control	\$311
Library services	\$2,373

The City has implemented procedures to ensure budgetary compliance. No expenditure can be made unless there is a budget available or an approved budget amendment has been submitted. Department head and management will review the budget variances on a regular basis and the budget will be amended if necessary.

B. Deficit Fund Equity

At September 30, 2013, the PGBT Reinvestment Zone TIF, a nonmajor fund, has a deficit fund balance of \$707,251. The deficit will be eliminated in the future with development of the zone and issuance of new debt.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 2,004,562	0.87

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

As of September 30, 2013, the Sachse EDC had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Certificates of deposit	\$ 1,201,750	1.19

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

Credit risk The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service. As of September 30, 2013, the City's investment in TexPool was rated AAAM by Standard & Poor's.

Custodial credit risk – deposits In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2013, the market values of pledged securities and FDIC exceeded bank balances.

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

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool.

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAM. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

B. Receivables

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

	<u>General</u>	<u>Debt Service</u>	<u>Special Revenue</u>	<u>Water & Sewer</u>	<u>Total</u>
Property taxes	\$ 49,872	\$ 20,964	\$ -	\$ -	\$ 70,836
Sales tax	168,187	-	-	-	168,187
Franchise taxes	245,493	-	-	-	245,493
Fines	183,058	-	-	-	183,058
EMS	136,980	-	-	-	136,980
Accounts	-	-	-	1,511,496	1,511,496
Other	13,331	-	3,489	810	17,630
Allowance	(229,997)	-	-	(104,876)	(334,873)
	<u>\$ 566,924</u>	<u>\$ 20,964</u>	<u>\$ 3,489</u>	<u>\$ 1,407,430</u>	<u>\$ 1,998,807</u>

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

C. Capital Assets

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

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$ 8,754,454	\$ -	\$ -	\$ 8,754,454
Construction in progress	10,619,946	1,493,305	(9,721,186)	2,392,065
Total capital assets not being depreciated	<u>19,374,400</u>	<u>1,493,305</u>	<u>(9,721,186)</u>	<u>11,146,519</u>
Capital assets, being depreciated:				
Buildings and improvements	19,998,428	-	-	19,998,428
Vehicles and equipment	7,097,065	251,776	(154,795)	7,194,046
Infrastructure	92,245,233	973,242	9,721,186	102,939,661
Total capital assets being depreciated	<u>119,340,726</u>	<u>1,225,018</u>	<u>9,566,391</u>	<u>130,132,135</u>
Less accumulated depreciation				
Buildings and improvements	3,155,899	813,797	-	3,969,696
Vehicles and equipment	4,216,577	476,707	(154,795)	4,538,489
Infrastructure	55,480,387	2,189,659	-	57,670,046
Total accumulated depreciation	<u>62,852,863</u>	<u>3,480,163</u>	<u>(154,795)</u>	<u>66,178,231</u>
Net capital assets being depreciated	<u>56,487,863</u>	<u>(2,255,145)</u>	<u>9,721,186</u>	<u>63,953,904</u>
Total Capital Assets	<u><u>\$ 75,862,263</u></u>	<u><u>\$ (761,840)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 75,100,423</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 458,476
Public safety	576,264
Public works	2,204,627
Culture and recreation	240,796
Total Governmental Activities Depreciation Expense	<u><u>\$ 3,480,163</u></u>

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

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

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$ 346,821	\$ -	\$ -	\$ 346,821
Construction in progress	235,153	399,818	(109,100)	525,871
Total capital assets not being depreciated	<u>581,974</u>	<u>399,818</u>	<u>(109,100)</u>	<u>872,692</u>
Capital assets, being depreciated:				
Buildings and improvements	313,503	-	-	313,503
Vehicles and equipment	1,212,570	-	(149,556)	1,063,014
Infrastructure	38,222,041	690,340	109,100	39,021,481
Total capital assets being depreciated	<u>39,748,114</u>	<u>690,340</u>	<u>(40,456)</u>	<u>40,397,998</u>
Less accumulated depreciation				
Buildings and improvements	224,775	11,677	-	236,452
Vehicles and equipment	1,033,527	31,131	(149,556)	915,102
Infrastructure	21,728,555	1,191,074	-	22,919,629
Total accumulated depreciation	<u>22,986,857</u>	<u>1,233,882</u>	<u>(149,556)</u>	<u>24,071,183</u>
Net capital assets being depreciated	<u>16,761,257</u>	<u>(543,542)</u>	<u>109,100</u>	<u>16,326,815</u>
Total Capital Assets	<u>\$ 17,343,231</u>	<u>\$ (143,724)</u>	<u>\$ -</u>	<u>\$ 17,199,507</u>

Depreciation was charged to business-type activities as follows:

Water	\$ 781,451
Sewer	452,431
Total Business-Type Activities Depreciation Expense	<u>\$ 1,233,882</u>

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

D. Due to Other Governments

At year end the City had \$688,680 in unspent grant funds payable to the Texas Department of Transportation (TxDOT). The funds were advanced to the City for a specific road project that was completed under budget in the current year.

E. Long-term Debt

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds, notes and other payables:					
General Obligation Bonds	\$ 38,455,000	\$ -	\$ (860,000)	\$ 37,595,000	\$ 1,020,000
Discount	(17,681)	-	1,109	(16,572)	-
Certificates of Obligation	750,000	-	(175,000)	575,000	105,000
Other liabilities:					
Compensated absences	384,552	87,749	(57,140)	415,161	373,645
Total Governmental Activities	<u>\$ 39,571,871</u>	<u>\$ 87,749</u>	<u>\$ (1,091,031)</u>	<u>\$ 38,568,589</u>	<u>\$ 1,498,645</u>
Long-term liabilities due in more than one year				<u>\$ 37,069,944</u>	
Business-Type Activities:					
Bonds, notes and other payables:					
Certificates of Obligation	\$ 1,120,000	\$ -	\$ (90,000)	\$ 1,030,000	\$ 95,000
Other liabilities:					
Compensated absences	24,662	17,843	(22,446)	20,059	18,053
Total Business-Type Activities	<u>\$ 1,144,662</u>	<u>\$ 17,843</u>	<u>\$ (112,446)</u>	<u>\$ 1,050,059</u>	<u>\$ 113,053</u>
Long-term liabilities due in more than one year				<u>\$ 937,006</u>	
Component Unit					
Other liabilities:					
Compensated absences	\$ 8,337	\$ 2,442	\$ (3,423)	\$ 7,356	\$ 6,620
Total Component Unit	<u>\$ 8,337</u>	<u>\$ 2,442</u>	<u>\$ (3,423)</u>	<u>\$ 7,356</u>	<u>\$ 6,620</u>
Long-term liabilities due in more than one year				<u>\$ 736</u>	

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

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The City intends to retire all of its general long-term liabilities, plus accrued interest, from property taxes and other current revenues from the debt service fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the water and sewer fund. The general fund has typically been used to liquidate the liability for compensated absences for governmental activities.

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

Description	Interest Rates	Original Balance	Current Balance
Governmental Activities:			
2007 General obligation improvement bonds	4.0-4.15%	\$ 6,130,000	\$ 5,045,000
2009 General obligation refunding and improvement bonds	2.20-5.88%	34,560,000	32,550,000
Total General Obligation Bonds		<u>40,690,000</u>	<u>37,595,000</u>
2003 Certificates of obligation	2.70-4.20%	2,000,000	575,000
Total Governmental Activities		<u>\$ 42,690,000</u>	<u>\$ 38,170,000</u>
Business-type Activities:			
2007 Certificates of obligation	3.72 - 4.5%	\$ 1,530,000	\$ 1,030,000
Total Business-Type Activities		<u>\$ 1,530,000</u>	<u>\$ 1,030,000</u>

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

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

Governmental Activities				
Year ending September 30,	General Obligation Bonds		Certificates of Obligation	
	Principal	Interest	Principal	Interest
2014	\$ 1,020,000	\$ 1,777,476	\$ 105,000	\$ 21,055
2015	1,085,000	1,745,276	110,000	16,915
2016	1,150,000	1,708,001	115,000	12,470
2017	1,225,000	1,666,754	120,000	7,710
2018	1,280,000	1,622,070	125,000	2,625
2019	1,495,000	1,571,576	-	-
2020	1,560,000	1,513,020	-	-
2021	1,625,000	1,447,701	-	-
2022	1,700,000	1,372,808	-	-
2023	1,785,000	1,289,208	-	-
2024	1,875,000	1,201,383	-	-
2025	1,965,000	1,109,208	-	-
2026	2,060,000	1,012,558	-	-
2027	2,160,000	909,833	-	-
2028	2,275,000	800,431	-	-
2029	1,930,000	694,099	-	-
2030	2,035,000	590,500	-	-
2031	2,145,000	480,775	-	-
2032	2,270,000	357,788	-	-
2033	2,405,000	220,459	-	-
2034	2,550,000	74,906	-	-
Total	\$ 37,595,000	\$ 23,165,828	\$ 575,000	\$ 60,775

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

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

Business-Type Activities		
Year ending September 30,	Certificates of Obligation	
	Principal	Interest
2014	\$ 95,000	\$ 41,060
2015	100,000	37,238
2016	105,000	33,194
2017	110,000	28,915
2018	115,000	24,358
2019	115,000	19,585
2020	125,000	14,483
2021	130,000	8,935
2022	135,000	3,038
Total	\$ 1,030,000	\$ 210,805

F. Interfund Transactions

Transfers between the primary government funds during the 2013 year were as follows:

Transfer Out	Transfer In	Amount
General	Capital Projects	\$ 179,000
Water & Sewer	General	1,252,689
	Total	\$ 1,431,689

Transfers from the water and sewer fund were made for operations support costs borne by the general fund. Transfers from the capital projects to the debt service fund were made for debt payment purposes. Transfers from the special revenue fund to the capital projects fund were made for ongoing projects.

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

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

Funds	Advances to Other Funds	Advances from Other Funds
PGBT Reinvestment Zone		
Water & Sewer	\$ -	\$ 707,251
Water & Sewer		
PGBT Reinvestment Zone	707,251	-
	\$ 707,251	\$ 707,251

The purpose of interfund receivables and payables is to loan cash between funds. All balances are expected to be settled with issuance of new debt.

G. Restricted Net Position

The City records restricted net position to indicate that a portion is legally restricted for a specific future use.

The following is a list of restricted net position of the City:

	Governmental Activities	Sachse EDC
Restricted for:		
Debt service	\$ 275,196	\$ -
Capital improvements	11,997,853	-
* Municipal court	237,789	-
Economic development	-	4,287,958
Total	\$ 12,510,838	\$ 4,287,958

* Restricted by enabling legislation

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

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

B. Contingent Liabilities

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

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

C. Construction commitments

The government has active construction projects as of September 30, 2013. The projects include street construction and improvements and the construction of additional water lines and repairs. At year end the government's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Government Activities:		
Haverhill Lane Pavement	\$ 242,565	\$ 247,435
Merritt Road Asphalt Reconstruction	1,392,779	2,607,221
Brookhollow Drive refurbishment	105,323	584,677
Business-Type Activities:		
Pleasant Valley Road waterline	136,246	40,494
Merritt & Sachse Rd. Lift Station Improvement	-	1,215,791
Total	\$ 1,876,913	\$ 4,695,618

D. Pension Plans

1. Texas Municipal Retirement Systems

Plan Description

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

City of Sachse, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2013

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

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

	<u>Plan Year 2011</u>	<u>Plan Year 2012</u>
Employee deposit rate	7.0%	7.0%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility		
(expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Contributions

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

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

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

Three-Year Contribution Information

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual Pension Cost (ARC)	\$ 713,656	\$ 696,455	\$ 740,810
Actual Contributions Made	\$ 713,656	\$ 696,455	\$ 740,810
Percentage of APC Contributed	100%	100%	100%
Net Pension Obligation/Asset	-	-	-
NPO at the End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Valuation Date	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>12/31/2012</u>
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
GASB 25 Equivalent Single Amortization Period	27.2 years; closed period	26.3 years; closed period	25.2 years; closed period
Amortization Period for new Gains/Losses	30 years	30 years	30 years
Asset Valuation Method	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Actuarial Assumptions:			
Investment Rate of Return *	7.0%	7.0%	7.0%
Projected Salary Increases *	Varies by age and service	Varies by age and service	Varies by age and service
* Includes Inflation at Cost-of-Living Adjustments	3.00% 2.1%	3.00% 2.1%	3.00% 2.1%

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

Actuarial Valuation Date	12/31/2012
Actuarial Value of Assets	\$ 14,493,069
Actuarial Accrued Liability	\$ 18,190,637
Percentage Funded	79.7%
Annual Covered Payroll	\$ 6,372,268
Unfunded Actuarial Accrued Liability (UAAL) % of Covered Payroll	\$ (3,697,568) (58.0)%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are

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

subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

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

E. Restatement

The City has restated beginning fund balance/net position within governmental and business-type activities due to the implementation of GASB 63 & 65 and a previously unrecorded contribution of capital assets. The restatement of beginning net position/fund balance is as follows:

	Governmental Activities	Water & Sewer
Prior year ending net position fund balance as reported	\$ 51,641,012	\$ 19,201,937
Change in reporting of capital assets, net	733,599	477,579
Change in reporting of bond issuance costs	(331,421)	(13,373)
Restated beginning net position/fund balance	\$ 52,043,190	\$ 19,666,143

F. Subsequent Events

There were no material subsequent events through January 07, 2014, the date the financial statements were issued.



REQUIRED SUPPLEMENTARY INFORMATION

City of Sachse, Texas

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

GENERAL FUND (Page 1 of 2)

For the Year Ended September 30, 2013

	Original Budget	Final Budget	2013 Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	\$ 7,036,517	\$ 7,036,517	\$ 7,060,996	\$ 24,479
Sales tax	833,553	833,553	858,261	24,708
Franchise and local taxes	1,093,932	1,034,941	1,015,561	(19,380)
License, permits and fees	754,825	1,054,716	1,324,518	269,802
Intergovernmental	181,692	181,692	177,658	(4,034)
Grants and donations	1,000	1,000	7,357	6,357
Fines and forfeitures	330,000	330,000	319,652	(10,348)
Investment income	5,000	5,000	6,050	1,050
Other revenue	20,375	20,375	35,543	15,168
Total Revenues	10,256,894	10,497,794	10,805,596	307,802
Expenditures				
Current:				
General government				
City manager	294,468	309,558	297,520	12,038
City secretary	153,366	171,241	167,192	4,049
Human resources	248,104	248,104	214,467	33,637
Finance	478,268	478,268	414,900	63,368
Municipal court	166,610	166,610	163,060	3,550
Public safety				
Police	3,170,903	3,262,153	3,150,977	111,176
Animal control	137,200	137,201	135,684	1,517
Fire and ambulance	2,209,598	2,282,631	2,183,259	99,372
Public works				
Streets	959,481	959,483	964,240	(4,757) *
Facility maintenance	325,081	336,581	288,569	48,012
City engineer	274,155	274,155	216,186	57,969
Culture and recreation				
Parks and recreation	737,643	762,643	751,836	10,807
Seniors	104,312	104,312	101,425	2,887
Library services	291,436	291,436	283,812	7,624
Community development	603,315	603,315	588,698	14,617
Nondepartmental	1,176,674	1,176,674	1,112,937	63,737
Total Expenditures	11,330,614	11,564,365	11,034,762	529,603
Revenues Over (Under)	(1,073,720)	(1,066,571)	(229,166)	837,405

City of Sachse, Texas

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

GENERAL FUND (Page 2 of 2)

For the Year Ended September 30, 2013

	Original Budget	Final Budget	2013 Actual	Variance with Final Budget Positive (Negative)
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,254,172	1,254,172	1,252,689	(1,483)
Transfers (out)	(179,000)	(179,000)	(179,000)	-
Total Other Financing Sources (Uses)	1,075,172	1,075,172	1,073,689	(1,483)
Net Change in Fund Balance	\$ 1,452	\$ 8,601	844,523	\$ 835,922
Beginning fund balance			3,814,951	
Ending Fund Balance			\$ 4,659,474	

Notes to Required Supplementary Information

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



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

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

Fiscal Year	2013	2012	2011
Actuarial Valuation Date	<u>12/31/2012</u>	<u>12/31/2011</u>	<u>12/31/2010</u>
Actuarial Value of Assets	\$ 14,493,069	\$ 12,720,837	\$ 11,088,671
Actuarial Accrued Liability	\$ 18,190,637	\$ 16,564,613	\$ 15,235,729
Percentage Funded	79.7%	76.8%	72.8%
Unfunded Actuarial			
Accrued Liability	\$ 3,697,568	\$ 3,843,776	\$ 4,147,058
Annual Covered Payroll	\$ 6,372,268	\$ 6,273,743	\$ 6,242,702
Unfunded Actuarial Accrued Liability			
(UAAL) % of Covered Payroll	58.0%	61.3%	66.4%
Net Pension Obligation (NPO)			
at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	\$ 713,656	\$ 696,455	\$ 740,810
Contributions Made	\$ 713,656	\$ 696,455	\$ 740,810
NPO at the End of Period	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



OTHER SUPPLEMENTARY INFORMATION



City of Sachse, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended September 30, 2013

	Original & Final Budget	2013 Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Property tax	\$ 2,492,137	\$ 2,502,651	\$ 10,514
Investment income	500	1,735	1,235
Total Revenues	2,492,637	2,504,386	11,749
<u>Expenditures</u>			
Debt service			
Principal	1,035,000	1,035,000	-
Interest	1,831,446	1,831,270	176
Total Expenditures	2,866,446	2,866,270	176
Net Change in Fund Balance	\$ (373,809)	(361,884)	\$ 11,925
Beginning fund balance		637,080	
Ending Fund Balance		\$ 275,196	

Notes to Required Supplementary Information

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

City of Sachse, Texas

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

For the Year Ended September 30, 2013

	Original & Final Budget	2013 Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
License, permits and fees	\$ 6,000	\$ 13,786	\$ 7,786
Grants and donations	-	50,181	50,181
Fines and forfeitures	25,200	110,539	85,339
Impact and development fees	78,000	569,111	491,111
Investment income	2,780	2,570	(210)
Total Revenues	111,980	746,187	634,207
<u>Expenditures</u>			
Current:			
General government			
Municipal court	5,500	3,462	2,038
Finance department	-	60	(60)
Public safety			
Police	1,500	-	1,500
Animal control	-	311	(311)
Fire and ambulance	3,500	-	3,500
Public works			
Streets	15,000	2,000	13,000
Culture and recreation			
Library services	-	2,373	(2,373)
Park improvements	17,906	1,400	16,506
Total Expenditures	43,406	9,606	33,800
Net Change in Fund Balance	\$ 68,574	736,581	\$ 668,007
Beginning fund balance		1,331,400	
Ending Fund Balance		\$ 2,067,981	

Notes to Required Supplementary Information

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

City of Sachse, Texas
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL
SACHSE ECONOMIC DEVELOPMENT CORPORATION
For the Year Ended September 30, 2013

	<u>Original & Final Budget</u>	<u>2013 Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Sales tax	\$ 410,273	\$ 420,766	\$ 10,493
Grants and donations	100	-	(100)
Investment income	7,500	6,988	(512)
Total Revenues	<u>417,873</u>	<u>427,754</u>	<u>9,881</u>
<u>Expenses</u>			
Community development	485,866	238,338	247,528
Total Expenses	<u>485,866</u>	<u>238,338</u>	<u>247,528</u>
Change in Net Position	<u>\$ (67,993)</u>	189,416	<u>\$ 257,409</u>
Beginning net position		<u>4,098,542</u>	
Ending Net Position		<u>\$ 4,287,958</u>	

Notes to Required Supplementary Information

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



STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends	84
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	95
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.</i>	
Debt Capacity	102
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	108
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	111
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

City of Sachse, Texas
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental Activities				
Invested in capital assets, net of related debt	\$ 37,268,177	\$ 43,168,696	\$ 44,754,561	\$ 45,783,623
Restricted	145,267	125,191	139,988	1,079,709
Unrestricted	5,738,364	3,731,444	4,066,074	4,751,835
Total Governmental Activities Net Position	<u>\$ 43,151,808</u>	<u>\$ 47,025,331</u>	<u>\$ 48,960,623</u>	<u>\$ 51,615,167</u>
Business-type Activities				
Invested in capital assets, net of related debt	\$ 14,672,474	\$ 15,412,819	\$ 15,844,099	\$ 17,526,144
Restricted	-	-	-	-
Unrestricted	3,174,112	3,654,065	4,448,263	4,258,302
Total Business-type Activities Net Position	<u>\$ 17,846,586</u>	<u>\$ 19,066,884</u>	<u>\$ 20,292,362</u>	<u>\$ 21,784,446</u>
Primary Government				
Invested in capital assets, net of related debt	\$ 51,940,651	\$ 58,581,515	\$ 60,598,660	\$ 63,309,767
Restricted	145,267	125,191	139,988	1,079,709
Unrestricted	8,912,476	7,385,509	8,514,337	9,010,137
Total Primary Government Net Position	<u>\$ 60,998,394</u>	<u>\$ 66,092,215</u>	<u>\$ 69,252,985</u>	<u>\$ 73,399,613</u>

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 46,034,267	\$ 39,684,306	\$ 39,406,692	\$ 36,887,507	\$ 36,691,052	\$ 36,962,336
5,803,620	6,450,181	4,351,532	5,622,243	12,723,690	12,510,838
916,963	3,466,887	3,306,201	3,560,788	2,628,448	3,436,221
<u>\$ 52,754,850</u>	<u>\$ 49,601,374</u>	<u>\$ 47,064,425</u>	<u>\$ 46,070,538</u>	<u>\$ 52,043,190</u>	<u>\$ 52,909,395</u>
\$ 17,732,575	\$ 18,430,141	\$ 17,765,521	\$ 16,769,366	\$ 16,223,230	\$ 16,169,507
-	-	-	-	-	-
4,516,759	4,071,282	3,602,007	3,051,716	3,442,913	4,091,687
<u>\$ 22,249,334</u>	<u>\$ 22,501,423</u>	<u>\$ 21,367,528</u>	<u>\$ 19,821,082</u>	<u>\$ 19,666,143</u>	<u>\$ 20,261,194</u>
\$ 63,766,842	\$ 58,114,447	\$ 57,172,213	\$ 53,656,873	\$ 52,914,282	\$ 53,131,843
5,803,620	6,450,181	4,351,532	5,622,243	12,723,690	12,510,838
5,433,722	7,538,169	6,908,208	6,612,504	6,071,361	7,527,908
<u>\$ 75,004,184</u>	<u>\$ 72,102,797</u>	<u>\$ 68,431,953</u>	<u>\$ 65,891,620</u>	<u>\$ 71,709,333</u>	<u>\$ 73,170,589</u>

City of Sachse, Texas

CHANGES IN NET POSITION

Last Ten Fiscal Years
(accrual basis of accounting)

	2004	2005	2006	2007
Expenses				
Governmental activities:				
General government	\$ 1,701,492	\$ 1,746,332	\$ 2,046,546	\$ 1,165,132
Public safety	2,901,151	3,517,912	3,904,491	4,735,242
Public works	2,350,788	2,870,899	3,652,686	3,334,704
Culture and recreation	745,527	815,792	811,641	1,033,235
Community development	562,637	612,772	658,666	1,231,869
Interest and fiscal charges	307,543	260,137	235,890	217,332
Total governmental activities	<u>8,569,138</u>	<u>9,823,844</u>	<u>11,309,920</u>	<u>11,717,514</u>
Business-type activities:				
Water and sewer	4,176,632	4,645,710	4,616,233	4,640,582
Total business-type activities	<u>4,176,632</u>	<u>4,645,710</u>	<u>4,616,233</u>	<u>4,640,582</u>
Total primary government	<u>\$ 12,745,770</u>	<u>\$ 14,469,554</u>	<u>\$ 15,926,153</u>	<u>\$ 16,358,096</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 348,038	\$ 461,562	\$ 679,877	\$ 472,491
Public safety	297,488	412,446	793,118	883,435
Public works	487,667	215,455	185,928	129,384
Culture and recreation	38,173	38,205	49,412	47,779
Community development	582,880	456,953	498,279	288,518
Operating grants and contributions	17,976	14,951	27,540	149,774
Capital grants and contributions	299,115	4,708,563	4,141,707	2,478,539
Total governmental activities	<u>2,071,337</u>	<u>6,308,135</u>	<u>6,375,861</u>	<u>4,449,920</u>
Business-type activities:				
Charges for services:				
Water and sewer	4,099,360	4,429,192	5,218,473	4,384,868
Operating grants and contributions	122,239	55,299	-	-
Capital grants and contributions	8,927	1,514,799	741,816	1,900,735
Total business-type activities	<u>4,230,526</u>	<u>5,999,290</u>	<u>5,960,289</u>	<u>6,285,603</u>
Total primary government	<u>\$ 6,301,863</u>	<u>\$ 12,307,425</u>	<u>\$ 12,336,150</u>	<u>\$ 10,735,523</u>
Net (Expense)/Revenue				
Governmental activities	\$ (6,497,801)	\$ (3,515,709)	\$ (4,934,059)	\$ (7,267,594)
Business-type activities	53,894	1,353,580	1,344,056	1,645,021
Total primary government	<u>\$ (6,443,907)</u>	<u>\$ (2,162,129)</u>	<u>\$ (3,590,003)</u>	<u>\$ (5,622,573)</u>

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$	2,061,008	\$ 2,306,206	\$ 2,234,555	\$ 2,650,864	\$ 2,914,720	\$ 2,837,443
	5,122,627	5,196,405	5,529,604	5,990,913	5,609,669	5,858,865
	3,467,466	5,322,948	5,182,386	3,489,615	3,413,399	3,654,946
	1,162,603	1,365,603	1,234,883	1,343,744	1,354,401	1,359,697
	8,819,061	617,616	630,764	627,009	522,175	591,605
	207,484	1,463,452	1,932,003	1,910,952	1,877,579	1,829,322
	<u>20,840,249</u>	<u>16,272,230</u>	<u>16,744,195</u>	<u>16,013,097</u>	<u>15,691,943</u>	<u>16,131,878</u>
	5,003,566	5,487,160	5,952,236	6,645,238	6,474,428	6,241,148
	<u>5,003,566</u>	<u>5,487,160</u>	<u>5,952,236</u>	<u>6,645,238</u>	<u>6,474,428</u>	<u>6,241,148</u>
\$	<u><u>25,843,815</u></u>	<u><u>21,759,390</u></u>	<u><u>22,696,431</u></u>	<u><u>22,658,335</u></u>	<u><u>22,166,371</u></u>	<u><u>22,373,026</u></u>
\$	441,333	\$ 334,331	\$ 63,958	\$ 88,284	\$ 99,268	\$ 24,005
	713,814	500,042	508,356	475,200	569,403	791,140
	111,109	83,002	91,740	2,997	-	975,880
	109,031	71,839	70,160	70,676	-	-
	176,360	136,128	361,538	376,788	672,699	717,682
	401,576	124,155	128,218	146,815	7,414,865	763,815
	1,373,884	78,763	272,333	293,001	733,599	927,450
	<u>3,327,107</u>	<u>1,328,260</u>	<u>1,496,303</u>	<u>1,453,761</u>	<u>9,489,834</u>	<u>4,199,972</u>
	4,866,712	4,863,884	5,273,953	6,168,611	7,029,639	7,418,900
	-	-	-	-	-	-
	909,613	1,127,986	385,859	83,943	477,579	666,054
	<u>5,776,325</u>	<u>5,991,870</u>	<u>5,659,812</u>	<u>6,252,554</u>	<u>7,507,218</u>	<u>8,084,954</u>
\$	<u><u>9,103,432</u></u>	<u><u>7,320,130</u></u>	<u><u>7,156,115</u></u>	<u><u>7,706,315</u></u>	<u><u>16,997,052</u></u>	<u><u>12,284,926</u></u>
\$	(17,513,142)	\$ (14,943,970)	\$ (15,247,892)	\$ (14,559,336)	\$ (6,202,109)	\$ (11,931,906)
	772,759	504,710	(292,424)	(392,684)	1,032,790	1,843,806
\$	<u><u>(16,740,383)</u></u>	<u><u>(14,439,260)</u></u>	<u><u>(15,540,316)</u></u>	<u><u>(14,952,020)</u></u>	<u><u>(5,169,319)</u></u>	<u><u>(10,088,100)</u></u>

City of Sachse, Texas
CHANGES IN NET POSITION (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Revenues				
Governmental activities:				
Taxes:				
Property taxes	\$ 4,305,905	\$ 4,887,026	\$ 5,204,772	\$ 5,790,305
Sales and other taxes	1,894,749	1,992,412	1,735,286	3,310,322
Investment earnings	158,285	213,359	388,712	367,476
Other income	76,437	85,503	179,142	86,890
Transfers, net	210,932	210,932	263,260	367,145
Total governmental activities	<u>6,646,308</u>	<u>7,389,232</u>	<u>7,771,172</u>	<u>9,922,138</u>
Business-type activities:				
Investment earnings	64,129	77,650	144,682	204,514
Other Income	-	-	-	9,694
Transfers, net	(210,932)	(210,932)	(263,260)	(367,145)
Total business-type activities	<u>(146,803)</u>	<u>(133,282)</u>	<u>(118,578)</u>	<u>(152,937)</u>
Total primary government	<u>\$ 6,499,505</u>	<u>\$ 7,255,950</u>	<u>\$ 7,652,594</u>	<u>\$ 9,769,201</u>
Change in Net Position				
Governmental activities	\$ 148,507	\$ 3,873,523	\$ 2,837,113	\$ 2,654,544
Business-type activities	(92,909)	1,220,298	1,225,478	1,492,084
Total primary government	<u>\$ 55,598</u>	<u>\$ 5,093,821</u>	<u>\$ 4,062,591</u>	<u>\$ 4,146,628</u>

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 6,345,254	\$ 7,304,775	\$ 8,526,042	\$ 8,614,447	\$ 9,476,356	\$ 9,560,239
11,375,482	3,537,454	2,965,927	3,735,391	1,786,926	1,873,822
390,571	420,591	279,896	50,297	35,398	30,518
89,725	113,067	75,326	5,473	30,161	80,843
451,792	414,607	863,752	1,159,841	1,177,341	1,252,689
<u>18,652,824</u>	<u>11,790,494</u>	<u>12,710,943</u>	<u>13,565,449</u>	<u>12,506,182</u>	<u>12,798,111</u>
143,922	64,398	22,281	3,010	2,985	3,934
-	-	-	3,069	-	-
(451,792)	(414,607)	(863,752)	(1,159,841)	(1,177,341)	(1,252,689)
<u>(307,870)</u>	<u>(350,209)</u>	<u>(841,471)</u>	<u>(1,153,762)</u>	<u>(1,174,356)</u>	<u>(1,248,755)</u>
<u>\$ 18,344,954</u>	<u>\$ 11,440,285</u>	<u>\$ 11,869,472</u>	<u>\$ 12,411,687</u>	<u>\$ 11,331,826</u>	<u>\$ 11,549,356</u>
\$ 1,139,682	\$ (3,153,476)	\$ (2,536,949)	\$ (993,887)	\$ 6,304,073	\$ 866,205
464,889	154,501	(1,133,895)	(1,546,446)	(141,566)	595,051
<u>\$ 1,604,571</u>	<u>\$ (2,998,975)</u>	<u>\$ (3,670,844)</u>	<u>\$ (2,540,333)</u>	<u>\$ 6,162,507</u>	<u>\$ 1,461,256</u>

City of Sachse, Texas
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General fund:				
Reserved	\$ 22,230	\$ 8,424	\$ 29,384	\$ 6,407
Unreserved	2,468,950	2,382,441	2,625,205	3,356,380
Nonspendable	-	-	-	-
Unassigned	-	-	-	-
Total general fund	<u>\$ 2,491,180</u>	<u>\$ 2,390,865</u>	<u>\$ 2,654,589</u>	<u>\$ 3,362,787</u>
All other governmental funds:				
Reserved for:				
Debt service	\$ 134,177	\$ 142,760	\$ 153,727	\$ 210,945
Unreserved, reported in:				
Special revenue funds	1,387,428	1,256,030	1,221,237	1,397,433
Debt service	-	-	-	-
Capital projects funds	1,859,545	2,427,372	1,524,830	861,417
Restricted	-	-	-	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 3,381,150</u>	<u>\$ 3,826,162</u>	<u>\$ 2,899,794</u>	<u>\$ 2,469,795</u>

Note: The City implemented GASB Statement 54 in fiscal year 2011.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 17,752	\$ 1,694	\$ 49,815	\$ -	\$ -	\$ -
3,222,355	3,344,798	3,051,597	-	-	-
-	-	-	14,716	324,106	28,231
-	-	-	3,194,885	3,490,845	4,631,243
<u>\$ 3,240,107</u>	<u>\$ 3,346,492</u>	<u>\$ 3,101,412</u>	<u>\$ 3,209,601</u>	<u>\$ 3,814,951</u>	<u>\$ 4,659,474</u>
\$ 262,835	\$ -	\$ 574,621	\$ -	\$ -	\$ -
1,262,603	379,137	235,652	-	-	-
-	(690,180)	-	-	-	-
5,603,353	32,400,420	14,410,810	-	-	-
-	-	-	14,330,073	12,723,690	12,510,838
-	-	-	578,537	-	-
-	-	-	(1,129,437)	(711,923)	(707,251)
<u>\$ 7,128,791</u>	<u>\$ 32,089,377</u>	<u>\$ 15,221,083</u>	<u>\$ 13,779,173</u>	<u>\$ 12,011,767</u>	<u>\$ 11,803,587</u>

City of Sachse, Texas

CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS

Last Ten Years

(modified accrual basis of accounting)

	2004	2005	2006	2007
Revenues				
Property taxes	\$ 4,309,116	\$ 4,881,110	\$ 5,304,854	\$ 5,829,802
Sales and other taxes	1,887,878	1,988,273	1,735,286	3,350,242
Licenses, permits, & fees	1,353,632	974,478	1,246,398	1,273,438
Grants and contributions	1,000	11,868	59,117	215,827
Fines and forfeitures	316,993	430,466	574,093	491,411
Impact and development fees	34,570	105,588	129,360	249,037
Investment income	158,285	213,359	388,712	367,476
Other revenue	176,934	178,983	175,846	116,422
Total Revenues	8,238,408	8,784,125	9,613,666	11,893,655
Expenditures				
General government	1,066,196	1,134,368	1,181,981	1,146,484
Public safety	3,067,091	3,417,148	3,823,814	4,395,529
Public works	1,054,131	1,308,812	1,344,793	1,300,255
Culture and recreation	669,126	710,041	853,422	916,667
Community development	570,970	624,020	636,328	1,219,360
Nondepartmental	672,075	620,116	843,533	-
Debt service				
Principal	402,625	478,794	495,840	387,456
Interest	319,723	264,442	239,050	217,332
Bond issuance costs	-	-	-	-
Capital outlay	553,977	181,899	1,396,203	2,405,561
Total Expenditures	8,375,914	8,739,640	10,814,964	11,988,644
Revenues over (under) expenditures	(137,506)	44,485	(1,201,298)	(94,989)
Other Financing Sources (Uses)				
Transfers in	379,068	293,187	378,448	537,435
Transfers (out)	(168,136)	(82,255)	(115,188)	(170,290)
Debt issued	-	89,280	150,000	-
Premium on bonds issued	-	-	-	-
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Sale of capital assets	-	-	164,950	6,043
Transfers to component units	-	-	-	-
Transfers from component units	-	-	-	-
Total other financing sources	210,932	300,212	578,210	373,188
Net Change in Fund Balances	\$ 73,426	\$ 344,697	\$ (623,088)	\$ 278,199
Ratio of total debt service expenditures to noncapital expenditures	10.17%	9.51%	8.46%	6.74%

	2008	2009	2010	2011	2012	2013
\$	6,334,180	\$ 7,305,974	\$ 8,528,384	\$ 8,600,635	\$ 9,477,053	\$ 9,568,319
	3,212,532	3,537,454	2,965,927	4,031,480	1,786,926	1,873,822
	931,515	782,354	775,583	690,092	967,914	1,338,304
	480,554	130,534	314,184	387,770	7,414,865	941,473
	470,339	342,592	302,285	315,807	368,027	430,191
	198,673	72,578	86,367	52,046	54,069	569,111
	390,571	420,591	279,896	50,297	35,398	30,518
	109,058	130,928	89,991	28,301	30,161	80,843
	<u>12,127,422</u>	<u>12,723,005</u>	<u>13,342,617</u>	<u>14,156,428</u>	<u>20,134,413</u>	<u>14,832,581</u>
	1,136,248	1,295,664	1,185,963	1,274,628	1,289,341	1,260,661
	4,859,573	4,912,048	5,143,852	5,374,003	5,011,291	5,470,231
	1,207,999	1,263,757	1,360,400	1,309,120	1,300,324	1,470,995
	1,569,532	4,567,958	1,078,422	1,098,286	1,109,565	1,140,846
	640,446	611,220	625,773	623,017	518,934	588,698
	905,125	989,802	1,025,096	1,063,452	1,094,219	1,112,937
	400,468	599,591	730,000	865,000	945,000	1,035,000
	201,334	1,202,984	1,918,372	1,891,787	1,862,385	1,831,270
	104,308	301,417	573	573	-	-
	3,029,163	4,118,191	18,492,611	3,187,154	9,342,751	1,538,289
	<u>14,054,196</u>	<u>19,862,632</u>	<u>31,561,062</u>	<u>16,687,020</u>	<u>22,473,810</u>	<u>15,448,927</u>
	(1,926,774)	(7,139,627)	(18,218,445)	(2,530,592)	(2,339,397)	(616,346)
	456,521	589,661	2,233,667	1,642,521	2,739,122	1,431,689
	(4,729)	(175,054)	(1,369,915)	(778,769)	(1,561,781)	(179,000)
	6,130,000	34,560,000	-	-	-	-
	51,518	411,052	-	-	-	-
	(70,219)	(415,403)	-	-	-	-
	-	(2,624,122)	-	-	-	-
	-	1,783	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>6,563,091</u>	<u>32,347,917</u>	<u>863,752</u>	<u>863,752</u>	<u>1,177,341</u>	<u>1,252,689</u>
\$	<u>4,636,317</u>	<u>\$ 25,208,290</u>	<u>\$ (17,354,693)</u>	<u>\$ (1,666,840)</u>	<u>\$ (1,162,056)</u>	<u>\$ 636,343</u>
	6.84%	15.42%	25.42%	25.67%	27.19%	25.95%



City of Sachse, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2004	\$ 905,638,916	\$ 28,172,703	\$ 58,839,162	\$ 874,972,457	\$ 0.56006
2005	972,981,183	25,867,428	47,340,710	951,507,901	0.55832
2006	1,056,846,756	25,655,260	55,782,708	1,026,719,308	0.55832
2007	1,159,232,775	27,492,978	54,164,913	1,132,560,840	0.55832
2008	1,230,433,837	30,098,392	56,599,871	1,203,932,358	0.55341
2009	1,247,325,789	31,837,705	65,308,411	1,213,855,083	0.61000
2010	1,269,254,588	28,781,053	104,232,665	1,193,802,976	0.70582
2011	1,296,895,777	29,326,411	92,056,890	1,234,165,298	0.70582
2012	1,305,838,280	29,242,328	96,519,435	1,238,561,173	0.77082
2013	1,320,191,067	30,495,096	101,886,747	1,248,799,416	0.77082

Note: Tax rates per \$100 of assessed valuation.

Source: City of Sachse Budget Document.

Dallas & Collin Central Appraisal Districts.

City of Sachse, Texas

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Years

	2004	2005	2006	2007
Direct Rates:				
City of Sachse - Operating	0.46650	0.47330	0.48120	0.48116
City of Sachse - Debt Service	0.09350	0.08510	0.07716	0.07716
Total Direct Rate	<u>0.5600</u>	<u>0.5584</u>	<u>0.5584</u>	<u>0.5583</u>
Overlapping Rates:				
Garland Independent School District	1.55850	1.62140	1.67010	1.54490
Dallas County	0.54116	0.54366	0.55480	0.55393
Total Dallas County Entities	<u>2.0997</u>	<u>2.1651</u>	<u>2.2249</u>	<u>2.0988</u>
Wylie Independent School District	1.72000	1.80000	1.81700	1.70250
Collin County	0.34193	0.34065	0.33942	0.33270
Total Collin County Entities	<u>2.0619</u>	<u>2.1406</u>	<u>2.1564</u>	<u>2.0352</u>

Tax rates per \$100 of assessed valuation.

Source: Dallas & Collin Central Appraisal Districts and City records.

2008	2009	2010	2011	2012	2013
0.49758	0.51389	0.51389	0.53389	0.59889	0.56889
0.05582	0.09611	0.19193	0.17193	0.17193	0.20193
0.5534	0.6100	0.7058	0.7058	0.7708	0.7708
1.25330	1.25330	1.25330	1.25330	1.25330	1.25330
0.56721	0.57643	0.60221	0.62333	0.62377	0.64341
1.8205	1.8297	1.8555	1.8766	1.8771	1.8967
1.39000	1.51000	1.59000	1.64000	1.64000	1.64000
0.33198	0.32899	0.32880	0.32630	0.32630	0.32630
1.7220	1.8390	1.9188	1.9663	1.9663	1.9663



City of Sachse, Texas
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Property Tax Payer	2013			2004		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Woodbridge Villas LLC	\$ 12,776,057	1	1.02%	\$ -	-	-
Realty Associates Rienzi	8,233,728	2	0.66%	-	-	-
Oncor Electric	7,311,970	3	0.59%	1,885,821	8	0.22%
Jackson Meadows Partners LP	3,843,990	4	0.31%	-	-	-
Wal-mart Real Estate	3,364,879	5	0.27%	-	-	-
Verizon	3,313,100	6	0.27%	-	-	-
Woodbridge Properties, Inc.	3,076,505	7	0.25%	2,488,805	5	0.28%
Walgreen's	2,843,950	8	0.23%	-	-	-
Sachse Self Storage Ltd	2,778,830	9	0.22%	-	-	-
Woodbridge Shopping Center	2,640,083	10	0.21%	-	-	-
Woodbridge Apartments	-	n/a	-	11,908,603	1	1.36%
Sachse Commons SC	-	n/a	-	4,443,450	2	0.51%
Texas Utilities Elec Co	-	na	-	4,191,930	3	0.48%
Kroger Limited Partnership II	-	n/a	-	2,693,570	4	0.31%
SM Development Corp	-	n/a	-	2,231,690	6	0.26%
Woodbridge Properties, LLC	-	n/a	-	1,904,920	7	0.22%
Comcast	-	n/a	-	1,724,190	9	0.20%
Verizon	-	n/a	-	1,629,400	10	0.19%
Total	\$ 50,183,092		4.02%	\$ 35,102,379		4.01%
Total Assessed Valuation	\$ 1,248,799,416		100%	\$ 874,972,457		100%

Source: Tax Office.

Note: Property is assessed as of January 1 and certified to the City by July 25 for taxable values.

City of Sachse, Texas
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Tax levy	\$ 4,272,432	\$ 4,884,876	\$ 5,281,560	\$ 5,723,724
Current tax collected	\$ 4,226,180	\$ 4,793,144	\$ 5,201,118	\$ 5,649,957
Percent of current tax collections	98.92%	98.12%	98.48%	98.71%
Delinquent tax collections	\$ 45,923	\$ 91,280	\$ 79,965	\$ 72,245
Total tax collections	\$ 4,272,103	\$ 4,884,424	\$ 5,281,083	\$ 5,722,202
Total collections as a percentage of levy	100%	100%	100%	100%

Source: Dallas and Collin County reports.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 6,266,916	\$ 7,227,992	\$ 8,471,702	\$ 8,603,645	\$ 9,444,654	\$ 9,482,278
\$ 6,203,890	\$ 7,217,309	\$ 8,446,396	\$ 8,510,978	\$ 9,389,230	\$ 9,447,641
98.99%	99.85%	99.70%	98.92%	99.4%	99.6%
\$ 61,968	\$ 7,505	\$ 21,311	\$ 92,504	\$ -	\$ -
\$ 6,265,858	\$ 7,224,814	\$ 8,467,707	\$ 8,603,482	\$ 9,389,230	\$ 9,447,641
100%	100%	100.0%	100.0%	99.4%	99.6%

City of Sachse, Texas
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities:				
General Obligation Bonds	\$ 490,874	\$ 343,310	\$ 183,700	\$ 156,598
Certificates of Obligation	\$ 5,531,220	\$ 5,199,990	\$ 4,863,760	\$ 4,503,407
Business-type activities:				
General Obligation Bonds	\$ 323,088	\$ 226,690	\$ 121,301	\$ 103,402
Certificates of Obligation	209,954	182,432	164,072	1,661,593
Total primary government	<u>\$ 6,555,136</u>	<u>5,952,422</u>	<u>5,332,833</u>	<u>6,425,000</u>
Percentage of personal income (1)	1.69%	1.44%	1.21%	1.43%
Per capita (1)	\$ 417	\$ 357	\$ 299	\$ 270

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

(1) Personal income and population data is disclosed on page 108.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 6,256,483	\$ 40,510,000	\$ 39,935,000	\$ 39,235,000	\$ 38,455,000	\$ 37,595,000
\$ 4,133,054	\$ 1,235,000	\$ 1,080,000	\$ 915,000	\$ 750,000	\$ 575,000
\$ 19,885	\$ -	\$ -	\$ -	\$ -	\$ -
90,524	1,375,000	1,295,000	1,210,000	1,120,000	1,030,000
<u>10,499,946</u>	<u>43,120,000</u>	<u>42,310,000</u>	<u>41,360,000</u>	<u>40,325,000</u>	<u>39,200,000</u>
2.28%	9.01%	8.15%	7.88%	7.68%	7.39%
\$ 577	\$ 2,226	\$ 2,018	\$ 1,952	\$ 1,906	\$ 1,837

City of Sachse, Texas

RATIO OF GENERAL BONDED DEBT OUTSTANDING Last Ten Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
NET TAXABLE ASSESSED VALUE				
All property	\$ 874,972,457	\$ 951,507,901	\$ 1,026,719,308	\$ 1,132,560,840
NET BONDED DEBT (1)				
Gross bonded debt	6,345,182	5,769,990	5,168,761	4,763,407
Less debt service funds	-	-	-	-
Net Bonded Debt	<u>\$ 6,345,182</u>	<u>\$ 5,769,990</u>	<u>\$ 5,168,761</u>	<u>\$ 4,763,407</u>
RATIO OF NET BONDED DEBT TO ASSESSED VALUE	0.73%	0.61%	0.50%	0.42%
POPULATION	15,210	16,150	17,300	17,650
NET BONDED DEBT PER CAPITA	\$ 417	\$ 357	\$ 299	\$ 270

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

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 1,203,932,358	\$ 1,213,855,083	\$ 1,193,802,976	\$ 1,234,165,298	\$ 1,238,561,173	\$ 1,248,799,416
10,409,422	41,745,000	41,015,000	40,150,000	39,205,000	38,170,000
-	-	-	-	-	-
<u>\$ 10,409,422</u>	<u>\$ 41,745,000</u>	<u>\$ 41,015,000</u>	<u>\$ 40,150,000</u>	<u>\$ 39,205,000</u>	<u>\$ 38,170,000</u>
0.86%	3.44%	3.44%	3.25%	3.17%	3.06%
18,050	18,750	20,329	20,570	20,570	20,780
\$ 577	\$ 2,226	\$ 2,018	\$ 1,952	\$ 1,906	\$ 1,837

City of Sachse, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2013

<u>Governmental Unit</u>	<u>Net Bonded Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Wylie I.S.D	\$ 330,033,060	12.21%	\$ 40,297,037
Garland I.S.D	372,319,346	5.43%	20,216,940
Collin County	393,350,000	0.54%	2,124,090
Dallas County	136,430,000	0.43%	586,649
Dallas County Hospital District	705,000,000	0.43%	3,031,500
Dallas County Schools	20,290,000	0.43%	87,247
Collin County Community College District	37,460,000	0.54%	202,284
Dallas County Community College District	355,880,000	0.43%	1,530,284
Subtotal, overlapping debt			<u>68,076,031</u>
City direct debt			<u>38,170,000</u>
Total direct and overlapping debt			<u><u>\$ 106,246,031</u></u>

Sources: Taxing Entities and City, Dallas Central Appraisal District, and the Collin County Appraisal District.

City of Sachse, Texas
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Year	Estimated Population	Personal Income	Per Capita Personal Income	School Enrollment		Unemployment Rate	
				Garland	Wylie	Dallas	Collin
				ISD	ISD	County	County
2004	15,210	388,311,300	25,530	55,004	6,504	5.5%	4.8%
2005	16,150	412,309,500	25,530	55,738	8,948	5.7%	4.3%
2006	17,300	441,669,000	25,530	56,593	9,800	4.4%	3.2%
2007	17,650	450,604,500	25,530	57,030	10,713	5.1%	4.3%
2008	18,050	460,816,500	25,530	56,600	11,402	5.4%	4.6%
2009	18,750	478,687,500	25,530	57,000	11,402	8.7%	7.8%
2010	20,329	518,999,370	25,530	57,861	11,349	8.7%	7.3%
2011	20,570	525,152,100	25,530	57,833	12,548	8.4%	7.1%
2012	20,570	525,152,100	25,530	58,151	12,939	6.7%	5.7%
2013	20,780	530,513,400	25,530	58,059	13,305	6.9%	6.4%

Sources: Estimated population provided by the City of Sachse.
Per Capita Income provided by North Central Texas Council of Governments.
Garland & Wylie Independent School Districts.
Unemployment information provided by the Texas Workforce Commission.

City of Sachse, Texas
PRINCIPAL EMPLOYERS
Current Fiscal Year and Nine Years Ago

Employer	2013			2004		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Garland ISD	430	1	4.26%	132	1	1.17%
City of Sachse	164	2	1.63%	-	2	1.06%
Kroger	140	3	1.39%	-	n/a	-
Wylie ISD	117	4	1.16%	-	n/a	-
Steak Kountry	46	5	0.46%	-	n/a	-
Whataburger	40	6	0.40%	-	n/a	-
McDonalds	26	7	0.26%	-		
Sachse Veterinary Clinic	25	8	0.25%	-	7	0.11%
Taco Bueno	20	9	0.20%	-	n/a	-
Discount Tire	18	10	0.18%	-	n/a	-
First National Bank of Sachse	-	n/a	-	20	3	0.18%
Metro Store	-	n/a	-	19	4	0.17%
Marshall Cabinets	-	n/a	-	15	5	0.13%
TPC Electric	-	n/a	-	13	6	0.12%
Puerto Escondido	-	n/a	-	9	8	0.08%
Ditto Wood Products	-	n/a	-	8	9	0.07%
Country Junction	-	n/a	-	6	10	0.05%
Total	1,026		10.18%	222		3.14%

Source: Top ten employers and employee count provided by Sachse Economic Development Corporation.

City of Sachse, Texas

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government and adminstration	18	17	17	17	18	12	12	12	11	11
Public safety	50	56	60	65	71	67	66	69	79	79
Public works	13	13	14	12	12	12	12	12	11	11
Culture and recreation	12	12	12	13	14	14	14	15	16	16
Water and sewer	5	5	5	5	7	20	20	20	20	20
Community development	13	13	14	13	13	12	12	12	11	11
Economic development	1	1	1	1	1	1	1	1	1	1
Total	<u>112</u>	<u>117</u>	<u>122</u>	<u>126</u>	<u>136</u>	<u>138</u>	<u>137</u>	<u>141</u>	<u>149</u>	<u>149</u>

Sources: Various City departments.

City of Sachse, Texas

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2004	2005	2006	2007
Public safety				
Police				
Number of employees	40	43	43	43
Number of violations (citations)	4,919	7,242	7,256	4,947
Fire				
Number of employees	10	13	17	22
Number of volunteers	8	5	4	3
Number of fire runs	244	313	283	410
Number of EMS runs	551	638	633	556
Public works				
Streets (miles)	105	105	112	120
Building permits issued	446	176	282	186
Cultural and recreational				
Parks and recreation				
Park maintain & operate per acre	82	86	86	93
Participants in parks programs	637	1,665	2,741	2,630
Participants in senior program	N/A	N/A	8,914	8,812
Library				
Volumes in collection	N/A	34,757	36,722	38,481
Water and sewer				
Number of water connections	5,749	5,999	6,275	6,504
Number of sewer connections	5,411	5,666	5,889	6,078
Average daily water consumption	2.270	2.467	2.889	2.032
Maximum storage capacity	4.9	4.9	4.9	4.9

Sources: Various City departments.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
43	43	50	48	48	44
5,666	2,844	2,068	2,160	2,568	1,260
24	24	36	44	44	34
4	0	0	0	0	0
491	741	333	340	197	456
572	424	683	732	811	766
122	122	122	125	125	130
176	135	138	89	135	135
93	110	114	114	139	149
3,570	3,952	4,446	4,660	5,010	5,109
12,815	13,027	15,142	15,392	15,700	18,455
35,879	31,757	36,484	38,161	38,761	40,169
6,651	6,804	6,949	7,121	7,285	7,239
6,252	6,427	6,590	6,743	6,874	6,999
2,545	2,484	2,560	3,146	2,464	2,509
4.9	6.9	6.9	6.9	6.9	6.9

City of Sachse, Texas

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Years

Function/Program	2004	2005	2006	2007
Public safety				
Police stations	1	1	1	1
Police patrol units	17	17	17	17
Fire stations	2	2	2	2
Police motorcycle units	1	2	2	2
Public works				
Streets-paved	105	105	112	120
Cultural and recreational				
Parks (acres)	82	86	86	93
Playgrounds (1)	3	3	3	3
Library	1	1	1	1
Senior center	1	1	1	1
Water and sewer				
Fire hydrants	543	598	671	688
Ground storage facilities	2	2	2	2
Elevated storage facilities	2	2	2	2
Lift stations	4	4	4	4

Sources: Various City departments.

(1) Does not include HOA playgrounds.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
1	1	1	1	1	1
17	17	17	22	25	25
2	2	2	2	2	2
2	2	2	2	2	2
122	122	122	125	125	130
93	110	114	114	139	149
4	5	5	5	5	5
1	1	1	1	1	1
1	1	1	1	1	1
721	753	753	770	786	865
2	2	2	2	2	2
2	2	2	2	2	2
4	4	4	4	4	4





Sachse, Texas Audit Presentation September 30, 2013

2.17.2014

Presented By: Anthony Cardiel, CPA, CFE



COMPONENTS OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

- ❖ Letter of Transmittal
- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
 - ❖ Government-Wide Statements
 - ❖ Fund Level Statements
 - ❖ Notes to the Financial Statements
- ❖ Required Supplementary Information
- ❖ Statistical Section



COMPREHENSIVE ANNUAL FINANCIAL REPORT

- ❖ Certificate of Achievement for Excellence in Financial Reporting.
- ❖ Above and Beyond Standard Reporting Requirements.



INDEPENDENT AUDITOR'S REPORT

- ❖ Four possible outcomes.

	-Unqualified
	-Qualified
	-Disclaimed
	-Adverse

- ❖ Sachse received an unqualified opinion

** Reference CAFR - Page 11*



FINANCIAL HIGHLIGHTS

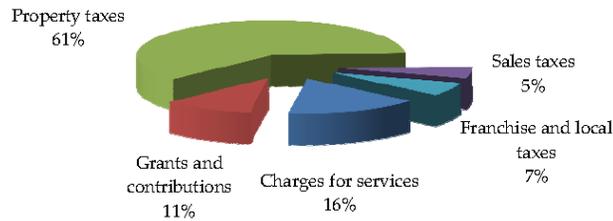
- ❖ Total assets exceeded total liabilities by \$73,170,589.
- ❖ Total Net Position increased by \$1,461,256.
- ❖ City's governmental funds reported combined ending fund balances of \$16,463,061, increase of \$636,343.
- ❖ Unassigned fund balance for the General Fund was \$4,631,243 or 42% of total general fund expenditures.

** Reference CAFR - Page 15 & 36*



City Revenues
For the Year Ended September 30, 2013

Governmental Activities - Revenues



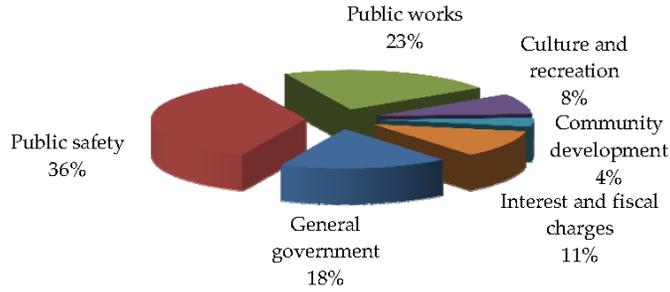
- ❖ Total property tax revenue was \$9,560,239.

** Reference CAFR - Page 21*



City Expenditures
For the Year Ended September 30, 2013

Governmental Activities - Expenses

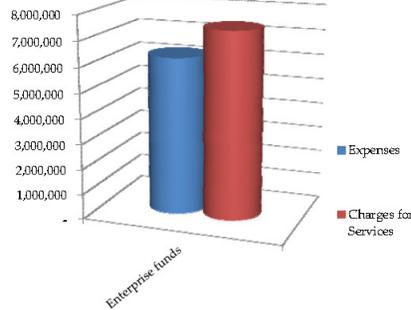


* Reference CAFR - Page 21



Business-Type Activity Results
For the Year Ended September 30, 2013

Business-Type Activities - Revenues and Expenses



- ❖ Net position increased by \$595,051 after transfers.
- ❖ Net profit margin of 16% (\$1,222,416 / \$7,418,900)

* Reference CAFR - Page 22 & 41



Other Reports & Questions?

January 07, 2014

To the City Council and Management
City of Sachse, Texas

In planning and performing our audit of the financial statements of the City of Sachse, Texas (the "City"), as of and for the year ended September 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

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. We consider the following deficiency in the City's internal control to be a significant deficiency:

1. CONTRIBUTED CAPITAL ASSETS

Finding

The City did not record assets that were contributed to the City by a developer in a prior year. As a result the City's capital assets were understated on a full accrual basis for both general government and business-type assets. These unrecorded assets were later discovered by the City and corrections were made to the accounting records.

Recommendation

The City should continue to improve its process in accepting, valuing, and recording contributed assets. City Council should formally accept these assets and this action should be recorded in the City Council agenda and minutes.

Management's Response

This recommendation was implemented for the fiscal year ended September 30, 2013. The Finance Department is working closely with other City departments in tracking development activity within the City.

Other matters are any additional noteworthy items that are unrelated to internal control such as compliance with laws and regulations. In addition, we noted other matters involving the internal control and its operation:

2. MISSING EMPLOYEE EVALUATION

Finding

When conducting payroll testing we noted that one employee's evaluation document with the employee's current pay rate was missing. This document is used to document that the employee's pay rate has been approved.

Recommendation

The City should ensure that all pay rates are properly documented and approved.

Management's Response

The missing HRAF document dated back to FY2009. All departments have been reminded of the necessity of written documentation for any pay/status changes.

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

Very truly yours,

A handwritten signature in black ink that reads "Brooks Cardiel, PLLC". The signature is written in a cursive, flowing style.

BrooksCardiel, PLLC
Certified Public Accountants
The Woodlands, Texas

Accepted by _____
Mike Felix, Mayor



Legislation Details (With Text)

File #: 14-2053 **Version:** 1 **Name:** Executive Session: Cole vs. City of Sachse: Feb. 2014

Type: Agenda Item **Status:** Agenda Ready

File created: 2/13/2014 **In control:** City Council

On agenda: 2/17/2014 **Final action:**

Title: Adjourn to Executive Session pursuant to the provisions of Texas Government Code Section 551.071: To discuss pending litigation: Randy Cole and Karen Cole, Individually and as Next Friends of Ryan Cole vs. Michael Hunter, Martin Cassidy, Carl Carson and the City of Sachse, Texas Civil Action No. 2:12-cv-00607.

Consider any action necessary as a result of Executive Session.

Executive Summary
Closed session as provided by State Law.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Title

Adjourn to Executive Session pursuant to the provisions of Texas Government Code Section 551.071:
To discuss pending litigation: Randy Cole and Karen Cole, Individually and as Next Friends of Ryan Cole vs. Michael Hunter, Martin Cassidy, Carl Carson and the City of Sachse, Texas Civil Action No. 2:12-cv-00607.

Consider any action necessary as a result of Executive Session.

Executive Summary

Closed session as provided by State Law.

Background

This agenda item is provided for the City Council to meet in executive session with the City's legal council, Mr. Jim Jeffrey, and the City Attorney to discuss this pending litigation.

Policy Considerations

None.

Budgetary Considerations

None.

Staff Recommendations
Conduct executive session.



Legislation Details (With Text)

File #:	14-2024	Version:	1	Name:	Discuss, consider, and make recommendation to City Council to amend the Library Collection Development Policy.
Type:	Agenda Item	Status:		Status:	Agenda Ready
File created:	1/28/2014	In control:		In control:	City Council
On agenda:	2/17/2014	Final action:			
Title:	Consider a resolution of the City Council of the City of Sachse, Texas, approving the Sachse Public Library Collection Development Policy.				

Executive Summary

The Library Collection Development Policy has not been updated since 2007. There have been a number of changes in the Library's collections including the addition of e-books, discontinue accepting VHS tapes as donations since they are obsolete, and several edits to the Reconsideration of Materials section. Other changes made to enhance the policy are detailed in the attached spreadsheet and presentation.

Sponsors:

Indexes:

Code sections:

- Attachments:
- [CDPOLICYResolution.pdf](#)
 - [CDPOLICY021714PDF.pdf](#)
 - [Current CollectionDevelopment Policy 2007PDF.pdf](#)
 - [Sachse Proposed Change Chart PDF.pdf](#)
 - [ATTACHMENT A PDF.pdf](#)
 - [SAMPLEPOLICIESANDFORMS.pdf](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Title

Consider a resolution of the City Council of the City of Sachse, Texas, approving the Sachse Public Library Collection Development Policy.

Executive Summary

The Library Collection Development Policy has not been updated since 2007. There have been a number of changes in the Library's collections including the addition of e-books, discontinue accepting VHS tapes as donations since they are obsolete, and several edits to the Reconsideration of Materials section. Other changes made to enhance the policy are detailed in the attached spreadsheet and presentation.

Background

The City Council approved the Library Collection Development Policy by Resolution No. 2576 on May 7, 2007. Recent changes in the Library's collections and the recommendation that the policy be updated every five years make it necessary to consider amending the policy at this time. *Other changes made to enhance the policy are detailed in the attached*

spreadsheet and presentation.

The policy encompasses the selection of materials for the library. It also directs staff in choosing items to purchase. It includes five appendixes that are standard practices for public libraries. The documents are from the American Library Association and Texas Library Association. The plan also includes a Reconsideration of Materials form to use if an item is requested by a patron to be removed from the library. The Library Board reviewed the policy on January 13, 2014, and made suggested changes to the form. Board changes are indicated with "strikethroughs" on the form. The form is standard practice among public libraries. There are notations within the document regarding changes.

Policy Considerations

Policy reviewed by the Library Board on January 13, 2014, and the Board unanimously recommended the policy go to Council for approval. The revised policy updates the types of materials in the collection to include e-books, discontinue accepting VHS tapes as donations since they are obsolete, and edits to the Reconsideration of Materials section.

Budgetary Considerations

N/A

Staff Recommendations

Approval of a resolution of the City Council of the City of Sachse, Texas, approving the Sachse Public Library Collection Development Policy.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL AT THE CITY OF SACHSE, TEXAS, APPROVING THE SACHSE PUBLIC LIBRARY COLLECTION DEVELOPMENT POLICY; AND PROVIDING AN EFFECTIVE DATE.

Whereas, the Sachse Public Library provides library services for the citizens of Sachse; and

Whereas, the Library Board and staff recognized the need to amend Resolution No. 2576 modifying and updating the Collection Development policy: and

Whereas, the Library Board reviewed the amended policy and recommends it to Council for approval; and

Whereas, upon full review and consideration of the revised Policy and all matters related thereto, the City Council is of the opinion and finds the revised policy should be approved and adopted by the Sachse Public Library.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS, THAT:

SECTION 1: The Collection Development policy attached hereto as Exhibit "A" is hereby approved and adopted.

DULY RESOLVED AND ADOPTED by the City Council of the City of Sachse, Texas, this the 3rd day of February 2014.

APPROVED:

MAYOR

ATTEST:

CITY SECRETARY

Draft
2014 Collection Development Policy
Recommended to Council by the Library Board for approval at the January 13, 2014,
meeting.

Note: Original Policy approved May 7, 2007 Resolution 2576

PLEASE NOTE: Board revisions have are noted with “strikes” and the changes made by the library manager are noted in bold and underlined.

INTRODUCTION

*****NOTE: The first paragraph is the same as the old policy. The second paragraph is revised to reflect the current policy. It is in bold type and larger font. Library Director was changed to library manager)**

▪ Purpose

This Collection Development Policy defines the specific selection of print and non-print materials of the Sachse Public Library. A separate policy has been developed for the use of the Internet. This policy does not relate to materials provided by Internet services.

This policy was developed by the Library Manager. The original policy was approved by the Library Board on March 9, 2007 and by City Council on May 7, 2007. This policy will be reviewed every five years to ensure that the information remains current and pertinent.

• Statement of Intellectual Freedom

*****NOTE: This section is the same as the old policy.**

The Library endorses the American Library Association’s Library Bill of Rights, Freedom to Read Statement, and the Intellectual Freedom Statement of the Texas Library Association. (See Appendices). These three documents are considered guiding principles for this Collection Development Policy.

Access to library materials will not be restricted beyond what is required to protect materials from theft or damage. Responsibility for the reading of children rests with their parents and legal guardians. Parents who wish to limit or restrict the reading of their own child should personally oversee that child’s choice of reading material. Selection of library materials will not be inhibited by the possibility that books may come into the possession of children.

Mission Statement

*****NOTE: The mission statement did not change from the old policy.**

The mission of the Sachse Public Library is to provide an easily available collection of information and artistic expression for everyone.

Community we We Serve

*****NOTE: This section is added to reflect best practices in other sample policies. The board noted that the word “we” needed to be capitalized.**

Sachse is located in the Dallas metropolitan area 20 miles from downtown Dallas, and it has a population of 20,800 (source: Texas State Library) Sachse is divided between Collin and Dallas counties.

*****NOTE: Role of the Library section deleted to reflect current practices. This was from older American Library Association planning manuals. This section was not included in policy samples.**

Purpose of the Collection Policy (changed title from selection philosophy)

NOTE: This section was changed to “Purpose of Collection Policy and it includes a section on Selection Philosophy.”

Since the library cannot acquire or retain all print and non-print materials, it must establish guidelines that describe what it provides and why. This policy presents the guidelines followed by the Sachse Public Library, and explains the principles and criteria staff uses to add materials to or withdraw them from the collection. It establishes limits and priorities on collection parameters and assists in budgeting decisions. The policy informs citizens how they can make recommendations about the collection, educates staff and citizens about challenges to items in the collection, and provides guidelines for accepting, declining, evaluating, and acknowledging gifts.

The goal of this policy is to express the Library’s commitment to provide materials that meet the needs and interests of all the residents of Sachse.

Responsibility For Collection Management

Note: this section is new and replaces the “detailed collection criteria statements in the current policy. Modeled after sample policies.

Ultimate responsibility for management of the collection lies with the Library Manager, who delegates remaining responsibility to library staff.

As a library whose primary service priorities are Current Topics and Titles and Lifelong Learning, the Sachse Public Library does not collect materials simply for the sake of collecting. Materials are expected to meet the needs and interests of customers in their day to day lives. The collection is never an end in itself, but rather a means of enabling residents to:

- . Enrich their personal lives**
- . Educate themselves in areas of personal interest**
- . Develop informed opinions about issues of the day**
- . Gain an appreciation and understanding of other people and cultures**
- . Gather, use, and evaluate information successfully**

Consequently, the Library provides a wide variety of materials at different levels and in various formats for people of every age, education, background, personal philosophy, religious belief, occupation, economic level, ethnic origin, sexual orientation, and condition. The Library makes no judgments about what a person finds relevant, helpful, or enjoyable.

Format

*****(NOTE: This is a new statement to further define library formats and to mention electronic formats.)**

The nature of the medium and the technical quality of production are additional factors to be considered in selecting audio, video, electronic and other formats. Selectors use the same care and standards for all formats. The determination to add a new format to the library's collection is based on a variety of factors. These factors include interest of the community, the widespread access to technology to utilize a new format, cost per title, and the ability of the library to process, house, and circulate a type of format. Some titles may be purchased in the only format available.

Selection Philosophy (same as old policy)

Since no public library can afford to acquire or house the complete annual output of the publishing industry, a process of selection must take place. The Sachse Public Library strives to provide a collection that is current, balanced, and representative of all fields of knowledge to the extent of its financial limitations. The purpose of the policy is to provide the staff with guidelines for the selection of materials, and:

- To designate the Library Manager as the person responsible for developing and maintaining the collection. Readers' suggestions will**

be given serious consideration within the general criteria. Final purchase decisions rest with the Library manager and other professional staff.

- Materials will be excluded which do not conform to or lend themselves to library use or format: left spiral binding, game books, most pop-up books and comics.
- Prejudice will be avoided by not labeling materials other than by providing classification, directional aids, and major categories of interest patterns. The distinction between the children and youth versus the adult section will be made only on the assumed differential interest patterns, respectively. Appropriateness of the materials for minors is the sole responsibility of the parents of their own child/children.
- The materials selection and accessibility policies of the Sachse Public Library are based on the principles listed below:
 - The Freedom to Read Statement along with the Freedom to View is protected by the First Amendment to the Constitution. This freedom is held to be essential to our democracy and will be upheld, supported, and defended in the selection and provision of all library materials.
 - Freedom of choice in selecting materials is a necessary safeguard to the freedom to read, to hear, and to view.
 - The Library and its associated authorities do not serve in locos parentis. Responsibility for overseeing children's choices of reading materials rests with their parents and/or legal guardians, who may restrict their children, and only their children, from access to library materials. Selection will not be inhibited by the possibility that materials may inadvertently come into the possession of children. (Refer to Appendices and Free Access to Libraries for Minors.)
- Without exclusion, the library will attempt to provide materials for all members of the community that it serves.
 - A person's right to access and to use library materials will not be denied or abridged because of origin, age, ethnic background, nationality, or views.
- The library is not a judicial body. Laws governing obscenity, subversive materials, and other questionable matters are subject to interpretation by the courts. Consequently, no challenged materials will be removed from the library because of complaints of obscenity, pornography, and other categories covered by law until after an independent court of competent jurisdiction, following an adversary hearing and in accordance with well established principles of law, shall

have rules against the material. No materials will knowingly be selected which have previously been adjudicated to be in noncompliance with the law. The library will uphold the principles of the American Library Association's Library Bill of Rights, Freedom to Read Statement, Freedom to View Statement, Free Access to Libraries for Minors, Statement on Labeling, and the Texas Library Association's Intellectual Freedom Manual.

Selection Responsibility

NOTE: This section is the same as the old policy.

- The library will strive to provide a balance of viewpoints on all subjects in its collection.
- The library will purchase current materials to meet the levels of demand and use.
- The library staff will evaluate the collection to ensure materials remain current and in good physical condition. Evaluation will be done using statistical data from the automation system whenever possible. The library staff encourages and welcomes patrons' suggestions, comments, and ideas about the collection and its development.
- The library will attempt to select materials that represent a range of viewpoints and will do its best to exercise impartiality in selection decisions. The collections will represent as many sides of controversial issues as budget, space, and availability of materials allow. Selection will be based on criteria given throughout the policy. The race, religion, nationality or political views of any author, the frankness of language, the controversial content of an item or the endorsement or approval of an individual or group in the community will not automatically cause an item to be included or excluded. Materials are evaluated as a whole and not on the basis of a particular passage or illustration.

Selection Aids (revised and updated for accuracy)

Note: Publications we no longer subscribe to were deleted. Comparable reviews provided by the resources we no longer use (i.e. School Library Journal, Publisher's Weekly, and A to Zoo) The current library prefers to use online resources to save time and be more efficient. The publications we no longer subscribe to are costly. A to Zoo is a book that list picture books by topic. It is no longer used due to publication cost. If needed, it can be borrowed through Interlibrary loan.

Ideally, all materials added to the library collection would be read and viewed before purchase by a librarian with trained judgment, knowledge of the library's present resources, and acquaintance with the requirements of local users.

Circumstances make previewing extremely time consuming, so the Library Manager or designated selector makes use of selection aids, such as basic general lists, current general lists, special bibliographies for reference materials and particular subject materials, and reviewing journals and newspapers. While reviews are a major resource of information about new materials, no one publication is relied on exclusively; the critical opinions of reviews are checked against each other when feasible.

The professional librarians will use the following aids in the selection of materials:

- A. Booklist
- B. Library Journal
- C. Ingram
- D. Amazon
- E. Other review media deemed acceptable by the Library Manager

Collection Maintenance

*****Note: This section remains the same as the current policy. De-selection, duplications, storage, gifts and donations remain the same with one exception. A notation was added the library will no longer accept VHS tapes for donations.**

- **De-selection (weeding)**

In order to maintain a collection of useful materials serving the evolving educational and intellectual needs of library users, careful weeding must occur. Weeding will be done under the direction of the Library Manager. Library staff will use the ALA's Crew Method as a guideline for weeding. As money permits, the library staff may replace weeded materials with more current titles on the same topic. The three basic criteria for weeding are as follows:

Content – Items that are outdated, obsolete, or inaccurate will be weeded.

Condition – Items that are worn out, books with torn pages, soiled or missing, or with broken spines, torn covers or frayed bindings.

Use Patterns – Books that have not circulated for three years and unused duplicate copies.

- **Duplications**

The library gives serious consideration to the number of requests for an item as a guide for duplication. Duplication must not be at the expense of important but less-demanded materials needed for the permanent collection. Popular demand, importance of the material, and budget limitations will be

the determining factors. For popular works and bestsellers, the library takes into account the number of reserves as a guideline. Additional copies of materials will be ordered as the budget allows.

Gifts and Donations (same as old policy other than bolded type)

The library encourages and welcomes gifts of money for the purchase of library materials, equipment, and for the improvement of library facilities. Gifts of materials for the collection are subject to the same principles and standards of selection as outlined in the Collection Development Policy and applied to all materials added to the library's collection.

Donations are final and become the property of the Sachse Public Library. The library reserves the right to dispose of unneeded materials and to refuse gifts of materials. Most materials the library is unable to use are given to the Friends of the Library for sale or disposal. The library will not accept materials that are in poor physical condition. **The library will not accept VHS tapes.** Those making monetary donations may wish to recommend how their contributions are to be used. The library will comply with such requests whenever possible; however, the library reserves the right to commit donations to services and projects in keeping with its priorities.

The acquisition of valuable and rare books is not a function of the Sachse Public Library.

Storage

The library does not have room for storage at this time. If space allowed room for storage, the library would store additional copies of local publications and additional copies of titles that continue to be in demand for use as replacements.

Disposal

If the material to be discarded is substantial or has potential use for any institution (example: older set of encyclopedias), staff may try to locate a library, school, or local group interested. If the material has been deemed valuable but outside the collection development plan of the library, staff may seek a buyer for the material. Generally, discarded materials are given to the Friends of the Library. The Friends have permission to sell discarded materials with income to benefit the library.

Sachse Public Library Materials Gift Receipt

Note: This section remains the same as the current policy.)

The Sachse Public Library hereby accepts and acknowledges the receipt of materials as an unrestricted gift with the understanding that the material will be added in accordance with the Collection Development Policy. The donations are the exclusive property of the library. The library reserves the right to use, sell, exchange, or dispose of materials as it sees fit. The library cannot be responsible for assessing monetary value of donations.

Donor _____

Address _____

Date _____

Signature of Donor _____

Accepted for the Library by _____

Reconsideration of Materials

Note: The Library board made significant changes to this portion of the policy. This is one of the most important parts of the policy and is standard practice among Texas public libraries. All edits are marked for review.

- A. ~~Because in a diverse society tastes and opinions differ, some materials the library acquires may be offensive to some patrons. In a democracy which incorporates the rights to free press and speech into its basic system of law, the minority does not have the prerogative to curtail the free access to published materials. If, however, A patron objects to material held by the library, he/she may submit a Citizen's Request for Reconsideration of Materials. In no instance will material be removed on demand. All considerations of requests to remove materials will be reviewed using this selection policy as a guideline.~~
- B. In order to have ~~his/her~~ a request considered, ~~the~~ a patron must:
1. Be a registered borrower of the library.
 2. File a completed Request for Reconsideration of Materials form with the Library Manager.
- C. Supply his/her full name and address. Anonymous ~~complaints~~ requests will not be considered.
- D. After the completed form is received, the Library Manager will review the reasons for the ~~complaint~~ request and the material in question. The Library Manager will attempt to answer the ~~complaint~~ request to the patron's satisfaction. If the patron is not satisfied with the Library Manager's action, he/she may request that the materials be reviewed by a Materials Review Committee. The committee will be composed of the Library Manager and the Library Board.
- E. Decisions of the Materials Review Committee shall be final.
- F. Any challenged title may be reconsidered once in a calendar year.

Sachse Public Library
Recommendation Request for Reconsideration of Materials

Name _____ Date _____

Address _____ Card # _____

City _____ State _____ Zip _____ Phone _____

Resource on which you are commenting:

_____ **Book** _____ **Audiovisual Material** _____ **Magazine/newspaper**

_____ Content of library program _____ Display _____ Other _____

Title _____

Author/Producer _____

Publisher (if known) _____

1. Are you representing an organization? _____ Yes _____ No

2. If yes, what is the name of the organization? _____

3. What brought this material to your attention? _____

4. What is your objection to the material? Please be specific; cite pages. If additional space is required, use back: _____

5. What do you feel might be the result of reading or using this material? Why?

6. Did you read the entire book or examine the material thoroughly?

____ Yes ____ No

If not, what parts did you read or examine? _____

7. In your judgment, is the material of any value? Why do you feel this way? ____

8. Are you aware of the judgment of this material by literary critics?

____ Yes ____ No

9. What do you believe is the theme or purpose of this material? _____

10. In its place, what material of equal literary quality would you recommend that would present as valuable a picture of or perspective on the subject? _____

11. What are you suggesting the library do with this item? _____

Patron's signature _____

Received by _____ Date _____

Note: The attached appendixes are included in most public library policies as standard practice. Appendixes A to D are adopted by the American Library Association and Appendix E is from the Texas Library Association.

Appendix A

Library Bill of Rights

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

- I. Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
- II. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
- III. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
- IV. Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.
- V. A person's right to use a library should not be denied or abridged because of origin, age, background, or views.
- VI. Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.

Adopted June 18, 1948, by the ALA Council; amended February 2, 1961; January 23, 1980; inclusion of "age" reaffirmed January 23, 1996.

Appendix B

Freedom to Read

The freedom to read is essential to our democracy. It is continuously under attack. Private groups and public authorities in various parts of the country are working to remove or limit access to reading materials, to censor content in schools, to label “controversial” views, to distribute lists of “objectionable” books or authors, and to purge libraries. These actions apparently rise from a view that our national tradition of free expression is no longer valid; that censorship and suppression are needed to counter threats to safety or national security, as well as to avoid the subversion of politics and the corruption of morals. We, as individuals devoted to reading and as librarians and publishers responsible for disseminating ideas, wish to assert the public interest in the preservation of the freedom to read.

Most attempts at suppression rest on a denial of the fundamental premise of democracy: that the ordinary individual, by exercising critical judgment, will select the good and reject the bad. We trust Americans to recognize propaganda and misinformation, and to make their own decisions about what they read and believe. We do not believe they are prepared to sacrifice their heritage of a free press in order to be “protected” against what others think may be bad for them. We believe they still favor free enterprise in ideas and expression.

These efforts at suppression are related to a larger pattern of pressures being brought against education, the press, art and images, films, broadcast media, and the Internet. The problem is not only one of actual censorship. The shadow of fear cast by these pressures leads, we suspect, to an even larger voluntary curtailment of expression by those who seek to avoid controversy or unwelcome scrutiny by government officials.

Such pressure toward conformity is perhaps natural to a time of accelerated change. And yet suppression is never more dangerous than in such a time of social tension. Freedom has given the United States the elasticity to endure strain. Freedom keeps open the path of novel and creative solutions, and enables change to come by choice. Every silencing of a heresy, every enforcement of an orthodoxy, diminishes the toughness and resilience of our society and leaves it the less able to deal with controversy and difference.

Now, as always in our history, reading is among our greatest freedoms. The freedom to read and write is almost the only means for making generally available ideas or manners of expression that can initially command only a small audience. The written word is the natural medium for the new idea and the untried voice from which come the original contributions to social growth. It is essential to the extended discussion that serious thought requires, and to the accumulation of knowledge and ideas into organized collections.

We believe that free communication is essential to the preservation of a free society and a creative culture. We believe that these pressures toward conformity present the danger of limiting the range and variety of inquiry and expression on which our democracy and our culture depend. We believe that every American community must jealously guard the freedom to publish and to circulate, in order to preserve its own freedom to read. We believe that publishers and librarians have a profound responsibility to give validity to that freedom to read by making it possible for the readers to choose freely from a variety of offerings.

The freedom to read is guaranteed by the Constitution. Those with faith in free people will stand firm on these constitutional guarantees of essential rights and will exercise the responsibilities that accompany these rights.

We therefore affirm these propositions:

1. *It is in the public interest for publishers and librarians to make available the widest diversity of views and expressions, including those that are unorthodox, unpopular, or considered dangerous by the majority.*

Creative thought is by definition new, and what is new is different. The bearer of every new thought is a rebel until that idea is refined and tested. Totalitarian systems attempt to maintain themselves in power by the ruthless suppression of any concept that challenges the established orthodoxy. The power of a democratic system to adapt to change is vastly strengthened by the freedom of its citizens to choose widely from among conflicting opinions offered freely to them. To stifle every nonconformist idea at birth would mark the end of the democratic process. Furthermore, only through the constant activity of weighing and selecting can the democratic mind attain the strength demanded by times like these. We need to know not only what we believe but why we believe it.

2. *Publishers, librarians, and booksellers do not need to endorse every idea or presentation they make available. It would conflict with the public interest for them to establish their own political, moral, or aesthetic views as a standard for determining what should be published or circulated.*

Publishers and librarians serve the educational process by helping to make available knowledge and ideas required for the growth of the mind and the increase of learning. They do not foster education by imposing as mentors the patterns of their own thought. The people should have the freedom to read and consider a broader range of ideas than those that may be held by any single librarian or publisher or government or church. It is wrong that what one can read should be confined to what another thinks proper.

3. *It is contrary to the public interest for publishers or librarians to bar access to writings on the basis of the personal history or political affiliations of the author.*

No art or literature can flourish if it is to be measured by the political views or private lives of its creators. No society of free people can flourish that draws up lists of writers to whom it will not listen, whatever they may have to say.

4. *There is no place in our society for efforts to coerce the taste of others, to confine adults to the reading matter deemed suitable for adolescents, or to inhibit the efforts of writers to achieve artistic expression.*

To some, much of modern expression is shocking. But is not much of life itself shocking? We cut off literature at the source if we prevent writers from dealing with the stuff of life. Parents and teachers have a responsibility to prepare the young to meet the diversity of experiences in life to which they will be exposed, as they have a responsibility to help them learn to think critically for themselves. These are affirmative responsibilities, not to be discharged simply by preventing them from reading works for which they are not yet prepared. In these matters values differ, and values cannot be legislated; nor can machinery be devised that will suit the demands of one group without limiting the freedom of others.

5. *It is not in the public interest to force a reader to accept the prejudgment of a label characterizing any expression or its author as subversive or dangerous.*

The ideal of labeling presupposes the existence of individuals or groups with wisdom to determine by authority what is good or bad for others. It presupposes that individuals must be

directed in making up their minds about the ideas they examine. But Americans do not need others to do their thinking for them.

6. *It is the responsibility of publishers and librarians, as guardians of the people's freedom to read, to contest encroachments upon that freedom by individuals or groups seeking to impose their own standards or tastes upon the community at large; and by the government whenever it seeks to reduce or deny public access to public information.*

It is inevitable in the give and take of the democratic process that the political, the moral, or the aesthetic concepts of an individual or group will occasionally collide with those of another individual or group. In a free society individuals are free to determine for themselves what they wish to read and each group is free to determine what it will recommend to its freely associated members. But no group has the right to take the law into its own hands, and to impose its own concept of politics or morality upon other members of a democratic society. Freedom is no freedom if it is accorded only to the accepted and the inoffensive. Further, democratic societies are more safe, free, and creative when the free flow of public information is not restricted by governmental prerogative or self-censorship.

7. *It is the responsibility of publishers and librarians to give full meaning to the freedom to read by providing books that enrich the quality and diversity of thought and expression. By the exercise of this affirmative responsibility, they can demonstrate that the answer to a "bad" book is a good one; the answer to a "bad" idea is a good one.*

The freedom to read is of little consequence when the reader cannot obtain matter fit for that reader's purpose. What is needed is not only the absence of restraint, but the positive provision of opportunity for the people to read the best that has been thought and said. Books are the major channel by which the intellectual inheritance is handed down, and the principal means of its testing and growth. The defense of the freedom to read requires of all publishers and librarians the utmost of their faculties, and deserves of all Americans the fullest of their support.

We state these propositions neither lightly nor as easy generalizations. We here stake out a lofty claim for the value of the written word. We do so because we believe that it is possessed of enormous variety and usefulness, worthy of cherishing and keeping free. We realize that the application of these propositions may mean the dissemination of ideas and manners of expression that are repugnant to many persons. We do not state these propositions in the comfortable belief that what people read is unimportant. We believe rather that what people read is deeply important; that ideas can be dangerous; but that the suppression of ideas is fatal to a democratic society. Freedom itself is a dangerous way of life, but it is ours.

This statement was originally issued in May of 1953 by the Westchester Conference of the American Library Association and the American Book Publishers Council, which in 1970 consolidated with the American Educational Publishers Institute to become the Association of American Publishers.

Adopted June 25, 1953, by the ALA Council and the AAP Freedom to Read Committee; amended January 28, 1972; January 16, 1991; July 12, 2000; June 30, 2004.

Appendix C

The Freedom to View

The **FREEDOM TO VIEW**, along with the freedom to speak, to hear, and to read, is protected by the **First Amendment to the Constitution of the United States**. In a free society, there is no place for censorship of any medium of expression. Therefore these principles are affirmed:

1. To provide the broadest access to film, video, and other audiovisual materials because they are a means for the communication of ideas. Liberty of circulation is essential to insure the constitutional guarantee of freedom of expression.
2. To protect the confidentiality of all individuals and institutions using film, video, and other audiovisual materials.
3. To provide film, video, and other audiovisual materials which represent a diversity of views and expressions. Selection of a work does not constitute or imply agreement with or approval of the content.
4. To provide a diversity of viewpoints without the constraint of labeling or prejudging film, video, or other audiovisual materials on the basis of the moral, religious, or political beliefs of the producer or filmmaker or on the basis of controversial content.
5. To contest vigorously, by all lawful means, every encroachment upon the public's freedom to view.

This statement was originally drafted by the Freedom to View Committee of the American Film and Video Association (formerly the Educational Film Library Association) and was adopted by the AFVA Board of Directors in February 1979. This statement was updated and approved by the AFVA Board of Directors in 1989.

Endorsed January 10, 1990, by the ALA Council

Appendix D

Free Access to Libraries for Minors

An Interpretation of the Library Bill of Rights

Library policies and procedures that effectively deny minors equal and equitable access to all library resources available to other users violate the [Library Bill of Rights](#). The American Library Association opposes all attempts to restrict access to library services, materials, and facilities based on the age of library users.

Article V of the *Library Bill of Rights* states, “A person’s right to use a library should not be denied or abridged because of origin, age, background, or views.” The “right to use a library” includes free access to, and unrestricted use of, all the services, materials, and facilities the library has to offer. Every restriction on access to, and use of, library resources, based solely on the chronological age, educational level, literacy skills, or legal emancipation of users violates Article V.

Libraries are charged with the mission of developing resources to meet the diverse information needs and interests of the communities they serve. Services, materials, and facilities that fulfill the needs and interests of library users at different stages in their personal development are a necessary part of library resources. The needs and interests of each library user, and resources appropriate to meet those needs and interests, must be determined on an individual basis. Librarians cannot predict what resources will best fulfill the needs and interests of any individual user based on a single criterion such as chronological age, educational level, literacy skills, or legal emancipation.

Libraries should not limit the selection and development of library resources simply because minors will have access to them. Institutional self-censorship diminishes the credibility of the library in the community, and restricts access for all library users.

Children and young adults unquestionably possess [First Amendment](#) rights, including the right to receive information in the library. Constitutionally protected speech cannot be suppressed solely to protect children or young adults from ideas or images a legislative body believes to be unsuitable for them.¹ Librarians and library governing bodies should not resort to age restrictions in an effort to avoid actual or anticipated objections, because only a court of law can determine whether material is not constitutionally protected.

The mission, goals, and objectives of libraries cannot authorize librarians or library governing bodies to assume, abrogate, or overrule the rights and responsibilities of parents. As “[Libraries: An American Value](#)” states, “We affirm the responsibility and the right of all parents and guardians to guide their own children’s use of the library and its resources and services.” Librarians and governing bodies should maintain that parents—and only parents—have the right and the responsibility to restrict the access of their children—and only their children—to library resources. Parents who do not want their children to have access to certain library services, materials, or facilities should so advise their children. Librarians and library governing bodies cannot assume the role of parents or the functions of parental authority in the private relationship between parent and child.

Lack of access to information can be harmful to minors. Librarians and library governing bodies have a public and professional obligation to ensure that all members of the community they serve have free, equal, and equitable access to the entire range of library resources regardless of content, approach, format, or amount of detail. This principle of library service applies equally to all users, minors as well as adults. Librarians and library governing bodies must uphold this principle in order to provide adequate and effective service to minors.

¹See [Erznoznik v. City of Jacksonville](#), 422 U.S. 205 (1975)-“Speech that is neither obscene as to youths nor subject to some other legitimate proscription cannot be suppressed solely to protect the young from ideas or images that a legislative body thinks unsuitable [422 U.S. 205, 214] for them. In most circumstances, the values protected by the First Amendment are no less applicable when government seeks to control the flow of information to minors. See [Tinker v. Des Moines School Dist.](#), *supra*. Cf. [West Virginia Bd. of Ed. v. Barnette](#), 319 U.S. 624 (1943).”

Adopted June 30, 1972, by the ALA Council; amended July 1, 1981; July 3, 1991; June 30, 2004.

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Appendix E

THE TEXAS LIBRARY ASSOCIATION INTELLECTUAL FREEDOM STATEMENT

A. Preamble

The Texas Library Association holds that the freedom to read is a corollary of the constitutional guarantee of freedom of the press. Freedom of choice in selecting materials is a necessary safeguard to the freedom to read, and shall be protected against extra-legal, irresponsible attempts by self-appointed censors to abridge it. The Association believes that citizens shall have the right of free inquiry and the equally important right of forming their own opinions, and that it is of the utmost importance to the continued existence of democracy that freedom of the press in all forms of public communication be defended and preserved. The Texas Library Association subscribes in full to the principles set forth in the LIBRARY BILL OF RIGHTS of the American Library Association, Freedom to Read Statement, and interpretative statements adopted thereto.

B. Areas of Concern

1. **LEGISLATION.** The Texas Library Association is concerned with legislation at the federal, state, local and school district level which tends to strengthen the position of libraries and other media of communication as instruments of knowledge and culture in a free society. The Association is also concerned with monitoring proposed legislation at the federal, state, local and school district level which might restrict, prejudice or otherwise interfere with the selection, acquisition, or other professional activities of libraries, as expressed in the American Library Association's LIBRARY BILL OF RIGHTS and the Freedom to Read Statement.

The Intellectual Freedom Committee works with the Legislative Committee to watch proposed legislation, at the various levels, which would restrict or interfere with the selection, acquisition, or other professional activities of libraries.

2. **INTERFERENCE.** The Association is concerned with the proposed or actual restrictions imposed by individuals, voluntary committees, or administrative authority on library materials or on the selection judgment, or on the procedures or practices of librarians.

The Intellectual Freedom Committee attempts to eliminate restrictions which are imposed on the use or selection of library materials or selection judgment or on the procedures or practices of librarians; receives requests for advice and assistance where freedom has been threatened or curtailed; and recommends action to the Executive Board where it appears necessary.

3. **MATERIALS SELECTION POLICY.** The Texas Library Association believes that every library, in order to strengthen its own selection process, and to provide an objective basis for evaluation of that process, should develop a written official statement of policy for the selection of library materials.

The Intellectual Freedom Committee encourages all libraries to develop a written statement of policy for the selection of library materials which includes an endorsement of the LIBRARY BILL OF RIGHTS.

4. **EDUCATION.** The Texas Library Association is concerned with the continuing education of librarians and the general public in understanding and implementing the philosophy inherent in the LIBRARY BILL OF RIGHTS and the ALA Freedom to Read Statement

The Intellectual Freedom Committee supports an active education program for librarians, trustees, and the general public.

5. **LIAISON WITH OTHER ORGANIZATIONS.** The Texas Library Association, in order to encourage a united front in defending the rights to read, shall cooperate with other organizations concerned with intellectual freedom.

The Intellectual Freedom Committee advises on TLA positions and cooperates with other organizations.

Adopted September 15, 1972
by the TLA Council

Reaffirmed April 7, 1995
by the TLA Council

SACHSE PUBLIC LIBRARY

Revised
Collection Development Policy

February 2014

INTRODUCTION

- This Collection Development Policy defines the specific selection and maintenance of print and non-print materials of the Sachse Public Library.
- The original policy was written and approved by Council in 2007 with Resolution 2576.
- An update is needed to stay current with library trends and collections.

PURPOSE OF THE COLLECTION DEVELOPMENT POLICY

- Provides staff with guidelines for the selection and maintenance of the collection.
- Designates the Library Manager as the responsible party for developing & maintaining the collection.
- Excludes materials which do not conform to or lend themselves to library use or format.

POLICY UPDATES AND CHANGES

- Requested policies from area libraries through Public Library Administrators of North Texas listserv
- Policies range from three pages to over twenty pages depending on the size of collection/library.
- Revised/proposed policy adds some strength to the policy with the purpose of the collection and format section.
- Removes obsolete items that are no longer used in current best practices such as the roles of the library.
- Reviewed policies and researched standard practices of the American Library Association and Texas Library Association.
- The Library Board was in agreement with the policy updates.
- The Board made additional edits noted throughout the policy and significant changes to the Reconsideration of Materials section.

SUMMARY OF POLICY CHANGES

CURRENT POLICY	REVISED POLICY	NOTES
INTRODUCTION	INTRODUCTION	
• PURPOSE	• PURPOSE	Second paragraph revised to reflect current information.
• STATEMENT OF INTELLECTUAL FREEDOM	• STATEMENT OF INTELLECTUAL FREEDOM	Same as old policy.
MISSION STATEMENT	MISSION STATEMENT	Same as old policy.
	COMMUNITY WE SERVE	Added to briefly define community. Appendix A with obsolete demographics deleted.
ROLE OF LIBRARY		Deleted -- from old ALA guidelines, not included in current policies.

SUMMARY OF POLICY CHANGES *continued*

CURRENT POLICY	REVISED POLICY	NOTES
	PURPOSE OF THE COLLECTION POLICY	Added for clarity.
SELECTION POLICY	RESPONSIBILITY FOR COLLECTION MANAGEMENT	Added to succinctly replace "Selection Criteria".***
	FORMAT	Added to provide more definition -- mentioned E-books.
SELECTION PHILOSOPHY	SELECTION PHILOSOPHY	Same as old policy.
SELECTION RESPONSIBILITY	SELECTION RESPONSIBILITY	Same as old policy.

*** See attachment A

SUMMARY OF POLICY CHANGES *continued*

CURRENT POLICY	REVISED POLICY	NOTES
SELECTION CRITERIA		Deleted and replaced with "Responsibility of Collection Management".
SELECTION AIDS	SELECTION AIDS	Updated to current aids we use (no longer subscribe to School Library Journal and Publishers Weekly, reviews available online) .
PUBLIC LIBRARY CATALOG		The public library catalog is a print resource that is rarely used in today's best practices. This section was deleted to model the other sample policies.

SUMMARY OF POLICY CHANGES *continued*

CURRENT POLICY	REVISED POLICY	NOTES
COLLECTION MAINTENANCE	COLLECTION MAINTENANCE	Same as old policy.
• DE-SELECTION (WEEDING)	• DE-SELECTION (WEEDING)	Same as old policy.
• DUPLICATIONS	• DUPLICATION	Removed "If an item has three reserves, the Library will try to order another copy of the title".
GIFTS AND DONATIONS	GIFTS AND DONATIONS	ADDED "the Library will not accept VHS tapes."
• STORAGE	STORAGE	Same as old policy.
• DISPOSAL	DISPOSAL	Same as old policy.
SACHSE PUBLIC LIBRARY MATERIALS GIFT RECEIPT	SACHSE PUBLIC LIBRARY MATERIALS GIFT RECEIPT	Same as old policy.

SUMMARY OF POLICY CHANGES *continued*

RECONSIDERATION OF MATERIALS	RECONSIDERATION OF MATERIALS	Revised by the board at the January meeting. All edits are noted on draft for review and approval.
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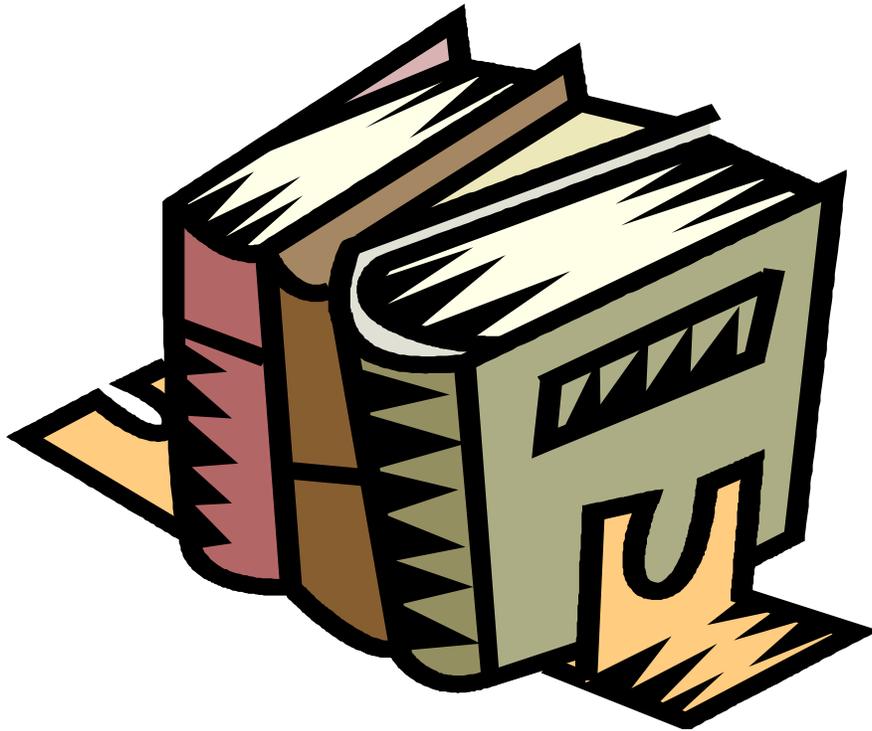
- The Board made changes to the policy's verbiage and changed the name of the form.
- The form follows the guidelines of the Texas Library Association's standard recommended form.
- Should a patron object to material held by the Library, a *Request for Reconsideration of Materials* form may be submitted for review.
- Upon receipt of a completed form the Library Manager will discuss the matter with the patron.
- If the patron is not satisfied with the Library Manager's response, the form is forwarded to the *Materials Review Committee* for further discussion. The committee consists of the Library Manager and the Library Board.
- All decisions of the Committee are final. This is standard library practice.

SUMMARY OF POLICY CHANGES *continued*

CURRENT POLICY	REVISED POLICY	NOTES
<p>APPENDIX A - CITY DEMOGRAPHICS</p> <p>APPENDIX B - LIBRARY BILL OF RIGHTS</p> <p>APPENDIX C - FREEDOM TO READ</p> <p>APPENDIX D - THE FREEDOM TO VIEW</p> <p>APPENDIX E - FREE ACCESS TO LIBRARIES FOR MINORS</p> <p>APPENDIX F - THE TEXAS LIBRARY ASSOCIATION INTELLECTUAL FREEDOM STATEMENT</p>	<p>APPENDIX A - LIBRARY BILL OF RIGHTS</p> <p>APPENDIX B - FREEDOM TO READ</p> <p>APPENDIX C - THE FREEDOM TO VIEW</p> <p>APPENDIX D - FREE ACCESS TO LIBRARIES FOR MINORS</p> <p>APPENDIX E - THE TEXAS LIBRARY ASSOCIATION INTELLECTUAL FREEDOM STATEMENT</p>	<p>Appendixes are standard practice for Public Library Collection Development Policies. These appendixes include statements from the American Library Association and Texas Library Association.</p> <p>Removed “City Demographics” due to obsolete data and replaced with “Community We Serve” section.</p>

QUESTIONS *and* DISCUSSION

Sachse Public Library



Collection Development Policy

March 2007

Introduction

▪ Purpose

This Collection Development Policy defines the specific selection of print and non-print materials of the Sachse Public Library. A separate policy has been developed for the use of the Internet. This policy does not relate to materials provided by Internet services.

Developed by the Library Director and approved by the Library Board on March 9, 2007, this policy will be reviewed every three (3) years to ensure that the information remains current and pertinent.

▪ Statement of Intellectual Freedom

The Library endorses the American Library Association's Library Bill of Rights, Freedom to Read Statement, and the Intellectual Freedom Statement of the Texas Library Association. (See Appendices). These three documents are considered guiding principles for this Collection Development Policy.

Access to library materials will not be restricted beyond what is required to protect materials from theft or damage. Responsibility for the reading of children rests with their parents and legal guardians. Parents who wish to limit or restrict the reading of their own child should personally oversee that child's choice of reading material. Selection of library materials will not be inhibited by the possibility that books may come into the possession of children.

Mission Statement

The mission of the Sachse Public Library is to provide an easily available collection of information and artistic expression for everyone.

Role of the Library

- Preschoolers Door to Learning - The Library encourages young children to develop an interest in reading and learning through services for children and for parents and children together.
- Popular Materials Library - The Library features current, high demand, high interest materials in a variety of formats for persons of all ages.
- .Formal Education Support Center - The Library assists students of all ages in meeting educational objectives established during their formal courses of study.
- .Independent Learning Center - The Library supports individuals of all ages pursuing a sustained program of learning independent of any educational provider.
- Reference Library - The Library actively provides timely, accurate, and useful information for community residents.

Selection Philosophy

Since no public library can afford to acquire or house the complete annual output of the publishing industry, a process of selection must take place. The Sachse Public Library strives to provide a collection that is current, balanced, and representative of all fields of knowledge to the extent of its financial

limitations. The purpose of the policy is to provide the staff with guidelines for the selection of materials, and:

- To designate the Library Director as the person responsible for developing and maintaining the collection. Readers' suggestions will be given serious consideration within the general criteria. Final purchase decisions rest with the Library Director and other professional staff.
- Materials will be excluded which do not conform to or lend themselves to library use or format: left spiral binding, game books, most popup books and comics.
- Prejudice will be avoided by not labeling materials other than by providing classification, directional aids, and major categories of interest patterns. The distinction between the children and youth versus the adult section will be made only on the assumed differential interest patterns, respectively. Appropriateness of the materials for minors is the sole responsibility of the parents of their own child/children.
- The materials selection and accessibility policies of the Sachse Public Library are based on the principles listed below:
 - The Freedom to Read Statement along with the Freedom to View is protected by the First Amendment to the Constitution. This freedom is held to be essential to our democracy and will be upheld, supported, and defended in the selection and provision of all library materials.
 - Freedom of choice in selecting materials is a necessary safeguard to the freedom to read, to hear, and to view.
 - The Library and its associated authorities do not serve in locos parentis. Responsibility for overseeing children's choices of reading materials rests with their parents and/or legal guardians, who may restrict their children, and only their children, from access to library materials. Selection will not be inhibited by the possibility that materials may inadvertently come into the possession of children. (Refer to Appendices and Free Access to Libraries for Minors.)
- Without exclusion, the library will attempt to provide materials for all members of the community that it serves.
 - A person's right to access and to use library materials will not be denied or abridged because of origin, age, ethnic background, nationality, or views.
- The library is not a judicial body. Laws governing obscenity, subversive materials, and other questionable matters are subject to interpretation by the courts. Consequently, no challenged materials will be removed from the library because of complaints of obscenity, pornography, and other categories covered by law until after an independent court of competent jurisdiction, following an adversary hearing and in accordance with well established principles of law, shall have rules against the material. No materials will knowingly be selected which have previously been adjudicated to be in noncompliance with the law. The library will uphold the principles of the American Library Association's Library Bill of Rights, Freedom to Read Statement, Freedom to View Statement, Free Access to Libraries for Minors, Statement on Labeling, and the Texas Library Association's Intellectual Freedom Manual.

Selection Responsibility

- The library will strive to provide a balance of viewpoints on all subjects in its collection.
- The library will purchase current materials to meet the levels of demand and use.
- The library staff will evaluate the collection to ensure materials remain current and in good physical condition. Evaluation will be done using statistical data from the automation system

whenever possible. The library staff encourages and welcomes patron suggestions, comments, and ideas about the collection and its development.

- The library will attempt to select materials that represent a range of viewpoints and will do its best to exercise impartiality in selection decisions. The collections will represent as many sides of controversial issues as budget, space, and availability of materials allow. Selection will be based on criteria given throughout the policy. The race, religion, nationality or political views of any author, the frankness of language, the controversial content of an item or the endorsement or approval of an individual or group in the community will not automatically cause an item to be included or excluded. Materials are evaluated as a whole and not on the basis of a particular passage or illustration.

Selection Criteria

● Collection Classifications

A. Adult Nonfiction and Reference Materials

1. Authority and/or reputation of the author, creator, publisher or sponsoring group.
2. Accuracy and currency of the information presented.
3. Relation of the work to the existing collection.
4. Comprehensiveness and depth of information.
5. Objectivity of approach.
6. Representation of varying points of view.
7. Appropriate presentation for the intended audience.
8. Organization of the contents including indexes, bibliographies and appendices.
9. Technical aspects such as illustrations, sound, and clarity.
10. Physical characteristics including typeface, paper, binding, and durability.
11. Cost, including not only actual price, but also ongoing costs to process and update.
12. Public demand.
13. Prizes, awards, or honors received.
14. Appropriate substance for the intended audience.
15. Present and potential demand.
16. Availability and accessibility of materials in the collection on the same subject.

B. Adult Fiction Materials

1. Demand.
2. Characterization, theme, plot, and setting.
3. Literary merit.
4. Popular or limited appeal.
5. Any appropriate nonfiction criteria listed above.

C. Special Format

1. Periodicals will be evaluated according to the following criteria:
 - a. Frequency of use.
 - b. Interest as indicated by patron requests.
 - c. Reputation and quality of publication.
 - d. New titles of subject of current interest.

- e. Regional significance.
- 2. Newspapers are purchased to give local, state, national, and international news coverage as budget and space permit.
- 3. Audio Visual Materials
Audio books, video, and DVD recordings will be acquired to supplement the educational, cultural, and recreational needs of the users.
- 4. Music CDs
 - a. Popular
 - b. Children's songs
 - c. Classical
 - d. Opera
 - e. Country and Western

D. Children's

- 1. Fiction
- 2. Easy Readers
- 3. Nonfiction
- 4. Paperbacks
- 5. Spanish Language
- 6. Textbook Collection

E. Other Formats

- 1. Audio books
- 2. Video/DVD Collection
- 3. Interlibrary Loan
- 4. Music

F. Young Adult

Due to space issues in the library, young people are served from the general collection.

G. Children

- 1. The collection is carefully selected for children of all ages and abilities. Emphasis is placed on materials that stimulate imagination, mental growth, and the development of taste for good literature.
- 2. Although the library will not purchase sufficient copies of titles for classroom use, it does have a strong commitment to provide a variety of supplemental materials in support of classroom assignments as well as home-schoolers.
- 3. The goal for selecting materials for children is to provide the best new materials and copies of older, beloved titles, and classics of lasting value. Materials are collected in English as well as some Spanish titles. Other languages will be included only if the community changes dramatically.
- 4. The presence of materials in the library must not be construed as a personal endorsement of their contents by any member of the staff, the Library Board, or the City Council of the City of Sachse.
- 5. The library subscribes to the principles of the American Library Association's Library Bill of Rights, Freedom to Read Statement, Statement on Labeling, and Free Access to Libraries for Minors (see Appendices for full texts).

H. Adults

The purpose of the adult book collection is to make available books and other materials that will meet the educational, informational, cultural, and leisure reading interests and needs of the patron. The

library strives to maintain a carefully selected collection of highly recommended titles. Each title is judged individually according to reader interest and the need for the book in the collection. Materials are collected mostly in English due to budgetary considerations. A small Spanish collection exists which will be added to as money and space permit. No other languages will be collected unless the community changes dramatically.

Selection Aids

Ideally, all materials added to the library collection would be read and viewed before purchase by a librarian with trained judgment, knowledge of the library's present resources, and acquaintance with the requirements of local users.

Circumstances make previewing extremely time consuming, so the Director of Library Services or designated selector makes use of selection aids, such as basic general lists, current general lists, special bibliographies for reference materials and particular subject materials, and reviewing journals and newspapers. While reviews are a major resource of information about new materials, no one publication is relied on exclusively; the critical opinions of reviews are checked against each other when feasible.

The professional librarians will use the following aids in the selection of materials:

- A. Booklist
- B. Library Journal
- C. School Library Journal
- D. Publishers Weekly
- E. A to Zoo
- F. Publishers catalogs
- G. Ingram Advance
- H. Amazon.com
- I. New York Times Review of Books
- J. Other review media deemed acceptable by the Director of Library Services.

Public Library Catalog

The library recognizes that many materials (books, videos, recordings, etc.) are controversial. Responsibility for the reading and viewing of children rests with their parents and/or legal guardians. Selection will not be inhibited by the possibility that the materials may inadvertently come into possession of children. Selections will be made on the merits of the work in relation to the building of the collection and the interests of the community.

Gifts and Donations

The library encourages and welcomes gifts of money for the purchase of library materials, equipment, and for the improvement of library facilities. Gifts of materials for the collection are subject to the same principles and standards of selection as outlined in the Collection Development Policy and applied to all materials added to the library's collection.

Donations are final and become the property of the Sachse Public Library. The library reserves the right to dispose of unneeded materials and to refuse gifts of materials. Most materials the library is unable to use are given to the Friends of the Library for sale or disposal. The library will not accept materials that are in poor physical condition. Those making monetary donations may wish to recommend how their contributions are to be used. The library will comply with such requests whenever possible; however, the library reserves the right to commit donations to services and projects in keeping with its priorities.

The acquisition of valuable and rare books is not a function of the Sachse Public Library. An exception is made when an item is of bibliographic importance to a particular area of the collection.

Sachse Public Library Materials Gift Receipt

The Sachse Public Library hereby accepts and acknowledges the receipt of materials as an unrestricted gift with the understanding that the material will be added in accordance with the Collection Development Policy. The donations are the exclusive property of the library. The library reserves the right to use, sell, exchange, or dispose of materials as it sees fit. The library cannot be responsible for assessing monetary value of donations.

Donor _____

Address _____

Date _____

Signature of Donor _____

Accepted for the Library by _____

Collection Maintenance

- **De-selection (weeding)**

In order to maintain a collection of useful materials serving the evolving educational and intellectual needs of library users, careful weeding must occur. Weeding will be done under the direction of the Director of Library Services. Library staff will use the ALA's Crew Method as a guideline for weeding. As money permits, the library staff may replace weeded materials with more current titles on the same topic. The three basic criteria for weeding are as follows:

Content – Items that are outdated, obsolete, or inaccurate will be weeded.

Condition – Items that are worn out, books with torn pages, soiled or missing, or with broken spines, torn covers or frayed bindings.

Use Patterns – Books that have not circulated for three years and unused duplicate copies.

- **Duplications**

The library gives serious consideration to the number of requests for an item as a guide for duplication. Duplication must not be at the expense of important but less-demanded materials needed for the

permanent collection. Popular demand, importance of the material, and budget limitations will be the determining factors. For popular works and bestsellers, the library takes into account the number of reserves as a guideline. If an item has three reserves, the library will try to order another copy of the title.

- **Disposal**

If the material to be discarded is substantial or has potential use for any institution (example: older set of encyclopedias), staff may try to locate a library, school, or local group interested. If the material has been deemed valuable but outside the collection development plan of the library, staff may seek a buyer for the material. Generally, discarded materials are given to the Friends of the Library. The Friends have permission to sell discarded materials with income to benefit the library.

- **Storage**

The library does not have room for storage at this time. If space allowed room for storage, the library would store additional copies of local publications and additional copies of titles that continue to be in demand for use as replacements.

Reconsideration of Materials

- A. Because in a diverse society tastes and opinions differ, some materials the library acquires may be offensive to some patrons. In a democracy which incorporates the rights to free press and speech into its basic system of law, the minority does not have the prerogative to curtail the free access to published materials. If, however, a patron objects to material held by the library, he/she may submit a Citizen's Request for Reconsideration of Materials. In no instance will material be removed on demand. All considerations of requests to remove materials will be reviewed using this selection policy as a guideline.
- B. In order to have his/her request considered, the patron must:
 1. Be a registered borrower of the library.
 2. File a completed Request for Reconsideration of Materials form with the Director of Library Services.
- C. Supply his/her full name and address. Anonymous complaints will not be considered.
- D. After the completed form is received, the Director of Library Services will review the reasons for the complaint and the material in question. The Director will attempt to answer the complaint to the patron's satisfaction. If the patron is not satisfied with the Director's action, he/she may request that the materials be reviewed by a Materials Review Committee. The committee will be composed of the Director of Library Services and the Library Board.
- E. Decisions of the Materials Review Committee shall be final.
- F. Any challenged title may be reconsidered once in a calendar year.

Sachse Public Library

Recommendation for Reconsideration of Materials

Name _____ Date _____
Address _____ Card # _____
City _____ State _____ Zip _____ Telephone _____

Resource on which you are commenting:

_____ Book _____ Audiovisual Material _____ Magazine or newspaper
_____ Content of library program _____ Display _____ Other _____

Title _____
Author/Producer _____
Publisher (if known) _____

1. Are you representing an organization? _____ Yes _____ No
2. If yes, what is the name of the organization? _____

3. What brought this material to your attention? _____

4. What is your objection to the material? Please be specific; cite pages. If additional space is required, use back: _____

5. What do you feel might be the result of reading or using this material? Why? _____

6. Did you read the entire book or examine the material thoroughly? _____ Yes _____ No
If not, what parts did you read or examine? _____

7. In your judgment, is the material of any value? Why do you feel this way? _____

8. Are you aware of the judgment of this material by literary critics? _____ Yes _____ No

9. What do you believe is the theme or purpose of this material? _____

10. In its place, what material of equal literary quality would you recommend that would present as valuable a picture of or perspective on the subject? _____

11. What are you suggesting the library do with this item? _____

Patron's signature _____

Received by _____

Date _____

Appendix A

City Demographics

Census 2000 Demographic Profile Highlights:

General Characteristics	Number	Percent	U.S.
Total population	9,751		
Male	4,856	49.8	49.1%
Female	4,895	50.2	50.9%
Median age (years)	31.5	(X)	35.3
Under 5 years	899	9.2	6.8%
18 years and over	6,565	67.3	74.3%
65 years and over	388	4.0	12.4%
One race	9,571	98.2	97.6%
White	8,517	87.3	75.1%
Black or African American	451	4.6	12.3%
American Indian and Alaska Native	63	0.6	0.9%
Asian	210	2.2	3.6%
Native Hawaiian and Other Pacific Islander	1	0.0	0.1%
Some other race	329	3.4	5.5%
Two or more races	180	1.8	2.4%
Hispanic or Latino (of any race)	801	8.2	12.5%
Household population	9,751	100.0	97.2%
Group quarters population	0	0.0	2.8%
Average household size	3.02	(X)	2.59
Average family size	3.28	(X)	3.14
Total housing units	3,350		
Occupied housing units	3,224	96.2	91.0%
Owner-occupied housing units	2,864	88.8	66.2%
Renter-occupied housing units	360	11.2	33.8%
Social Characteristics	Number	Percent	U.S.
Population 25 years and over	5,995		
High school graduate or higher	5,517	92.0	80.4%
Bachelor's degree or higher	1,836	30.6	24.4%
Civilian veterans (civilian population 18 years +)	825	12.5	12.7%
Disability status (population 5 years +)	982	11.0	19.3%
Foreign born	532	5.5	11.1%
Male, Now married, except separated (population 15 years +)	2,413	68.9	56.7%
Female, Now married, except separated (population 15 years +)	2,514	70.7	52.1%
Speak a language other than English at home (population 5 years +)	858	9.6	17.9%
Economic Characteristics	Number	Percent	U.S.
In labor force (population 16 years and over)	5,358	77.3	63.9%
Mean travel time to work in minutes (workers 16 years +)	30.0	(X)	25.5

Median household income in 1999 (dollars)	70,333	(X)41,994
Median family income in 1999 (dollars)	71,918	(X)50,046
Per capita income in 1999 (dollars)	25,530	(X)21,587
Families below poverty level	96	3.4 9.2%
Individuals below poverty level	447	4.6 12.4%

Data from the census web site www.census.gov

2006 Population Estimates by City	Final Census	Final Census	Final Census	Final Census	Revised Estimated Population	Estimated Population	Growth Rate 2005- 2006
	4/1/70	4/1/80	4/1/90	4/1/2000	1/1/2005	1/1/2006	
Sachse	777	1,640	5,346	9,751	16,150	17,300	7.12%

Data from the North Central Texas Council of Governments web site
www.nctcog.org/ris/demographics/population/pop2006.xls

Appendix B

Library Bill of Rights

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

- I. Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
- II. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
- III. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
- IV. Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.
- V. A person's right to use a library should not be denied or abridged because of origin, age, background, or views.
- VI. Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.

Adopted June 18, 1948, by the ALA Council; amended February 2, 1961; January 23, 1980; inclusion of "age" reaffirmed January 23, 1996.

Appendix C

Freedom to Read

The freedom to read is essential to our democracy. It is continuously under attack. Private groups and public authorities in various parts of the country are working to remove or limit access to reading materials, to censor content in schools, to label “controversial” views, to distribute lists of “objectionable” books or authors, and to purge libraries. These actions apparently rise from a view that our national tradition of free expression is no longer valid; that censorship and suppression are needed to counter threats to safety or national security, as well as to avoid the subversion of politics and the corruption of morals. We, as individuals devoted to reading and as librarians and publishers responsible for disseminating ideas, wish to assert the public interest in the preservation of the freedom to read.

Most attempts at suppression rest on a denial of the fundamental premise of democracy: that the ordinary individual, by exercising critical judgment, will select the good and reject the bad. We trust Americans to recognize propaganda and misinformation, and to make their own decisions about what they read and believe. We do not believe they are prepared to sacrifice their heritage of a free press in order to be “protected” against what others think may be bad for them. We believe they still favor free enterprise in ideas and expression.

These efforts at suppression are related to a larger pattern of pressures being brought against education, the press, art and images, films, broadcast media, and the Internet. The problem is not only one of actual censorship. The shadow of fear cast by these pressures leads, we suspect, to an even larger voluntary curtailment of expression by those who seek to avoid controversy or unwelcome scrutiny by government officials.

Such pressure toward conformity is perhaps natural to a time of accelerated change. And yet suppression is never more dangerous than in such a time of social tension. Freedom has given the United States the elasticity to endure strain. Freedom keeps open the path of novel and creative solutions, and enables change to come by choice. Every silencing of a heresy, every enforcement of an orthodoxy, diminishes the toughness and resilience of our society and leaves it the less able to deal with controversy and difference.

Now, as always in our history, reading is among our greatest freedoms. The freedom to read and write is almost the only means for making generally available ideas or manners of expression that can initially command only a small audience. The written word is the natural medium for the new idea and the untried voice from which come the original contributions to social growth. It is essential to the extended discussion that serious thought requires, and to the accumulation of knowledge and ideas into organized collections.

We believe that free communication is essential to the preservation of a free society and a creative culture. We believe that these pressures toward conformity present the danger of limiting the range and variety of inquiry and expression on which our democracy and our culture depend. We believe that every American community must jealously guard the freedom to publish and to circulate, in order to preserve its own freedom to read. We believe that publishers and librarians have a profound responsibility to give validity to that freedom to read by making it possible for the readers to choose freely from a variety of offerings.

The freedom to read is guaranteed by the Constitution. Those with faith in free people will stand firm on these constitutional guarantees of essential rights and will exercise the responsibilities that accompany these rights.

We therefore affirm these propositions:

1. *It is in the public interest for publishers and librarians to make available the widest diversity of views and expressions, including those that are unorthodox, unpopular, or considered dangerous by the majority.*

Creative thought is by definition new, and what is new is different. The bearer of every new thought is a rebel until that idea is refined and tested. Totalitarian systems attempt to maintain themselves in power by the ruthless suppression of any concept that challenges the established orthodoxy. The power of a democratic system to adapt to change is vastly strengthened by the freedom of its citizens to choose widely from among conflicting opinions offered freely to them. To stifle every nonconformist idea at birth would mark the end of the democratic process. Furthermore, only through the constant activity of weighing and selecting can the democratic mind attain the strength demanded by times like these. We need to know not only what we believe but why we believe it.

2. *Publishers, librarians, and booksellers do not need to endorse every idea or presentation they make available. It would conflict with the public interest for them to establish their own political, moral, or aesthetic views as a standard for determining what should be published or circulated.*

Publishers and librarians serve the educational process by helping to make available knowledge and ideas required for the growth of the mind and the increase of learning. They do not foster education by imposing as mentors the patterns of their own thought. The people should have the freedom to read and consider a broader range of ideas than those that may be held by any single librarian or publisher or government or church. It is wrong that what one can read should be confined to what another thinks proper.

3. *It is contrary to the public interest for publishers or librarians to bar access to writings on the basis of the personal history or political affiliations of the author.*

No art or literature can flourish if it is to be measured by the political views or private lives of its creators. No society of free people can flourish that draws up lists of writers to whom it will not listen, whatever they may have to say.

4. *There is no place in our society for efforts to coerce the taste of others, to confine adults to the reading matter deemed suitable for adolescents, or to inhibit the efforts of writers to achieve artistic expression.*

To some, much of modern expression is shocking. But is not much of life itself shocking? We cut off literature at the source if we prevent writers from dealing with the stuff of life. Parents and teachers have a responsibility to prepare the young to meet the diversity of experiences in life to which they will be exposed, as they have a responsibility to help them learn to think critically for themselves. These are affirmative responsibilities, not to be discharged simply by preventing them from reading works for which they are not yet prepared. In these matters values differ, and

values cannot be legislated; nor can machinery be devised that will suit the demands of one group without limiting the freedom of others.

5. *It is not in the public interest to force a reader to accept the prejudgment of a label characterizing any expression or its author as subversive or dangerous.*

The ideal of labeling presupposes the existence of individuals or groups with wisdom to determine by authority what is good or bad for others. It presupposes that individuals must be directed in making up their minds about the ideas they examine. But Americans do not need others to do their thinking for them.

6. *It is the responsibility of publishers and librarians, as guardians of the people's freedom to read, to contest encroachments upon that freedom by individuals or groups seeking to impose their own standards or tastes upon the community at large; and by the government whenever it seeks to reduce or deny public access to public information.*

It is inevitable in the give and take of the democratic process that the political, the moral, or the aesthetic concepts of an individual or group will occasionally collide with those of another individual or group. In a free society individuals are free to determine for themselves what they wish to read and each group is free to determine what it will recommend to its freely associated members. But no group has the right to take the law into its own hands, and to impose its own concept of politics or morality upon other members of a democratic society. Freedom is no freedom if it is accorded only to the accepted and the inoffensive. Further, democratic societies are more safe, free, and creative when the free flow of public information is not restricted by governmental prerogative or self-censorship.

7. *It is the responsibility of publishers and librarians to give full meaning to the freedom to read by providing books that enrich the quality and diversity of thought and expression. By the exercise of this affirmative responsibility, they can demonstrate that the answer to a "bad" book is a good one; the answer to a "bad" idea is a good one.*

The freedom to read is of little consequence when the reader cannot obtain matter fit for that reader's purpose. What is needed is not only the absence of restraint, but the positive provision of opportunity for the people to read the best that has been thought and said. Books are the major channel by which the intellectual inheritance is handed down, and the principal means of its testing and growth. The defense of the freedom to read requires of all publishers and librarians the utmost of their faculties, and deserves of all Americans the fullest of their support.

We state these propositions neither lightly nor as easy generalizations. We here stake out a lofty claim for the value of the written word. We do so because we believe that it is possessed of enormous variety and usefulness, worthy of cherishing and keeping free. We realize that the application of these propositions may mean the dissemination of ideas and manners of expression that are repugnant to many persons. We do not state these propositions in the comfortable belief that what people read is unimportant. We believe rather that what people read is deeply important; that ideas can be dangerous; but that the suppression of ideas is fatal to a democratic society. Freedom itself is a dangerous way of life, but it is ours.

This statement was originally issued in May of 1953 by the Westchester Conference of the American Library Association and the American Book Publishers Council, which in 1970 consolidated with the American Educational Publishers Institute to become the Association of American Publishers.

Adopted June 25, 1953, by the ALA Council and the AAP Freedom to Read Committee; amended January 28, 1972; January 16, 1991; July 12, 2000; June 30, 2004.

Appendix D

The Freedom to View

The **FREEDOM TO VIEW**, along with the freedom to speak, to hear, and to read, is protected by the **First Amendment to the Constitution of the United States**. In a free society, there is no place for censorship of any medium of expression. Therefore these principles are affirmed:

1. To provide the broadest access to film, video, and other audiovisual materials because they are a means for the communication of ideas. Liberty of circulation is essential to insure the constitutional guarantee of freedom of expression.
2. To protect the confidentiality of all individuals and institutions using film, video, and other audiovisual materials.
3. To provide film, video, and other audiovisual materials which represent a diversity of views and expressions. Selection of a work does not constitute or imply agreement with or approval of the content.
4. To provide a diversity of viewpoints without the constraint of labeling or prejudging film, video, or other audiovisual materials on the basis of the moral, religious, or political beliefs of the producer or filmmaker or on the basis of controversial content.
5. To contest vigorously, by all lawful means, every encroachment upon the public's freedom to view.

This statement was originally drafted by the Freedom to View Committee of the American Film and Video Association (formerly the Educational Film Library Association) and was adopted by the AFVA Board of Directors in February 1979. This statement was updated and approved by the AFVA Board of Directors in 1989.

Endorsed January 10, 1990, by the ALA Council

Appendix E

Free Access to Libraries for Minors

An Interpretation of the Library Bill of Rights

Library policies and procedures that effectively deny minors equal and equitable access to all library resources available to other users violate the [Library Bill of Rights](#). The American Library Association opposes all attempts to restrict access to library services, materials, and facilities based on the age of library users.

Article V of the *Library Bill of Rights* states, “A person’s right to use a library should not be denied or abridged because of origin, age, background, or views.” The “right to use a library” includes free access to, and unrestricted use of, all the services, materials, and facilities the library has to offer. Every restriction on access to, and use of, library resources, based solely on the chronological age, educational level, literacy skills, or legal emancipation of users violates Article V.

Libraries are charged with the mission of developing resources to meet the diverse information needs and interests of the communities they serve. Services, materials, and facilities that fulfill the needs and interests of library users at different stages in their personal development are a necessary part of library resources. The needs and interests of each library user, and resources appropriate to meet those needs and interests, must be determined on an individual basis. Librarians cannot predict what resources will best fulfill the needs and interests of any individual user based on a single criterion such as chronological age, educational level, literacy skills, or legal emancipation.

Libraries should not limit the selection and development of library resources simply because minors will have access to them. Institutional self-censorship diminishes the credibility of the library in the community, and restricts access for all library users.

Children and young adults unquestionably possess [First Amendment](#) rights, including the right to receive information in the library. Constitutionally protected speech cannot be suppressed solely to protect children or young adults from ideas or images a legislative body believes to be unsuitable for them.¹ Librarians and library governing bodies should not resort to age restrictions in an effort to avoid actual or anticipated objections, because only a court of law can determine whether material is not constitutionally protected.

The mission, goals, and objectives of libraries cannot authorize librarians or library governing bodies to assume, abrogate, or overrule the rights and responsibilities of parents. As “[Libraries: An American Value](#)” states, “We affirm the responsibility and the right of all parents and guardians to guide their own children’s use of the library and its resources and services.” Librarians and governing bodies should maintain that parents—and only parents—have the right and the responsibility to restrict the access of their children—and only their children—to library resources. Parents who do not want their children to have access to certain library services, materials, or facilities should so advise their children. Librarians and library governing bodies cannot assume the role of parents or the functions of parental authority in the private relationship between parent and child.

Lack of access to information can be harmful to minors. Librarians and library governing bodies have a public and professional obligation to ensure that all members of the community they serve have free, equal, and equitable access to the entire range of library resources regardless of content, approach, format,

or amount of detail. This principle of library service applies equally to all users, minors as well as adults. Librarians and library governing bodies must uphold this principle in order to provide adequate and effective service to minors.

¹See [Erznoznik v. City of Jacksonville](#), 422 U.S. 205 (1975)-“Speech that is neither obscene as to youths nor subject to some other legitimate proscription cannot be suppressed solely to protect the young from ideas or images that a legislative body thinks unsuitable [422 U.S. 205, 214] for them. In most circumstances, the values protected by the First Amendment are no less applicable when government seeks to control the flow of information to minors. See [Tinker v. Des Moines School Dist.](#), *supra*. Cf. [West Virginia Bd. of Ed. v. Barnette](#), 319 U.S. 624 (1943).”

Adopted June 30, 1972, by the ALA Council; amended July 1, 1981; July 3, 1991; June 30, 2004.

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Appendix F

THE TEXAS LIBRARY ASSOCIATION INTELLECTUAL FREEDOM STATEMENT

A. Preamble

The Texas Library Association holds that the freedom to read is a corollary of the constitutional guarantee of freedom of the press. Freedom of choice in selecting materials is a necessary safeguard to the freedom to read, and shall be protected against extra-legal, irresponsible attempts by self-appointed censors to abridge it. The Association believes that citizens shall have the right of free inquiry and the equally important right of forming their own opinions, and that it is of the utmost importance to the continued existence of democracy that freedom of the press in all forms of public communication be defended and preserved. The Texas Library Association subscribes in full to the principles set forth in the LIBRARY BILL OF RIGHTS of the American Library Association, Freedom to Read Statement, and interpretative statements adopted thereto.

B. Areas of Concern

1. **LEGISLATION.** The Texas Library Association is concerned with legislation at the federal, state, local and school district level which tends to strengthen the position of libraries and other media of communication as instruments of knowledge and culture in a free society. The Association is also concerned with monitoring proposed legislation at the federal, state, local and school district level which might restrict, prejudice or otherwise interfere with the selection, acquisition, or other professional activities of libraries, as expressed in the American Library Association's LIBRARY BILL OF RIGHTS and the Freedom to Read Statement.

The Intellectual Freedom Committee works with the Legislative Committee to watch proposed legislation, at the various levels, which would restrict or interfere with the selection, acquisition, or other professional activities of libraries.

2. **INTERFERENCE.** The Association is concerned with the proposed or actual restrictions imposed by individuals, voluntary committees, or administrative authority on library materials or on the selection judgment, or on the procedures or practices of librarians.

The Intellectual Freedom Committee attempts to eliminate restrictions which are imposed on the use or selection of library materials or selection judgment or on the procedures or practices of librarians; receives requests for advice and assistance where freedom has been threatened or curtailed; and recommends action to the Executive Board where it appears necessary.

3. **MATERIALS SELECTION POLICY.** The Texas Library Association believes that every library, in order to strengthen its own selection process, and to provide an objective basis for evaluation of that process, should develop a written official statement of policy for the selection of library materials.

The Intellectual Freedom Committee encourages all libraries to develop a written statement of policy for the selection of library materials which includes an endorsement of the LIBRARY BILL OF RIGHTS.

4. **EDUCATION.** The Texas Library Association is concerned with the continuing education of librarians and the general public in understanding and implementing the philosophy inherent in the LIBRARY BILL OF RIGHTS and the ALA Freedom to Read Statement

The Intellectual Freedom Committee supports an active education program for librarians, trustees, and the general public.

5. **LIAISON WITH OTHER ORGANIZATIONS.** The Texas Library Association, in order to encourage a united front in defending the rights to read, shall cooperate with other organizations concerned with intellectual freedom.

The Intellectual Freedom Committee advises on TLA positions and cooperates with other organizations.

Adopted September 15, 1972
by the TLA Council

Reaffirmed April 7, 1995
by the TLA Council

CURRENT POLICY	REVISED POLICY	NOTES
INTRODUCTION	INTRODUCTION	
• PURPOSE	• PURPOSE	2ND PARAGRAPH REVISED
• STATEMENT OF INTELLECTUAL FREEDOM	• STATEMENT OF INTELLECTUAL FREEDOM	SAME AS BEFORE
MISSION STATEMENT	MISSION STATEMENT	SAME AS OLD/NO CHANGES
	COMMUNITY WE SERVE	ADDED TO BRIEFLY DEFINE COMMUNITY
ROLE OF LIBRARY		DELETED/FROM OLD ALA GUIDELINES AND NOT INCLUDED IN CURRENT POLICIES
	PURPOSE OF THE COLLECTION POLICY	ADDED FOR CLARITY
	RESPONSIBILITY FOR COLLECTION MANAGEMENT	ADDED TO SUCCINTLY REPLACE "SELECTION CRITERIA"
	FORMAT	ADDED TO PROVIDE MORE DEFINITION. MENTIONED E-BOOKS
SELECTION PHILOSOPHY	SELECTION PHILOSOPHY	SAME AS OLD
SELECTION RESPONSIBILITY	SELECTION RESPONSIBILITY	SAME AS BEFORE
SELECTION CRITERIA		DELETED/FOLLOWED MODEL OF ?????
SELECTION AIDS	SELECTION AIDS	UPDATED TO CURRENT AIDS WE USE (NO LONGER SUBSCRIBE TO SCHOOL LIBRARY JOURNAL AND PUBLISHERS WEEKLY/ REVIEWS AVAILABLE ONLINE)
PUBLIC LIBRARY CATALOG		The public library catalog is a print resource that is rarely used in today's best practices. This section was deleted to model the other sample policies.
COLLECTION MAINTENANCE	COLLECTION MAINTENANCE	SAME AS OLD POLICY
• DE-SELECTION (WEEDING)	• DE-SELECTION (WEEDING)	SAME AS OLD POLICY
• DUPLICATIONS	• DUPLICATION	REMOVED "IF AN ITEM HAS THREE RESERVES, THE LIBRARY WILL TRY TO ORDER ANOTHER COPY OF THE TITLE".
GIFTS AND DONATIONS	GIFTS AND DONATIONS	ADDED "The Library will not accept VHS tapes."
• STORAGE	STORAGE	SAME AS OLD POLICY
• DISPOSAL	DISPOSAL	SAME AS OLD POLICY
SACHSE PUBLIC LIBRARY MATERIALS GIFT RECEIPT	SACHSE PUBLIC LIBRARY MATERIALS GIFT RECEIPT	SAME AS BEFORE
RECONSIDERATION OF MATERIALS	RECONSIDERATION OF MATERIALS	REVISED BY THE BOARD AT THE JANUARY MEETING THIS WAS THE MOST SIGNIFICANT REVISION AND ALL EDITS ARE NOTED ON DRAFT FOR APPROVAL
RECOMMENDATION FOR RECONSIDERATION OF MATERIALS	REQUEST FOR RECONSIDERATION OF MATERIALS	NAME OF FORM CHANGED
APPENDIX A - CITY DEMOGRAPHICS APPENDIX B - LIBRARY BILL OF RIGHTS APPENDIX C - FREEDOM TO READ APPENDIX D - THE FREEDOM TO VIEW APPENDIX E - FREE ACCESS TO LIBRARIES FOR MINORS APPENDIX F - THE TEXAS LIBRARY ASSOCIATION INTELLECTUAL FREEDOM STATEMENT	APPENDIX A - LIBRARY BILL OF RIGHTS APPENDIX B - FREEDOM TO READ APPENDIX C - THE FREEDOM TO VIEW APPENDIX D - FREE ACCESS TO LIBRARIES FOR MINORS APPENDIX E - THE TEXAS LIBRARY ASSOCIATION INTELLECTUAL FREEDOM STATEMENT	REMOVED "CITY DEMOGRAPHICS" (OUT OF DATE) The other parts of the policy are standard practice. Library collection policies range from 2 pages to 20 pages and it is the City's decision on how detailed they want to be with their policy. For a city of this size, this policy is inclusive. The most important component of this policy is the statements on intellectual freedom recommended by Texas Library Association and American Library Association that are included in most public library policies.

PROPOSED CHANGE IN NEW POLICY

Responsibility For Collection Management (added and replaces selection criteria)

Ultimate responsibility for management of the collection lies with the Library Manager, who delegates remaining responsibility to library staff. As a library whose primary service priorities are Current Topics and Titles and Lifelong Learning, the Sachse Public Library does not collect materials simply for the sake of collecting. Materials are expected to meet the needs and interests of customers in their day to day lives. The collection is never an end in itself, but rather a means of enabling residents to:

- . Enrich their personal lives**
 - . Educate themselves in areas of personal interest**
 - . Develop informed opinions about issues of the day**
 - . Gain an appreciation and understanding of other people and cultures**
 - . Gather, use, and evaluate information successfully**
- Consequently, the Library provides a wide variety of materials at different levels and in various formats for people of every age, education, ⁴ background, personal philosophy, religious belief, occupation, economic level, ethnic origin, sexual orientation, and condition. The Library makes no judgments about what a person finds relevant, helpful, or enjoyable.**
-

CURRENT POLICY

Selection Criteria

- Collection Classifications**
 - A. Adult Nonfiction and Reference Materials**
 1. Authority and/or reputation of the author, creator, publisher or sponsoring group.
 2. Accuracy and currency of the information presented.

3. Relation of the work to the existing collection.
4. Comprehensiveness and depth of information.
5. Objectivity of approach.
6. Representation of varying points of view.
7. Appropriate presentation for the intended audience.
8. Organization of the contents including indexes, bibliographies and appendices.
9. Technical aspects such as illustrations, sound, and clarity.
10. Physical characteristics including typeface, paper, binding, and durability.
11. Cost, including not only actual price, but also ongoing costs to process and update.
12. Public demand.
13. Prizes, awards, or honors received.
14. Appropriate substance for the intended audience.
15. Present and potential demand.
16. Availability and accessibility of materials in the collection on the same subject.

B. Adult Fiction Materials

1. Demand.
2. Characterization, theme, plot, and setting.
3. Literary merit.
4. Popular or limited appeal.
5. Any appropriate nonfiction criteria listed above.

C. Special Format

1. Periodicals will be evaluated according to the following criteria:
 - a. Frequency of use.
 - b. Interest as indicated by patron requests.
 - c. Reputation and quality of publication.
 - d. New titles of subject of current interest.
 - e. Regional significance.
2. Newspapers are purchased to give local, state, national, and international news coverage as budget and space permit.

3. Audio Visual Materials

Audio books, video, and DVD recordings will be acquired to supplement the educational, cultural, and recreational needs of the users.

4. Music CDs

- a. Popular
- b. Children's songs
- c. Classical
- d. Opera
- e. Country and Western

D. Children's

1. Fiction
2. Easy Readers
3. Nonfiction
4. Paperbacks
5. Spanish Language
6. Textbook Collection

E. Other Formats

1. Audio books
2. Video/DVD Collection
3. Interlibrary Loan
4. Music

F. Young Adult

Due to space issues in the library, young people are served from the general collection.

G. Children

1. The collection is carefully selected for children of all ages and abilities. Emphasis is placed on materials that stimulate imagination, mental growth, and the development of taste for good literature.

2. Although the library will not purchase sufficient copies of titles for classroom use, it does have a strong commitment to provide a variety of supplemental materials in support of classroom assignments as well as home-schoolers.

3. The goal for selecting materials for children is to provide the best new materials and copies of older, beloved titles, and classics of lasting value. Materials are collected in English as well as some Spanish titles. Other languages will be included only if the community changes dramatically.

4. The presence of materials in the library must not be construed as a personal endorsement of their contents by any member of the staff, the Library Board, or the City Council of the City of Sachse.

5. The library subscribes to the principles of the American Library Association's Library Bill of Rights, Freedom to Read Statement, Statement on Labeling, and Free Access to Libraries for Minors (see Appendices for full texts).

H. Adults

The purpose of the adult book collection is to make available books and other materials that will meet the educational, informational, cultural, and leisure reading interests and needs of the patron. The library strives to maintain a carefully selected collection of highly recommended titles. Each title is judged individually according to reader interest and the need for the book in the collection. Materials are collected mostly in English due to budgetary considerations. A small Spanish collection exists which will be added to as money and space permit. No other languages will be collected unless the community changes dramatically.

Azle Memorial Library



Updated 10/16/2012

Statement

The goal of the Azle Memorial Library is to inform, educate and serve the Azle community and school district by providing books, materials and services for free use in a courteous and professional manner.

Library Bill of Rights

The Azle Memorial Library supports the principles of the American Library Association's (ALA) Library Bill of Rights as stated below:

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services:

1. Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
2. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan and doctrinal disapproval.
3. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.

Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.

A person's right to use a library should not be denied or abridged because of origin, age, background, or views.

Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals of groups requesting their use.

(Adopted June 18, 1948. Amended February 2, 1981 by the ALA Council.)

The Freedom to Read

The Asyle Memorial Library supports the principles of the Freedom to Read Statement as stated below.

The freedom to read is essential to our democracy. It is continuously under attack. Private groups and public authorities in various parts of the country are working to remove books from sale, to censor textbooks, to label "controversial" books, to distribute lists of "objectionable" books or authors, and to purge libraries. These actions apparently rise from a view that our national tradition of free expression is no longer valid; that censorship and suppression are needed to avoid the subversion of politics and the corruption of morals. We, as citizens devoted to the use of books and as librarians and publishers responsible for disseminating them, wish to assert the public interest in the preservation of the freedom to read.

We are deeply concerned about these attempts at suppression. Most such attempts rest on a denial of the fundamental premise of democracy: that the ordinary citizen, by exercising his critical judgment, will accept the good and reject the bad. The censors, public and private, assume that they should determine what is good and what is bad for their fellow-citizens.

We trust Americans to recognize propaganda, and to reject it. We do not believe they need the help of censors to assist them in this task. We do not believe they are prepared to sacrifice their heritage of a free press in order to be "protected" against what others think may be bad for them. We believe they still favor free enterprise in ideas and expression.

We are aware, of course, that books are not alone in being subjected to efforts at suppression. We are aware that these efforts are related to a larger pattern of pressures being brought against education, the press, films, radio, and television. The problem is not only one of actual censorship. The shadow of fear cast by these pressures leads, we suspect, to an even larger voluntary curtailment of expression by those who seek to avoid controversy.

Such pressure toward conformity is perhaps natural to a time of uneasy change and pervading fear. Especially when so many of our apprehensions are directed against an ideology, the expression of a dissident idea becomes a thing feared in itself, and we tend to move against it as against a hostile deed, with suppression.

And yet suppression is never more dangerous than in such a time of social tension. Freedom has given the United States the elasticity to endure strain. Freedom keeps open the path of novel and creative solutions, and enables change to come by choice. Every silencing of a heresy, every enforcement of an orthodoxy, diminishes the toughness and resilience of our society and leaves it the less able to deal with stress.

Now as always in our history, books are among our greatest instruments of freedom. They are almost the only means for making generally available ideas or manners of expression that can initially command only a small audience. They are the natural medium for the new idea and the untried voice from which come the original contributions to social growth. They are essential to the extended discussion which serious thought requires, and to the accumulation of knowledge and ideas into organized collections.

We believe that free communication is essential to the preservation of a free society and a creative culture. We believe that these pressures towards conformity present the danger of limiting the range and variety of inquiry and expression on which our democracy and our culture depend. We believe that every American community must jealously guard the freedom to publish and to circulate, in order to preserve its own freedom to read. We believe that publishers and librarians have a profound responsibility to give validity to that freedom to read by making it possible for the readers to choose freely from a variety of offerings.

The freedom to read is guaranteed by the Constitution. Those with faith in free men will stand firm on these constitutional guarantees of essential rights and will exercise the responsibilities that accompany these rights.

We therefore affirm these propositions:

1. It is in the public interest for publishers and librarians to make available the widest diversity of views and expressions, including those which are unorthodox or unpopular with the majority.

Creative thought is by definition new, and what is new is different. The bearer of every new thought is a rebel until his idea is refined and tested. Totalitarian systems attempt to maintain themselves in power by the ruthless suppression of any concept which challenges the established orthodoxy.

The power of a democratic system to adapt to change is vastly strengthened by the freedom of its citizens to choose wisely from among conflicting opinions offered freely to them. To stifle every nonconformist idea at birth would mark the end of the democratic process. Furthermore, only through the constant activity of weighing and selecting can the democratic mind attain the strength demanded by times like these. We need to know not only what we believe, but why we believe it.

2. Publishers, librarians, and booksellers do not need to endorse every idea or presentation contained in the books they make available. It would conflict with the public interest for them to establish their own political, moral, or aesthetic views as a standard for determining what books should be published or circulated.

Publishers and librarians serve the educational process by helping to make available knowledge and ideas required for the growth of the mind and the increase of learning. They do not foster education by imposing as mentors the patterns of their own thought. The people should have the freedom to read and consider a broader range of ideas than those that may be held by any single librarian or publisher or government or church. It is wrong that what one man can read should be confined to what another thinks proper.

3. It is contrary to the public interest for publishers or librarians to determine the acceptability of a book on the basis of the personal history or political affiliations of the author.

A book should be judged as a book. No art or literature can flourish if it is to be measured by the political views or private lives of its creators. No society of free men can flourish which draws up lists of writers to whom it will not listen, whatever they may have to say.

There is no place in our society for efforts to coerce the taste of others, to confine adults to the reading matter deemed suitable for adolescents, or to inhibit the efforts of writers to achieve artistic expression.

To some, much of modern literature is shocking. But is not much of life itself shocking? We cut off literature at the source if we prevent writers from dealing with the stuff of life. Parents and teachers have a responsibility to prepare the young to meet the diversity of experiences in life to which they will be exposed, as they have a responsibility to help them learn to think critically for themselves. These are affirmative responsibilities, not to be discharged simply by preventing them from reading works for which they are not yet prepared. In these matters, taste differs, and taste cannot be legislated; nor can machinery be devised which will suit the demands of one group without limiting the freedom of others.

It is not in the public interest to force a reader to accept with any book the prejudice of a label characterizing the book or author as subversive or dangerous.

The idea of labeling presupposes the existence of individuals or groups with wisdom to determine by authority what is good or bad for the citizen. It presupposes that each individual must be directed in making up his mind about the ideas he examines. But Americans do not need others to do their thinking for them.

It is the responsibility of publishers and librarians, as guardians of the people's freedom, to contest encroachments upon that freedom by individuals or groups seeking to impose their own standards or tastes upon the community at large.

It is inevitable in the give and take of the democratic process that the political, the

moral, or the aesthetic concepts of an individual or group will occasionally collide with those of another individual or group. In a free society each individual is free to determine for himself what he wishes to read, and each group is free to determine what it will recommend to its freely associated members. But no group has the right to take the law into its own hands, and to impose its own concept of politics or morality upon other members of a democratic society. Freedom is no freedom if it is accorded only to the accepted and the inoffensive.

It is the responsibility of publishers and librarians to give full meaning to the freedom to read by providing books that enrich the quality and diversity of thought and expression. By the exercise of this affirmative responsibility, bookmen can demonstrate that the answer to a bad book is a good one, the answer to a bad idea is a good one.

The freedom to read is of little consequence when expended on the trivial; it is frustrated when the reader cannot obtain matter fit for his purpose. What is needed is not only the absence of restraint, but the positive provision of opportunity for the people to read the best that has been thought and said. Books are the major channel by which the intellectual inheritance is handed down, and the principal means of its testing and growth. The defense of their freedom and integrity, and the enlargement of their service to society, requires of all bookmen the utmost of their faculties, and deserves of all citizens the fullest of their support.

We state these propositions neither lightly nor as easy generalizations. We here stake out a lofty claim for the value of books. We do so because we believe that they are good, possessed of enormous variety and usefulness, worthy of cherishing and keeping free. We realize that the application of these propositions may mean the dissemination of ideas and manners of expression that are repugnant to many persons. We do not state these propositions in the comfortable belief that what people read is unimportant. We believe rather that what people read is deeply important; that ideas can be dangerous; but that the suppression of ideas is fatal to a democratic society. Freedom itself is a dangerous way of life, but it is ours.

---This statement was originally issued in May 1953 by the Westchester Conference of the American Library Association and the American Book Publishers Council, which in 1970 consolidated with the American Educational Publishers Institute to become the Association of American Publishers. Adopted June 25, 1953. Revised January 28, 1972 by the ALA Council.

Collection Policy

A. Selection and Acquisition

Responsibility for Selection

The responsibility for the selection of library materials rests with the Library Director.

Objectives of Selection

In order to assure that the library is a place where information, ideas and resources are available to all patrons the following selection objectives are adopted:

1. To provide materials that will enrich and support the personal needs of the users, taking into consideration their varied interests, abilities, and learning styles.
2. To provide materials that will stimulate growth in factual knowledge, literary appreciation, aesthetic values, and ethical standards in a pluralistic society.
3. To provide a background of information which will enable patrons to make intelligent judgments in their daily lives.
4. To provide materials on opposing sides of controversial issues so that no one viewpoint is unduly represented.
5. To place principle above personal opinion and reason above prejudice in the selection of materials of the highest quality in order to assure a comprehensive collection appropriate for the users.

Criteria for Selection

Selection of books or other library material shall be made on the basis of the material's value of interest, information, and enlightenment to any members of the community. No book or library material shall be excluded because of the race, nationality, or the political or social views of the author. The Azle Memorial Library will uphold the principle that censorship is largely an individual matter and declares that while anyone is free to reject for oneself books which do not meet with the individual's approval, one cannot exercise this right of censorship to restrict the freedom to read of others except where the law has determined that the material is obscene or illegal and may be restricted from public viewing (such as child pornography).

Guidelines for Evaluation and Selection of Library Resources

1. Materials should be relevant to today's world, reflecting problems, aspirations, attitudes, and ideals of society.
2. Materials should be needed and of value to the collection.
3. Materials should be representative of differing viewpoints on controversial subjects.
4. Materials should be representative of artistic, historic, and literary qualities or significance of author or producer.
5. Materials should be clear and accurate.
6. Materials should be of quality format and value, commensurate with cost and/or need.
7. Materials should not be obscene or illegal as determined by applicable law (such as child pornography).

Policy for Selection

In selecting materials, the librarian will:

1. Evaluate the existing collection.
2. Assess space and budgetary concerns.
3. Examine materials for literary, artistic, political, educational, social, or scientific value.
4. Consult reputable, professionally prepared selection aids
5. Solicit and consider recommendations for acquisitions from patrons.
6. Judge gift materials by the criteria listed in the "Policy on Gifts to Azle Memorial Library."
7. Other factors to consider:
 - a. Local interest or popular demand; and
 - b. Compatibility with current resources and equipment.

B. Collection Maintenance

All materials will be reviewed and evaluated at regular intervals to determine if they are to remain in the current collection. This ensures the library collection will contain materials that are factual and instructionally effective; useless materials are to be discarded. The librarian should consider space, budget, curriculum, circulation, and user needs when maintaining the collection. The Library Director will decide how to best dispose of discarded materials.

Criteria for Deselection

1. Record of use- the item has not circulated for a period of time to be determined by the Library Director.
2. The subject matter is out of date, factually inaccurate, or no longer relevant to current times or has been deemed obscene or illegal by applicable law.
3. Technical Quality- non-print materials with poor visuals, faded or off color visuals; faulty or inferior sound reproductions.
4. Duplicate copies no longer needed in the collection.
5. Physical Condition- the item is torn, soiled, or worn; pages or parts are missing.
6. Some information should not be discarded even though it meets one or more of the criteria listed. An item should NOT be discarded if:
 - a. It is a work by a local author or illustrator.
 - b. It describes local history or personalities.
 - c. The work is of other significant value to the library or collection.

Complaint of Materials: Reporting Policy

The Azle Memorial Library supports the principles of intellectual freedom inherent in the First Amendment of the Constitution of the United States and expressed in the Library Bill of Rights of the American Library Association. In the event that materials are questioned, the principles of intellectual freedom, the right to access materials, and the integrity of the librarian must be defended rather than the materials. If a complaint is made, the following procedures shall be followed:

- Inform the complainant of the selection policies and the procedures for questioning materials.
- Request that the complainant submit a formal written complaint (see page 31 for Reasonable Accommodation Request Form) to the Library Director.
- Library Director will inform the Library Board of the complaint.
- Keep challenged materials on the library shelves during the reconsideration process at the Library Director's discretion.

Review Committee

Upon receipt of the completed complaint form, the Library Director will request a review of the challenged material by the review committee within fifteen (15) working days, and notify the complainant that such review is being done.

The review committee shall consist of the Library Board, Library Director, and two library staff members, appointed by the Board. The review committee takes the following steps after receiving the challenged materials:

1. Reads, views, or listens to the entire material;
2. Consults reviews and recommended lists.
3. Determines the extent to which the material meets the selection criteria;
4. Determines the extent to which the material is subject to deselection;
5. Judges material for its strength and value as a whole and not in part;
6. Makes a recommendation as to whether the material should be retained as part of the library collection; and

The Library Director will inform the complainant in writing of the decision made by the review committee.

Challenged materials will be retained or withdrawn challenged materials as mandated by the decision of the Library Board.

Gifts Policy

The Azle Memorial Library welcomes gifts of books, videos, works of art, media, other educational materials and equipment, and money for the purchase of library media materials and equipment or adding to the Library endowment.

Unless otherwise agreed to in writing by the Library Director, the library's acceptance of gifts and donated items shall unconditionally pass title of the gift or donated item to the library. The Library Director may add the gift or donated item to its collection or dispose of the gift or donated item without liability in its sole discretion.

The Library will not make a dollar evaluation of gifts. Persons who wish to retain a list of donated items should prepare that list prior to the time of the actual donation, and the list will be certified at that time.

The "Gift / Donation Receipt" (found on page 33) is to be completed with each transaction.

AZLE MEMORIAL LIBRARY

Request for Reconsideration of Material Form

Request initiated by:

Name _____

Address _____

City, State, Zip _____

Telephone _____

Complainant represents:

____Himself/herself

____ Organization or Group Name _____

Material in Question:

Author _____

Title _____

Please circle one:

Hardback / Paperback / Audio / Video / Other _____

Publisher (if known) _____

Please complete the following information:

1. Did you read, listen, and/or view the entire book or material?
Yes No
2. Have you been able to discuss this material with the Library Director?
Yes No
3. What do you understand to be the general purpose for using this material?
 - Offer a viewpoint that challenges popular thinking?
Yes No
 - Provide a learning experience for the reader in one kind of literature?
Yes No
 - Part of a well known author or artist's body of work?

Yes **No**

- Other _____

4. Did the general purpose for the use of the material, as described by the librarian, seem a suitable one to you?

Yes **No**

5. What do you think is the author's general purpose in this material?

6. What are your specific concerns about this material?

7. Have you read the following two selections from the library's policy manual?

(1) The Freedom to Read

YES **NO**

(2) Selection and Acquisition Policy for Azle Memorial Library

YES **NO**

8. Other Comments:

Signature _____ Date _____

Return this form to: Library Director

Azle Memorial Library

333 W. Main Street

Azle, Texas 76020

AZLE MEMORIAL LIBRARY
333 W. MAIN STREET
AZLE, TX 76020

Gift / Donation Receipt

(Retain one copy for library files)

Material donations will be processed in accordance with the Collection Development Policy at the Library Director's discretion. The library reserves the right to accept, sell, exchange, or discard, at its discretion, any unsolicited materials sent to the library.

Name: _____ Date: _____

Address: _____

City, State, Zip Code: _____

Phone Number _____ email: _____

Type of Donation:

___ Financial (amount) \$ _____ Circle one: check / cash

___ Books

___ Magazines

___ Videos

___ Audio Books

___ Other (please describe): _____

If donated items are used in the library would you like a book plate added in your, or someone else's name?

___ No

___ Yes (Choose one and write name(s)): In Memory of: _____

In Honor of: _____

Donated by: _____

Special Instructions: _____

Library Director Signature _____ Staff Initials _____

For staff use only: _____ Trust _____ Friends _____ Other _____

Azle Memorial Library

Photo Release Statement Form

By visiting the Azle Memorial Library (AML), or AML sponsored programs or events, at any location, the attendee agrees that: AML shall have the unrestricted right and license to use his or her image, likeness, name, voice, comment, or other proprietary or public rights, and that of any minor accompanying attendee, in any broadcast, telecast, photograph, video, audio sound, audiovisual, and/or other recording taken in connection with the program, event, or other transmission, distribution, public performance, or reproduction, in whole or in part, of the program or event for all purposes, worldwide, in perpetuity, and in any and all media now or hereafter known, without compensation. AML is the exclusive owner of all copyrights and other proprietary rights. The rights granted herein to AML are assignable.

I _____ (printed name), hereby agree to the above Photo Release Statement and give permission for the Azle Memorial Library to record and use my likeness in accordance with this policy.

Signature

Date

Signature of Legal Guardian (if under 18)

Haslet Public Library

Collection Development and Material Selection Policy

This procedure describes the collection management purpose, mission, and responsibility for the Haslet Public Library as well as the selection guidelines.

1. Collection Development and Management

- 1.01 Purpose
- 1.02 Mission
- 1.03 Responsibility
- 1.04 Accessibility of Materials

2. Selection Guidelines

- 2.01 Scope
- 2.02 Mission
- 2.03 Selection Criteria
- 2.04 Selection Aids
- 2.05 Multiple Copies
- 2.06 Format
- 2.07 Gifts
- 2.08 External Electronic Resources
- 2.09 InterLibrary Loan (ILL)
- 2.10 Library Bill of Rights

3. Collection Maintenance

- 3.01 Archives
- 3.02 Weeding
- 3.03 Discard and Replacement of Materials
- 3.04 Customer Reconsideration of Library Material

1. Collection Management

1.01 Purpose

This policy is established by the Library Board to guide the library staff in the management of the collection and inform the public of the principles upon which the library makes decisions regarding the maintenance and use of the collection.

1.02 Mission

The library serves as a public forum for the receipt of information and for access to the full range of recorded information within the marketplace of ideas. Collection development and management shall be content neutral so that the

library represents significant viewpoints of subjects of interest and does not favor any particular viewpoint.

1.03 Responsibility

The Library Board delegates to the Library Director the authority and responsibility for selection and management of all print, non-print and electronic materials, within the framework of this policy. Actual selection and management activities are shared among trained library staff and volunteers who shall work within the framework of this policy and established procedures.

The authority and responsibilities of the Library Director consists of the following:

- Approve or disapprove selection recommendations from the selection committee, other staff, and the public.
- Make final decisions on the withdrawal of circulating materials, the rebinding of books, repackaging of audiovisual materials, replacement orders, and the addition of gifts to the cataloged circulating collection.
- Review various collections in the Library, evaluate the contents, and submit written reports to the City Library Board and City Council.
- Initiate any weeding projects as a result of collection evaluations.

1.04 Accessibility of Materials

- All materials selected under the guidelines of this policy will be available to the public in circulating or non-circulating collections, within the rules governing the use of such materials.
- Requirements for responsible use may be applied to the use of certain materials and/or equipment.
- Labeling and/or special shelving of materials may be used for some collections but will not be used for the purpose of restricting access or pre-judging content.
- Library materials representing a wide range of interests and reading levels are selected to meet the needs of the customers. The responsibility of choosing from this range of materials rests with the user. Parents/Guardians are responsible for supervising their children's use of library materials.

2. Selection Guidelines

2.01 Scope

- Materials selected for the Library collection are intended to meet the cultural, informational, educational, and recreational needs of the Haslet community.
- The materials should offer opportunity and encouragement for pursuing life-long education; examining all sides of issues; keeping abreast of new ideas; becoming informed citizens of the community, the nation, and the

- world; improving occupational performance; using leisure time in the enjoyment and exploration of books and other library materials; and discovering and developing creative abilities.
- The Library's goal is to provide an information/reference center rather than to establish a scholarly research center.
 - The emphasis is on acquiring materials of wide-ranging interest to the general public.
 - The scope of the collection is intended to offer a choice of format, treatment, and levels of difficulty so that most individual library needs can be met and service given to individuals of all ages, within current budget parameters and constraints.
 - No attempt is made to collect the complete works of any author/performer/creator.
 - Textbooks are selected when they meet the selection criteria and when they assist the library in fulfilling its roles. No attempt is made to purchase textbooks for curriculum support.

2.02 Mission

The central mission of the Haslet Public Library selection guidelines is to promote reading and to encourage literacy and learning for people of all ages.

2.03 Selection Criteria

Materials are selected using one or more of the following guidelines:

- Artistic, literary, historic and/or scientific merit
- Availability of shelf space
- Price, in relation to total budget
- Authority and competence of author
- Availability of material
- Awareness of significant new trends in literature, technology, and formats.
- Clarity and accuracy of information and/or presentation.
- Community requests and/or anticipated popular demand.
- Favorable reviews.
- Format and durability.
- Practical usefulness.
- Relationship to existing materials in collection.
- Relative importance in comparison with other materials available on the subject.

2.04 Selection Aids

The following sources are representative of the many aids used for selection of materials:

- Professional Journals: Appraisal, Billboard, Booklinks, Booklist, Bookstore Journal, Bulletin of Center for Children's Books, CD Digest, Horn Book, Library Journal, New York Times Review of Books, Publishers

Weekly, School Library Journal, Video Librarian, Voice of Youth Advocates.

- Other Works: Books in Print, Public Library Catalog, Fiction Catalog, General Periodicals, Children's Catalog, Junior and Senior High School Catalogs, Trade Journals and Other Authoritative Subject bibliographies.

2.05 Multiple Copies

- The library does not have the resources to purchase multiple copies of every title, but it may purchase multiple copies of titles that have high patron demand.

2.06 Format

- Formats include print, digital, and audio materials.
- The library recognizes the place of non-print formats in the collection as legitimate educational and recreational resources for the community it serves.
- Materials are purchased in the most appropriate format for the library use.
- The library monitors the development of new formats and within budgetary and technical limitations, adds these to the collection.
- Books are usually purchased in hardcover editions because of their durability.
- Paperback editions may be purchased and are preferred in cases where the hardcover is extremely expensive or when the title would either be used infrequently or is of an ephemeral nature.
- Library editions are purchased for heavily used titles in the children's section because of their durability.

2.07 Gifts

- Gifts to the collection can be in the form of money or actual materials.
- All gifts become part of the general collection and should not require special circulation procedures.
- Gifts are accepted with the understanding that they will be evaluated with the same criteria used for purchased materials. If they do not meet these standards, they may be conveyed to the Friends of the Haslet Library for the benefit of the library or disposed of if condition warrants.

2.08 External Electronic Resources

- Providing connections to global information, services, and networks is not the same as selecting and purchasing material for a library collection.
- Determining the accuracy or authenticity of electronic information may present special problems. Some information accessed electronically may not meet a library's selection or collection development policy.
- It is, therefore, left to the patrons to determine what electronic information is appropriate to their needs.

2.09 InterLibrary Loans

When available, the Library will encourage the use of interlibrary cooperation to better serve the needs of its clientele by expanding available resources.

2.10 Library Bill of Rights

The Library Bill of Rights and Freedom to Read Statement and all relevant interpretations as adopted by the American Library Association (ALA) are part of this Collection Management Policy.

The Library Bills of Rights states:

- "Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Material should not be excluded because of the origin, background or views of those contributing to their creation."
- "Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.

3. Collection Maintenance

3.01 Archives

- The collection is not archival and is reviewed and revised on an on-going basis to meet contemporary needs.
- There is no attempt to be complete in terms of historical coverage.
- Local history materials will be retained in the collection of local history.

3.02 Weeding

- Materials may be withdrawn, or weeded, if they are little used, superseded by new editions or better work on the same subject, worn or obsolete.
- The Collection Development and Material Selection Policy serves as a guide for weeding and maintaining the collection.
- Weeding shall be performed on a systematic and continuous basis.

3.03 Discard and Replacement of Materials

In order to maintain a vital, current collection that meets the needs of our community, examination of materials is an ongoing process. An item is considered for discard when it is:

- Obsolete or outdated.
- Worn beyond use.
- Damaged.
- No longer circulating and/or used for reference purposes.
- One of many copies of a formerly popular title.

3.04 Customer Reconsideration of Library Material

- The Haslet Public Library welcomes patrons' thoughts and/or expressions of opinions concerning library materials and has procedures for making reconsideration requests but will be governed by this Collection Development and Material Selection Policy in making additions or deleting items from the collection.
- Patrons wishing to make a formal reconsideration request on library material should complete a Request for Reconsideration of Public Library Material form (Appendix A) and submit to the Haslet Library Director.

Approved by Haslet Library Board on July 21, 2005
Approved by City Council on August 8, 2005

Appendix A

Reconsideration of Public Library Material

Haslet Public Library

Process:

1. A patron with a concern about a library material who wishes to file a formal complaint will be given a copy of the Collection Development and Material Selection Policy and a Request for Reconsideration of Public Library Material form.
2. The patron will return the fully completed reconsideration form to the Library Director.
3. The reconsideration request will be considered at the next regular meeting of the Haslet Library Board by the director and the board.
4. The director will provide professional reviews of the material and copies of the patron's fully completed reconsideration request form to the board at least one week prior to the board's meeting.
5. The director and the board will examine the material, reviews, and form and will make a recommendation in writing within six weeks after the board meeting at which the request is considered. The director and board will recommend one of the following actions:
 - 1) The material will maintain current status;
 - 2) The location of the material will be changed;
 - 3) The material will be removed from circulation.
6. The director will notify the patron in writing of the decision of the board and provide a copy of the written recommendation.
7. The material in question may not be removed from circulation during the reconsideration period except for use by the director and board.

**Haslet Public Library
Request for Reconsideration of Public Library Material**

A guiding principle of the public library is to provide a varied and balanced collection of materials designed to serve a diverse community. The choice of library materials by users is an individual matter. Parents are responsible for monitoring their children's use of public library resources. The library policy is fully described in the Collection Development and Material Selection Policy.

In order for a library item to be reconsidered, it is necessary to complete the following questions. Please return this completed form to the Library Director.

(Please print)
Title of item in question: _____

Author of item in question: _____

Format of item in question: Adult _____ Juvenile _____

Book _____ Video _____ Audio Cassette _____ Magazine _____ Newspaper _____
Other _____

Have you read, listened to, or viewed the item in its entirety? _____

State the reason you find the item objectionable _____

Identify the passages you find objectionable. _____

Did you receive and read the Collection Development and Material Selection Policy? _____

In what way is this item not consistent with our Collection Development and Materials Selection Policy? _____

Name: _____

Address: _____ Phone: _____

Signature: _____ Date: _____



Citizen's Request for Reconsideration of Library Material

Citizen Information:

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Email _____

Type of Material to be Reconsidered:

____ Audiobook ____ Book ____ CD (Music)
____ DVD ____ Magazine ____ Videocassette
____ Other _____

Title: _____

Author/Producer: _____

Call Number: _____ Copyright Date: _____

Publisher/Producer: _____

Information Regarding the Material:

1. Did you discuss this material with a staff member at the Library? ____ YES ____ NO
If yes, please name the staff member: _____
2. Did you read/listen to this material completely? ____ YES ____ NO
If no, how much did you review? ____ 0-1/4 ____ 1/4-1/2 ____ 1/2-3/4 ____ 3/4-all
3. To what do you object in this material? Please be as specific as you can -- give page numbers as appropriate: _____

4. Do you find anything good or worthwhile about this material? ____ YES ____ NO
If yes, what? _____

REQUEST FOR RECONSIDERATION

Title _____

Book Periodical Other _____

Author _____

Publisher _____

Request initiated by _____

Address _____

City _____ State _____ Zip _____

Telephone _____

Request made on behalf of Yourself An organization (name) _____

Other group (name) _____

1. Did you read/view the entire work? YES NO

2. What is your objection? Please be specific. Cite pages. _____

3. What is positive about the work? _____

4. What do you feel might be the result of reading/viewing the material? _____

5. For what library patrons would you recommend this work? _____

6. What do you believe is the theme of this work? _____

7. What resource(s) do you suggest to provide additional information on this topic? _____

8. Action requested: Return it to the staff selection committee/department for reevaluation

Other; explain _____

9. In its place, what work would you recommend that would convey that valuable a perspective of the subject treated?

SIGNATURE _____

Texas Library Association *Intellectual Freedom Handbook*
Feel free to copy

Procedures for Reconsideration of Library Materials

If a complaint is made, the following procedures should be followed:

